

# IPCSC Regular Meeting

Idaho Public Charter School Commission

Zoom

Feb 10, 2022 9:00 AM - 10:00 AM MST

## Table of Contents

I. Commission Work.....	4
A. Agenda Approval.....	5
B. Meeting Minutes.....	7
II. Public Comment.....	10
III. Consideration of Performance Certificate .....	11
IV. Consideration of Charter Renewal for American Heritage Charter School.....	56
A. Signed Consent Agreement.....	58
B. Renewal Application .....	60
C. Annual Performance Reports.....	64
D. Source Data for FY21 Annual Report.....	137
V. Consideration of Charter Renewal for Bingham Academy.....	208
A. Signed Consent Agreement.....	211
B. Renewal Application .....	213
C. Annual Performance Reports.....	215
D. Source Data for FY21 Annual Report.....	287
E. Courtesy Letters as Applicable.....	366
VI. Consideration of Charter Renewal for Chief Tahgee Elementary Academy.....	377
A. Signed Consent Agreement.....	380
B. Renewal Application.....	382
C. Annual Performance Reports.....	396
D. Source Data for FY21 Annual Report.....	469
VII. Consideration of Charter Renewal for Coeur d'Alene Charter Academy.....	524
A. Signed Consent Agreement.....	526
B. Renewal Application .....	528
C. Annual Performance Reports.....	529
D. Source Data for FY21 Annual Report.....	600
VIII. Consideration of Charter Renewal for Heritage Academy.....	690
A. Signed Consent Agreement.....	693
B. Heritage Academy Renewal Application .....	695

C. Annual Performance Reports.....	708
D. Source Data for FY21 Annual Report.....	778
IX. Consideration of Charter Renewal for Idaho Connects Online School.....	819
A. Signed Consent Agreement.....	822
B. Renewal Application .....	824
C. Annual Performance Reports.....	833
D. Source Data for FY21 Annual Report.....	924
X. Consideration of Charter Renewal for Idaho Technical Career Academy.....	1005
A. Signed Consent Agreement.....	1008
B. Renewal Application .....	1010
C. Annual Performance Reports.....	1021
D. Source Data for FY21 Annual Report.....	1083
XI. Consideration of Charter Renewal for iSucceed Virtual High School.....	1144
A. Signed Consent Agreement.....	1147
B. Renewal Application .....	1149
C. Annual Performance Reports.....	1160
D. Source Data for FY21 Annual Report.....	1232
XII. Consideration of Charter Renewal for Kootenai Bridge Academy.....	1286
A. Signed Consent Agreement.....	1288
B. Renewal Application.....	1290
C. Annual Performance Reports.....	1293
D. Source Data for FY21 Annual Report.....	1363
XIII. Consideration of Charter Renewal for Syringa Mountain School.....	1425
A. Signed Consent Agreement.....	1428
B. Renewal Application .....	1430
C. Annual Performance Reports.....	1432
D. Source Data for FY21 Annual Report.....	1496
E. Courtesy Letters as Applicable.....	1544
XIV. Commission Discussion.....	1546
XV. Public Comment.....	1547
XVI. Financial Management.....	1548
A. Consideration of Financial Policy .....	1550
B. Fiscal Year 2024 Budget - First Read.....	1552
XVII. Consideration of Performance Framework Minor Revisions - First Read .....	1554
XVIII. Petition Committee Report .....	1581



<b>XIX. Legislative Update.....</b>	<b>1607</b>
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## **I. COMMISSION WORK**

### **A. AGENDA APPROVAL**

The IPCSC must approve the agenda prior to beginning the meeting.

#### **COMMISSION ACTION**

A motion to approve the agenda as presented; or

A motion to amend the agenda [state amendment] based on the following good faith reason [state reason amendment is necessary].

### **B. MEETING MINUTES**

The IPCSC will consider approval of meeting minutes for the previous meeting.

#### **COMMISSION ACTION**

A motion to approve the meeting minutes for December 9, 2021 as presented; or

A motion to approve the meeting minutes for December 9, 2021 with the following amendments: [state specific amendments].

## IDAHO PUBLIC CHARTER SCHOOL COMMISSION MEETING AGENDA

**Date:** Thursday, February 10, 2022 and Friday, February 11, 2022

**Start Time:** Thursday 9:00 A.M., MST; Friday 8:30 A.M., MST

**Physical Location:** 700 W. State Street, Boise, ID  
Joe R. Williams Building, West Conference Room

**Remote/Public Access via YouTube Livestream:**

<https://www.youtube.com/channel/UChV-TDWV4fv1-UoozmMeoPA>

**Thursday, February 10, 2022 9:00 A.M., MST**

### **I. COMMISSION WORK**

- A. Agenda Review / Approval (Action Item)
- B. Minutes Review / Approval (Action Item)

### **II. PUBLIC COMMENT**

Public comment will be limited to three minutes per person. If you wish to provide written comment, please include your name and contact information and submit comments to the IPCSC office by mail or email. Written comments may also be submitted at the meeting.

### **III. CONSIDERATION OF PERFORMANCE CERTIFICATE**

Kootenai Classical Academy (Action Item)

### **IV. AMERICAN HERITAGE CHARTER SCHOOL RENEWAL (Action Item)**

### **V. BINGHAM ACADEMY RENEWAL (Action Item)**

### **VI. CHIEF TAHGEE ELEMENTARY ACADEMY RENEWAL (Action Item)**

### **VII. COEUR D'ALENE CHARTER ACADEMY RENEWAL (Action Item)**

### **VIII. HERITAGE ACADEMY RENEWAL (Action Item)**

### **IX. IDAHO CONNECTS ONLINE SCHOOL RENEWAL (Action Item)**

### **X. IDAHO TECHNICAL CAREER ACADEMY RENEWAL (Action Item)**

**XI. ISUCCEED VIRTUAL HIGH SCHOOL RENEWAL (Action Item)**

**XII. KOOTENAI BRIDGE ACADEMY RENEWAL (Action Item)**

**XIII. SYRINGA MOUNTAIN SCHOOL RENEWAL (Action Item)**

**XIV. COMMISSION DISCUSSION**

Discussion regarding procedures for administrative hearings – Karen Sheehan, Deputy Attorney General, State General Counsel & Fair Hearings Division

**XV. PUBLIC COMMENT**

Public comment will be limited to three minutes per person. If you wish to provide written comment, please include your name and contact information and submit comments to the IPCSC office by mail or email. Written comments may also be submitted at the meeting.

**XVI. FINANCIAL MANAGEMENT**

A. Consideration of Policy Revision (Action Item)

B. Fiscal Year 2024 Budget Planning – First Read

**XVII. CONSIDERATION OF PERFORMANCE FRAMEWORK MINOR REVISIONS**

The IPCSC adopted a revised framework in 2020. As the 2021 annual performance reports are the first to use the revised measures, the necessary final adjustments have been identified. The proposed revisions will be posted online for public feedback before action is taken.

**XVIII. PETITION COMMITTEE REPORT**

Petition Committee Report – Commissioner Scigliano, Chair

**XIX. LEGISLATIVE UPDATE**

The Director will provide an update. The Commission may ask the Director to provide testimony on behalf of the Commission. (Action Item)

**Friday, February 11, 2022 8:30 A.M., MST**

**XX. ADMINISTRATIVE HEARING - CHARTER RENEWAL (Action Item)**

A. Another Choice Virtual Charter School (Time Certain, 8:30 A.M.)

**XXI. ADMINISTRATIVE HEARING - CHARTER RENEWAL (Action Item)**

A. Richard McKenna Charter School (Time Certain, 11:30 A.M.)

**MEETING MINUTES  
IDAHO PUBLIC CHARTER SCHOOL COMMISSION**

December 9, 2021  
Idaho State Capitol Building, EW41  
Boise, ID 83702

This meeting was called to order by Chairman Reed on December 9, 2021 at 9:00 a.m.

Alan Reed – Present  
Sherrilynn Bair – Present  
Brian Scigliano – Present  
Wanda Quinn – Present  
Nils Peterson – Present  
Julie VanOrden – Present  
7<sup>th</sup> Seat Vacant

**I: COMMISSION WORK**

**A. Agenda Review/Approval**

**M/S (Peterson/Scigliano)** Motion to approve the agenda as presented. *The motion passed unanimously.*

**B. Minutes Review/Approval**

**M/S (Quinn/Bair)** Motion to approve the October 14, 2021 minutes as presented. *The motion passed unanimously.*

**II: PUBLIC COMMENT**

Public Comment was offered by Dave Litster regarding his support of the proposed policy revision.

**III: CONSIDERATION OF POLICY REVISIONS**

The IPCSC was asked to consider removing Section II.A.4 from its policy. The proposed revisions would remove Section II.A.4 which would allow petitions not qualifying to apply as replications to instead be submitted for consideration as new petitions.

**M/S (Bair/Scigliano)** Motion to approve the proposed policy revision as presented. *The motion passed unanimously.*

**IV: CONSIDERATION OF NEW CHARTER SCHOOL PETITIONS**

## **A. Virtual Preparatory Academy of Idaho**

Virtual Preparatory Academy of Idaho presented a petition to open a new charter school. James Konantz, a contractor for Accel Learning and Gary Lough, board director for Idaho Collaborative Learning Partners, LLC. provided a presentation to the commission.

The Commission engaged in discussion with the petitioners, specifically about the structure of the board, recruitment plans, and the relationship between the school and the education services provider.

**M/S (Peterson/Scigliano)** Motion to deny the petition on the following grounds:

- a. The petition proposes a school operated by a for-profit education services provider;
- b. The governing board's capacity to govern was not established during the petition review process;
- c. A copy of the draft facilities lease was not included in the charter application.

*The motion passed unanimously.*

Staff issued a written notice of denial to the VPAI petitioners on December 16, 2021.

## **B. Kootenai Classical Academy**

Kootenai Classical Academy presented a petition to open a new charter school. Ed Kaitz, board chair, and all other board directors collaboratively provided a presentation to the commission.

The Commission engaged in discussion with the petitioners, specifically about the changes in this petition since the last submission.

**M/S (Quinn/Peterson)** Motion to approve the petition as presented. *The motion passed unanimously.*

## **V: DIRECTOR'S REPORT**

Director Thompson presented a draft of the 2021 annual portfolio report, shared progress made toward strategic plan goals, updated Commissioners about renewal process procedures, and previewed several items that will be formally considered at the Commission's April annual meeting.

No action.

## **VI: FINANCE COMMITTEE REPORT**

Commissioner Van Orden, chair of the Finance Committee, provided a report from the Committee's November 29, 2021 meeting. Director Thompson presented the Commission with a first read of a proposed policy revision that will be considered for

adoption in February. Finance Program Manager, Erik Olson reviewed FY22 financial reports.

No action.

The meeting was adjourned by Chairman Reed at 12:51pm.

DRAFT

## **XII. PUBLIC COMMENT**

Public comment will be limited to three minutes per person. If you wish to provide public comment, or if auxiliary aids or services are needed for individuals with disabilities, please contact the IPCSC office at (208) 332-1561 at least 24 hours in advance of the meeting, or sign in at the meeting location before the meeting opens.

Written comment may be submitted to the IPCSC during the meeting, via mail at P.O. Box 83720, Boise, Idaho, 83720, or electronically at [pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov).



### **III. CONSIDERATION OF PERFORMANCE CERTIFICATE**

#### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5205B Public Charter Schools

IDAPA 08.02.04 Rules Governing Public Charter Schools

#### **BACKGROUND**

Idaho statute requires that all public charter schools and their authorizers execute performance certificates within 75 days of petition approval.

On December 9, 2021 the IPCSC approved a charter petition for Kootenai Classical Academy.

#### **DISCUSSION**

PCSC staff has collaborated with Kootenai Classical Academy to draft the individualized sections of the performance certificate and framework. The resulting certificate has been signed by the school's board.

#### **IMPACT**

The PCSC has 75 days from the date of new petition approval in which to execute a performance certificate with the school's governing board. No charter school may begin operations without an active performance certificate.

#### **STAFF COMMENTS AND RECOMMENDATIONS**

If the IPCSC moves to execute the performance certificate, the school may begin operations according to the terms of the certificate.

#### **COMMISSION ACTION**

A motion to execute the performance certificate for Kootenai Classical Academy as presented.

## CHARTER SCHOOL PERFORMANCE CERTIFICATE

This Performance Certificate (“Certificate”) is executed on February 10, 2022, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Kootenai Classical Academy, Inc. (the “Charter Holder”) for the purpose of operating Kootenai Classical Academy (the “School”), an independent public school organized as an Idaho nonprofit corporation and established under the Public Charter Schools Act of 1998, Idaho Code Section 33-5201 *et seq*, as amended (the “Charter Schools Act.”)

### RECITALS

WHEREAS, Kootenai Classical Academy, Inc. is a non-profit entity incorporated with a board of directors; and

WHEREAS, on September 8, 2021 the Authorizer received a petition to establish a new charter school From the Charter Holder; and

WHEREAS, on December 9, 2021 the Authorizer approved the new charter school petition;

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings contained herein, the Authorizer and the School agree as follows:

### SECTION 1: TERMS OF AUTHORIZATION

- A. Establishment of School.** The Charter Holder is hereby authorized to implement at the School the program described in the Charter Narrative, attached to this Certificate as Appendix C and incorporated herein by this reference. Any significant changes to any section of the Charter Narrative, including the educational program, facilities plan, financial plan, or the management plan, during the School’s pre-operational period or first operational term shall be treated as an amendment in accordance with the Authorizer’s policy.
- B. Term of Agreement.** This Certificate is effective as of February 10, 2022 if properly executed. The school shall be pre-operational from the effective date of this Certificate through June 30, 2023. The school’s operational term shall be from July 1, 2023 and end on June 30, 2028. Subsequent terms of operation may be issued by the authorizer in accordance with Idaho Code and PCSC policy.
- C. Pre-Opening Requirements.** 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 B and incorporated herein by this reference.

## SECTION 2: EDUCATIONAL PROGRAM

- A. School Mission.** The mission of the School is as follows: to train the minds and improve the hearts of young people through a classical, content-rich education in the liberal arts and sciences, with instruction in the principles of moral character and civic virtue in an orderly and disciplined, yet dynamic environment.
- B. Grades Served.** The School may serve students in grades Kindergarten through 12.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
  - a. The School shall implement a classical model of education consistent with the Hillsdale Barney Charter School Initiative. This shall be verified by the school's use of the Hillsdale College's Barney Charter School Initiative K-12 liberal arts curriculum.
  - b. The School shall implement a rigorous academic model across grades K-12 as further defined by the Charter Holder's board policy. This shall be verified by the school's maintenance of high academic performance on statewide assessments in Math, ELA, and Science.
  - c. The School shall build character in young people through explicit training in the moral virtues combined with the study and emulation of good character found in history and literature. This shall be verified by classroom instructional observation, classroom and school-wide visuals, disciplinary policy, parental end of year surveys, content within the curriculum, student assessment, and student activities that highlight each of the school's core virtues.
- 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. The School shall achieve candidate status with the state board of education approved accrediting agency, currently Cognia, by the end of its first year of operations. The School shall be fully accredited by the state board of education approved accrediting agency within three years of achieving candidacy status *and* prior to any student's graduation from the School. Additionally, the School shall maintain affiliate status with Hillsdale College's Barney Charter School Initiative. All reports issued to the school from either the state board of education's approved accrediting agency or Hillsdale College's Barney Charter School Initiative shall be submitted to the Authorizer within five (5) days of receipt.

## SECTION 3: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a non-profit board of directors incorporated by the Charter Holder. The Charter Holder's governing board shall serve as public agents authorized by the Authorizer, 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 Holder's governing board shall have final authority with respect to the School's operation, and shall have

the responsibility of overseeing academic achievement, financial health, and operational management of the School. The Charter Holder's governing board shall also be responsible for maintaining and enforcing compliant governance and providing competent board stewardship for the School.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the Charter Holder shall provide for governance of the operation of the School as a nonprofit corporation and a public charter school, and shall at all times be consistent with all applicable laws, rules, and this Certificate. The Charter Holder shall notify the Authorizer of any modification to the articles of incorporation or bylaws within five (5) business days of approval by the Charter Holder.
- C. Charter Board Composition.** The composition of the Board shall at all times be determined by and consistent with the articles of incorporation and bylaws, and all applicable laws, rules, and policies. The Charter Holder shall notify the Authorizer of any changes to its composition and provide an amended school leadership roster within five (5) business days of any changes taking effect.

#### **SECTION 4: AUTHORIZER ROLE AND RESPONSIBILITIES**

- A. Oversight Allowing Autonomy.** The Authorizer's Role shall be to evaluate the School's performance outcomes according to this Certificate and the Performance Framework, and shall be to provide compliance oversight. The Authorizer shall comply with the provisions of the Charter Schools Act and the terms of this Certificate in a manner that does not unduly inhibit the autonomy of the School.
- B. Charter School Performance Framework.** The Charter School Performance Framework ("Performance Framework") is attached and incorporated into this agreement as Appendix A. The Performance Framework shall be used to annually evaluate the School's academic achievement, board stewardship, operational management, and financial health. The specific terms of the Performance Framework are determined by the Authorizer and shall 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:
1. The School's comparison group shall include the following
    - Coeur d'Alene School District, #271
    - Kootenai Joint School District, #274
    - Lakeland Joint School District, #272
    - Post Falls School District, #273
- D. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures and measures set out in the Performance Framework. A formal report of the School's performance shall be published by the Authorizer annually. Data necessary to conduct this evaluation will be collected throughout the year.

- E. School Performance.** The School shall meet standard on all measures of the Performance Framework included herein. The Authorizer shall renew any charter in which the public charter school met all of the terms of its Certificate, including all appendices, at the time of renewal.
- F. Performance Framework as Basis for Renewal of Charter.** The School's performance in relation to the Performance Framework shall provide the basis upon which the Authorizer shall decide whether to renew the School's Charter at the end of the Certificate term.
- G. Required Reports.** The School shall prepare and submit reports as required by the Authorizer's policy.
- H. Authorizer's Right to Review.** The Authorizer maintains the right to request and review additional documentation if such becomes necessary in the course of regular oversight duties or to investigate the validity of a compliance concern. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- I. Site Visits.** The Authorizer may conduct site visits in accordance with the Authorizer's policy. Reports from any site visit shall be made available to the School and shall be included in the School's annual Performance Report.

## SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Holder shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer and other state agency policies applicable to charter schools.
- B. Management.** The Charter Holder shall be the direct employer of the School's primary administrator and shall provide a compliant and thorough annual performance evaluation of its administrator. The Charter Holder is responsible for maintaining records of annual evaluations of the School administrator for auditing purposes.
- C. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 702. Enrollment shall be limited to the following:

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Total Enrollment Not to Exceed:	428	482	536	590	702

**D. Equitable Enrollment Procedures.** 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 School than there are spaces available, the School shall select students to attend using an equitable selection process that

shall be publicly noticed, open to the public, and consistent with applicable laws, rules, and policies.

**D. Calendar.** The School shall operate:

a. a traditional 9-month calendar in which the last day of the regular term shall fall on or before June 30<sup>th</sup>.

b. The School will not offer a summer school session for the purpose of credit recovery.

**E. School Facilities.** The School shall operate at the following location: «School\_Facility\_1».

The School shall provide the Authorizer with facilities documentation, including occupancy permits, fire marshal reports, building inspection reports, and health department reports for any facility newly occupied by the School, and any remodeling or construction project for which such documentation is necessary in accordance with Authorizer policy and Administrative Rule.

**F. Attendance Area.** The School's primary attendance area shall be used for the purposes of determining applicability of this enrollment preference category. The School's primary attendance areas is as follows: the established boundaries of all four districts comprising Kootenai County: Coeur d'Alene School District #271, Lakeland School District #272, Post Falls School District #273, Kootenai School District #274.

**G. Staff.** Instructional staff shall be certified as provided by rule of the state board of education. All full-time staff members of the School shall be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.

**H. Alignment with All Applicable Law.** The Charter Holder shall ensure that the School is compliant at all times 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 Charter Holder shall ensure that the School shall comply with all applicable financial statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the School's Performance Framework incorporated into this agreement as Appendix A.

**B. Financial Controls.** At all times, the Charter Holder shall ensure that the School maintains adequate financial oversight provided by the board, adequate financial management provided by a trained professional, and adequate financial procedures, including internal controls, that are consistent with the generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

**C. Financial Audit.** The Charter Holder shall submit the School's audited financial statements from an independent auditor to the Authorizer as established in Authorizer policy.

**D. Annual Budgets.** The Charter Holder shall adopt a budget for the School each fiscal year, prior to the beginning of the fiscal year. The Charter Holder's governing board approved budget must

be submitted to the Authorizer as established in Authorizer policy.

- E. Financial Reports.** The School shall submit financial reports quarterly as established in Authorizer policy.

## **SECTION 7: TERMINATION, NON-RENEWAL AND REVOCATION**

- A. Relinquishment.** Should the Charter Holder choose to relinquish its Charter before the expiration of the Certificate, it may do so upon written notice to the Authorizer. In such a case, the Authorizer's closure protocol shall begin immediately following written notification.
- 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, including the Performance Framework. The Charter Holder may appeal a decision to not renew directly to the state board of education.
- C. Revocation.** The School's Charter may be revoked as provided by Idaho Cde 33-5209C. In such an event, the Authorizer shall consider whether to revoke the School's Charter at its next regularly scheduled meeting. The decision shall be made at that time. The Charter Holder may appeal a decision to revoke directly to the state board of education.
- D. Closure.** The Authorizer's closure protocol shall begin immediately after a decision to relinquish is made by the Charter Holder, or a decision to revoke or non-renew or is made by the Authorizer. Closure protocol shall begin regardless of whether the Charter Holder appeals the decision. In the event that closure protocol begins, the School shall cease operations no later than the following June 30<sup>th</sup>. Closure protocol shall only cease if the state board of education overturns the Authorizer's decision.

## **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 Charter Holder have executed this Performance Certificate to be effective February 10, 2022.

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**Chairman, Idaho Public Charter School Commission**

*Ed Kaitz*  
Ed Kaitz (Jan 27, 2022 12:21 PST)

Jan 27, 2022

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**Chairman, Kootenai Classical Academy Governing Board**



**Appendix A: Performance Framework**  
**Appendix B: Pre-Opening Requirements**  
**Appendix C: Charter**

## Appendix A: Performance Framework|



Idaho Public Charter School Commission

304 North 8<sup>th</sup> Street, Room 242

Boise, Idaho 83702

Phone: (208)332-1561

[pcsc@osbe.idaho.gov](mailto: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 <sup>th</sup> percentile of all Idaho schools.
Meets Standard	<b>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.</b>
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 <sup>th</sup> percentile of all Idaho schools.
Meets Standard	<b>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.</b>
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 <sup>th</sup> percentile of all Idaho public schools.
Meets Standard	<b>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.</b>
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 <sup>th</sup> percentile of all Idaho public schools.
Meets Standard	<b>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.</b>
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	<b>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%.</b>
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 90%.
Meets Standard	<b>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.</b>
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	<b>Board Bylaws are compliant with ID law. Articles of Incorporation are current.</b> <b>No investigations were conducted into either ethical behavior or conflict of interest regarding any board director.</b> <b>The board did not experience an Open Meeting Law violation that needed to be cured this year.</b>
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	<b>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.</b> <b>The board engages in strategic planning.</b> <b>The board conducts a compliant annual evaluation of their school leader and/or management organization.</b>
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	<b>The IPCSC did not issue any courtesy letters or notify an external investigative body of compliance concerns this year.</b>
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	<b>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.</b>
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	<b>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.</b>
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	<b>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.</b>
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.
<b>Meets Standard</b>	<b>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.</b>
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	<b>The school has a current ratio of at least 1.1 (or between 1.0 and 1.1 with a 1-year positive trend)</b>
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	<b>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.</b>
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	<b>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.</b>
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:** Mid-Term ADA divided by Enrollment Projections (as submitted to the PCSC in July).

**Data Source:** Mid-Term ADA report

Enrollment Variance Rubric	
Exceeds Standard	The school has met standard for at least 3 consecutive years.
Meets Standard	<b>Enrollment variance is equal to or greater than 95%.</b>
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	<b>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.</b>
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	<b>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).</b> <b>Note: Schools in their first or second year of operation must have positive cash flow.</b>
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.
<b>Meets Standard</b>	<b>Debt Service Coverage Ratio is between 1.1 and 1.49</b>
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.
<b>Meets Standard</b>	<b>The school's Debt to Asset Ratio is less than 0.9</b>
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	<b>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.</b>
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 B: Pre-Opening Requirements**

## New School Pre-Opening Checklist

This document is intended to serve as a guide for staying on track with all of the pre-opening actions required to open a charter school. Use this document as a guide for ensuring that all requirements are met timely.

December		
Item	Notes/Requirements	Verification (Mark as Complete)
Performance Certificate executed. Please note, any adjustments the board may want to make to this content require an amendment of the certificate. Contact Jared Dawson with questions.	Fully executed copy on file with the PCSC.	
Bylaws executed.	Executed copy of bylaws and meeting minutes evidencing adoption.	
Articles of Incorporation (to be filed with Secretary of State).	Executed Copy. PCSC will verify this online.	
<a href="#"><u>Board Term Sheet/ Conflict of Interest Statement / Code of Ethics (33-5200 ; 74-404)</u></a>	Signed by Each Board Director when applicable. Must have either a separate conflict of interest statement signed by each director, or board bylaws must note compliance with statutes 33-5200 and 74-404.	
Independent Legal Counsel Secured	Meeting Minutes evidencing Approval of Engagement	
501c3 (file the IRS form 1023. This is a lengthy application and costs approx. \$1K. Please work with your legal counsel.) For planning purposes - the 1023 application requires that documentation such as executed bylaws, conflict, and articles of incorporation are already finalized.	Approval or Interim Approval letter from the IRS (the final letter can take months to arrive, for most purposes the interim letter is sufficient)	

Bank account established; signatories identified (best practice is 2 required, 3 identified); EIN established (state Tax ID number); DUNS number established (required for eligibility to receive government dollars; Comprehensive recruitment plan		
Compliant and Accessible Student Enrollment Application (considers potential language barriers a/o access to technology as well as efficiency and security of data collection).	Verified online	
Board Meeting Calendar (high level evidence that the board is planning for key work such as, administrator evaluation process, academic performance review, the audit report, etc.)		
<b>Looking forward to February</b>		
Staffing plan should be fully established and comprehensive. This should reflect enrollment projections, anticipated demographics, model specific needs, and budgets. It should also include clear trigger points for hiring prior to the first year (i.e. how will you know you can hire a 2nd teacher or a counselor and how will you balance that with the natural hiring season?)	See IDAPA 08.02.02 for staffing certification needs	
Job descriptions for general positions are generally representative of duties. A full collection of job descriptions is available from the ISBA with membership.	See IDAPA 08.02.02 for staffing certification needs. Verified online.	



Release of Information on Past Job Performance. Ensure that you have a plan for checking references and documenting fair hiring practices, prior to hiring any employee (including admin). This generally includes board adoption of policy before you can interview.		
Provide an update on the schools technology plan/progress.		
Stakeholders must have adequate access to appropriate school personnel. Many schools adopt communication/grievance procedures that include clear documentation. This will also require that the staff reporting structure is clear.	Website provides a clear org chart and contact information as well as board meeting process descriptions.	
Curriculum Selection Process (should evidence research and stakeholder input as well as a plan for regular review regarding efficacy)	Consider I.C. 33-512A	
Home Language Survey (a section of the registration paperwork) SDE has a statewide required document		
Job Descriptions for Board Officers (chair, secretary, treasurer, etc.) and Committees (governance, academic, finance, etc.)		
Meeting Agendas posted Accurately		
Board Meeting Minutes (format consistent, content sufficient, see open meetings law)		
Board Member Succession, Orientation, and Termination Process		
February		

Item	Notes/Requirements	Verification (Mark as Complete)
Policy adoption progress review	Provide copies/ or digital access to all board approved policies to date	
PO Process Outlined (for admin, board, and staff if different)		
Reimbursement request forms and process established		
Records Request process. It is common to include the reference to the applicable statute on the document. See I.C. 33-209		
Notification of lottery date posted three months prior to lottery (08.02.04 Rules Governing Public Charter Schools - Section 203.02)		
First offer notification for enrollment and enrollment expiration process is developed		
Registration paperwork is compliant (08.02.04.203.04)		
Student record receipt and processing practices should be ready to go	This will be a significant amount of time after the lottery, and it will matter that you have clear procedures before you begin	
Salaried and hourly contracts established and compliant; Salary scale developed		
Time-off request forms/ process developed		
Contact the Federal Programs Office (Elmira Feather) at the SDE and notify them of your school's primary contact. They will get you set up with a login in for their system. In March you'll provide an estimate of low income students and in April you'll be able to see an estimated		

allocation. If you choose to take this allocation, formal reporting is due by end of June.		
<a href="#">Annual Budget Approval Process</a> - Review the SDE template for newspaper publication.	Must have a hearing 30 days prior to the July regular meeting for each school. Budget must be approved by July and is due to the PCSC and the SDE in July.	

April		
Item	Notes/Requirements	Verification (Mark as Complete)
Policy adoption progress review	Bring copies/ or digital access to all board approved policies to date	
Student information system implementation update	Provide PCSC with information about which system is used, timeline for implementation, and who is managing the system set up	
Payroll and timecards systems adopted; Health Benefits secured; Retirement Benefits secured		
Substitute process established		
New Hire process established	Paperwork, legal, payroll, benefits, etc.	
New Hire Orientation established	Should consider certified and classified staff and evidence plans for beginning of year as well as mid-year hires	
Establish Annual calendar, daily schedule, Stakeholder Reporting Calendar	Should evidence report cards, state of the school address, stakeholder survey timelines, etc. Provide copy of calendar published to parents to PCSC.	
Principal's Report (to Board) Plan (i.e. data dashboard)	Best practices include a standard set of data reported to the governing	

	board by the school principal each meeting. This data should reflect progress toward established goals, and attempt to reflect the board's administrator evaluation process.	
Community Meeting Plan (assemblies) and Community Event Plan (student work showcases, conferences, etc.) established		
School-wide professional development plan established	Should include with time sufficiently reflected in the calendar and daily schedule	
Teacher coaching plan	Reflecting how individual needs will be met beyond the school-wide PD plan	
Formal teacher evaluation tools established		
Special Education Director and 504 coordinator identified		
NSLP application approved (if applicable)		
Common behaviors descriptions are communicated	Transitions between classes, bathrooms, cafeteria, etc. when published as part of the school's handbook	
Positive Behavior Plan	This is in extension of the formal discipline policies and should evidence the school's day to day philosophy and procedures for classroom management	
Extracurricular plan and after school care plans established		
Review the estimated federal programs allocation, provided by the federal programs department and decide whether you intend to pursue the funds		

Review of readiness for special education	Please bring meeting minutes evidencing adoption of the special education manual and special education policies,	
Board Member Training	When required, evidence that all board members have completed the required trainings and a copy of the year 1 development plan is due to the PCSC	
Building maintenance safety check		
Materials Safety Data Sheet (MSDS) utilized appropriately through the school (applicable to high schools or science-specific elementary schools)	Any chemicals need to be stored appropriately and usage must be tracked according to these guidelines. Mostly applies to chemistry supplies but may also apply to janitorial or art supplies. This will matter for fire safety and health inspections. verify that your school is compliant if applicable	
Playground safe practices outlined	Student expectations for outdoor play and supervision plan/expectations. Document should reflect how this information is presented to teachers/students or playground attendants	

June		
Item	Notes/Requirements	Verification (Mark as Complete)
Child Find, RtI and at-risk identification procedures	Provide copies to PCSC when documented	
School Leader Evaluation <a href="#">Tools</a>		

Transportation Contract Executed	Meeting Minutes evidencing contract award or authorization for signatory	
Landscaping/Snow Removal Contract Executed	Meeting Minutes evidencing contract award or authorization for signatory	
Special Services (speech, OT, etc.) Identified and retained	Meeting Minutes evidencing contract award or authorization for signatory	
Independent Auditor Contract Executed	Meeting Minutes evidencing contract award or authorization for signatory	
IT Contract Executed (if applicable)	Meeting Minutes evidencing contract award or authorization for signatory	
D&O Insurance Policy, Property and Liability Insurance, and Worker's Compensation Insurance Secured	Insurance binder evidencing these items are secured with a company authorized to do business in Idaho	
Monthly finance reports established for board Family orientation, new student beginning of year and new student mid-year processes developed		
Process for identifying and preparing for the needs of incoming students with disabilities	Discussion regarding who /when/how incoming records are being evaluated and who /when follow-up with previous school and family is happening.	
Assessment Coordinator Identified		
ELL coordinator identified	Discussion regarding how many students the school expect to serve, who is trained, and what the plan is for being ready to serve these students on day 1.	
Asset tracking and Materials Receipt Process		
Drop off and dismissal procedures established	Evidence should reflect how this information is shared	

	with families as well as supervision expectations	
FRL application process established		
Vended Program Contract Executed or Food and Milk Vendors Contracts Executed		
Crisis Management Plan	<p>Review with your local emergency responders the summer before opening; start early as a quality plan will take several months to develop (plan should include training materials, quick reference guide, evacuation maps, recovery plan, roles of incident team personnel, communication plan, and drill tracking document)</p> <p>PCSC will need a copy of your "Incident Team" org chart with roles defined We will also need to be included on your emergency notification system (whether that is text system, phone tree, or email distribution system). Building inspection reports due within 30 days before school initially opens, and within 7 days of receipt afterwards</p>	
Charter School Advanced Payment Request Awareness	Contact SDE	
Transportation Advance Payment Request Awareness	Contact SDE	
Special Education Assurances Filed with SDE Awareness	Contact SDE	
Formal Reporting with Federal Programs Department is due in June		

for the upcoming school year		
Building Reconfiguration Form: anytime a school changes the grade levels served, or makes a significant change to the building this form needs to be filed with the Idaho School Safety and Security department of the Division of Building Safety	Contact Mike Munger	

July 1 of the school's approved certification year marks the date that the school is considered operational by the SDE.





## FINAL SITE VISIT CHECK LIST

Idaho Public Charter School Commission

304 North 8<sup>th</sup> Street, Room 242

Boise, Idaho 83702

Phone: (208)332-1561

[pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov)

Alan Reed, Chairman

Jenn Thompson, Director

UPDATED 8/9/19

## Purpose

The final pre-opening meeting conducted by the PCSC is an on-site visit. At this point in the process, a new school is expected to be fully prepared to serve students.

Please plan on a 2 hour site visit. However, as we recognize that this is a very busy time of year, only a brief check in with the primary administration is necessary. It is necessary that the PCSC visit with a teacher, the office manager, and tour the facility. Several documents need to be collected at this visit.

The following checklists may help you plan for the visit. Please contact our office if you have any questions.

## Tour of Facility

Verified	Description	Notes
	Office is stocked with appropriate consumables and equipment/technology is functioning	
	Teacher Workroom is stocked with appropriate consumables and equipment is functioning	
	Maintenance consumables are on site and all “wet” spaces (sinks, bathrooms, labs, etc.) are ready for use	
	Kitchen/dining areas are stocked with non-food consumables (forks, napkins, trash, etc.) as appropriate for the program.	
	Outdoor space is ready for student use	
	Parking/Drop-off areas are ready for use.	
	Special population’s spaces are ready for use.	

## Office Manager

Verified	Description	Notes
	SIS program is functioning and path to October ISEE is clear.	
	Comprehensive safety plan (operations as well as crisis management) is present and all staff have been trained.	
	Key distribution records are on site	
	Communication equipment is functional (room to room, as well as to common spaces)	
	Website is compliant with all posting requirements for operational schools	
	Background checks have been conducted	
	Teachers are properly certified and verification has been made.	
	Student files are complete and records are properly stored.	

## Documents to Collect

Verified	Description	Notes
	Occupancy Certificate is Posted (copy or photo)	
	Building Safety Inspection is posted (copy or photo)	
	Fire equipment inspection record and/or drill records are on site (copy or photo)	
	Health inspection as necessary for food programs (copy or photo)	

## Teacher

Verified	Description	Notes
	Curriculum materials are accessible and resources for students are present.	
	Instructional spaces are staged for student use. (Tables/chairs/etc.)	Spaces were fully staged at the ribbon cutting on 8/4
	Internet access is functional and appropriate student technology is accessible in classrooms/labs/ or other common spaces as necessary.	
	Classroom technology is set up and functioning in all classrooms.	
	Curriculum Map – there is evidence that teachers have conducted horizontal and vertical planning.	
	Two weeks of lessons – there is evidence that teachers are prepared to deliver lessons for at least the first two weeks of school.	

## **Appendix C: Chater**

#### **IV. CONSIDERATION OF CHARTER RENEWAL**

American Heritage Public Charter School

#### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

#### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

#### **DISCUSSION**

American Heritage Charter School opened in 2013. The school serves approximately 475 students in grades K-12. The school is located in Idaho Falls and offers a model focused on Core Knowledge curriculum and patriotic values. The school has consistently earned "honor" ratings in academic, operational, and financial performance each year of the current performance certificate term.

American Heritage Charter School has agreed to the Director's recommendation of renewal with no conditions. The school will continue to incorporate patriotic values and will collaborate with the community in the new performance certificate term to help grow civic duties among students. The school will continue to operate with a culture of respect, using the Positive Behavior Support Intervention System (PBIS) in elementary school, and the "Ron Clark Academy" for middle/high school.

The school's renewal portfolio, included in these materials, consists of the following documentation:

- the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; the school's most recent accreditation report; IPCSC staff's board observation report; and IPCSC staff's lottery observation report.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing American Heritage Charter School's charter with no conditions.

## **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and AMERICAN HERITAGE CHARTER SCHOOL, INC. ("AHCS"). AHCS understands, acknowledges, and agrees to the following:

1. On behalf of AHCS, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter, dated November 15, 2021 ("Notice").
2. AHCS understands and acknowledges the recommendation of the Director, and agrees to accept the recommendation for renewal of its charter with no conditions as proposed in the Notice.
3. AHCS understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). AHCS further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. AHCS understands and acknowledges that if the Commission approves the renewal of AHCS's charter, either with or without conditions, the Commission and AHCS shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of AHCS, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, AHCS is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

*[Signatures on following page]*

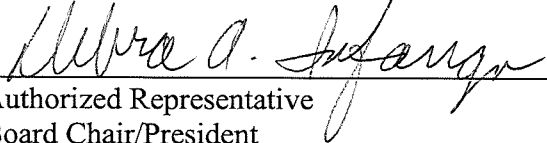


The Director and the undersigned authorized representative, on behalf of AHCS, have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

\_\_\_\_\_  
12/15/21

\_\_\_\_\_  
Date

\_\_\_\_\_  
  
Authorized Representative  
Board Chair/President  
AMERICAN HERITAGE CHARTER SCHOOL, INC.

\_\_\_\_\_  
11/18/21  
Date

Application for Charter Renewal

American Heritage Charter School 482  
1736 S 35th W  
Idaho Falls, ID 83402

Tiffnee Hurst/Head Administrator  
[hurstt@ahcspatriots.us](mailto:hurstt@ahcspatriots.us)  
(208)529-6570

Deby Infanger/ Board Chairman  
[debyinfanger@gmail.com](mailto:debyinfanger@gmail.com)  
(208)539-7271

Current Enrollment Numbers by Grade Level

Kindergarten- 51 students  
1st Grade- 52 students  
2nd Grade- 56 students  
3rd Grade- 54 students  
4th Grade- 54 students  
5th Grade- 52 students  
6th Grade- 34 students  
7th Grade- 24 students  
8th Grade- 29 students  
9th Grade- 18 students  
10th Grade- 21 students  
11th Grade- 18 students  
12th Grade- 13 students

American Heritage Charter School's mission statement is to create patriotic, educated leaders. We believe in James Madison's statement, "The advancement and diffusion of knowledge is the only guardian of true liberty."

Approved By School Board: December 9, 2021

Application Submission Date: December 10, 2021

## Table of Contents

Application Narrative	3
What improvements are planned for the school's next performance certificate term?	3
• Focusing on Patriotic American Values	3
• Building a Culture of Respect	3
• Providing a Rigorous Academic Education	4
• Supporting Teacher Growth and Excellence	4

## Application Narrative

### **What Improvements Are Planned for the School's Next Performance Certificate Term?**

American Heritage Charter School's mission statement is to create patriotic, educated leaders. We believe in James Madison's statement, "The advancement and diffusion of knowledge is the only guardian of true liberty." American Heritage Charter School will accomplish our mission by focusing our improvements over the next performance certificate term on patriotic American values, building a culture of respect, providing a rigorous academic education, and supporting teacher growth and excellence.

### **Focusing on Patriotic American Values**

A key design element of American Heritage Charter School is our emphasis on patriotic values. Our unique American Heritage Curriculum teaches students about the history of America through verse, words, songs, studying the founding documents, and learning about heroes like our Founding Fathers/Mothers. This curriculum also emphasizes to our students the importance of fostering a service centered and civic-minded culture and American exceptionalism as founded upon our Constitution and Bill of Rights. Our unique curriculum also helps students to understand how to access the American Dream by requiring age appropriate money management, entrepreneurship, and free market capitalism education K-12.

During the upcoming performance certificate period, American Heritage Charter School will expand on our American Heritage Curriculum by collaborating with our community to further our purpose. AHCS would like to work with members of our community to help our students better grasp the importance of serving others, being civic-minded citizens, and achieving the American Dream.

### **Building a Culture of Respect**

American Heritage Charter School also has a key design element of building a culture of respect. American Heritage Charter School believes in teaching the basic values of honesty, self-discipline, unselfishness, respect for authority, and the central importance of work. The school teaches these values through their character development component, which is made possible through the use of "Great Expectations", Ron Clark's "Essential 55", "Cowboy Ethics", and other like programs.

Over the next five years, AHCS would like to continue to develop this culture of respect by focusing and building upon our Positive Behavior Support Intervention System( PBIS) at the elementary school and focusing on the strategies found within the "Ron Clark Academy" at the middle and high school. The PBIS team will continue to implement the Tier I system which was designed to reflect the key character

components found within our character education programs. The PBIS team will also continue to develop and refine its Tier II and Tier III supports for our elementary students. Our middle school and high school will continue to develop a culture of respect by building upon the foundation we have developed over the past nine years through our character education programs and adding new strategies used within the “Ron Clark Academy.”

### **Providing a Rigorous Academic Education**

Another key design element of American Heritage Charter School is to provide a rigorous academic education that prepares our students for college or careers when they graduate. American Heritage Charter School will continue to be a Core Knowledge school in grades K-8 where the curricular emphasis is on a classic liberal arts education which fosters an appreciation for the great literature, music, art, and peoples of our world. Our high school’s Mastery-based education provides our students individual choice for their educational goals allowing them to earn their high school diploma, dual credits, an Associate's Degree, and be career and college ready when they graduate. The Summit Learning Platform provides students access to their core curriculum and helps students learn the important skill of being self-directed learners.

During the next performance period, American Heritage Charter School will continue to focus on our students’ achievement in the areas of English language arts, mathematics, and science. AHCS will continue to strive to ensure our students meet or exceed proficiency in the areas of math, reading, and science, as well as to score at or above the state’s and district’s average on grade level assessments in these areas. AHCS will also provide curricular activities that will support students’ academic growth and development that will help them be college or career ready when they graduate. AHCS will also continue to refine their mastery-based and blended learning programs.

### **Supporting Teacher Growth and Excellence**

AHCS continues to support teacher growth and excellence through professional development, weekly collaboration meetings, and leadership opportunities. American Heritage Charter School strives to provide teachers the opportunities to develop and maintain the skills necessary to be successful in the field of education.

During the next performance period, American Heritage will continue to support our teachers through professional development that supports our character education programs and our academic goals. We will continue to provide collaboration opportunities where teachers can strengthen their skills by learning from each other. Teachers will continue to be provided opportunities to drive instruction and make decisions through data analysis. AHCS will support teachers in their professional goals by providing them opportunities for personal growth in their area of interest.

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	NA*	50	NA*		
	1b	50	NA*	50	NA*	50	NA*		
District Proficiency Comparison	2a	50	NA*	50	NA*	50	NA*	50	NA*
	2b	50	NA*	50	NA*	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	NA*			50	NA*		
	3b	100	NA*			50	NA*		
Norm-Referenced Growth	4a			100	NA*	50	NA*	50	NA*
	4b			100	NA*	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	NA*	0	NA*	100	NA*
Total Academic Points		400	NA*	525	NA*	400	NA*	300	NA*
% of Academic Points			NA*		NA*		NA*		NA*

\*Limited academic data for FY21 is available due to the COVID-19 pandemic.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	25	25		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	25	% of Financial Points			NA*
	3d	25	15				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%	90% - 100%		85% - 100%	
Good Standing	55% - 74%			55% - 74%	80% - 89%		65% - 84%	
Remediation	31% - 54%	NA	NA	31% - 54%	61% - 79%	98%	46% - 64%	NA
Critical	0% - 30%			0% - 30%	0% - 60%		0% - 45%	

\*IPCSC did not assign ratings to academic or financial data for FY21 due to the pandemic.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.	55%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	40%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.	65%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	55%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON				
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	55%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	37%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	65%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	51%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			



INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)		
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible
Criterion-Referenced Growth		Points Earned
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	NA NA NA
Notes		
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible
Criterion-Referenced Growth		Points Earned
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	NA NA NA
Notes		

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)		
<b>Measure 4a</b>	<b>Are students making expected academic growth in math compared to their academic peers?</b>	<b>Points Possible</b> <b>Points Earned</b>
<b>Norm-Referenced Growth Math</b>	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>	<div>NA      NA</div> <div>NA      NA</div> <div>NA      NA</div>
<b>Notes</b>	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.	
<b>Measure 4b</b>	<b>Are students making expected academic growth in English Language Arts compared to their academic peers?</b>	<b>Points Possible</b> <b>Points Earned</b>
<b>Norm-Referenced Growth ELA</b>	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>	<div>NA      NA</div> <div>NA      NA</div> <div>NA      NA</div>
<b>Notes</b>	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.	

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)			
Measure 5a	Are students graduating from high school on time?	Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.	NA	NA
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.	NA	NA
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.	NA	NA
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.		
Notes	The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.		
	Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)		
	The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.		

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible
Financial Reporting and Compliance			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible
GAAP			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible
Enrollment Variance			Points Earned
	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	106.00%	25
			15
			0
			25
Notes			

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		see note	15	15
			0	
Notes	A review of the school's website identified that the prior fiscal year IPCSC annual report was missing from the website. This documentation is required to be published to the schools website by (I.C.33-5209C(2)). Though the school has met standard for three years earning an Exceeds Standards rating, The IPCSC has determined a Meets Standard rating is appropriate for failure to have a fully compliant website in the 2020-2021 school year.			15
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25



Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 4: SCHOOL ENVIRONMENT			
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible
Transportation			Points Earned
	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible
Facilities			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	Result 5.75	Points Possible NA NA NA
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	Result 4.85	Points Possible NA NA NA
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	Result 242	Points Possible NA NA NA
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	Result None	Points Possible NA NA NA
Notes			

INDICATOR 2: SUSTAINABILITY		
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result 6.78% 16.83%
Total Margin and Aggregated		Points Possible NA
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	Points Earned NA
Notes		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result 0.159
Debt to Asset Ratio	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	Points Possible NA
Notes		Points Earned NA
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result Multi - \$1,081,719 Recent One - \$378,928 Previous One - \$702,791
Cash Flow	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	Points Possible NA
Notes		Points Earned NA
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result 3.65
Debt Service Coverage Ratio	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	Points Possible NA
Notes		Points Earned NA

## American Heritage Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%	NA	NA	
	1b			100%	NA	NA	
District Proficiency Comparison	2a			100%	NA	NA	
	2b			100%	NA	NA	
Criterion-Referenced Growth	3a			69%	NA	NA	
	3b			43%	NA	NA	
Norm-Referenced Growth	4a			Masked	NA	NA	
	4b			Masked	NA	NA	
Post-Secondary Readiness	5a	NA	NA	NA	NA	NA	
% of Possible Academic Points for this School		70%	79%	84%	NA	NA	

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%	100%	
Financial Management	2a - 2c	87%	87%	87%	100%	100%	
Governance & Reporting	3a - 3f	100%	100%	100%	100%	93%	
School Environment	4a - 4b	100%	100%	100%	100%	100%	
Additional Obligations	5a	100%	100%	100%	100%	100%	
% of Possible Operational Points for this School		98%	98%	98%	100%	99%	

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%	NA	
Sustainability	2a - 2d	100%	100%	100%	100%	NA	
% of Possible Financial Points for this School		100%	100%	100%	100%	NA	

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor	N/A*	N/A	
Mission Specific		N/A	N/A	N/A	N/A	N/A	
Operational		Honor	Honor	Honor	Honor	Honor	
Financial		Honor	Honor	Honor	Honor	N/A	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic

# AMERICAN HERITAGE CHARTER SCHOOL

## 2020 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made public ally available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.



SCHOOL OVERVIEW			
<b>Mission Statement</b>	At American Heritage Charter School, our mission is to create patriotic and educated leaders. We believe in James Madison's statement that, "The advancement and diffusion of knowledge is the only guardian of true liberty."		
<b>Key Design Elements</b>	<p>The School shall implement and maintain the following essential design elements of its educational program:</p> <ul style="list-style-type: none"> <li>•<b>Focus on patriotic American values</b> <ul style="list-style-type: none"> <li>◦through daily teaching of the American Heritage Curriculum;</li> <li>◦fostering a service centered and civic-minded culture;</li> <li>◦emphasizing American exceptionalism as founded upon our Constitution and Bill of Rights; &amp;</li> <li>◦helping students to understand how to access the American Dream by requiring age appropriate money management, entrepreneurship, and free market capitalism education K-12.</li> </ul> </li> <li>•<b>Build a culture of respect</b> <ul style="list-style-type: none"> <li>◦by providing a controlled disciplinary environment;</li> <li>◦requiring students and staff to adhere to dress code;</li> <li>◦exhibiting and expecting exemplary behavior from students and staff;</li> <li>◦and implementing the character education program in the American Heritage Curriculum.</li> </ul> </li> <li>•<b>Provide a rigorous academic education</b> <ul style="list-style-type: none"> <li>◦by requiring the Core Knowledge Curriculum K-8; and</li> <li>◦requiring that graduation with honors from AHCS will require coursework in history, social studies and economics above and beyond the state's graduation requirements.</li> </ul> </li> <li>•<b>Support teacher growth and excellence</b></li> </ul>		
<b>School Location</b>	1736 S. 35th W. Idaho Falls, ID 83402	<b>School Phone</b>	208-529-6570
<b>Surrounding District</b>	Idaho Falls School District		
<b>Opening Year</b>	2013		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-12		
<b>Enrollment (Approved)</b>	442	<b>Enrollment (Actual)</b>	386

SCHOOL LEADERSHIP	
Deby Infanger	Chairman
M. Trent VanderSloot	Vice-Chairman
Tappia Infanger	Secretary
Sara Schofield	Treasurer
Kayce Wegener	Director/PFA Preesident
Chris Schofield	Director of Facilities
Mike Infanger	Director Public Relations

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	7.10%	25.00%	27.80%	N/A
<b>Limited English Proficiency</b>	6.00%	7.00%	7.00%	N/A
<b>Special Needs</b>	7.10%	11.00%	11.00%	N/A
<b>Free and Reduced Lunch</b>	29.50%	44.00%	44.00%	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50	NA*		
	1b	50	0	50	0	50	NA*		
District Proficiency Comparison	2a	50	0	50	0	50	NA*	50	0
	2b	50	0	50	0	50	NA*	50	0
Criterion-Referenced Growth	3a	100	0			50	NA*		
	3b	100	0			50	NA*		
Norm-Referenced Growth	4a			100	0	50	NA*	50	0
	4b			100	0	50	NA*	50	0
Post-Secondary Readiness	5a			125	0	0	NA*	100	0
Total Academic Points		400	0	525	0	400	NA*	300	0
% of Academic Points			0%		0%				0%

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

AHCS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	25		2c	50	
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	400				
% of Operational Points			100%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA	NA	55% - 74%	NA	80% - 89%	100%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)				
Measure 5a	Are students graduating from high school on time?	Result	Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.		125	
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.	85.70%	100	
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.		75	
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.		0-65	
				NA
Notes	American Heritage had 7 students in this graduation cohort. American Heritage's first graduating class was in 2019. As graduation rate is the only academic data available for FY20, this section has not been scored.			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
			25	
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
			25	
Notes	No points are deducted for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	95.38%	25	25
			15	
			0	
			25	
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.			

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.			15	
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			0	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.				25
Notes				
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.			15	
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			0	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.				25
Notes				

OPERATIONAL

<p><b>Measure 3c</b></p> <p><b>Reporting Requirements</b></p> <p><b>Is the school complying with reporting requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>
<p><b>Measure 3d</b></p> <p><b>Public Transparency</b></p> <p><b>Is the school complying with public transparency requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>
<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>



OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25

Notes	
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INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p>8.79</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p>8.13</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p>235 days</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p>No default noted</p>	<p><b>Points Possible</b></p> <p>50</p> <p>0</p> <hr/> <p>50</p>
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive (13.58%). The most recent year Total Margin is also positive (20.05%).		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.1	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			30
Notes	The Multi-Year Cash Flow is positive (\$890,889). The most recent year Cash Flow is positive (\$702,791).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	9.15	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

# American Heritage Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned				2020-21	2021-22
		2016-17	2017-18	2018-19	2019-20		
State Proficiency Comparison	1a			100%	NA		
	1b			100%	NA		
District Proficiency Comparison	2a			100%	NA		
	2b			100%	NA		
Criterion-Referenced Growth	3a			69%	NA		
	3b			43%	NA		
Norm-Referenced Growth	4a			Masked	NA		
	4b			Masked	NA		
Post-Secondary Readiness	5a	NA	NA	NA	NA		
<b>% of Possible Academic Points for this School</b>		<b>70%</b>	<b>79%</b>	<b>84%</b>	NA		

OPERATIONAL	Measure	Percentage of Points Earned				2020-21	2021-22
		2016-17	2017-18	2018-19	2019-20		
Educational Program	1a -1d	100%	100%	100%	100%		
Financial Management	2a - 2c	87%	87%	87%	100%		
Governance & Reporting	3a - 3f	100%	100%	100%	100%		
School Environment	4a - 4b	100%	100%	100%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
<b>% of Possible Operational Points for this School</b>		<b>98%</b>	<b>98%</b>	<b>98%</b>	<b>100%</b>		

FINANCIAL	Measure	Percentage of Points Earned				2020-21	2021-22
		2016-17	2017-18	2018-19	2019-20		
Near-Term	1a - 1d	100%	100%	100%	100%		
Sustainability	2a - 2d	100%	100%	100%	100%		
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>		

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor	N/A*		
Mission Specific		N/A	N/A	N/A	N/A		
Operational		Honor	Honor	Honor	Honor		
Financial		Honor	Honor	Honor	Honor		

\*Limited academic data for FY20 is available due to the COVID-19 pandemic

# AMERICAN HERITAGE CHARTER SCHOOL

## 2019 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office. The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made public ally available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.



SCHOOL OVERVIEW			
<b>Mission Statement</b>	At American Heritage Charter School, our mission is to create patriotic and educated leaders. We believe in James Madison's statement that, "The advancement and diffusion of knowledge is the only guardian of true liberty."		
<b>Key Design Elements</b>	<p>The School shall implement and maintain the following essential design elements of its educational program:</p> <ul style="list-style-type: none"> <li>•<b>Focus on patriotic American values</b> <ul style="list-style-type: none"> <li>◦through daily teaching of the American Heritage Curriculum;</li> <li>◦fostering a service centered and civic-minded culture;</li> <li>◦emphasizing American exceptionalism as founded upon our Constitution and Bill of Rights; &amp;</li> <li>◦helping students to understand how to access the American Dream by requiring age appropriate money management, entrepreneurship, and free market capitalism education K-12.</li> </ul> </li> <li>•<b>Build a culture of respect</b> <ul style="list-style-type: none"> <li>◦by providing a controlled disciplinary environment;</li> <li>◦requiring students and staff to adhere to dress code;</li> <li>◦exhibiting and expecting exemplary behavior from students and staff;</li> <li>◦and implementing the character education program in the American Heritage Curriculum.</li> </ul> </li> <li>•<b>Provide a rigorous academic education</b> <ul style="list-style-type: none"> <li>◦by requiring the Core Knowledge Curriculum K-8; and</li> <li>◦requiring that graduation with honors from AHCS will require coursework in history, social studies and economics above and beyond the state's graduation requirements.</li> </ul> </li> <li>•<b>Support teacher growth and excellence</b></li> </ul>		
<b>School Location</b>	1736 S. 35th W. Idaho Falls, ID 83402	<b>School Phone</b>	208-529-6570
<b>Surrounding District</b>	Idaho Falls School District		
<b>Opening Year</b>	2013		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-12		
<b>Enrollment (Approved)</b>	442	<b>Enrollment (Actual)</b>	362

SCHOOL LEADERSHIP	
Deby Infanger	Chairman
M. Trent VanderSloot	Vice-Chairman
Tappia Infanger	Secretary
Sara Schofield	Treasurer
Chris Schofield	Director of Facilities
Mike Infanger	Director Public Relations

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	5.52%	24.85%	27.85%	N/A
<b>Limited English Proficiency</b>	Masked	6.44%	6.91%	N/A
<b>Special Needs</b>	7.46%	10.73%	12.42%	N/A
<b>Free and Reduced Lunch</b>	28.45%	44.74%	46.37%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	61.05%
Percentage of students meeting or exceeding proficiency in English Language Arts	73.26%
Percentage of students meeting or exceeding proficiency in Science	65.22%

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	28.57%
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ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50	50		
	1b	50	0	50	0	50	50		
District Proficiency Comparison	2a	50	0	50	0	50	50	50	0
	2b	50	0	50	0	50	50	50	0
Criterion-Referenced Growth	3a	100	0			50	35		
	3b	100	0			50	22		
Norm-Referenced Growth	4a			100	0	50	Masked	50	0
	4b			100	0	50	Masked	50	0
Post-Secondary Readiness	5a			125	0	0	0	100	0
Total Academic Points		400	0	525	0	400	337	300	0
% of Academic Points			0%		0%		84%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned	
	1			AHCS has chosen not to include mission-specific measures.
	2			
	3			
	4			
	5			
	6			
Total Mission-Specific Points				
% of Mission-Specific Points				

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	15		2c	50	30
	2d	25	25		2d	50	50
Governance & Reporting	3a	25	25	Total Financial Points		400	380
	3b	25	25				95%
	3c	25	25	% of Financial Points			
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
Total Operational Points		400	390				
% of Operational Points			98%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	84%	0%	55% - 74%	NA	80% - 89%	98%	65% - 84%	95%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

ACADEMIC K-12

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<p><b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.</p>	X	50 30 - 45 15 - 29 0 - 14 <hr/> 50
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.</p>	X	50 30 - 45 15 - 29 0 - 14 <hr/> 50
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?		<div>Points Possible</div> <div>Points Earned</div>
Math Proficiency Rate			
Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	X	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.		0 - 14
			50
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.		
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?		<div>Points Possible</div> <div>Points Earned</div>
ELA Proficiency Rate			
Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	X	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.		0 - 14
			50
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.		

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	80	39-50 26-38 13-25 0-12 <hr/> 35
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	65	39-50 26-38 13-25 0-12 <hr/> 22
Notes			

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?		
Norm-Referenced Growth		Points Possible	Points Earned
Math	<b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.	Masked 39-50 26-38 13-25 0-12	Masked 0 0 0 Masked
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?		
Norm-Referenced Growth		Points Possible	Points Earned
ELA	<b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.	Masked 39-50 26-38 13-25 0-12	Masked 0 0 0 Masked
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Points Possible
Four-Year Adjusted Cohort Graduation Rate		Points Earned
	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.	125
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.	100
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.	75
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.	0-65
		0
	The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.	
Notes	Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)	
	The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
				25
Notes				
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				



OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
			15	
			0	
				25
Notes	No points are deducted for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
		91.17%	15	15
			0	
				15
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.			

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements			Points Earned
<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight			Points Earned
<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>		No instances of non-compliance documented	25
			15
			0
Notes			25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	5.62	50 50
Notes		10	
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	5.09	50 50
Notes		10	
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	1009 days	50 50
Notes		10	
		0	50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes		0	
			50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin and the most recent year Total Margin are positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.15	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			30
Notes	The Multi-Year Cash Flow is positive. The most recent year Cash Flow is positive.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	3.48	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		



# American Heritage Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%			
	1b			100%			
District Proficiency Comparison	2a			100%			
	2b			100%			
Criterion-Referenced Growth	3a			69%			
	3b			43%			
Norm-Referenced Growth	4a			Masked			
	4b			Masked			
Post-Secondary Readiness	5a	NA	NA	NA	NA	NA	NA
<b>% of Possible Academic Points for this School</b>		<b>70%</b>	<b>79%</b>	<b>84%</b>			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%			
Financial Management	2a - 2c	87%	87%	87%			
Governance & Reporting	3a - 3f	100%	100%	100%			
School Environment	4a - 4b	100%	100%	200%			
Additional Obligations	5a	100%	100%	100%			
<b>% of Possible Operational Points for this School</b>		<b>98%</b>	<b>98%</b>	<b>98%</b>			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	100%	100%	100%			
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor			
Mission Specific		N/A	N/A	N/A			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			

# **AMERICAN HERITAGE CHARTER SCHOOL**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	At American Heritage Charter School, our mission is to create patriotic and educated leaders. We believe in James Madison's statement that, "The advancement and diffusion of knowledge is the only guardian of true liberty."		
<b>Key Design Elements</b>	<p>The School shall implement and maintain the following essential design elements of its educational program:</p> <ul style="list-style-type: none"> <li>•<b>Focus on patriotic American values</b> <ul style="list-style-type: none"> <li>◦through daily teaching of the American Heritage Curriculum;</li> <li>◦fostering a service centered and civic-minded culture;</li> <li>◦emphasizing American exceptionalism as founded upon our Constitution and Bill of Rights; and</li> <li>◦helping students to understand how to access the American Dream by requiring age appropriate money management, entrepreneurship, and free market capitalism education K-12.</li> </ul> </li> <li>•<b>Build a culture of respect</b> <ul style="list-style-type: none"> <li>◦by providing a controlled disciplinary environment;</li> <li>◦requiring students and staff to adhere to dress code;</li> <li>◦exhibiting and expecting exemplary behavior from students and staff; and</li> <li>◦implementing the character education program in the American Heritage Curriculum.</li> </ul> </li> <li>•<b>Provide a rigorous academic education</b> <ul style="list-style-type: none"> <li>◦by requiring the Core Knowledge Curriculum K-8; and</li> <li>◦requiring that graduation with honors from AHCS will require coursework in history, social studies and economics above and beyond the state's graduation requirements.</li> </ul> </li> <li>•<b>Support teacher growth and excellence</b></li> </ul>		
<b>School Location</b>	1736 S. 35th W. Idaho Falls, ID 83402	<b>School Phone</b>	208-529-6570
<b>Surrounding District</b>	Idaho Falls School District		
<b>Opening Year</b>	2013		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-12		
<b>Enrollment (Approved)</b>	442	<b>Enrollment (Actual)</b>	325

SCHOOL LEADERSHIP	
Deby Infanger	Chairman
Trent Vandersloot	Vice Chairman
Mike Infanger	Assistant Treasurer
Sara Schofield	Assistant Secretary
Chris Schofield	Member
Tappia Infanger	Member
Kristen Barney	Member
Shawn Rose	Administrator
Tiffnee Hurst	Administrator
Gayle DeSmet	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
<b>Non-White</b>	6%	25%	28%	N/A
<b>Limited English Proficiency</b>	0%	6%	7%	N/A
<b>Special Needs</b>	6%	10%	11%	N/A
<b>Free and Reduced Lunch</b>	24%	47%	46%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	65%
Percentage of students meeting or exceeding proficiency in English Language Arts	74%
Percentage of students meeting or exceeding proficiency in Science	67%
GO-ON RATE (Post-secondary enrollment within 12 months of graduation)	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50			
	1b	50	0	50	0	50			
District Proficiency Comparison	2a	50	0	50	0	50		50	0
	2b	50	0	50	0	50		50	0
Criterion-Referenced Growth	3a	100	0			50			
	3b	100	0			50			
Norm-Referenced Growth	4a			100	0	50		50	0
	4b			100	0	50		50	0
Post-Secondary Readiness	5a			125	0	0		100	0
Total Academic Points		400	0	525	0	400	316	300	0
% of Academic Points			0%		0%		79%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

AHCS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	15		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	79%	0%	55% - 74%	NA	80% - 89%	98%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

ACADEMIC K-12

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<p><b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.</p>		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.</p>		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.	
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.	



INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
Math	Exceeds Standard: At least 85% of students are making adequate academic growth in math. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.		39-50 26-38 13-25 0-12
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.		39-50 26-38 13-25 0-12
Notes			

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>		
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>		
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)				
Measure 5a	Are students graduating from high school on time?	Result	Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.		125	
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.		100	
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.		75	
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.		0-65	0
				0
Notes	The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.			
	Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)			
	The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>		
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.		25	
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.		25	
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.		25	
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
			<hr/> 25	
Notes	The school’s audit notes that the school was compliant with GAAP, except for GASB Statement 75, which requires actuarial calculations performed for post-employment benefits other than pensions (OPEB). While the PCSC must note that the school was not entirely compliant with GAAP, points have not been deducted from this measure for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	93%	25	
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	15
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
			<hr/> 15	
Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.			

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements		No instances of non-compliance documented		
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.			25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight		No instances of non-compliance documented		
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.			25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.	No instances of non- compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.	No instances of non- compliance documented	25	25
	<b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25



OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non- compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non- compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			<div></div> 25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p>5.06</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p>4.56</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p>150 days</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p>No default noted</p>	<p><b>Points Possible</b></p> <p>50</p> <p>0</p> <hr/> <p>50</p>
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.18	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	The Multi-Year Cumulative Cash Flow is positive and the Cash Flow is positive each year.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	1.55	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

# American Heritage Charter School Longitudinal Results

		Percentage of Points Earned					
ACADEMIC	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a	NA	NA				
<b>% of Possible Academic Points for this School</b>		<b>70%</b>	<b>79%</b>				

		Percentage of Points Earned					
OPERATIONAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%				
Financial Management	2a - 2c	87%	87%				
Governance & Reporting	3a - 3f	100%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				
<b>% of Possible Operational Points for this School</b>		<b>98%</b>	<b>98%</b>				

		Percentage of Points Earned					
FINANCIAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	100%	100%				
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>				

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor				
Mission Specific		N/A	N/A				
Operational		Honor	Honor				
Financial		Honor	Honor				

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 26<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and American Heritage Charter School, Inc. (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 August 7, 2012, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2013; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. **Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. **Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. **Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.
- B. **Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the

entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.

- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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: At American Heritage Charter School, our mission is to create patriotic and educated leaders. We believe in James Madison’s statement that, “The advancement and diffusion of knowledge is the only guardian of true liberty.”
- B. Grades Served.** The School may serve students in kindergarten through grade 12, in accordance with the growth phases described in the approved charter.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- **Focus on patriotic American values**
    - through daily teaching of the American Heritage Curriculum;
    - fostering a service centered and civic-minded culture;
    - emphasizing American exceptionalism as founded upon our Constitution and Bill of Rights; and
    - helping students to understand how to access the American Dream by requiring age appropriate money management, entrepreneurship, and free market capitalism education K-12.
  - **Build a culture of respect**
    - by providing a controlled disciplinary environment;
    - requiring students and staff to adhere to dress code;
    - exhibiting and expecting exemplary behavior from students and staff; and
    - implementing the character education program in the American Heritage Curriculum.
  - **Provide a rigorous academic education**
    - by requiring the Core Knowledge Curriculum K-8; and
    - requiring that graduation with honors from AHCS will require coursework in history, social studies and economics above and beyond the state’s graduation requirements.
  - **Support teacher growth and excellence**



- 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. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. Performance Framework As Basis For Renewal of Charter.** The School's performance in relation to the indicators, measures, metrics and targets set forth in the Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School's performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.

- F. Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The Authorizer will provide the School reasonable notice prior to its annual site visit to the School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.
- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

## SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 690 students, with per-class and overall enrollment caps as outlined in the approved Charter attached as Appendix C.
- 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.** 1736 S 35<sup>th</sup> W, Idaho Falls, ID 83402. 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: Idaho Falls School

#### District 91

- 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 Performance Framework incorporated into this agreement 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, 2017.

*Alan Reed*

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**Chairperson, Idaho Public Charter School Commission**

*Deby Lefang*

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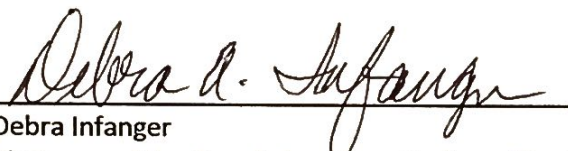
**Chairperson, American Heritage Charter School Board**

IN WITNESS WHEREOF, the Authorizer and American Heritage Charter School (AHCS) have executed this Amendment to their Performance Certificate to increase its overall enrollment cap from 442 to 690, with year by year enrollment caps for on-site and bended learning students detailed in the attached charter. This Amendment to AHCS's Performance Certificate is effective as of April 11, 2019.



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Alan Reed  
Chairman, Idaho Public Charter School Commission



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Debra Infanger  
Chairman of the Board, American Heritage Charter School

**Appendix A: Conditions of Authorization/Renewal**

**Appendix B: Performance Framework**

**Appendix C: Charter**

**Appendix D: Public Charter School Closure Protocol**

## **Appendix A: Conditions of Authorization / Renewal**

American Heritage Charter School

No conditions of authorization or renewal are applicable.



**Appendix B: Performance Framework**

# American Heritage Charter School

Year Ended June 30, 2021

## Audited Financial Statements



**AMERICAN HERITAGE CHARTER SCHOOL**  
Table of Contents

---

**Financial Section**

Independent Auditor's Report.....	1
-----------------------------------	---

**Basic Financial Statements**

*Government-Wide Financial Statements*

Statement of Net Position .....	4
---------------------------------	---

Statement of Activities .....	5
-------------------------------	---

*Fund Financial Statements*

Balance Sheet – Governmental Funds .....	6
--	---

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	9
---	---

Notes to Financial Statements .....	12
-------------------------------------	----

**Required Supplementary Information**

Budgetary Comparison Schedule – General and Major Special Revenue Funds .....	23
---	----

Schedule of Employer’s Share of Net Pension Liability .....	25
---	----

Schedule of Employer Contributions.....	26
---	----

**Supplementary Information**

Combining Balance Sheet – Nonmajor Governmental Funds.....	27
--	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	31
--	----

**Other Reports**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards .....	35
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## **Independent Auditor's Report**

Board of Directors  
American Heritage Charter School

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of American Heritage Charter School (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Basis for Qualified Opinion on Governmental Activities**

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2021, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

Management has not included the management’s discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

### ***Quest CPAs PLLC***

Payette, Idaho  
September 30, 2021

# AMERICAN HERITAGE CHARTER SCHOOL

## Statement of Net Position

June 30, 2021

	<b><u>Governmental Activities</u></b>
<b>Assets</b>	
Current Assets	
Cash	\$2,196,375
Receivables:	
State Sources	18,274
Federal Sources	390,358
Total Current Assets	<u>2,605,007</u>
Noncurrent Assets	
Nondepreciable Capital Assets	0
Depreciable Net Capital Assets	248,351
Total Noncurrent Assets	<u>248,351</u>
<b>Total Assets</b>	<u><u>2,853,358</u></u>
<b>Deferred Outflows of Resources</b>	
Pension Deferred Outflows	393,273
<b>Total Deferred Outflows of Resources</b>	<u>393,273</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$3,246,631</u></u>
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$26,207
Salaries & Benefits Payable	235,814
Unspent Grant Allocation	191,077
Total Current Liabilities	<u>453,098</u>
Noncurrent Liabilities	
Net Pension Liability	928,351
Total Noncurrent Liabilities	<u>928,351</u>
<b>Total Liabilities</b>	<u><u>1,381,449</u></u>
<b>Deferred Inflows of Resources</b>	
Pension Deferred Inflows	30,313
<b>Total Deferred Inflows of Resources</b>	<u>30,313</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u><u>1,411,762</u></u>
<b>Net Position</b>	
Net Investment in Capital Assets	248,351
Restricted:	
Special Programs	102,134
Unrestricted	1,484,384
<b>Total Net Position</b>	<u><u>1,834,869</u></u>
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	<u><u>\$3,246,631</u></u>

# AMERICAN HERITAGE CHARTER SCHOOL

## Statement of Activities Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities
<b>Governmental Activities</b>					
Instructional Programs					
Elementary School	\$1,196,850		\$408,366		(\$788,484)
Secondary School	685,602		83,314		(602,288)
Special Education	117,706		60,368		(57,338)
School Activity	21,950	\$24,889			2,939
Support Service Programs					
Attendance - Guidance - Health	17,066		9,587		(7,479)
Special Education Support Services	20,265				(20,265)
Instruction Improvement	27,713		7,138		(20,575)
Educational Media	299				(299)
Instruction-Related Technology	85,951		37,499		(48,452)
Board of Education	35,167				(35,167)
District Administration	32,312				(32,312)
School Administration	147,552				(147,552)
Business Operation	208,802		24,812		(183,990)
Administrative Technology	57,442		27,019		(30,423)
Buildings - Care	198,675				(198,675)
Maintenance - Non-Student Occupied	958				(958)
Maintenance - Student Occupied	68,765				(68,765)
Maintenance - Grounds	17,220		2,478		(14,742)
Security	3,642				(3,642)
Pupil-To-School Transportation	12,645				(12,645)
General Transportation	0				0
Non-Instructional Programs					
Child Nutrition	105,285	3,607	125,376		23,698
Capital Assets - Student Occupied	15,593		21,663		6,070
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	0				0
<b>Total</b>	<u>\$3,077,460</u>	<u>\$28,496</u>	<u>\$807,620</u>	<u>\$0</u>	<u>(2,241,344)</u>
<b>General Revenues</b>					
Local Revenue					53,074
State Revenue					2,808,041
Federal Revenue					0
Pension Revenue (Expense)					(369,100)
<b>Total</b>					<u>2,492,015</u>
<b>Change in Net Position</b>					250,671
<b>Net Position - Beginning - As Previously Stated</b>					1,553,931
Restatement - See Note H					30,267
<b>Net Position - Beginning - As Restated</b>					<u>1,584,198</u>
<b>Net Position - Ending</b>					<u>\$1,834,869</u>



**AMERICAN HERITAGE CHARTER SCHOOL**

Page 1 of 3

Balance Sheet - Governmental Funds

June 30, 2021

	<b>General Fund</b>	<b>Child Nutrition Fund</b>	<b>Other Governmental Funds</b>
<b>Assets</b>			
Cash	\$2,094,241	\$30,449	\$71,685
Receivables:			
State Sources	18,274		0
Federal Sources			390,358
Due From Other Funds	192,333		0
<b>Total Assets</b>	<u><u>\$2,304,848</u></u>	<u><u>\$30,449</u></u>	<u><u>\$462,043</u></u>
<b>Liabilities</b>			
Accounts Payable	\$19,259		\$6,948
Due To Other Funds			192,333
Salaries & Benefits Payable	235,814		0
Unspent Grant Allocation			191,077
<b>Total Liabilities</b>	<u><u>255,073</u></u>	<u><u>\$0</u></u>	<u><u>390,358</u></u>
<b>Fund Balances</b>			
Restricted:			
Special Programs		30,449	71,685
Unassigned	2,049,775		0
<b>Total Fund Balances</b>	<u><u>2,049,775</u></u>	<u><u>30,449</u></u>	<u><u>71,685</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$2,304,848</u></u>	<u><u>\$30,449</u></u>	<u><u>\$462,043</u></u>

**AMERICAN HERITAGE CHARTER SCHOOL**

Page 2 of 3

## Balance Sheet - Governmental Funds

June 30, 2021

	<b>Total Governmental Funds</b>
<b>Assets</b>	
Cash	\$2,196,375
Receivables:	
State Sources	18,274
Federal Sources	390,358
Due From Other Funds	192,333
<b>Total Assets</b>	<b>\$2,797,340</b>
<b>Liabilities</b>	
Accounts Payable	\$26,207
Due To Other Funds	192,333
Salaries & Benefits Payable	235,814
Unspent Grant Allocation	191,077
<b>Total Liabilities</b>	<b>645,431</b>
<b>Fund Balances</b>	
Restricted:	
Special Programs	102,134
Unassigned	2,049,775
<b>Total Fund Balances</b>	<b>2,151,909</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$2,797,340</b>

**AMERICAN HERITAGE CHARTER SCHOOL**

Page 3 of 3

**Balance Sheet - Governmental Funds**

**June 30, 2021**

**Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities**

<b>Total Governmental Fund Balances</b>	<b>\$2,151,909</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	248,351
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Net pension liability and related pension source deferred outflow and deferred inflow of resources, are not due and payable in the current period and therefore are not reported in the funds.	(565,391)
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<b>Net Position of Governmental Activities</b>	<b><u><u>\$1,834,869</u></u></b>
--	----------------------------------

**AMERICAN HERITAGE CHARTER SCHOOL**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

Page 1 of 3

	<b>General Fund</b>	<b>Child Nutrition Fund</b>	<b>Other Governmental Funds</b>
<b>Revenues</b>			
Local Revenue	\$59,104	\$3,606	\$24,889
State Revenue	2,808,041		71,286
Federal Revenue	124,940	125,376	479,989
<b>Total Revenues</b>	<u>2,992,085</u>	<u>128,982</u>	<u>576,164</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School	1,045,742		277,397
Secondary School	674,632		83,314
Special Education	54,807		62,899
School Activity			21,950
Support Service Programs			
Attendance - Guidance - Health	9,390		7,676
Special Education Support Services	20,265		0
Instruction Improvement	20,575		7,138
Educational Media	299		0
Instruction-Related Technology	48,452		37,499
Board of Education	35,167		0
District Administration	32,312		0
School Administration	147,552		0
Business Operation	183,990		24,812
Administrative Technology	27,853		29,589
Buildings - Care	198,675		0
Maintenance - Non-Student Occupied	958		0
Maintenance - Student Occupied	103,267		0
Maintenance - Grounds	14,742		2,478
Security	3,642		0
Pupil-To-School Transportation	12,645		0
General Transportation			0
Non-Instructional Programs			
Child Nutrition	1,516	103,769	0
Capital Assets - Student Occupied			21,663
Capital Assets - Non-Student Occupied			0
Debt Service - Principal			0
Debt Service - Interest			0
<b>Total Expenditures</b>	<u>2,636,481</u>	<u>103,769</u>	<u>576,415</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	355,604	25,213	(251)
<b>Other Financing Sources (Uses)</b>			
Transfers In			2,531
Transfers Out	(2,531)		0
<b>Total Other Financing Sources (Uses)</b>	<u>(2,531)</u>	<u>0</u>	<u>2,531</u>
<b>Net Change in Fund Balances</b>	353,073	25,213	2,280
<b>Fund Balances - Beginning - As Prev. Stated</b>	1,696,702	5,236	39,138
<b>Restatement - See Note H</b>			30,267
<b>Fund Balances - Beginning - As Restated</b>	<u>1,696,702</u>	<u>5,236</u>	<u>69,405</u>
<b>Fund Balances - Ending</b>	<u><u>\$2,049,775</u></u>	<u><u>\$30,449</u></u>	<u><u>\$41,418</u></u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

Page 2 of 3

	<b>Total Governmental Funds</b>
<b>Revenues</b>	
Local Revenue	\$87,599
State Revenue	2,879,327
Federal Revenue	730,305
<b>Total Revenues</b>	<u>3,697,231</u>
<b>Expenditures</b>	
Instructional Programs	
Elementary School	1,323,139
Secondary School	757,946
Special Education	117,706
School Activity	21,950
Support Service Programs	
Attendance - Guidance - Health	17,066
Special Education Support Services	20,265
Instruction Improvement	27,713
Educational Media	299
Instruction-Related Technology	85,951
Board of Education	35,167
District Administration	32,312
School Administration	147,552
Business Operation	208,802
Administrative Technology	57,442
Buildings - Care	198,675
Maintenance - Non-Student Occupied	958
Maintenance - Student Occupied	103,267
Maintenance - Grounds	17,220
Security	3,642
Pupil-To-School Transportation	12,645
General Transportation	0
Non-Instructional Programs	
Child Nutrition	105,285
Capital Assets - Student Occupied	21,663
Capital Assets - Non-Student Occupied	0
Debt Service - Principal	0
Debt Service - Interest	0
<b>Total Expenditures</b>	<u>3,316,665</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	380,566
<b>Other Financing Sources (Uses)</b>	
Transfers In	2,531
Transfers Out	(2,531)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>
<b>Net Change in Fund Balances</b>	380,566
<b>Fund Balances - Beginning - As Prev. Stated</b>	1,741,076
<b>Restatement - See Note H</b>	30,267
<b>Fund Balances - Beginning - As Restated</b>	<u>1,771,343</u>
<b>Fund Balances - Ending</b>	<u><u>\$2,151,909</u></u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

Page 3 of 3

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of  
Activities**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$380,566</b>
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Amounts reported for governmental activities in the statement of  
activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the excess of capital outlays over (under) depreciation expense in the current period.	40,572
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Changes in net pension liability and related pension source deferred outflow and deferred inflow of resources do not provide or require current financial resources and therefore are not reflected in the funds.	(170,467)
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<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$250,671</u></u></b>
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**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** – American Heritage Charter School (the School) is organized as a nonprofit corporation providing public charter school educational services as authorized by Section 33 of Idaho Code.

Idaho Code Section 33-5210(3) requires charter schools to comply with the same financial reporting requirements imposed on school districts, i.e. – on a governmental, rather than nonprofit, basis of accounting. Additionally, enabling legislation creates charter schools as public entities, i.e. – as public schools, subject to provisions common with other governmental entities as set forth in Idaho Code Section 33-5204. Accordingly, the School's basis of presentation follows the governmental, rather than nonprofit, reporting model.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to charter schools. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements - Government-Wide Statements** – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds, when present, are not included in the government-wide statements.

**Basic Financial Statements - Fund Financial Statements** – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

*General Fund* – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Major special revenue funds include the child nutrition fund, which serves to account for providing nutritional meals to students (including subsidized meals).

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

**Cash** – Nearly all the cash balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash are reported in each fund as cash. Interest earned on pooled cash is paid to the general fund unless Idaho Code specifies otherwise.

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Inventories** – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method.



**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

---

**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

**Other Post-Employment Benefits** – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis.

**Pensions** – For purposes of measuring the net pension liability and pension expense/revenue, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing body. Assigned portions represent amounts that are constrained by the government’s intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

**Income Taxes** – The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business activities. The School’s tax returns for the current year and prior two years are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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**Contingent Liabilities** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

**Interfund Activity** – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

**Risk Management** – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**Nonmonetary Transactions** – Items received via food commodities programs are recognized at their stated fair market value.

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**B. CASH**

Cash consists of the following at year end:

Cash - Deposits	\$2,196,375
<b>Total</b>	<b><u><u>\$2,196,375</u></u></b>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$2,196,375 and the bank balances were \$2,386,468. Of the bank balances, \$500,000 was insured and the remainder was uninsured and uncollateralized.

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Government, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
State Sources			
Foundation Program	\$18,274		\$18,274
<b>Total</b>	<u>\$18,274</u>		<u>\$18,274</u>
Federal Sources			
Special Programs		\$390,358	\$390,358
<b>Total</b>		<u>\$390,358</u>	<u>\$390,358</u>

**D. CAPITAL ASSETS**

A summary of capital assets for the year is as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Nondepreciable Capital Assets				
Land	\$0			\$0
<b>Total</b>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>
Depreciable Capital Assets				
Buildings	127,552	56,165		183,717
Equipment	119,191			119,191
Subtotal	<u>246,743</u>	<u>56,165</u>	<u>0</u>	<u>302,908</u>
Accumulated Depreciation				
Buildings	10,588	3,674		14,262
Equipment	28,376	11,919		40,295
Subtotal	<u>38,964</u>	<u>15,593</u>	<u>0</u>	<u>54,557</u>
<b>Total</b>	<u>207,779</u>	<u>40,572</u>	<u>0</u>	<u>248,351</u>
<b>Net Capital Assets</b>	<u>\$207,779</u>	<u>\$40,572</u>	<u>\$0</u>	<u>\$248,351</u>

Depreciation expense of \$15,593 was charged to the capital assets – student occupied program.

**E. OPERATING LEASE**

The School has an operating lease for its premises. The lease is non-cancelable, has a term from August 31, 2015 through June 30, 2036, and calls for monthly payments of \$5,417 – 7,455. Total lease payments for the year amounted to \$100,297.

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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Future minimum lease payments are estimated as follows:

<b>Year Ended</b>	
6/30/22	\$89,464
6/30/23	89,464
6/30/24	89,464
6/30/25	89,464
6/30/26	89,464
6/30/27-31	447,320
6/30/32-36	447,320
<b>Total</b>	<u><u>\$1,341,960</u></u>

**F. PENSION PLAN**

*Plan Description*

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$198,633 for the year ended June 30, 2021.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.0399784 percent.

For the year ended June 30, 2021, the School recognized pension revenue (expense) of (\$369,100). At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$72,533	\$30,313
Changes in assumptions or other inputs	15,700	
Net difference between projected and actual earnings on pension plan investments	106,407	
Employer contributions subsequent to the measurement date	198,633	
<b>Total</b>	<b>\$393,273</b>	<b>\$30,313</b>

\$198,633 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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<b>Year Ended</b>	
6/30/22	(\$2,998)
6/30/23	(39,106)
6/30/24	(53,076)
6/30/25	(69,147)
<b>Total</b>	<u><u>(\$164,327)</u></u>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

**Capital Market Assumptions from Callen 2020**

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.85%	3.49%

**Investment Policy Assumptions from PERSI November 2019**

Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

**Economic/Demographic Assumptions from Milliman 2018**

<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	3.00%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>7.05%</b>
*Net of Investment Expenses	

*Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

*Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
School's proportionate share of the net pension liability (asset)	\$1,903,794	\$928,351	\$121,819

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Impacts on the School's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan whenever deemed necessary), such deficits are not deemed to be of substantial concern.

**G. INTERFUND BALANCES AND TRANSFERS**

Interfund balances at year end consist of the following:

<b>Due To Fund</b>	<b>Due From Fund</b>	
	Nonmajor Governmental	Total
General	\$192,333	\$192,333
<b>Total</b>	<b>\$192,333</b>	<b>\$192,333</b>

These interfund balances resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.



**AMERICAN HERITAGE CHARTER SCHOOL**  
Notes to Financial Statements

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Interfund transfers during the year consist of the following:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Purpose</u>
General		\$2,531	Support
Nonmajor Governmental	\$2,531		Support
<b>Total</b>	<u>\$2,531</u>	<u>\$2,531</u>	

**H. PRIOR PERIOD ADJUSTMENT**

During the year, the School implemented GASB No. 84 *Fiduciary Activities*. As required by GASB 84, the School's net position and student activities fund balances were restated by \$30,267 to reflect the implementation of this new standard which requires that certain previously reported fiduciary funds now be classified as governmental funds.

**AMERICAN HERITAGE CHARTER SCHOOL**  
 Budgetary Comparison Schedule - General and Major Special Revenue Funds  
 Year Ended June 30, 2021

Page 1 of 2

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
<b>General Fund</b>				
<b>Revenues</b>				
Local Revenue	\$5,250	\$19,639	\$59,104	\$39,465
State Revenue	2,701,214	2,842,101	2,808,041	(34,060)
Federal Revenue	16,163	145,340	124,940	(20,400)
<b>Total Revenues</b>	<u>2,722,627</u>	<u>3,007,080</u>	<u>2,992,085</u>	<u>(14,995)</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	1,001,577	1,168,226	1,045,742	122,484
Secondary School	711,428	778,343	674,632	103,711
Special Education	66,893	58,961	54,807	4,154
School Activity	0	0	0	0
Support Service Programs				
Attendance - Guidance - Health	21,749	9,364	9,390	(26)
Special Education Support Services	11,023	20,265	20,265	0
Instruction Improvement	18,318	20,575	20,575	0
Educational Media	3,000	299	299	0
Instruction-Related Technology	30,000	48,452	48,452	0
Board of Education	41,085	35,167	35,167	0
District Administration	26,765	32,156	32,312	(156)
School Administration	197,142	148,046	147,552	494
Business Operation	144,804	183,990	183,990	0
Administrative Technology	49,363	27,853	27,853	0
Buildings - Care	213,985	193,259	198,675	(5,416)
Maintenance - Non-Student Occupied	2,590	958	958	0
Maintenance - Student Occupied	84,744	98,238	103,267	(5,029)
Maintenance - Grounds	26,462	14,742	14,742	0
Security	2,947	3,642	3,642	0
Pupil-To-School Transportation	49,000	12,645	12,645	0
General Transportation	17,500		0	0
Non-Instructional Programs				
Child Nutrition	2,252	1,612	1,516	96
Capital Assets - Student Occupied	0	0	0	0
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal	0	0	0	0
Debt Service - Interest	0	0	0	0
<b>Total Expenditures</b>	<u>2,722,627</u>	<u>2,856,793</u>	<u>2,636,481</u>	<u>220,312 *</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	150,287	355,604	205,317
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	(2,531)	(2,531) *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(2,531)</u>	<u>(2,531)</u>
<b>Net Change in Fund Balances</b>	0	150,287	353,073	202,786
<b>Fund Balances - Beginning</b>	1,537,888	1,537,888	1,696,702	158,814
<b>Fund Balances - Ending</b>	<u>\$1,537,888</u>	<u>\$1,688,175</u>	<u>\$2,049,775</u>	<u>\$361,600</u>

\*Total expenditures (over) under appropriations are: \$217,781

**AMERICAN HERITAGE CHARTER SCHOOL**  
 Budgetary Comparison Schedule - General and Major Special Revenue Funds  
 Year Ended June 30, 2021

Page 2 of 2

<b>Child Nutrition Fund</b>	<b>Budgeted Amounts (GAAP Basis)</b>		<b>Actual Amounts</b>	<b>Final Budget Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Local Revenue	\$42,219	\$3,606	\$3,606	\$0
Federal Revenue	32,585	123,647	125,376	1,729
<b>Total Revenues</b>	<u>74,804</u>	<u>127,253</u>	<u>128,982</u>	<u>1,729</u>
<b>Expenditures</b>				
Non-Instructional Programs				
Child Nutrition	74,804	127,253	103,769	23,484
<b>Total Expenditures</b>	<u>74,804</u>	<u>127,253</u>	<u>103,769</u>	<u>23,484</u> *
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	0	0	25,213	25,213
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	0	0	25,213	25,213
<b>Fund Balances - Beginning</b>	0	0	5,236	5,236
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$30,449</u>	<u>\$30,449</u>
<i>*Total expenditures (over) under appropriations are:</i>				<u>\$23,484</u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>
School's portion of the net pension liability	0.0399784%	0.0376569%	0.0348030%
School's proportionate share of the net pension liability	\$928,351	\$429,843	\$513,350
School's covered payroll	\$1,408,342	\$1,275,680	\$1,093,330
School's proportional share of the net pension liability as a percentage of its covered payroll	65.92%	33.70%	46.95%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%
	<b>2018</b>	<b>2017</b>	<b>2016</b>
School's portion of the net pension liability	0.0290522%	0.0235665%	0.0235944%
School's proportionate share of the net pension liability	\$456,651	\$477,729	\$310,700
School's covered payroll	\$918,004	\$689,390	\$660,875
School's proportional share of the net pension liability as a percentage of its covered payroll	49.74%	69.30%	45.07%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	91.38%
	<b>2015</b>		
School's portion of the net pension liability	0.0202394%		
School's proportionate share of the net pension liability	\$148,994		
School's covered payroll	\$548,313		
School's proportional share of the net pension liability as a percentage of its covered payroll	22.54%		
Plan fiduciary net position as a percentage of the total pension liability	94.95%		

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of June 30, 2020.

# AMERICAN HERITAGE CHARTER SCHOOL

## Schedule of Employer Contributions

### PERSI - Base Plan

#### Last 10 - Fiscal Years\*

	<b>2021</b>	<b>2020</b>	<b>2019</b>
Statutorily required contribution	\$198,633	\$168,156	\$144,407
Contributions in relation to the statutorily required contribution	\$198,633	\$168,156	\$144,407
Contribution deficiency (excess)	\$0	\$0	\$0
School's covered payroll	\$1,663,593	\$1,408,342	\$1,275,680
Contributions as a percentage of covered payroll	11.94%	11.94%	11.32%

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Statutorily required contribution	\$123,765	\$103,918	\$78,039	\$74,811
Contributions in relation to the statutorily required contribution	\$123,765	\$103,918	\$78,039	\$74,811
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
School's covered payroll	\$1,093,330	\$918,004	\$689,390	\$660,875
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of each year's fiscal year end.

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 1 of 4

	<b>Special Revenue Funds</b>			
	<b>Student Activities</b>	<b>School Building Maintenance</b>	<b>Technology</b>	<b>Substance Abuse</b>
<b>Assets</b>				
Cash	\$33,206	\$8,405	\$26,234	\$3,840
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Due From Other Funds				
<b>Total Assets</b>	<u>\$33,206</u>	<u>\$8,405</u>	<u>\$26,234</u>	<u>\$3,840</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable				
Unspent Grant Allocation				
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs	33,206	8,405	26,234	3,840
Unassigned				
<b>Total Fund Balances</b>	<u>33,206</u>	<u>8,405</u>	<u>26,234</u>	<u>3,840</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$33,206</u>	<u>\$8,405</u>	<u>\$26,234</u>	<u>\$3,840</u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 2 of 4

	Special Revenue Funds			
	Title I-A ESSA IBP	ESSER I	ESSER II	IDEA Part B 611 School Age 3-21
Assets				
Cash				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$18,061	\$36,209	\$191,232	\$22,327
Due From Other Funds				
Total Assets	<u>\$18,061</u>	<u>\$36,209</u>	<u>\$191,232</u>	<u>\$22,327</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$4,490	\$32,818	\$31,430	\$10,891
Salaries & Benefits Payable				
Unspent Grant Allocation	13,571	3,391	159,802	11,436
Total Liabilities	<u>18,061</u>	<u>36,209</u>	<u>191,232</u>	<u>22,327</u>
Fund Balances				
Restricted:				
Special Programs				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$18,061</u>	<u>\$36,209</u>	<u>\$191,232</u>	<u>\$22,327</u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>School Based Medicaid</b>	<b>Title IV-A ESSA SS &amp; AE</b>	<b>Title V-B ESSA REI</b>	<b>Title II-A ESSA SEI</b>
<b>Assets</b>				
Cash				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$3,908	\$10,273	\$18,360	\$9,053
Due From Other Funds				
<b>Total Assets</b>	<u>\$3,908</u>	<u>\$10,273</u>	<u>\$18,360</u>	<u>\$9,053</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$3,908	\$10,000	\$18,360	\$6,449
Salaries & Benefits Payable				
Unspent Grant Allocation		273		2,604
<b>Total Liabilities</b>	<u>3,908</u>	<u>10,273</u>	<u>18,360</u>	<u>9,053</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$3,908</u>	<u>\$10,273</u>	<u>\$18,360</u>	<u>\$9,053</u>



**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 4 of 4

	<b>Special Revenue Funds</b>		
	<b>CRF</b>	<b>Charter</b>	
	<b>Non-ESSER &amp; D/B Learning</b>	<b>School Program Grant</b>	<b>Total</b>
<b>Assets</b>			
Cash			\$71,685
Receivables:			
Local Sources			0
State Sources			0
Federal Sources		\$80,935	390,358
Due From Other Funds			0
<b>Total Assets</b>	<u>\$0</u>	<u>\$80,935</u>	<u>\$462,043</u>
<b>Liabilities</b>			
Accounts Payable		\$6,948	\$6,948
Due To Other Funds		73,987	192,333
Salaries & Benefits Payable			0
Unspent Grant Allocation			191,077
<b>Total Liabilities</b>	<u>\$0</u>	<u>80,935</u>	<u>390,358</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs			71,685
Unassigned			0
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>71,685</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$80,935</u>	<u>\$462,043</u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 1 of 4

	<b>Special Revenue Funds</b>			
	<b>Student Activities</b>	<b>School Building Maintenance</b>	<b>Technology</b>	<b>Substance Abuse</b>
<b>Revenues</b>				
Local Revenue	\$24,889			
State Revenue			\$64,518	\$6,768
Federal Revenue				
<b>Total Revenues</b>	<u>24,889</u>	<u>\$0</u>	<u>64,518</u>	<u>6,768</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School				
Secondary School				
Special Education				
School Activity	21,950			
Support Service Programs				
Attendance - Guidance - Health				4,857
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology			37,499	
Board of Education				
District Administration				
School Administration				
Business Operation				
Administrative Technology			29,589	
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>21,950</u>	<u>0</u>	<u>67,088</u>	<u>4,857</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2,939</u>	<u>0</u>	<u>(2,570)</u>	<u>1,911</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>2,939</u>	<u>0</u>	<u>(2,570)</u>	<u>1,911</u>
<b>Fund Balances - Beginning - As Prev. Stated</b>	<u>0</u>	<u>8,405</u>	<u>28,804</u>	<u>1,929</u>
<b>Restatement - See Note H</b>	<u>30,267</u>			
<b>Fund Balances - Beginning - As Restated</b>	<u>30,267</u>	<u>8,405</u>	<u>28,804</u>	<u>1,929</u>
<b>Fund Balances - Ending</b>	<u><u>\$33,206</u></u>	<u><u>\$8,405</u></u>	<u><u>\$26,234</u></u>	<u><u>\$3,840</u></u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 2 of 4

	<b>Special Revenue Funds</b>			
	<b>Title I-A ESSA IBP</b>	<b>ESSER I</b>	<b>ESSER II</b>	<b>IDEA Part B 611 School Age 3-21</b>
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$32,821	\$33,143	\$31,430	\$48,374
<b>Total Revenues</b>	<u>32,821</u>	<u>33,143</u>	<u>31,430</u>	<u>48,374</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	32,821	10,275	9,553	
Secondary School		20,049	214	
Special Education				48,374
School Activity				
Support Service Programs				
Attendance - Guidance - Health		2,819		
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied			21,663	
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>32,821</u>	<u>33,143</u>	<u>31,430</u>	<u>48,374</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning - As Prev. Stated</b>	0	0	0	0
<b>Restatement - See Note H</b>				
<b>Fund Balances - Beginning - As Restated</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>School Based Medicaid</b>	<b>Title IV-A ESSA SS &amp; AE</b>	<b>Title V-B ESSA REI</b>	<b>Title II-A ESSA SEI</b>
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$11,994	\$10,000	\$19,846	\$6,449
<b>Total Revenues</b>	<u>11,994</u>	<u>10,000</u>	<u>19,846</u>	<u>6,449</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School		10,000	19,157	
Secondary School				
Special Education	14,525			
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement			689	6,449
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>14,525</u>	<u>10,000</u>	<u>19,846</u>	<u>6,449</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,531)	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,531			
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>2,531</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning - As Prev. Stated</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Restatement - See Note H</b>				
<b>Fund Balances - Beginning - As Restated</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**AMERICAN HERITAGE CHARTER SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 4 of 4

	<b>Special Revenue Funds</b>		
	<b>CRF Non-ESSER &amp; D/B Learning</b>	<b>Charter School Program Grant</b>	<b>Total</b>
<b>Revenues</b>			
Local Revenue			\$24,889
State Revenue			71,286
Federal Revenue	\$119,938	\$165,994	479,989
<b>Total Revenues</b>	<u>119,938</u>	<u>165,994</u>	<u>576,164</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School	90,058	105,533	277,397
Secondary School	29,880	33,171	83,314
Special Education			62,899
School Activity			21,950
Support Service Programs			
Attendance - Guidance - Health			7,676
Special Education Support Services			0
Instruction Improvement			7,138
Educational Media			0
Instruction-Related Technology			37,499
Board of Education			0
District Administration			0
School Administration			0
Business Operation		24,812	24,812
Administrative Technology			29,589
Buildings - Care			0
Maintenance - Non-Student Occupied			0
Maintenance - Student Occupied			0
Maintenance - Grounds		2,478	2,478
Security			0
Pupil-To-School Transportation			0
General Transportation			0
Non-Instructional Programs			
Child Nutrition			0
Capital Assets - Student Occupied			21,663
Capital Assets - Non-Student Occupied			0
Debt Service - Principal			0
Debt Service - Interest			0
<b>Total Expenditures</b>	<u>119,938</u>	<u>165,994</u>	<u>576,415</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	0	(251)
<b>Other Financing Sources (Uses)</b>			
Transfers In			2,531
Transfers Out			0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>2,531</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>2,280</u>
<b>Fund Balances - Beginning - As Prev. Stated</b>	0	0	39,138
<b>Restatement - See Note H</b>			30,267
<b>Fund Balances - Beginning - As Restated</b>	<u>0</u>	<u>0</u>	<u>69,405</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$71,685</u>



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**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Directors  
American Heritage Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the American Heritage Charter School (the School), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 30, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

### ***Quest CPAs PLLC***

Payette, Idaho  
September 30, 2021

## PCSC Board Meeting Observation Summary

Observation Date: 3/4/2021

Observer: Melissa-Jo Rivera

American Heritage Charter School Board of Directors & School Leadership-

Below you will find the summary of the PCSC board meeting observation required by PCSC Policies & Procedures (updated on August 13<sup>th</sup>, 2020). The intent of this observation is to follow PCSC standard and serves as documentation of the fulfillment of your annual requirements. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the Program Managers or PCSC Director. You have two weeks from the date of receipt of this summary to provide any follow-up as needed.

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Debra Infanger	Chair	Present
Trent Vandersloot	Vice Chair	Absent
Sara Schofield	Secretary	Present
Chris Schofield	Director/Facilities Lead	Present
Tappia Infanger	Treasurer	Present
Mike Infanger	Director/Public Relations Lead	Remote
James Dalton	Business Manager	Remote
Angela Lords	Business Manager	Present
School Leadership	Title	Present/Remote/Absent
Tiffnee Hurst	Administrator/Principal	Present
Shawn Rose	Highschool Principal	Present

### American Heritage Charter School Observation Summary

Observation Category	Status	Date
Open Meeting Law	No Concern	3/4/2021
Public Participation	No Concern	3/4/2021
Operational Efficacy	No Concern	3/4/2021
Academic Achievement	No Concern	3/4/2021
Financial Health	No Concern	3/4/2021

- Board meeting started on time and verified a quorum.
- Though the agenda did not have a 'public comment' section; a young man Connor Taylor was able to present.
- Executive session (Idaho Code § 74-206(1)(a) and (b).) Motion, second & vote to enter session
- Non-board members were placed in a waiting room until the completion of the session.
- Action was taken after executive session to include a motion, second & vote.



- Appreciated Ms. Hurst presentation on the comparison of academic standings for AHCS students. This allowed for the board to identify gaps, celebrate gains and maintain transparency of standing and remedial efforts with the community.
- Board introduced survey from both families and staff on the amount of days for the upcoming school year. As an important factor in their agenda time was spent to identify challenges, review survey feedback as well as receive board input. Board voted with the understanding that due to bus arrangements on a district level the decision may need to be adjusted.
- Was unable to verify all attendees as name indicators on Zoom were not updated to reflect the board members present. After speaking with Mrs. Hurst I was able to update the board member attendees.
- Both financials and academic information were reviewed.
- Overall, the board conducted themselves and meeting professionally and without concern.

### PCSC Lottery Observation Summary

An observation of each school's lottery process is required by [Section VI of PCSC policies](#), and will place once each performance certificate term.

Below you will find the summary of the PCSC lottery observation for your school. The purpose of this observation is to ensure compliance with Idaho's equitable selection process outlined in [IDAPA 08.02.04.203](#). Please see the PCSC's [Equitable Selection and Enrollment Process Guidance](#) document for more information. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the PCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: 4/3/2021

Observation Location: <https://zoom.us/j/96022385691?pwd=Y1RKMlhBN1NYVFZaRUUrcDJONENCQT09>

Observer: Melissa-Jo Rivera

School Personnel Present	Office (if applicable)
Tiffnee Hurst	Elementary Principal
Shawn Rose	Secondary Principal
Angie Lords	Business Manager
Deby Ifanger	Board Chair
Adam Finehout	I/T Administrator
Neutral Third-Party Conducting Draw	Title
Tanner	*Unable to Identify

Observation Category	Status	Date
Enrollment Deadline Notification	No Concern	4/3/2021
Enrollment Form	No Concern	4/3/2021
Lottery Process	No Concern	4/3/2021

Additional Notes (As Applicable)

#### Deadline Notification & Enrollment Application |

- Notice of deadline was published at least 3 months prior.
- Non-discrimination statement appeared on enrollment information; statement did not appear to be present on social media notices.

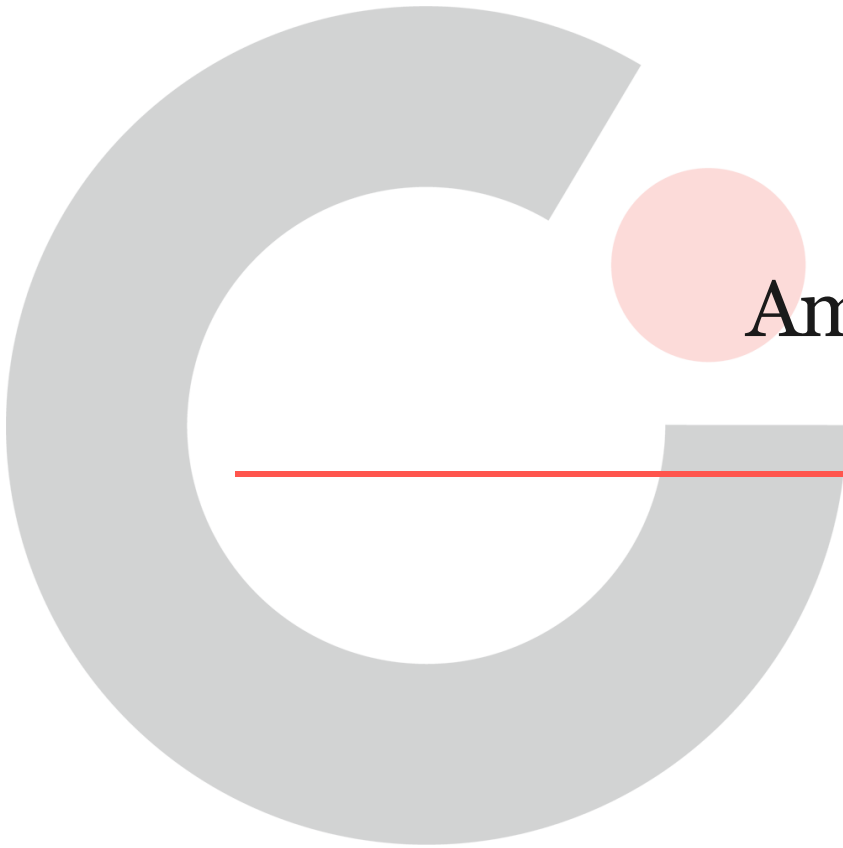
- Though the school provided a notice of deadline three months prior, it was unclear at which board meeting the enrollment deadline was identified (Motion, Second, Vote). If you have the board meeting date and/or board meeting minutes where the enrollment deadline was established, please provide that information and I'd be happy to update this bullet.
- AHCS provided press release/public service announcement with the following entities: KLCE, KTHK, Z103, Cannonball 101, and 103.7 La Super Caliente.

**Equitable Selection Process |**

- Mrs. Hurst provided updates and guidance throughout the process to facilitate transparency on the lottery selection.
- At each grade level, staff reviewed capacity of returning students, open seats, and applications along with priority levels for students with siblings.
- After name draw, students were placed in pile, then sorted to identify & verify any applicable priority preferences.
- Students first & last names were provided publicly. Please review your data privacy & security policy to ensure that student's personal identifiable information is not shared publicly and remains in compliance with FERPA.
- Neutral party drew grade/student name, read by secondary principal, signed off by principal and sorted & finalized by business manager.
- Please provide the PCSC with an explanation of the "blended lottery" system for clarification purposes. This bullet will be updated with response provided.
- AHCS, overall conducted their equitable selection process with transparency and in compliance.

**Reminders |** *Reminders are provided below for your specific school to support and ensure compliance on future lottery processes. Please ensure these reminders are implemented during your next enrollment season.*

- As a reminder, per (FERPA) & your student data privacy and security policy, a student's identifiable information should not be disclosed publicly. I would recommend creating a modified naming convention to ensure release of student information remains in compliance with FERPA and your data/security policy. Some shared best practices include using a number system that directly correlates with students; shorten first/last names, combination of both.



# American Heritage Charter School

Idaho Falls, Idaho

**March 10-12, 2020**

**School Accreditation Engagement Review**

260976

## Table of Contents

<b>Cognia Continuous Improvement System .....</b>	<b>2</b>
Initiate .....	2
Improve.....	2
Impact .....	2
<b>Cognia Performance Accreditation and the Engagement Review.....</b>	<b>2</b>
<b>Cognia Standards Diagnostic Results.....</b>	<b>3</b>
Leadership Capacity Domain .....	3
Learning Capacity Domain .....	4
Resource Capacity Domain .....	6
<b>Effective Learning Environments Observation Tool® Results .....</b>	<b>7</b>
<b>Assurances .....</b>	<b>7</b>
<b>Accreditation Status and Index of Education Quality® .....</b>	<b>9</b>
<b>Insights from the Review.....</b>	<b>10</b>
<b>Next Steps .....</b>	<b>13</b>
<b>Team Roster .....</b>	<b>14</b>
<b>References and Readings .....</b>	<b>16</b>

## Cognia Continuous Improvement System

Cognia defines continuous improvement as “an embedded behavior rooted in an institution’s culture that constantly focuses on conditions, processes, and practices to improve teaching and learning.” The Cognia Continuous Improvement System (CIS) provides a systemic fully integrated solution to help institutions map out and navigate a successful improvement journey. In the same manner that educators are expected to understand the unique needs of every learner and tailor the education experience to drive student success, every institution must be empowered to map out and embrace their unique improvement journey. Cognia expects institutions to use the results and the analysis of data from various interwoven components for the implementation of improvement actions to drive education quality and improved student outcomes. While each improvement journey is unique, the journey is driven by key actions.

The findings of the Engagement Review Team will be organized by the Levels of Impact within i3: Initiate, Improve, and Impact. The organization of the findings is based upon the ratings from the Standards Diagnostic and the i3 Levels of Impact.

### Initiate

The first phase of the improvement journey is to **Initiate** actions to cause and achieve better results. The elements of the Initiate phase are defined within the Levels of Impact of Engagement and Implementation. Engagement is the level of involvement and frequency stakeholders are engaged in the desired practices, processes, or programs within the institution. Implementation is the degree to which the desired practices, processes, or programs are monitored and adjusted for quality and fidelity of implementation. Standards identified within Initiate should become the focus of the institution’s continuous improvement journey to move toward the collection, analysis and use of data to measure the results of engagement and implementation. A focus on enhancing the capacity of the institution in meeting the identified Standards has the greatest potential impact on improving student performance and organizational effectiveness.

### Improve

The second phase of the improvement journey is to gather and evaluate the results of actions to **Improve**. The elements of the **Improve** phase are defined within the Levels of Impact of Results and Sustainability. Results represent the collection, analysis, and use of data and evidence to demonstrate attaining the desired result(s). Sustainability is results achieved consistently to demonstrate growth and improvement over time (minimum of three years). Standards identified within Improve are those in which the institution is using results to inform their continuous improvement processes and using results over time to demonstrate the achievement of goals. The institution should continue to analyze and use results to guide improvements in student achievement and organizational effectiveness.

### Impact

The third phase of achieving improvement is **Impact** where desired practices are deeply entrenched. The elements of the **Impact** phase are defined within the Level of Impact of Embeddedness. Embeddedness is the degree to which the desired practices, processes, or programs are deeply ingrained in the culture and operation of the institution. Standards identified within Impact are those in which the institution has demonstrated ongoing growth and improvement over time and has embedded the practices within the culture of the institution. Institutions should continue to support and sustain these practices that are yielding results in improving student achievement and organizational effectiveness.

## Cognia Performance Accreditation and the Engagement Review

Accreditation is pivotal to leveraging education quality and continuous improvement. Using a set of rigorous research-based standards, the accreditation process examines the whole institution—the program, the cultural context and the community of stakeholders—to determine how well the parts work together to meet the needs of learners. Through the Cognia Accreditation Process, highly skilled and

trained Engagement Review Teams gather first-hand evidence and information pertinent to evaluating an institution's performance against the research-based Cognia Performance Standards. Using these Standards, Engagement Review Teams assess the quality of learning environments to gain valuable insights and target improvements in teaching and learning. Cognia provides Standards that are tailored for all education providers so that the benefits of accreditation are universal across the education community.

Through a comprehensive review of evidence and information, our experts gain a broad understanding of institution quality. Using the Standards, the review team provides valuable feedback to institutions which helps to focus and guide each institution's improvement journey. Valuable evidence and information from other stakeholders, including students, also are obtained through interviews, surveys, and additional activities.

## Cognia Standards Diagnostic Results

The Cognia Performance Standards Diagnostic is used by the Engagement Review Team to evaluate the institution's effectiveness based on Cognia's Performance Standards. The diagnostic consists of three components built around each of the three Domains: **Leadership Capacity**, **Learning Capacity** and **Resource Capacity**. Results are reported within four ranges identified by the colors. The results for the three Domains are presented in the tables that follow.

Color	Rating	Description
Red	Insufficient	Identifies areas with insufficient evidence or evidence that indicated little or no activity leading toward improvement
Yellow	Initiating	Represents areas to enhance and extend current improvement efforts
Green	Improving	Pinpoints quality practices that are improving and meet the Standards
Blue	Impacting	Demonstrates noteworthy practices producing clear results that positively impact the institution

Under Each Standard statement is a row indicating the scores related to the elements of Cognia's i3 Rubric. The rubric is scored from one (1) to four (4). A score of four on any element indicates high performance, while a score of one or two indicates an element in need of improvement. The following table provides the key to the abbreviations of the elements of the i3 Rubric.

Element	Abbreviation
Engagement	EN
Implementation	IM
Results	RE
Sustainability	SU
Embeddedness	EM

## Leadership Capacity Domain

The capacity of leadership to ensure an institution's progress toward its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its purpose and direction; the effectiveness of governance and leadership to enable the institution to realize its stated objectives; the ability to engage and involve stakeholders in meaningful and productive ways; and the capacity to implement strategies that improve learner and educator performance.

Leadership Capacity Standards										Rating
1.1	The institution commits to a purpose statement that defines beliefs about teaching and learning including the expectations for learners.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
1.2	Stakeholders collectively demonstrate actions to ensure the achievement of the institution's purpose and desired outcomes for learning.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
1.3	The institution engages in a continuous improvement process that produces evidence, including measurable results of improving student learning and professional practice.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
1.4	The governing authority establishes and ensures adherence to policies that are designed to support institutional effectiveness.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
1.5	The governing authority adheres to a code of ethics and functions within defined roles and responsibilities.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
1.6	Leaders implement staff supervision and evaluation processes to improve professional practice and organizational effectiveness.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
1.7	Leaders implement operational process and procedures to ensure organizational effectiveness in support of teaching and learning.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
1.8	Leaders engage stakeholders to support the achievement of the institution's purpose and direction.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
1.9	The institution provides experiences that cultivate and improve leadership effectiveness.									Improving
	EN:	4	IM:	3	RE:	3	SU:	3	EM:	2
1.10	Leaders collect and analyze a range of feedback data from multiple stakeholder groups to inform decision-making that results in improvement.									Impacting
	EN:	4	IM:	4	RE:	3	SU:	3	EM:	3

## Learning Capacity Domain

The impact of teaching and learning on student achievement and success is the primary expectation of every institution. An effective learning culture is characterized by positive and productive teacher/learner relationships; high expectations and standards; a challenging and engaging curriculum; quality instruction and comprehensive support that enable all learners to be successful; and assessment practices (formative and summative) that monitor and measure learner progress and achievement. Moreover, a



quality institution evaluates the impact of its learning culture, including all programs and support services and adjusts accordingly.

Learning Capacity Standards										Rating
2.1	Learners have equitable opportunities to develop skills and achieve the content and learning priorities established by the institution.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
2.2	The learning culture promotes creativity, innovation and collaborative problem-solving.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.3	The learning culture develops learners' attitudes, beliefs and skills needed for success.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.4	The institution has a formal structure to ensure learners develop positive relationships with and have adults/peers who support their educational experiences.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.5	Educators implement a curriculum that is based on high expectations and prepares learners for their next levels.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
2.6	The institution implements a process to ensure the curriculum is aligned to standards and best practices.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2
2.7	Instruction is monitored and adjusted to meet individual learners' needs and the institution's learning expectations.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3
2.8	The institution provides programs and services for learners' educational futures and career planning.									Improving
	EN:	3	IM:	3	RE:	3	SU:	2	EM:	2
2.9	The institution implements processes to identify and address the specialized needs of learners.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3
2.10	Learning progress is reliably assessed and consistently and clearly communicated.									Improving
	EN:	4	IM:	3	RE:	3	SU:	2	EM:	2
2.11	Educators gather, analyze, and use formative and summative data that lead to demonstrable improvement of student learning.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3

Learning Capacity Standards										Rating
2.12	The institution implements a process to continuously assess its programs and organizational conditions to improve student learning.									Improving
	EN:	4	IM:	3	RE:	3	SU:	2	EM:	2

## Resource Capacity Domain

The use and distribution of resources support the stated mission of the institution. Institutions ensure that resources are distributed and utilized equitably so the needs of all learners are adequately and effectively addressed. The utilization of resources includes support for professional learning for all staff. The institution examines the allocation and use of resources to ensure appropriate levels of funding, sustainability, organizational effectiveness, and increased student learning.

Resource Capacity Standards										Rating
3.1	The institution plans and delivers professional learning to improve the learning environment, learner achievement, and the institution's effectiveness.									Improving
	EN:	4	IM:	3	RE:	3	SU:	2	EM:	2
3.2	The institution's professional learning structure and expectations promote collaboration and collegiality to improve learner performance and organizational effectiveness.									Improving
	EN:	4	IM:	3	RE:	3	SU:	3	EM:	2
3.3	The institution provides induction, mentoring, and coaching programs that ensure all staff members have the knowledge and skills to improve student performance and organizational effectiveness.									Improving
	EN:	3	IM:	3	RE:	3	SU:	2	EM:	2
3.4	The institution attracts and retains qualified personnel who support the institution's purpose and direction.									Improving
	EN:	3	IM:	3	RE:	3	SU:	2	EM:	2
3.5	The institution integrates digital resources into teaching, learning, and operations to improve professional practice, student performance, and organizational effectiveness.									Improving
	EN:	4	IM:	3	RE:	3	SU:	2	EM:	2
3.6	The institution provides access to information resources and materials to support the curriculum, programs, and needs of students, staff, and the institution.									Improving
	EN:	3	IM:	3	RE:	3	SU:	2	EM:	2
3.7	The institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the institution's purpose and direction.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	2

Resource Capacity Standards										Rating
3.8	The institution allocates human, material, and fiscal resources in alignment with the institution's identified needs and priorities to improve student performance and organizational effectiveness.									Improving
	EN:	4	IM:	3	RE:	3	SU:	3	EM:	2

## Effective Learning Environments Observation Tool® Results

The Cognia eProve™ Effective Learning Environments Observation Tool (eleot) is a learner-centric classroom observation tool that comprises 28 items organized in seven environments aligned with the Cognia Standards. Classroom observations are conducted for a minimum of 20 minutes. Trained and certified observers take into account the level of embeddedness, quality, and complexity of application or implementation; number of students engaged and frequency of application. Results from the eleot are reported on a scale of one to four based on the students' engagement in and reaction to the learning environment. In addition to the results from the review, the average results from all reviews for the previous year are reported to benchmark your results against. The eleot provides useful, relevant, structured, and quantifiable data on the extent to which students are engaged in activities and/or demonstrate knowledge, attitudes, and/or dispositions that are conducive to effective learning.

The insights eleot data provide an invaluable source of information for continuous improvement planning efforts. Although averages by eleot Learning Environment are helpful to gauge quality at a higher, more impressionistic level, the average rating for each item is more fine-grained, specific and actionable. Institutions should identify the five to seven items with the lowest ratings and examine patterns in those ratings within and across environments to identify areas for improvement. Similarly, identifying the five to seven items with the highest ratings also will assist in identifying strengths within and across eleot Learning Environments. Examining the eleot data in conjunction with other institution data will provide valuable feedback on areas of strength or improvement in institution's learning environments.

eleot® Observations		
Total Number of eleot Observations:		24
Environments	Rating	2018-19 Averages
<b>Equitable Learning Environment</b>	<b>2.59</b>	<b>2.82</b>
Learners engage in differentiated learning opportunities and/or activities that meet their needs	2.33	2.34
Learners have equal access to classroom discussions, activities, resources, technology, and support	3.00	3.30
Learners are treated in a fair, clear and consistent manner	3.29	3.45
Learners demonstrate and/or have opportunities to develop empathy/respect/appreciation for differences in abilities, aptitudes, backgrounds, cultures, and/or other human characteristics, conditions and dispositions	1.75	2.18
<b>High Expectations Environment</b>	<b>2.32</b>	<b>2.71</b>
Learners strive to meet or are able to articulate the high expectations established by themselves and/or the teacher	2.29	2.74

eleot® Observations		
Total Number of eleot Observations:	24	
Environments	Rating	2018-19 Averages
Learners engage in activities and learning that are challenging but attainable	2.50	2.95
Learners demonstrate and/or are able to describe high quality work	2.04	2.43
Learners engage in rigorous coursework, discussions, and/or tasks that require the use of higher order thinking (e.g., analyzing, applying, evaluating, synthesizing)	2.42	2.67
Learners take responsibility for and are self-directed in their learning	2.33	2.78
<b>Supportive Learning Environment</b>	<b>2.75</b>	<b>3.15</b>
Learners demonstrate a sense of community that is positive, cohesive, engaged, and purposeful	2.62	3.07
Learners take risks in learning (without fear of negative feedback)	2.12	2.97
Learners are supported by the teacher, their peers and/or other resources to understand content and accomplish tasks	2.92	3.24
Learners demonstrate a congenial and supportive relationship with their teacher	3.33	3.34
<b>Active Learning Environment</b>	<b>2.41</b>	<b>2.71</b>
Learners' discussions/dialogues/exchanges with each other and the teacher predominate	2.38	2.77
Learners make connections from content to real-life experiences	2.00	2.41
Learners are actively engaged in the learning activities	3.17	3.12
Learners collaborate with their peers to accomplish/complete projects, activities, tasks and/or assignments	2.08	2.45
<b>Progress Monitoring and Feedback Environment</b>	<b>2.27</b>	<b>2.63</b>
Learners monitor their own learning progress or have mechanisms whereby their learning progress is monitored	1.71	2.43
Learners receive/respond to feedback (from teachers/peers/other resources) to improve understanding and/or revise work	2.71	2.93
Learners demonstrate and/or verbalize understanding of the lesson/content	2.71	2.90
Learners understand and/or are able to explain how their work is assessed	1.96	2.25
<b>Well-Managed Learning Environment</b>	<b>3.11</b>	<b>3.20</b>
Learners speak and interact respectfully with teacher(s) and each other	3.38	3.42
Learners demonstrate knowledge of and/or follow classroom rules and behavioral expectations and work well with others	3.21	3.35
Learners transition smoothly and efficiently from one activity to another	2.83	2.89
Learners use class time purposefully with minimal wasted time or disruptions	3.04	3.15
<b>Digital Learning Environment</b>	<b>1.61</b>	<b>1.79</b>

eleot® Observations		
Total Number of eleot Observations:		24
Environments	Rating	2018-19 Averages
Learners use digital tools/technology to gather, evaluate, and/or use information for learning	1.88	1.97
Learners use digital tools/technology to conduct research, solve problems, and/or create original works for learning	1.71	1.79
Learners use digital tools/technology to communicate and/or work collaboratively for learning	1.25	1.61

## Assurances

Assurances are statements accredited institutions must confirm they are meeting. The Assurance statements are based on the type of institution and the responses are confirmed by the Accreditation Engagement Review Team. Institutions are expected to meet all Assurances and are expected to correct any deficiencies in unmet Assurances.

Assurances Met		
YES	NO	If No, List Unmet Assurances By Number Below
X		

## Accreditation Status and Index of Education Quality®

Cognia will review the results of the Accreditation Engagement Review to make a final determination concerning accreditation status, including the appropriate next steps for your institution in response to these findings. Cognia provides the Index of Education Quality (IEQ) as a holistic measure of overall performance based on a comprehensive set of standards and review criteria. A formative tool for improvement, it identifies areas of success as well as areas in need of focus. The IEQ is comprised of the Standards Diagnostic ratings from the three Domains: 1) Leadership Capacity; 2) Learning Capacity; and 3) Resource Capacity. The IEQ results are reported on a scale of 100 to 400 and provides information about how the institution is performing compared to expected criteria. Institutions should review the IEQ in relation to the Findings from the review in the areas of Initiate, Improve and Impact. An IEQ score below 250 indicates that the institution has several areas within the Initiate level and should focus their improvement efforts on those Standards within the Initiate level. An IEQ in the range of 225-300 indicates that the institution has several Standards within the Improve level and is using results to inform continuous improvement and demonstrate sustainability. An IEQ of 275 and above indicates the institution is beginning to reach the Impact level and is engaged in practices that are sustained over time and are becoming ingrained in the culture of the institution.

Below is the average (range) of all AIN institutions evaluated for accreditation in the last five years. The range of the annual AIN IEQ average is presented to enable you to benchmark your results with other institutions in the network.

Institution IEQ	330.50	AIN 5 Year IEQ Range	278.34 – 283.33
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## Insights from the Review

The Engagement Review Team engaged in professional discussions and deliberations about the processes, programs and practices within the institution to arrive at the findings of the team. These findings are organized around themes guided by the evidence, examples of programs and practices and provide direction for the institution's continuous improvement efforts. The Insights from the Review narrative should provide contextualized information from the team deliberations and provide information about the team's analysis of the practices, processes, and programs of the institution from the levels of Initiate, Improve, and Impact. The Insights from the Review narrative should provide next steps to guide the improvement journey of the institution in its efforts to improve the quality of educational opportunities for all learners. The findings are aligned to research-based criteria designed to improve student learning and organizational effectiveness. The feedback provided in the Accreditation Engagement Review Report will assist the institution in reflecting on its current improvement efforts and to adapt and adjust their plans to continuously strive for improvement.

The Engagement Review Team identified several themes as part of American Heritage Charter School's continuous improvement journey. These areas of strength and opportunities for further action offer a guide as the school continues to refine its improvement journey. These themes emerged after team deliberation, interviews with stakeholders, and analysis of evidence. The examination of these themes may make a significant impact on embedding positive changes in the school's culture.

**Quality leadership and community support were evident at all levels of the school culture.** A unique interconnection of leadership exists at American Heritage Charter School, stemming from the vested interest of school board members, the ideals set forth by the charter, the dedicated administration, and the devoted and engaged staff. Since its inception in 2013, the school has demonstrated steady growth in enrollment and physical structures, as well as staffing. The expansion to include the high school setting required tremendous input from all stakeholders, including the school board members, the existing administrator and staff, and the community. The decision-making processes have evolved, and leadership roles have shifted as the current stakeholder groups mold and shape the school's climate and culture. Currently, leadership responsibilities are shared between two administrators and a teacher leader from both the elementary and secondary staff. Interviews with staff in leadership positions indicated there is a unity amongst all partners working toward common goals and investing in student achievement. Since this is a charter school, parents and students support the school by choice. Parents have an opportunity to lead through the Parent Faculty Association as the President or President-Elect. The school library is run solely on volunteer time by parents, and the Board of Directors includes a seat specifically for a parent leader. Students become leaders at the school as well as participating in student government and sharing in some decision-making responsibilities. Interviews with this group suggest that they support the mission and vision of the school, appreciate the dedication of the staff, and see themselves as capable and empowered individuals. The fabric of leadership at American Heritage Charter School is woven with all stakeholders forming an atmosphere of shared values, beliefs, and goals.

**American Heritage Charter School commits to purpose statements that define beliefs about teaching and learning and creates a unique and cohesive culture.** The mission of the school is to create patriotic and educated leaders believing in James Madison's statement that, "The advancement and diffusion of knowledge is the only guardian of true liberty." This drives the entire culture and climate of the school from daily routines to discipline. Students were observed singing patriotic songs, reciting creed statements, discussing heroes of the month, learning vocabulary, and studying George

Washington's rules of civility. These ideals seep into the Positive Behavioral Interventions and Supports (PBIS) system implemented by the elementary school. Evidence states that kindergarten through 5th grade began a Positivity Respect Integrity Dedication Excellence (PRIDE) program this year through PBIS that complements school expectations. The PRIDE posters can be found posted in the elementary classrooms, cafeteria, and hallways. Students who fulfill the PRIDE expectations throughout the day receive a Patriot Pride ticket that can be used to receive an item out of the treasure box in the principal's office. Data support the positive effect this is producing by dropping the number of discipline referrals per month from an average of 20 prior to implementation to 5 afterward. The mission and belief structure of American Heritage also lends itself to innovative and creative learner engagement. In addition to the common creedal statements that all students learn and internalize, each elementary classroom and secondary class create their own unique creeds that also become part of morning recitations and philosophies. The 7th grade Creed states in part, "My destiny is in my hands. If I say it can be done, it will be done!" During interviews, students of all ages were able to discuss these belief statements and justify the reasoning behind their creation. Such belief statements empower the school culture and climate. Classroom observations yielded high scores in the Supportive Learning Environment and Well-Managed Learning Environment, suggesting students are supported by the teacher and their peers to understand content and accomplish tasks while forging respectful and congenial relationships with others. During interviews, all stakeholder groups commented on the fact that the school functions like a "family." Students interacted respectfully with teachers and peers and were actively engaged in their learning at every level of instruction. Every component of the school, including the dress code requiring red, white, or blue collared shirts and slacks with a belt, is influenced by the desire to instill patriotism and traditional values in education.

**Instruction is monitored and adjusted to meet individual learners' needs and the institution's learning expectations.** Teachers in all classrooms and instructional programs commit to and demonstrate their consistent use of data to verify learner's progress and modify instructional practices to improve student learning. To facilitate this commitment, teachers meet collaboratively within their respective elementary and secondary settings on Monday mornings to analyze data, discuss individual student progress, and make decisions concerning curriculum and instruction. Grades 6-12 have recently adopted Summit Learning Curriculum. This online curriculum pairs naturally with the one-to-one technology initiative sponsored by the school. Students work at their own pace with support from teachers. Weekly goals, special projects, and group instruction provided by the classroom teacher supplement the individual direct instruction provided by the curriculum. Students stated that they liked this combination of instruction, admitting that they needed the support and motivation provided by the teachers. Summit Learning offers students, staff, and administrators a variety of reports and data. Students can continuously monitor their progress toward designated and desired goals set by both the teacher and themselves, while teachers can monitor and adjust individual and class attempts to master concepts presented within the curriculum. The data are reviewed during Monday collaboration times to determine growth. Summit Learning is only in its second year at the school, but the built-in assessments provide reliable and consistent data that teachers are using to measure growth toward learner expectations. The elementary delivers instruction via motivated and compassionate teachers who use curriculum aligned to the mission of the school and state standards. Teachers are drilling down to individual student data, as evidenced by the skill level grouping of reading instruction. All teachers are encouraged to continue to use data effectively and communicate results to all stakeholders.

**The forward-thinking administrators, partnering with the school board, continue to provide opportunities to broaden the scope of educational experiences to support career interests and planning for postsecondary education.** All students from 9th through 12th grades visit college fairs



at Idaho State University and Brigham Young University - Idaho at least once per year. Buses purchased with grant money allow high school students to participate in college courses at the College of Eastern Idaho (CEI). Currently, 11 students are bused daily to the CEI campus as part of their class schedule. The Summit Learning platform has advanced placement courses starting in the 11th grade, and all students are able to participate in these courses. In addition, American Heritage students have access to Idaho Digital Learning Academy (IDLA); however, staff and students admitted it is not used as effectively as it might be to expand course offerings. All 12th-grade students are responsible for completing a senior project that allows them to prove that they are career and college ready. In the elementary, teachers ask students to imagine what they will be when they grow up and have them write goals and plans for their future. Some teachers have career day in their classrooms where parents and workers from the community visit with students. The elementary also provides entrepreneurial education in the classroom as part of the charter. Teachers use classroom economies, classroom jobs, explore possible careers, teach basic money management skills, and basic entrepreneurial concepts. Students participate in the Junior Achievement Program, which is a "kindergarten-12th grade program that fosters work-readiness, entrepreneurship, and financial literacy skills, and uses experiential learning to inspire students to dream big and reach their potential." This program is run by business volunteers from the community who come into the school. That may help explain why the first graduating class of American Heritage Charter School boasts a 100 percent graduation rate, and 100 percent of these students went on to college or straight into a career. The second class had an 86 percent graduation rate (several students chose to finish their high school career at the nearby public school), and 66 percent of those students moved on to a career or college. With all the resources at hand, technology, transportation, and proximity to other schools, the potential exists to expand upon the current status of advanced opportunities. The school might consider partnering with the neighboring public school to enhance course offerings, and the partnership with CEI could be further cultivated. With the abundance of technology, it is realistic that distance learning scenarios in conjunction with Idaho State University might be created.

American Heritage Charter School provides many opportunities for students to experience and grow in a unique, rural, intimate learning environment. All stakeholder groups value and support the vision of the school and actively participate in numerous venues to strengthen student success. Nurturing a strong community/school culture in which students are taught patriotism and respect for traditional values speak well for their future success. As the school continues to develop more formalized and coordinated processes and procedures for in-depth analysis of data, that analysis will provide validation for decisions in all aspects of school operations.

The insights identified by the Engagement Review Team should be considered along with the themes and findings referred to in this report as part of American Heritage Charter School's continuous improvement process. It is the intention of the team that the insights will provide possible next steps to guide the school's improvement journey, focused on improved quality instruction and meaningful opportunities for all learners.



## Next Steps

Upon receiving the Accreditation Engagement Review Report the institution is encouraged to implement the following steps:

- Review and share the findings with stakeholders.
- Develop plans to address the Priorities for Improvement identified by the Engagement Review Team.
- Use the findings and data from the report to guide and strengthen the institution's continuous improvement efforts.
- Celebrate the successes noted in the report
- Continue the improvement journey

## Team Roster

The Engagement Review Teams are comprised of professionals with varied backgrounds and professional experiences. All Lead Evaluators and Engagement Review Team members complete Cognia training and elect certification to provide knowledge and understanding of the Cognia tools and processes. The following professionals served on the Engagement Review Team:

Team Member Name	Brief Biography
<b>Steve Young, Lead Evaluator</b>	Richard (Steve) Young began his career in education in 1970 as an English teacher. He earned his master's degree in education at Idaho State University in 1987. He has served as a teacher and a middle school and high school principal during his career. In 2009 he was named Idaho High School Principal of the Year. He served as president of the Idaho Association of School Administrators and was on the board of Idaho Digital Learning Academy (IDLA). He is currently a part-time principal for IDLA, a hospice chaplain of Hospice of Eastern Idaho, an ordained Foursquare Pastor serving St. Anthony Foursquare Church in St. Anthony, Idaho, and a Lead Evaluator for Regions 5 and 6 for Cognia.
<b>Beth Cannon</b>	Beth Cannon is a recently retired middle school math teacher from Fremont County School District in St. Anthony. She is a 33-year veteran teacher who served as department chairman, member of the leadership team, and many other district-level committees and teams. Beth holds a Bachelor of Science degree in elementary education with an emphasis in math and science. She has served on many Cognia Engagement Review Teams over the past five years and is now trained to be a Lead Evaluator serving Regions 5 and 6 in the State of Idaho.
<b>Brian Bingham</b>	Brian Bingham is in his third year as principal of Alturas International Academy. Mr. Bingham graduated with an M.A. in education administration with a focus in educational leadership from Idaho State University in May of 2017. Previously, he taught Spanish at Hillcrest High School for four years, while coaching football and track. Being an administrator at a charter school has provided Mr. Bingham with the unique opportunity to deeply understand the ins and outs of school administration at all levels. Mr. Bingham enjoys working with students and teachers to help them learn.

Team Member Name	Brief Biography
<b>Jena Wilcox</b>	<p>Jena Wilcox is currently the assistant principal at Highland High School in Pocatello, Idaho. Prior to her experience in administration, Jena taught math and science at Pocatello High School. Jena holds a Bachelor of Science in secondary education from Idaho State University with a major in mathematics and a minor in biology. She also holds a master's degree in educational administration from Idaho State University and is finishing her Ed.S. and superintendent endorsement. At the district level, Jena serves as a member of the District Curriculum Committee and High School Handbook Committee. She also oversees High School Math Unit Development and the High School Developmental Learning Program. Jena has also contributed to Idaho State University's College of Education as a member of their accreditation focus groups, student teacher discussion panels, and teacher education candidate interview panels.</p>

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## **V. CONSIDERATION OF CHARTER RENEWAL**

Bingham Academy

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Bingham Academy opened in 2014. The school serves approximately 100 students in grades 9-12. The school is located in Blackfoot and offers a STEM model of instruction. The school is operating under a notification of fiscal concern, most recently renewed by the IPCSC in June of 2021.

This school transitioned to the revised framework in 2021 with a custom group consisting of: Shelley Senior High School, Blackfoot High School, Aberdeen High School, Snake River High School, and Firth High School. As there is only one high school in the Blackfoot School District, other rural high schools with similar demographic compositions were combined to create a meaningful comparison group for this school.

The IPCSC engaged in an investigation and intervention with Bingham Academy in 2018. The relevant courtesy letters are included in these materials for context. It should be noted that Bingham Academy's governing board and administrative team were cooperative with the investigation, took prompt action to correct the issues. The school chose not to request that the notification of fiscal concern be lifted in June of 2021 due to cash on hand being slightly lower than the meets standard mark. The school has indicated that it is on-track to make this request that the notification of fiscal concern be lifted in June of 2022.

Bingham Academy has no planned improvements beyond cosmetic improvements to the building at this time. The school has agreed to the following conditions for the renewed performance certificate term:

1. The school must have a positive year-end fund balance at end of each fiscal year for the new performance certificate term; and

2. The school must have either a minimum of 60 days cash on hand or between 30 and 60 days cash on hand with a positive one-year trend at end of each fiscal year.

While the school is currently performing at standard, these conditions were recommended to ensure that the school completes and maintains its financial recovery.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- The signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; the school's most recent accreditation report; IPCSC staff's board observation report; and a courtesy letter issued in 2019 specifically noting the financial and operational concerns from which the school is nearly recovered.

Note: this school was exempt from a lottery observation as the number of applicants did not exceed the number of available seats.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commissions renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing Bingham Academy's charter with the stated financial conditions.

### **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.



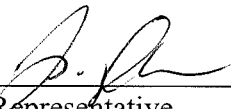
## **CONSENT AGREEMENT ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and IDAHO STEM ACADEMY, dba BINGHAM ACADEMY ("BINGHAM ACADEMY"). BINGHAM ACADEMY understands, acknowledges, and agrees to the following:


1. On behalf of BINGHAM ACADEMY, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions, dated November 15, 2021 ("Notice").
2. BINGHAM ACADEMY understands and acknowledges the recommendation of the Director, and agrees to accept the conditions as proposed in the Notice and restated below:
  - a. Condition 1: BINGHAM ACADEMY must have a positive year-end fund balance at the end of each fiscal year of the renewed performance certificate term. This condition is based on BINGHAM ACADEMY meeting and maintaining the fund balance necessary for removal of the Notification of Fiscal Concern under which it currently operates. This condition will be evaluated on November 1st of each year of the renewed term and will be based on the financial data reported in BINGHAM ACADEMY's independent financial audit report submitted annually to the Commission.
  - b. Condition 2: BINGHAM ACADEMY must either have a minimum of sixty (60) days of cash on hand or between thirty (30) and sixty (60) days cash on hand with a positive one-year trend at the end of each fiscal year of the renewed performance certificate term. This condition is based on BINGHAM ACADEMY meeting and maintaining the number of days' cash on hand necessary for removal of the Notification of Fiscal Concern under which the school currently operates. This condition will be evaluated on November 1st of each year of the renewed term using the calculation identified in the "cash on hand" measure of the Commission's performance framework, and will be based on the financial data reported in Bingham Academy's independent financial audit report submitted annually to the Commission.
3. BINGHAM ACADEMY understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). BINGHAM ACADEMY further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. BINGHAM ACADEMY understands and acknowledges that if the Commission approves the renewal of BINGHAM ACADEMY's charter, the Commission and BINGHAM ACADEMY shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.


5. On behalf of BINGHAM ACADEMY, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, BINGHAM ACADEMY is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

The undersigned authorized representative, on behalf of BINGHAM ACADEMY, and the Director have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

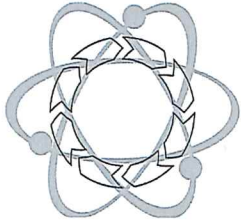
  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President  
Idaho STEM Academy, dba Bingham Academy

11/30/21  
\_\_\_\_\_  
Date

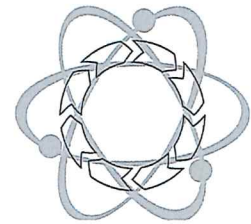
  
\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

 Digitally signed by Jenn Thompson  
Date: 2021.12.13 11:38:52 -07'00'

\_\_\_\_\_  
Date



# **BINGHAM** COLLEGE AND CAREER READINESS **ACADEMY**



## **RE: Bingham Academy Charter Renewal**

7 December 2021

Jenn Thompson  
Idaho Public Charter School Commission  
304 N. 8th St. Ste. 242  
Boise, ID 83720  
208-332-1561

Dear Ms. Thompson,

Please accept this cover letter in partial fulfillment of Bingham Academy's charter renewal process requirements. While the signed document between you and our Board Chairperson is included, we also provide the enclosed information in response to existing requirements.

Finally, we wish to thank you for your continued support of Idaho's public charter schools. We appreciate the guidance provided by you and your staff. It is refreshing to know that we have someone to aid us as needed in the journey of educating Idaho children. Again, thank you for your time and service.

Our Best,

Mark Fisk  
Charter Administrator

Chad Harris, Ph.D.  
Assistant Administrator

**Required Information:**

- A. The school's legal name and physical address.

Idaho STEM Academy, Inc. dba  
Bingham Academy  
1350 Parkway Drive, Ste 18  
Blackfoot, ID 83221

- B. The school's LEA and building numbers.

Bingham Academy, #485

- C. The name, phone number, and email address of your primary school leader and board chair.

Mark Fisk, Chief Administrator  
208-557-4003  
mfisk@bingham.academy

Dan Cravens, Board Chair  
208-380-3075  
dcravens@bingham.academy

- D. The school's mission statement.

The mission of Bingham Academy is to prepare students to make intelligent and appropriate decisions about their education and future careers. Students who are motivated will be able to complete an associate degree by the time they graduate from high school.

- E. The school's current enrollment numbers by grade level.

9th Grade: 22  
10th Grade: 37  
11th Grade: 26  
12th Grade: 16

- F. Narrative of impending improvements that are planned for the school's next performance certificate term ... Please provide documentation for any planned improvements to your school.

Bingham Academy has no planned improvements to the school building beyond cosmetic improvements such as painting, replacing some carpet tiles, etc.



# Annual Performance Report 2021

## Idaho STEM Academy dba Bingham Academy

**Mission Statement:** The mission of Bingham Academy (BA) is to prepare students to make intelligent and appropriate decisions about their education and future careers. Students who are motivated will be able to complete an Associate Degree by the time they graduate from high school.

<b>Chair/President</b>	Dan Cravens
<b>Treasurer/Secretary</b>	Tausha Wolfley
<b>Administrator</b>	Mark Fisk
<b>Business Manager</b>	Steve Bailey
<b>School Location</b>	1350 Parkway #18 Blackfoot
<b>School Phone</b>	208-557-4003

## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>School Overview .....</b>	<b>4</b>
<b>Annual Snapshot .....</b>	<b>5</b>
<b>Academic Outcomes .....</b>	<b>6</b>
Math Proficiency & Math Growth .....	6
ELA Proficiency & ELA Growth .....	7
College & Career Readiness.....	8
Longitudinal Academic Ratings.....	9
<b>Operational Outcomes: Board Stewardship.....</b>	<b>10</b>
Governance Structure .....	10
Governance Oversight .....	10
Governance Compliance .....	10
<b>Operational Outcomes: Management.....</b>	<b>11</b>
Student Services .....	11
Data Security and Information Technology .....	11
Facility & Services.....	11
Operational Compliance.....	12
Longitudinal Operational Ratings.....	12-13
<b>Financial Outcomes.....</b>	<b>14</b>
Near Term Measures.....	14-15
Sustainability Measures .....	16-18
Longitudinal Financial Ratings.....	19-20
<b>Conditions (If Applicable).....</b>	<b>21</b>
<b>Contact Us.....</b>	<b>22</b>

# 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.

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Idaho STEM Academy dba Bingham Academy Performance Certificate: [BA Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2017-2022

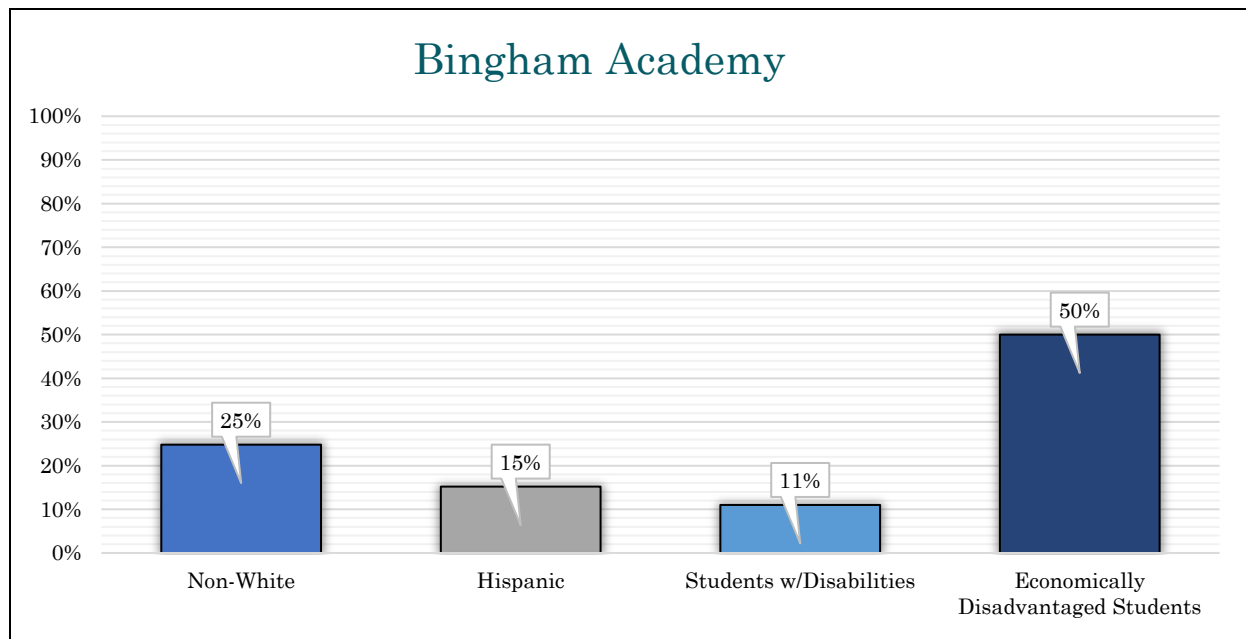
## School Overview

Model:	STEM
Enrollment Capacity:	400
Grades Served:	9-12
Enrollment Projected FY22:	117

### Key Design Elements:

- Bingham Academy will provide and encourage extensive participation in Dual Enrollment coursework so that our students may earn college credits while still in high school.
- Bingham Academy will provide and encourage extensive participation in Tech Prep coursework leading toward college credits and professional/technical careers.
- Bingham Academy will provide and encourage extensive participation in STEM coursework approved by “the STEM academy” leading toward credits provided by their partner colleges.

### 2021 BINGHAM 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
------------------	---------------------------	------------------------	-------------------	---------------------	------------------------------

ACADEMIC OUTCOMES:	
Math Proficiency	33.3%
Math Growth	<i>Data Not Available for 2020-2021</i>
ELA Proficiency	70%
ELA Growth	<i>Data Not Available for 2020-2021</i>
College & Career Readiness	

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	3.00
Unrestricted Days Cash	41 days
Default	No default
Enrollment Variance	102.73%

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

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin 3 Yr. Aggregate Margin	TM: 8.58% 3YR: 8.18%
Cash Flow Multi-Year Cash Flow	CF: -\$3.728 MY: \$172,900
Debt Service Coverage Ratio	1.78
Debt Asset Ratio	.23
Financial Compliance	Notification of Fiscal Concern

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

*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

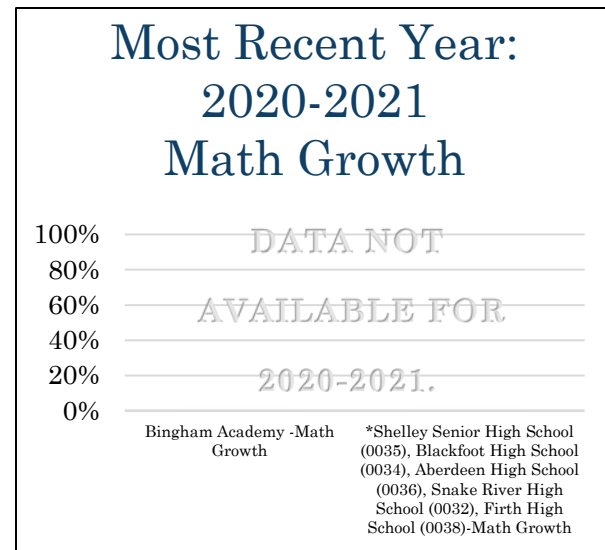
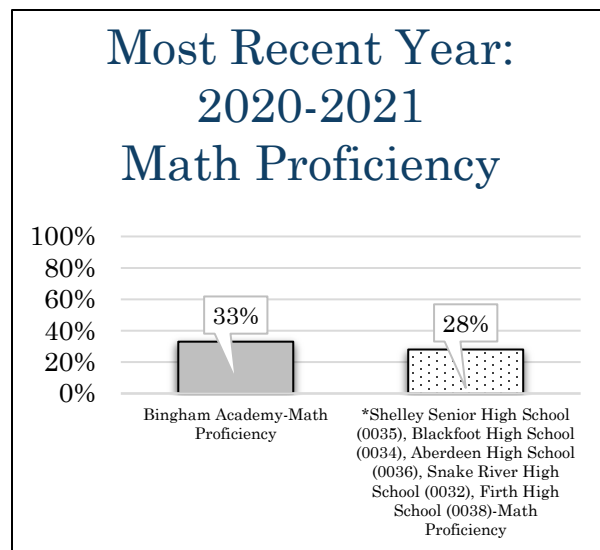
### MATH PROFICIENCY & MATH GROWTH

#### 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:** Shelley Senior High School (0035), Blackfoot High School (0034), Aberdeen High School (0036), Snake River High School (0032), Firth High School (0038)



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

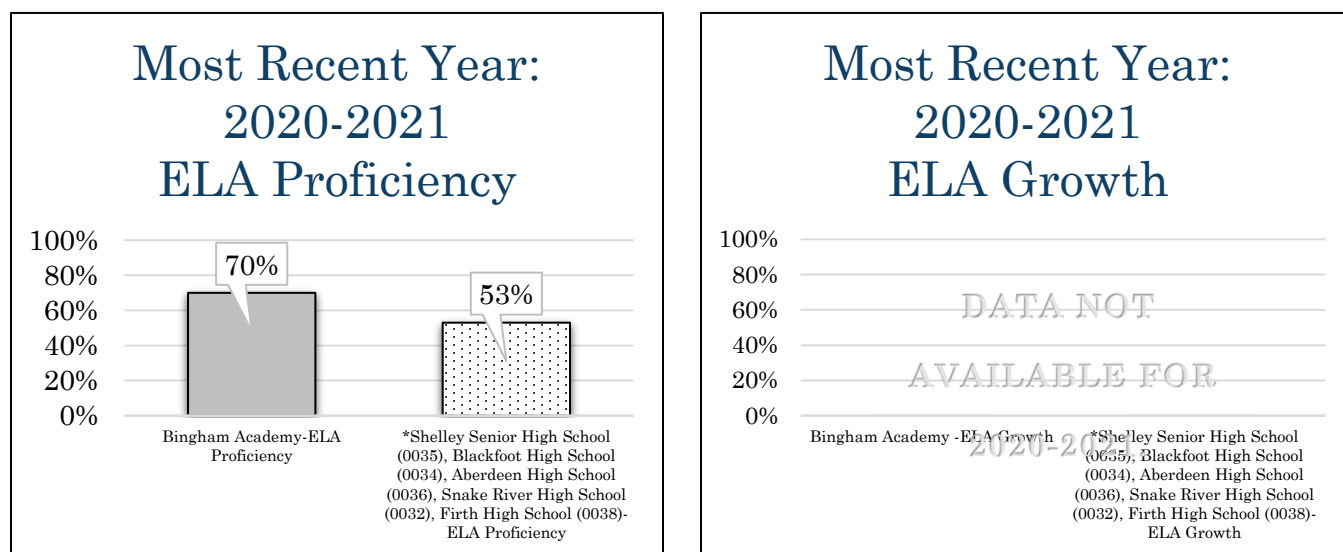
### ELA PROFICIENCY & ELA GROWTH

#### 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:** Shelley Senior High School (0035), Blackfoot High School (0034), Aberdeen High School (0036), Snake River High School (0032), Firth High School (0038)



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
MEASURE	PROFICIENCY RATING		APPLICABLE RUBRIC DESCRIPTION		
ELA PROFICIENCY	Rating Not Applicable for 2020-2021		Not Applicable for 2020-2021 School Year		

\*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

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

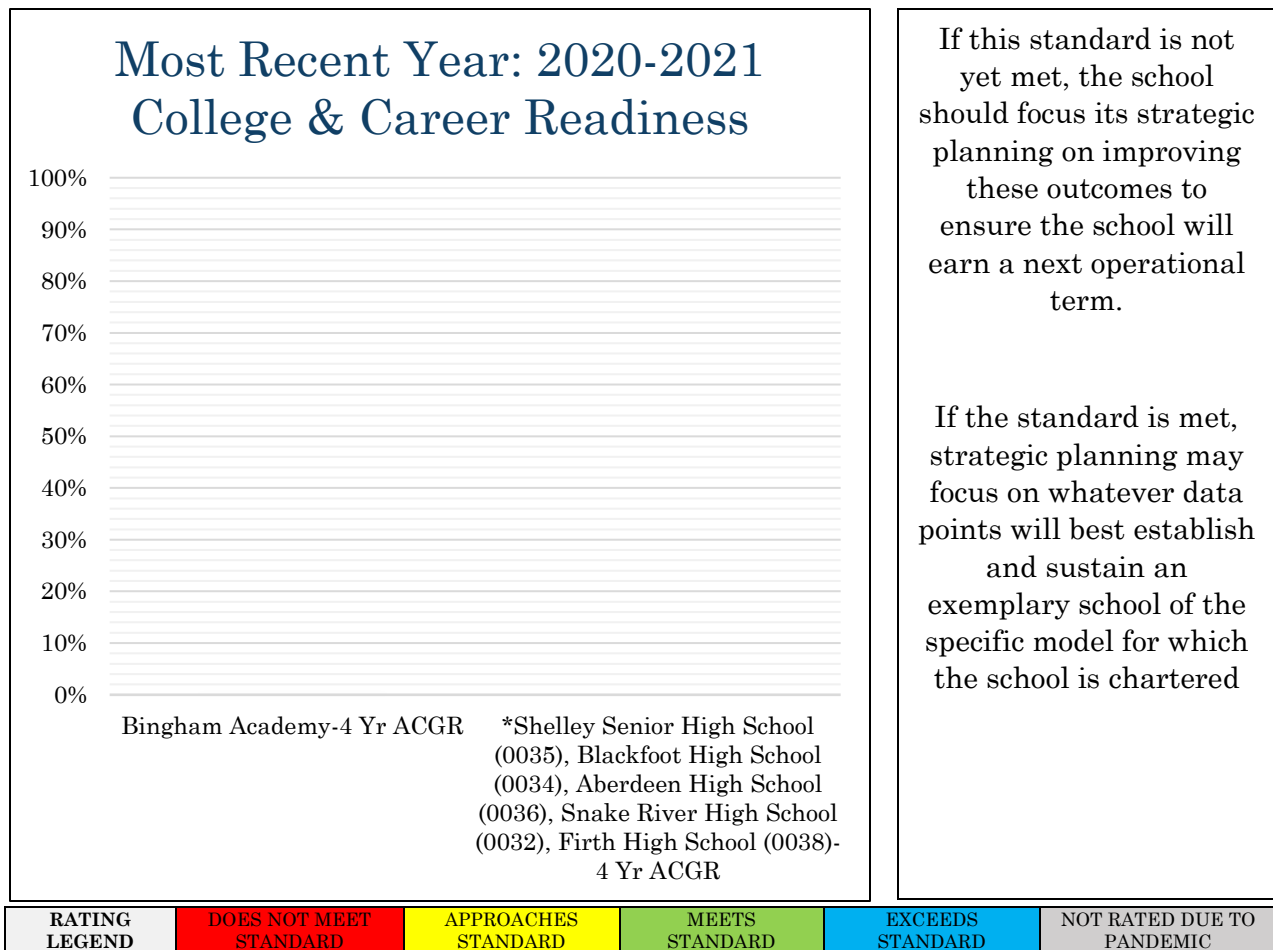
## Academic Outcomes

### 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: Shelley Senior High School (0035), Blackfoot High School (0034), Aberdeen High School (0036), Snake River High School (0032), Firth High School (0038)**



\*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 | 2017-2022

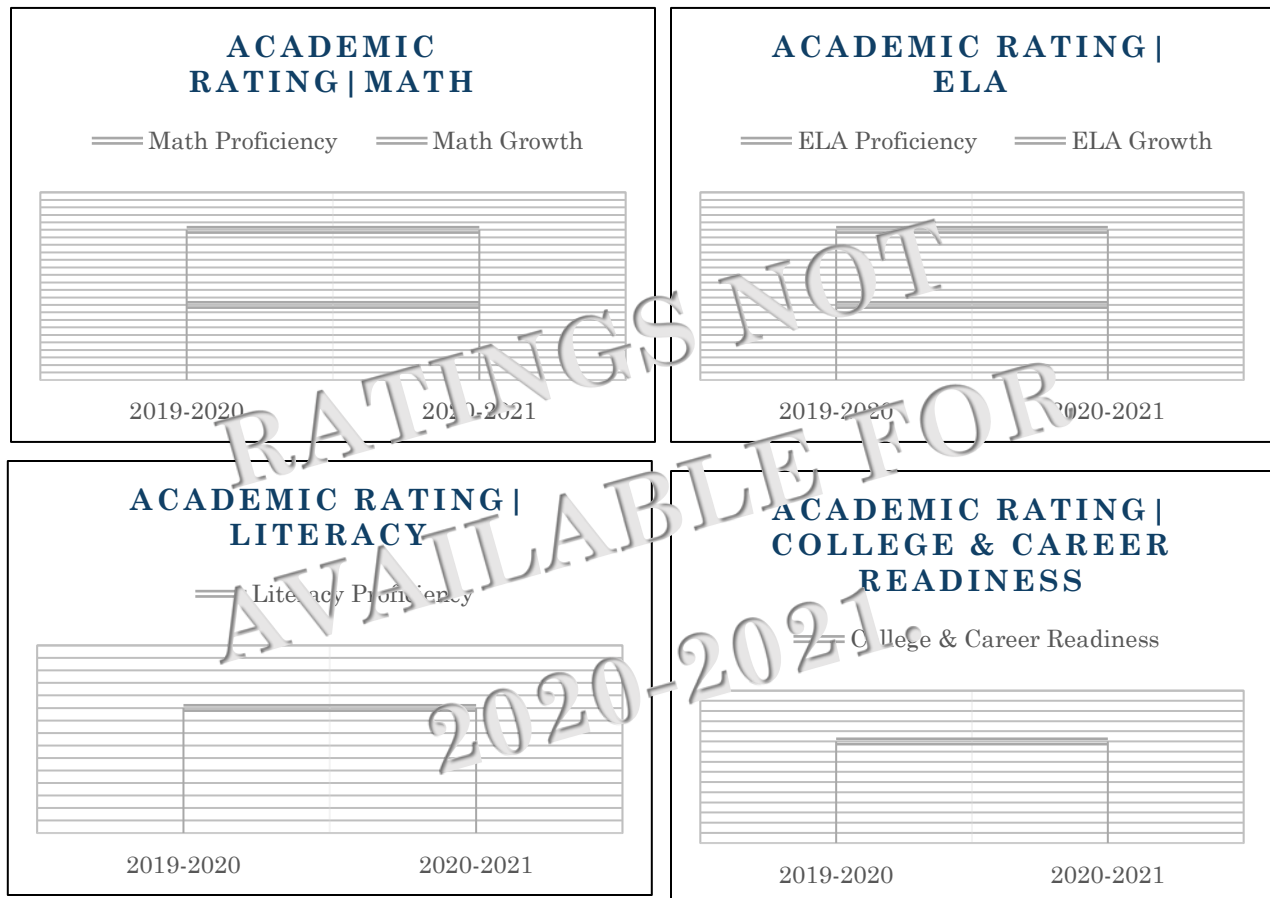
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

### Academic Ratings | Historical Framework

SCHOOL YEAR	ACADEMIC GEN ED OUTCOME
2017-2018	GOOD STANDING
2018-2019	GOOD STANDING

### 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
------------------	---------------------------	------------------------	-------------------	---------------------	------------------------------

# 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: EXCEEDS STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 4/18/19. *Please provide an updated copy if any amendments have been made as of 7/1/21.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 1/20/2011.
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:	

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:	

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:	

## 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: EXCEEDS 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.	Continuous Improvement Plan 2020-2021
<b>Comments/ Context:</b> CIP not posted on new website, had to access through Google docs	

STANDARD RATING: MEETS STANDARD	
Data Security and Information Transparency	Data/Evidence Source
The school's website is not compliant and updated appropriately.	See notes in comments below
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.
<b>Comments/ Context:</b> Contracts that support expenditures are not posted (I.C. 33-357); IPCSC annual report for previous fiscal year was not posted prior to January 31 <sup>st</sup> (I.C. 33-5209C(2)); these issues have now been corrected.	

STANDARD RATING: EXCEEDS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to IPCSC staff.</i>
Safety inspections and evacuation drills are compliant.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to IPCSC staff.</i>
<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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b>	

## Longitudinal Operational Ratings | 2017-2022

## 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.

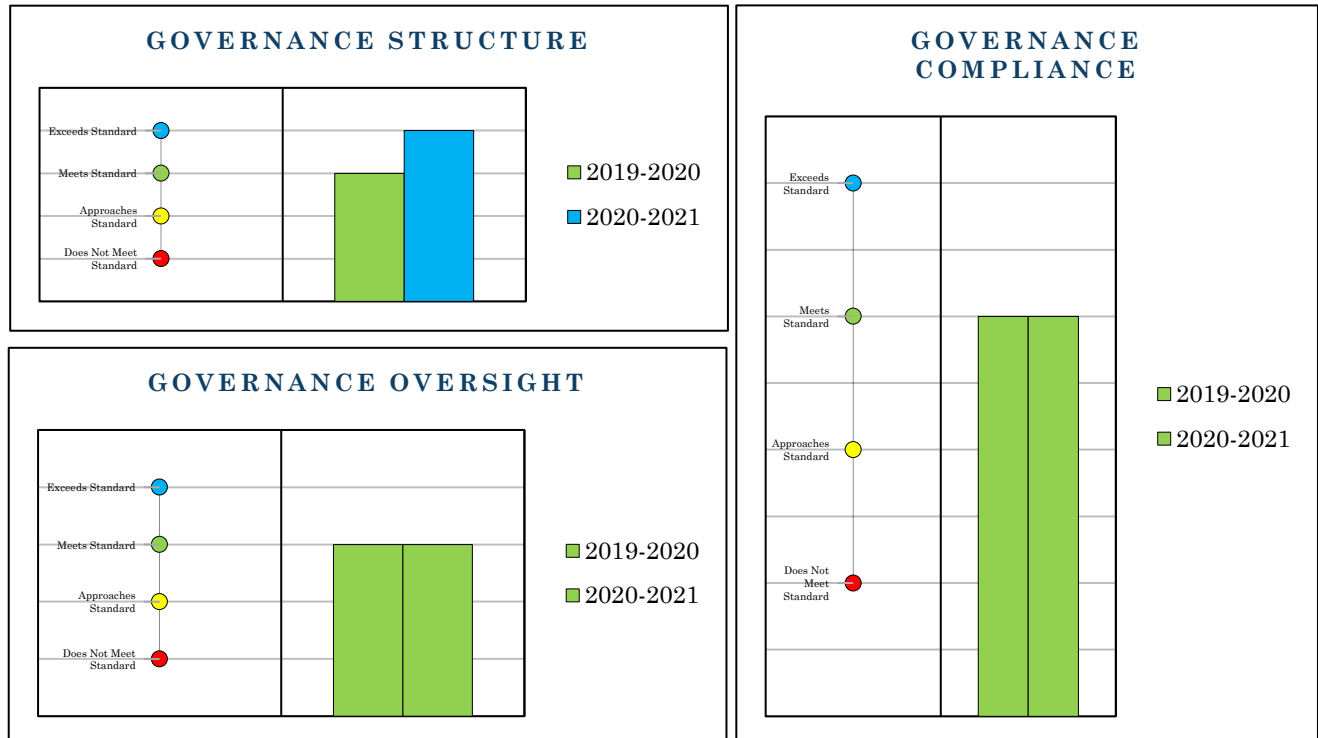
### Operational Ratings | Historical Framework

Note: In 2020, the IPCSC reorganized these measures for clarity. Operational outcomes

School Year	Rating
2017-2018	GOOD STANDING
2018-2019	GOOD STANDING

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 | 2017-2022

### 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.

### Operational Ratings | Historical Framework

School Year	Rating
2017-2018	GOOD STANDING
2018-2019	GOOD STANDING

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



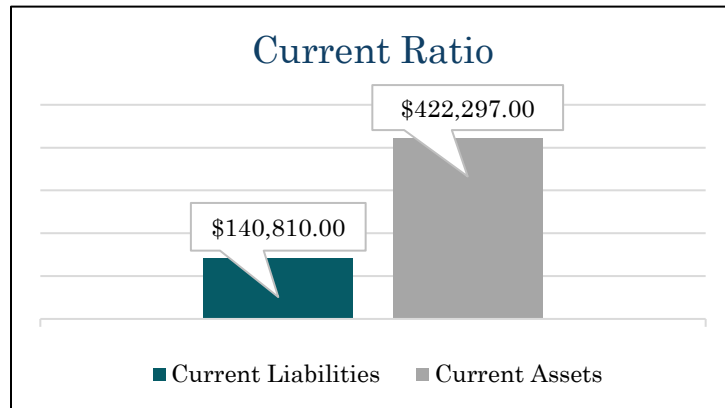
## Financial Outcomes

### 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 3.00	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.

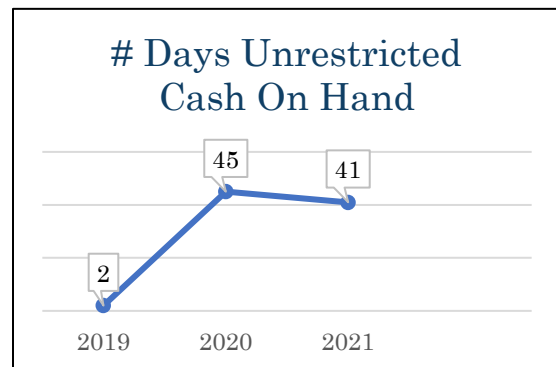
### Unrestricted Days Cash

The school has between 30- and 60-days cash on hand, but the 1-year trend is negative. (A)	41 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 minor default (such as late payments) during the fiscal year.	Ratings Not Applicable for 2020-2021
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### **Why this Matters:**

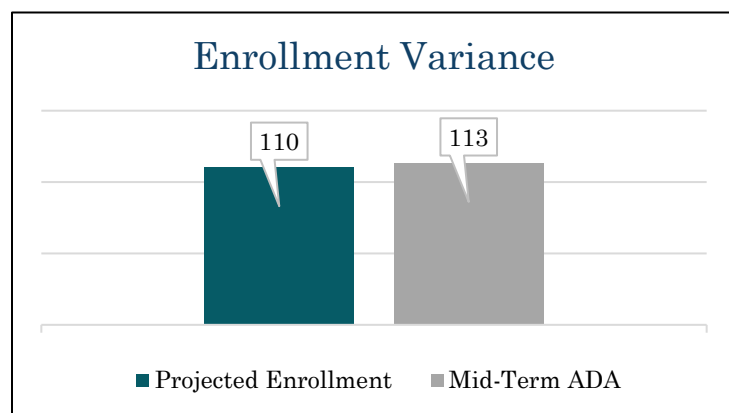
This measure identifies whether a school has defaulted on any of its financial obligations. Default can mean many things. Examples of default include: paying bills late, failing to make payroll, or inaccurately filing reports required for funding. Default can also include a failure to meet any additional 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.

### **Comments/Context:**

## Enrollment Variance

The school achieved and sustained at least 95% of its projected enrollment during the most recent school year.	Enrollment Variance 102.73%	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.	CY Total Margin 8.58% 3-Year Aggregated 8.18%	Ratings Not Applicable for 2020-2021
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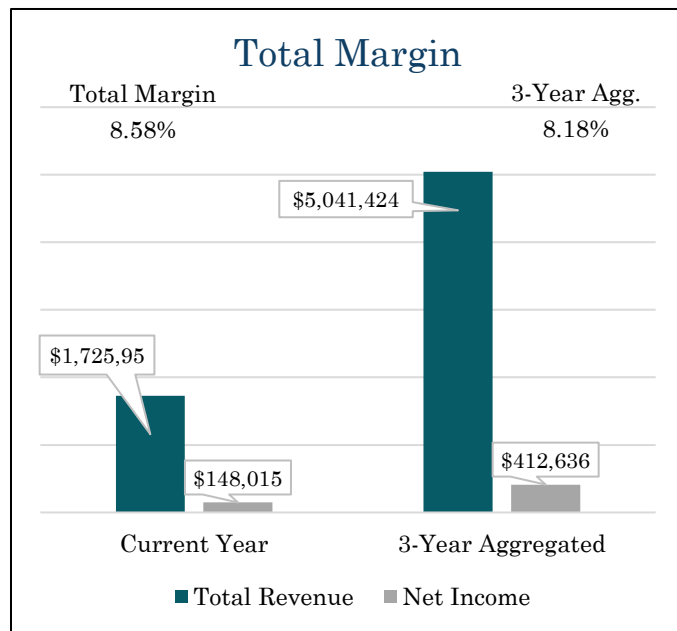
#### Why this Matters:

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

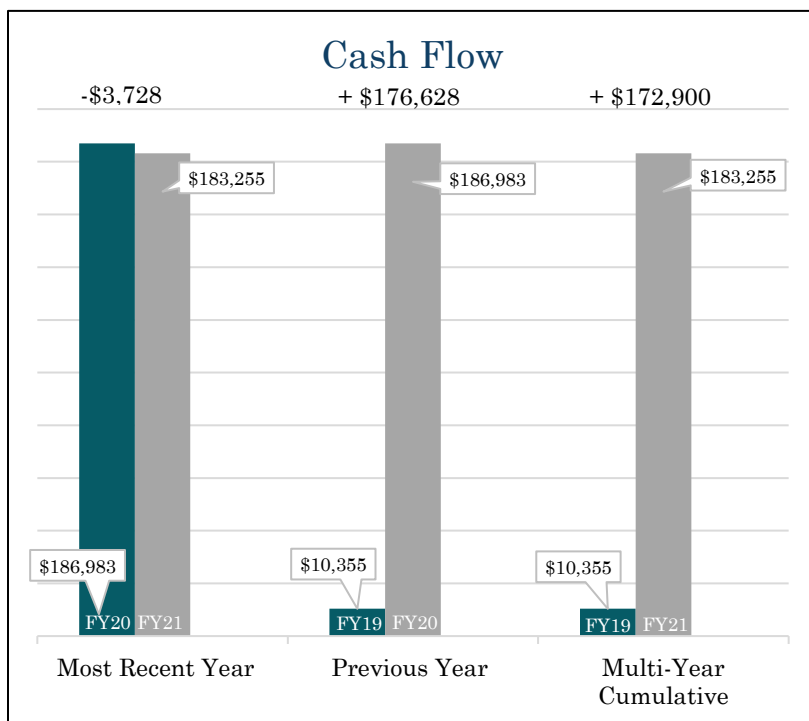
The school's multi-year cumulative cash flow is positive, but the most recent year's cash flow is negative.	Most Recent Year -\$3,728 Previous Year \$176,628 Multi-Year \$172,900	Ratings Not Applicable for 2020-2021
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### Why this Matters:

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.

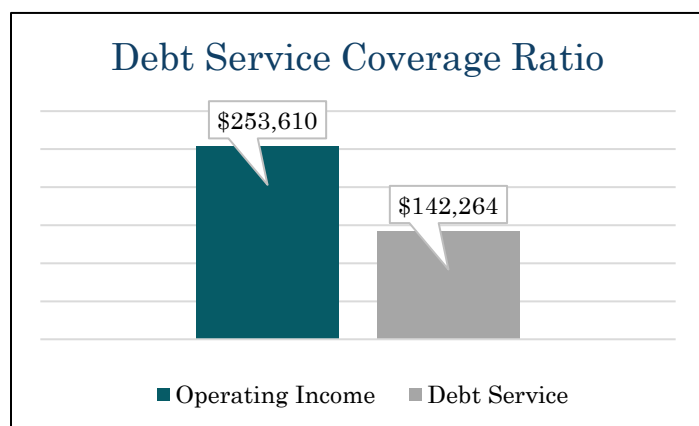
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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 1.78	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

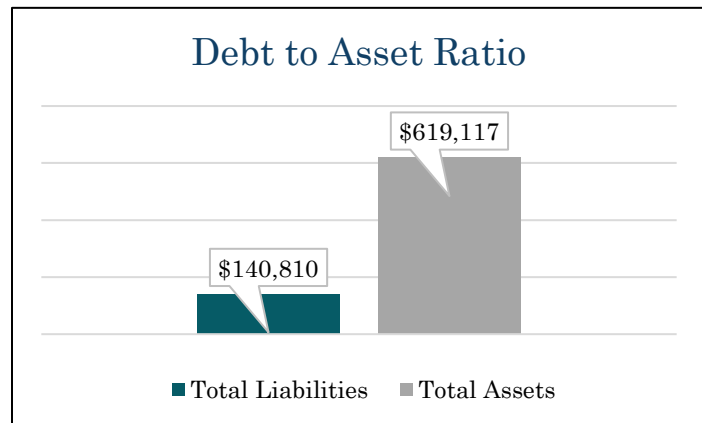
The school has maintained a debt to asset ratio less than .9 for at least 3 consecutive years.	Debt/Asset Ratio .23	Ratings Not Applicable for 2020-2021
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### Why This Matters:

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 RATE FOR 2020-2021	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	Financial Audit received 9/30/21
Expenditures and contracts are posted online appropriately.	School's Expenditure Page 7/29/2021 *See comments
The school maintains compliant internal controls.	Issued: 6/11/2021
The school is 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.
<b>Comments/Context</b> IPCSC staff were unable to verify that contracts that supported expenditures were on the school's website.	

## Longitudinal Financial Ratings | 2017-2022

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.

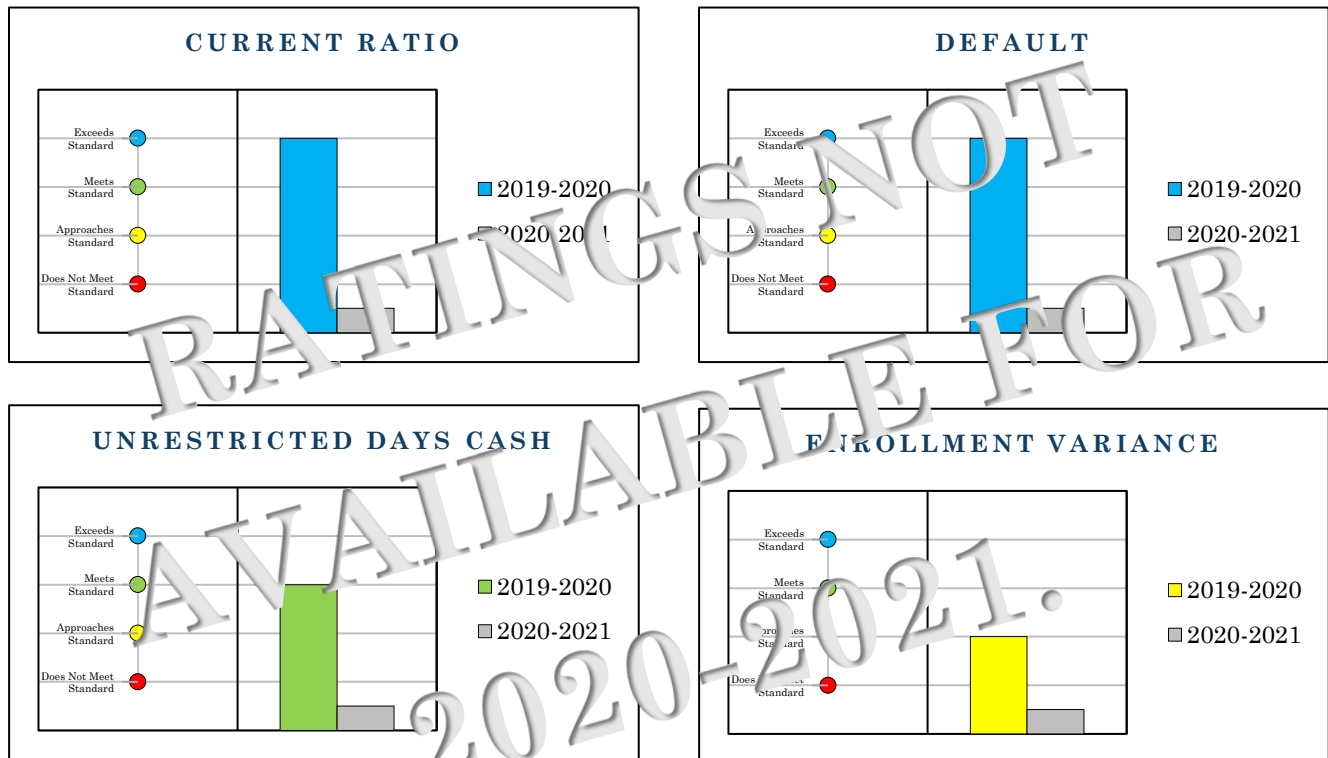
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 | Historical Framework

School Year	Near Term Health Rating
2017-2018	CRITICAL
2018-2019	CRITICAL

## Financial Near Term Health Ratings | Revised Framework



## Longitudinal Financial Ratings | 2017-2022

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.

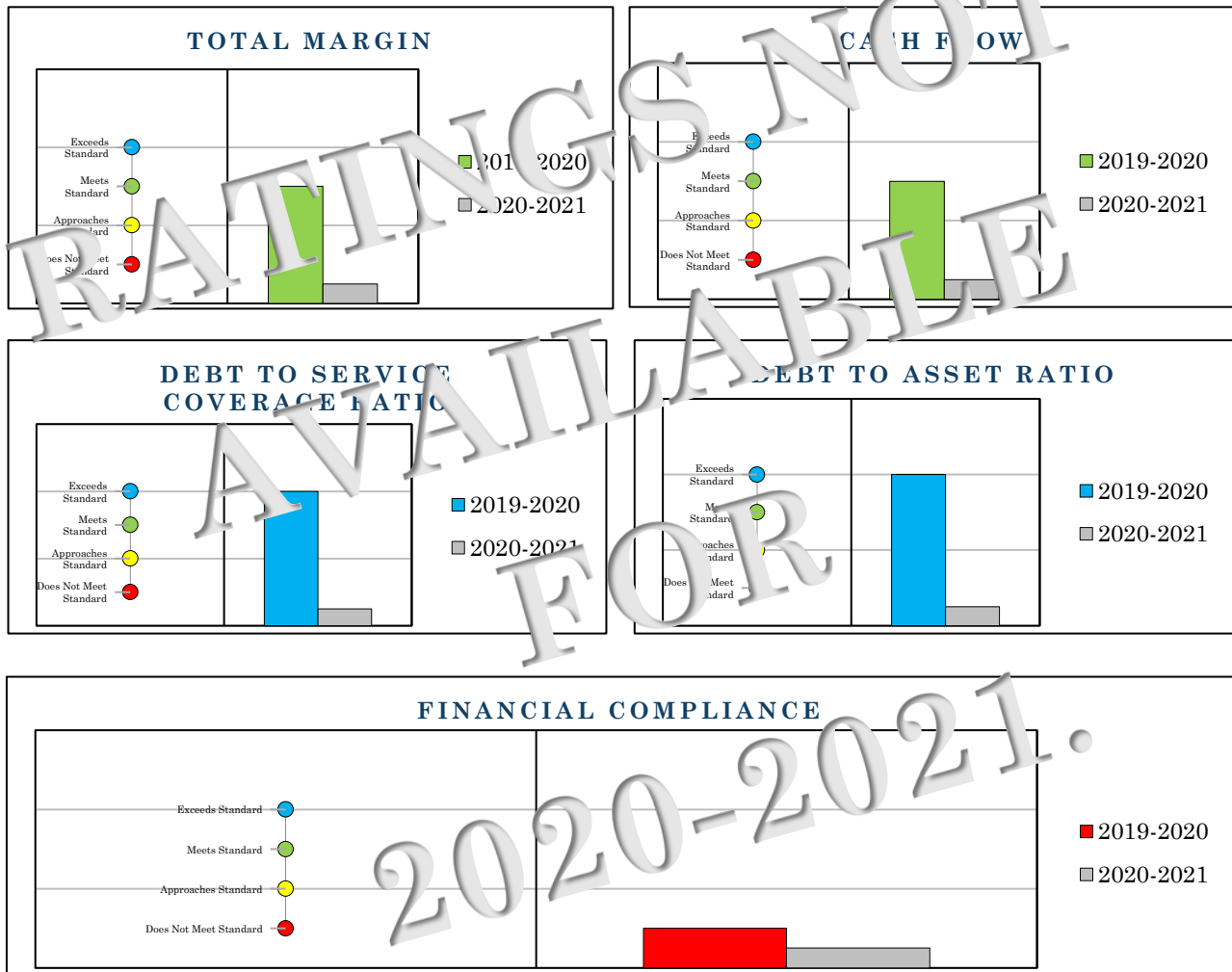
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 Sustainability Ratings | Historical Framework

School Year	Sustainability Rating
2017-2018	CRITICAL
2018-2019	CRITICAL

## Financial Sustainability Ratings | Revised Framework





## Conditional Certificate Status Update

Bingham Academy's Performance Certificate was renewed in 2017 subject to the three conditions listed below. The school's status with regard to each condition is also provided.

### Condition 1: Condition Met

By June 30, 2019, BA will obtain STEM certification, either as a program or as a school, at the sustaining level. Such certification shall be maintained at the sustaining level throughout the remainder of the performance certificate term.

**Status:** BA achieved STEM accreditation through AdvancEd during the 2018-19 school year.

### Condition 2: Condition Waived

By June 30, 2020, BA's ISAT math proficiency rate will be at least thirty percent (30%). This condition is based upon a rate of increase sufficient to promote the school's ability to meet or exceed the state's average ISAT math proficiency rate by the end of the next performance certificate term (June 30, 2022). Proficiency rates will be based upon the appealed data set. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.

**Status:** This condition was waived as no assessment data was available for the 2019-20 school year due to the pandemic.

### Condition 3: Condition Waived

While BA increases math proficiency, BA will maintain ISAT ELA and ISAT science proficiency rates comparable to, or better than, the state averages. Proficiency rates will be based upon the appealed data set. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.

**Status:** This condition was waived as no assessment data was available for the 2019-20 school year due to the pandemic.

*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.



**IDAHO PUBLIC CHARTER SCHOOL COMMISSION**

304 N. 8<sup>th</sup> St. Ste.242

Boise, ID 83720

208-332-1561

[pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov)

# Idaho Public Charter School Commission

## Annual Performance Report 2020

### **PCSC School: Idaho STEM Academy, Inc.** **dba Bingham Academy**

**Mission Statement:** *The mission of Bingham Academy (BA) is to prepare students to make intelligent and appropriate decisions about their education and future careers. Students who are motivated will be able to complete an Associate Degree by the time they graduate from high school.*

<b>School Location:</b>	1350 Parkway #18 Blackfoot, ID 83221
<b>School Phone:</b>	208-557-4003
<b>Comparison Group:</b>	Blackfoot School District
<b>Opening Year:</b>	2014
<b>Current Term:</b>	July 1, 2017 - June 30, 2022
<b>Model:</b>	STEM
<b>Grades Served:</b>	9-12
<b>Enrollment Capacity:</b>	400
<b>Enrollment (Projected):</b>	130
<b>Mid Term ADA (Actual):</b>	110
<b>FY20 Full-Term ADA:</b>	111

### **SCHOOL LEADERSHIP**

Chair	Dan Cravens
Treasurer/Secretary	Tausha Wolfley
Member	Michael Grenfell
Member	Morgan Call
Member	Stephanie Applegate
Chief Administrator/Principal	Mark Fisk
Assistant Principal	Chad Harris
Business Manager	Steve Bailey

## Table of Contents

<b>Director's Letter .....</b>	<b>4</b>
<b>School Overview .....</b>	<b>5</b>
Key Design Elements .....	5
Demographic Summary .....	5
<b>Framework Outcomes Summary .....</b>	<b>6</b>
Annual Snapshot .....	7
<b>Academic Outcomes (Not Evaluated for 2019-2020) .....</b>	<b>8</b>
Proficiency .....	8
Growth .....	8
College & Career Readiness .....	8
<b>Operational Outcomes (Board Stewardship) .....</b>	<b>9</b>
Governance Structure .....	9
Governance Oversight .....	9
Governance Compliance .....	9
<b>Operational Outcomes (Management) .....</b>	<b>10</b>
Student Services .....	10
Data Security and Information Technology .....	10
Facility & Services .....	10
Operational Compliance .....	10
<b>Financial Health .....</b>	<b>11</b>
Near Term Measures .....	11
Sustainability Measures .....	11
Financial Operations .....	11
<b>Longitudinal Data Snapshot .....</b>	<b>12</b>
<b>Conditions (If Applicable) .....</b>	<b>13</b>

PREPARED BY

Idaho Public Charter School Commission

Jenn Thompson  
Director, Public Charter School Commission  
208-332-1594  
[jenn.thompson@osbe.idaho.gov](mailto:jenn.thompson@osbe.idaho.gov)

Dianne Hobbs  
Administrative Assistant  
208-332-1561  
[Dianne.Hobbs@osbe.idaho.gov](mailto:Dianne.Hobbs@osbe.idaho.gov)

Jared Dawson  
Portfolio Program Manager  
208-332-1585  
[Jared.Dawson@osbe.idaho.gov](mailto:Jared.Dawson@osbe.idaho.gov)

Melissa-Jo “Mel” Rivera  
Portfolio Program Manager  
208-332-1583  
[Mel.Rivera@osbe.Idaho.gov](mailto:Mel.Rivera@osbe.Idaho.gov)

## **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 include a framework describing the expectations the school must meet in order to earn a next operational term. It also requires that charter school authorizers complete performance reports for the schools they oversees each year. The annual performance report serves the following purposes:

1. To provide transparent, data-driven information about charter school quality to the public;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to the school's renewal year; and
3. To inform mid-term authorizing decisions (such as consideration of amendments).

This report, based on the performance framework adopted by the PCSC on October 8, 2020, 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 of operation.

Each measure included in the PCSC'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, statewide assessments were canceled in the spring of 2020. No academic evaluation has been made in this report due to absent and incomplete data. The academic outcomes overview page only includes graduation rate (if applicable), though the measure is not rated.

The [performance framework](#) rubrics provide detail on calculations and data sources.

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*Each authorized chartering entity shall annually publish and make available to the public a performance report for each public charter school it oversees, in accordance with the performance framework set forth in the performance certificate and section 33-5209(C)(2), Idaho Code.*

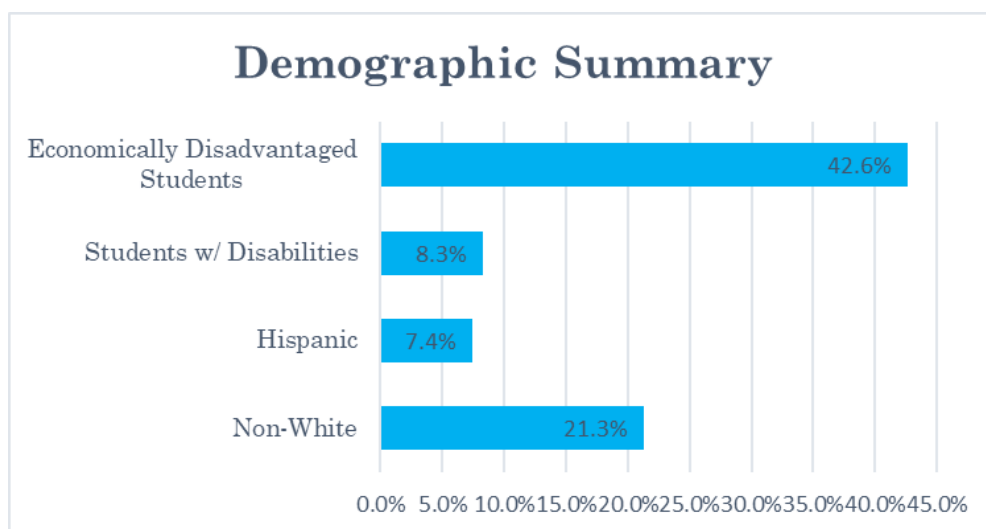
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### **Key Design Elements**

Bingham Academy will provide and encourage extensive participation in Dual Enrollment coursework so that our students may earn college credits while still in high school.

Bingham Academy will provide and encourage extensive participation in Tech Prep coursework leading toward college credits and professional/technical careers.

Bingham Academy will provide and encourage extensive participation in STEM coursework approved by “the STEM academy” leading toward credits provided by their partner colleges.



## FRAMEWORK OUTCOMES SUMMARY



## 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.*

ACADEMIC	
Math Proficiency	<i>Not Applicable (2020)</i>
ELA Proficiency	<i>Not Applicable (2020)</i>
4-Year Grad Rate	<i>Not Applicable (2020)</i>

FINANCIAL HEALTH (NEAR TERM MEASURES)	
Current Ratio	<i>Exceeds Standard</i>
Unrestricted Days Cash	<i>Meets Standard</i>
Default	<i>Exceeds Standard</i>
Enrollment Variance	<i>Approaches Standard</i>

BOARD STEWARDSHIP	
Governance Structure	<i>Meets Standard</i>
Governance Oversight	<i>Meets Standard</i>
Governance Compliance	<i>Meets Standard</i>

FINANCIAL HEALTH (SUSTAINABILITY MEASURES)	
Total Margin	<i>Meets Standard</i>
Debt to Asset Ratio	<i>Exceeds Standard</i>
Cash Flow	<i>Meets Standard</i>
Debt Service Coverage Ratio	<i>Exceeds Standard</i>
Financial Compliance	<i>Does not Meet Standard</i>

MANAGEMENT	
Student Services	<i>Exceeds Standard</i>
Data Security/Transparency	<i>Meets Standard</i>
Facility & Services	<i>Exceeds Standard</i>
Operational Compliance	<i>Meets Standard</i>

## Academic Outcomes: 2020

### Proficiency

(Data Source: Scatterplot)

Math Proficiency	Standard Rating
Math proficiency data is not available for FY20.	N/A
ELA Proficiency	Standard Rating
ELA proficiency data is not available for FY20.	N/A
<b>Comments/ Context:</b> <i>Academic ratings are not applicable for 2020 outcomes.</i>	

### College and Career Readiness

(Data Source: Scatterplot)

4-Year Graduation Rate (ACGR)	Standard Rating
(4-Year) ACGR 67.90%	N/A
<b>Comments/ Context:</b> Bingham Academy had 28 students in this graduation cohort. Bingham Academy's graduation rate has fluctuated from 57% to 85% to 68% over the past three years.  <i>Academic ratings are not applicable for 2020 outcomes. ACGR percent is available for applicable schools; however not given academic rating for FY20.</i>	

## Operational Outcomes: Board Stewardship 2020

STANDARD RATING: MEETS STANDARD	
Governance Structure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 4/23/19 *Please provide an updated copy if any amendments have been made.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 1/20/2011.
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were conducted into either 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.

STANDARD RATING: MEETS STANDARD	
Governance Oversight	Data/Evidence Source
The board did review academic data in a timely and thorough manner.	*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.

STANDARD RATING: MEETS STANDARD	
Governance Compliance	Data/Evidence Source
The PCSC 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.

## Operation Outcomes: Management 2020

STANDARD RATING: EXCEEDS 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.	Continuous Improvement Plan 2019-2020

STANDARD RATING: MEETS STANDARD	
Data Security and Information Transparency	Data/Evidence Source
The school's website is not 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.
<b>Comments/ Context:</b> Regarding Information Transparency: Expenditure reports were more than 45 days old on two of the four occasions this was reviewed during FY20.	

STANDARD RATING: EXCEEDS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
Safety inspections and evacuation drills are compliant.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
The school does provide daily transportation for students.	*No instances of non-compliance documented.
The school does provide a National School Lunch Program.	*No instances of non-compliance documented.

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.

## Financial Health: 2020

(Primary Data Source: FY20 Financial Audit.)

Near Term Measures	Rubric	STANDARD RATING
The school has a current ratio of more than 1.5	Current Ratio 2.56	Exceeds Standard
The school has between 30 and 60 days cash and one-year trend is positive	45 Days	Meets Standard
The school is not in default of any financial obligations, and did not experience any instances of default during the fiscal year. The school has met this standard for 3 or more consecutive years.	No Default	Exceeds Standard
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.	Enrollment Variance 84.89%	Approaches Standard

Sustainability Measures	Rubric	STANDARD RATING
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	CY Total Margin 12.23% 3-Year Aggregated 5.49%	Meets Standard
Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive in the most recent year is positive.	Most Recent Year \$176,628.00 Previous Year (\$18,182.00) 3-Year \$158,446.00	Meets Standard
The school's debt service coverage ratio is 1.5 or greater OR the school operates debt-free	Debt Service Coverage Ratio 1.9	Exceeds Standard
The school's Debt to Asset Ratio is less than 0.9. The school has met this standard for 3 or more consecutive years.	Debt/Asset Ratio .25	Exceeds Standard

**Comment/Context**

3-Year Aggregated Margin is greater than -1.5%, but trend does not meet standard as previous year's 3-Year Aggregated Margin was 3.39%.

### STANDARD RATING: DOES NOT MEET STANDARD

Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	Financial Audit submitted on 9/17/2020
Expenditures and contracts are posted online appropriately.	The school's expenditure webpage was reviewed quarterly. No instances of non-compliance documented. <a href="https://drive.google.com/drive/folders/1VtxU71Npzcpmx8EyTwX6ow3WBGPOkegh">https://drive.google.com/drive/folders/1VtxU71Npzcpmx8EyTwX6ow3WBGPOkegh</a>
The school maintains compliant internal controls.	The school maintains compliant internal controls per financial audit.

The school is operating under a Notification of Fiscal Concern.	Bingham Academy was issued a notification of fiscal concern in 2017. Though the school has made progress toward financial recovery, the PCSC chose to maintain the notification of fiscal concern through the 2020-21 school. The PCSC will consider whether to lift this concern in June of 2021. Please see <a href="#">PCSC Policy, Section IV.E</a> for more information.
The school is not operating under a Notification of Possible or Imminent Closure.	NA

## Longitudinal Data Snapshot (2019-2022)

### Operational Outcomes: Board Stewardship

2020 2021 2022 2023

Governance Structure	MEETS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Governance Oversight	MEETS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Governance Compliance	MEETS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE

*“Success is the sum of small efforts repeated day in and day out.”*

*-Anonymous*

### Operational Outcomes: Management

2020 2021 2022 2023

*“Education is the MOST powerful weapon which you can use to change the world.”*

*-Nelson Mandela*

Student Services	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Data Security & Transparency	MEETS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Facility & Services	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Operational Compliance	MEETS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE

# **BINGHAM ACADEMY**

## **2019 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.



## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

### SCHOOL OVERVIEW

<b>Mission Statement</b>	The mission of Bingham Academy (BA) is to prepare students to make intelligent and appropriate decisions about their education and future careers. Students who are motivated will be able to complete an Associate Degree by the time they graduate from high school.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>·Bingham Academy will provide and encourage extensive participation in Dual Enrollment coursework so that our students may earn college credits while still in high school.</li> <li>·Bingham Academy will provide and encourage extensive participation in Tech Prep coursework leading toward college credits and professional/technical careers.</li> <li>·Bingham Academy will provide and encourage extensive participation in STEM coursework approved by “the STEM academy” leading toward credits provided by their partner colleges.</li> </ul>		
<b>School Location</b>	1350 Parkway #18 Blackfoot, ID 83221	<b>School Phone</b>	208-557-4003
<b>Surrounding District</b>	Blackfoot School District		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	9th-12th		
<b>Enrollment (Approved)</b>	400	<b>Enrollment (Actual)</b>	116

### SCHOOL LEADERSHIP

Jeff Robbins	Vice-Chair
Tausha Wolfley	Treasurer/Secretary
Dan Cravens	Member
Teri Storey	Member
Holly Lilya	Chair

### STUDENT DEMOGRAPHICS

	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	30.17%	24.85%	40.64%	N/A
<b>Limited English Proficiency</b>	Masked	6.44%	10.91%	N/A
<b>Special Needs</b>	9.48%	10.73%	13.70%	N/A
<b>Free and Reduced Lunch</b>	Masked	44.74%	62.38%	N/A

### ISAT PROFICIENCY RATES

Percentage of students meeting or exceeding proficiency in Math	25.00%
Percentage of students meeting or exceeding proficiency in English Language Arts	58.33%
Percentage of students meeting or exceeding proficiency in Science	Masked

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	8.70%
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		BA has chosen not to include mission-specific measures.
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	68%	0%	75% - 100%	NA	90% - 100%	85%	85% - 100%	38%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		<b>Points Earned</b>
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>		<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		<b>Points Earned</b>
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible Points Earned
Math Proficiency Rate		
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible Points Earned
ELA Proficiency Rate		
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)				
Measure 4a	Are students making expected academic growth in math compared to their academic peers?			
Norm-Referenced Growth				
Math	<b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.			
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?			
Norm-Referenced Growth				
ELA	<b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.			
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Points Possible
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p> <p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p>	Points Earned
		125
	85	100
		75
	0-65	0
		100
Notes	<p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind. That is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			



OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25
Notes	Third quarter financial reports and the school's authorizer fee were received late. Budgets and financial reports reflected co-mingling of funds between BCCLC and Bingham Academy. These issues have since been rectified. Employee turnover appears to have been a factor. The board, administration, and new business manager addressed the situation promptly.	0	15
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25
Notes	No points are deducted for failure to comply with GASB 75.	15	0
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	95.94%	25
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.	15	0
			25

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight			Points Earned
	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>		25
		See note	15
			0
			15
Notes	The PCSC began an intervention in the fall of 2018. It was concluded at that time that the governing board was not providing effective oversight in a variety of areas. Courtesy letters were issued. The board has since engaged in significant professional training and is poised to begin FY20 with a stronger foundation.		

OPERATIONAL

<p><b>Measure 3c</b></p> <p><b>Reporting Requirements</b></p> <p><b>Is the school complying with reporting requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p> <p>ISEE reports were submitted incorrectly in October and were delayed in their correction due to turnover in the school's business manager position.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p> <p>25</p> <p>See note 15 15</p> <p>0</p> <hr/> <p>15</p>
<p><b>Measure 3d</b></p> <p><b>Public Transparency</b></p> <p><b>Is the school complying with public transparency requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p> <p>The school failed to provide documents requested by the authorizer for an extended period of time, prompting an on site visit in February to review the requested financial documentation. Some documentation the school had originally noted as non-existent was located later in the spring.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p> <p>25</p> <p>See note 15 15</p> <p>0</p> <hr/> <p>15</p>
<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p> <p>No instances of non-compliance documented 25 25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	See note	25	15
			0	
Notes	Bingham Academy provides busing services for BCCLC students. This was a primary area in which the school was co-mingling funds as there was not a written agreement between the two schools that addressed services, costs, or liability. An MOU is in place for FY20.			15
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		25	
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.	See note	15	15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
				15
Notes	The PCSC engaged in a significant intervention during FY19 that included engaging a forensic auditor.			

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	0.83	<div>50</div> <div>10</div> <div>0</div> <div>0</div>
Notes			
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	0.1	<div>50</div> <div>10</div> <div>0</div> <div>0</div>
Notes			
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	2.4 days	<div>50</div> <div>10</div> <div>0</div> <div>0</div>
Notes			
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	<div>50</div> <div>0</div> <div>50</div>
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-yr Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had a material effect on the outcome for this measure. Excluding pension liability results in a Total Margin for the most recent year of 3.53%, as reflected in the score above. However, including pension liability in the calculation results in a negative Total Margin for the most recent year (-1.71%), and would reduce the score to Does Not Meet Standard.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.54	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had a material effect on the outcome for this measure. Excluding pension liability results in a Debt to Asset ratio of .54, as reflected in the score above. However, including pension liability in the calculation results in a Debt to Asset ratio of 1.56, which would reduce the score to Falls Far Below Standard.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. Note: Schools in their first or second year of operation must have positive cash flow.		50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.	See note	0 0
			0
Notes	The Multi-Year Cash Flow is negative at (\$54,798). The most recent year Cash Flow is also negative at (\$18,182).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1		50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1	0.49	0 0
			0
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		



# Bingham Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a	0%	60%	154%			
<b>% of Possible Academic Points for this School</b>		<b>51%</b>	<b>71%</b>	<b>68%</b>			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%	100%			
Financial Management	2a - 2c	100%	87%	87%			
Governance & Reporting	3a - 3f	67%	77%	80%			
School Environment	4a - 4b	100%	100%	80%			
Additional Obligations	5a	100%	0%	60%			
<b>% of Possible Operational Points for this School</b>		<b>85%</b>	<b>83%</b>	<b>85%</b>			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	35%	5%	25%			
Sustainability	2a - 2d	50%	40%	50%			
<b>% of Possible Financial Points for this School</b>		<b>43%</b>	<b>23%</b>	<b>38%</b>			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Good Standing	Good Standing			
Mission Specific		N/A	N/A	N/A			
Operational		Good Standing	Good Standing	Good Standing			
Financial		Critical	Critical	Critical			

# **BINGHAM ACADEMY**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	The mission of Bingham Academy (BA) is to prepare students to make intelligent and appropriate decisions about their education and future careers. Students who are motivated will be able to complete an Associate Degree by the time they graduate from high school.		
<b>Key Design Elements</b>	·Bingham Academy will provide and encourage extensive participation in Dual Enrollment coursework so that our students may earn college credits while still in high school. ·Bingham Academy will provide and encourage extensive participation in Tech Prep coursework leading toward college credits and professional/technical careers. ·Bingham Academy will provide and encourage extensive participation in STEM coursework approved by “the STEM academy” leading toward credits provided by their partner colleges.		
<b>School Location</b>	1350 Parkway #18 Blackfoot ID 83221	<b>School Phone</b>	208-557-4003
<b>Surrounding District</b>	Blackfoot School District		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	9th-12th		
<b>Enrollment (Approved)</b>	400	<b>Enrollment (Actual)</b>	110

SCHOOL LEADERSHIP	
Holly Lilya	Chairman
Jeff Robbins	Vice Chairman
Tausha Wolfley	Secretary/Treasurer
Dan Cravens	Member
Brian Phillips	Member
Fred Ball	Administrator
Mark Fisk	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
<b>Non-White</b>	25%	25%	40%	N/A
<b>Limited English Proficiency</b>	3%	6%	10%	N/A
<b>Special Needs</b>	5%	10%	12%	N/A
<b>Free and Reduced Lunch</b>	23%	47%	64%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	%*
Percentage of students meeting or exceeding proficiency in English Language Arts	70%
Percentage of students meeting or exceeding proficiency in Science	%*

\*Masked per state law or statistical irrelevance

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	14%
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ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50		50	0		
	1b	50	0	50		50	0		
District Proficiency Comparison	2a	50	0	50		50	0	50	0
	2b	50	0	50		50	0	50	0
Criterion-Referenced Growth	3a	100	0			50	0		
	3b	100	0			50	0		
Norm-Referenced Growth	4a			100		50	0	50	0
	4b			100		50	0	50	0
Post-Secondary Readiness	5a			125		125	0	100	0
Total Academic Points		400	0	525	373	525	0	300	0
% of Academic Points			0%		71%		0%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

BA has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	10
	1b	25	25		1b	50	0
	1c	25	25		1c	50	0
	1d	25	25		1d	50	0
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	30
	2b	25	25		2b	50	50
	2c	25	25		2c	50	0
	2d	25	25		2d	50	0
Governance & Reporting	3a	25	25	Total Financial Points		400	90
	3b	25	0				
	3c	25	25				
	3d	25	25				
School Environment	3e	25	25	% of Financial Points			23%
	3f	25	25				
	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	0	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
Total Operational Points		400	350				
% of Operational Points			88%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	71%	0%	55% - 74%	NA	80% - 89%	88%	65% - 84%	23%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

2018 Operational score subject to change pending additional information.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>		76-100 51-75 26-50 0-25
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>		76-100 51-75 26-50 0-25
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		



INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Result Points Possible Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	<p>125</p> <p>100</p> <p>75</p> <p>0-65</p>
Notes	<p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p> <p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind. That is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
Notes			15 0 25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25 25
Notes	The school's audit notes that the school was compliant with GAAP, except for GASB Statement 75, which requires actuarial calculations performed for post-employment benefits other than pensions (OPEB). While the PCSC must note that the school was not entirely compliant with GAAP, points have not been deducted from this measure for failure to comply with GASB 75.		15 0 25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	111%	25 15 0 25
Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible Points Earned
Governance Requirements			
<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25 25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible Points Earned
Board Oversight			
<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>			25
			15
		See note	0 0
Notes			0
The school was unable to provide documentation of FY18 financial records in a timely manner. It does not appear that the school's board reviews sufficient financial documentation in advance of meetings or ensures that its staff is trained to implement strong financial policies and processes.			

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks		No instances of non-compliance documented	25	25
	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.		15	
	<b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		0	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			25
Notes				
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling		No instances of non-compliance documented	25	25
	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.		15	
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		0	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			25
Notes				

INDICATOR 4: SCHOOL ENVIRONMENT			
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible
Transportation			Points Earned
	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible
Public Transparency			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			



INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations				
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		25	
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	See note	0	0
				0
Notes	Transactions with another public charter school are not sufficiently documented to ensure transparency and separation of the school's finances.			

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes	A review of bank statements evidences a significant number of late payments on long-term loans.		

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-yr Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	50	
		See note	30 30
			0
			30
Notes	Aggregated 3-Year Total Margin is positive. Most recent year Total Margin is negative. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.76	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Restatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. This restatement had a material effect on the standard outcome, increasing the ratio to 1.39 and resulting in a score of 0. Changes in Net Position due to pension restatement that do not provide or require current financial resources have been removed from the Net Position calculation.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>		50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.	See note	0 0
			0
Notes	The Multi-Year Cumulative Cash Flow is negative.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1		50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1	0.09	0 0
			0
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

# Bingham Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						

**% of Possible Academic Points for this School**

**51%**

**71%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%				
Financial Management	2a - 2c	100%	100%				
Governance & Reporting	3a - 3f	67%	83%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	0%				

**% of Possible Operational Points for this School**

**85%**

**88%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	35%	5%				
Sustainability	2a - 2d	50%	40%				

**% of Possible Financial Points for this School**

**43%**

**23%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Good Standing				
Mission Specific		N/A	N/A				
Operational		Good Standing	Good Standing				
Financial		Critical	Critical				

2018 Operational score subject to change pending additonal information.

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 23rd day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Idaho STEM Academy DBA Bingham Academy, commonly referred to as Bingham Academy (the “School”), an independent public school organized as an Idaho nonprofit corporation and established under the Public Charter Schools Law, Idaho Code Section 33-5201 *et seq*, as amended (the “Charter Schools Law.”)

## RECITALS

WHEREAS, on April 11, 2013, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2014; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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: The mission of Bingham Academy (BA) is to prepare students to make intelligent and appropriate decisions about their education and future careers. Students who are motivated will be able to complete an Associate Degree by the time they graduate from high school.
- B. Grades Served.** The School may serve students in grades nine through twelve.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Bingham Academy will provide and encourage extensive participation in Dual Enrollment coursework so that our students may earn college credits while still in high school.
  - Bingham Academy will provide and encourage extensive participation in Tech Prep coursework leading toward college credits and professional/technical careers.
  - Bingham Academy will provide and encourage extensive participation in STEM coursework approved by “the STEM academy” leading toward credits provided by their partner colleges
- 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:
- a. The School’s comparison group shall include the following schools: Shelley Senior High School (0035), Blackfoot High School (0034), Aberdeen High School (0036), Snake River High School (0032), Firth High School (0038).
- 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 400.
- 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.** 1350 Parkway Drive, Suites 14-19, Blackfoot, ID 83221 (mailing address: Suite 18). 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: Blackfoot, Snake River, and Firth School Districts.
- 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 Performance Framework incorporated into this agreement 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.

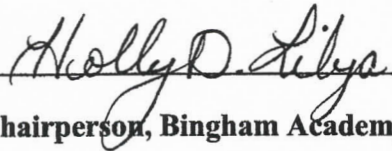
## **SECTION 8: MISCELLANEOUS**

- 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, 2017.

\_\_\_\_\_

**Chairperson, Idaho Public Charter School Commission**

\_\_\_\_\_

**Chairperson, Bingham Academy School Board**

## Amendment 1

WITNESS WHEREOF, the Authorizer and Bingham Academy have executed this amendment to the Performance Certificate, effective 3/8/2021:

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 the following schools:  
Shelley Senior High School (0035), Blackfoot High School (0034), Aberdeen High School (0036), Snake River High School (0032), Firth High School (0038).

3. To remove the following language from section 5B of this Performance Certificate:

The maximum number of students who may be enrolled per grade level shall be 100. In Year One of operations, the school will offer grades 9 and 10, and will enroll no more than 120 students, with no more than 70 students per grade. Enrollment will grow by no more than 80 new students per year, as the school adds up to one new grade level per year. The complete program will offer grades 9-12 with an overall enrollment cap of 400 students and a per-grade enrollment cap of 100 students



Alan Reed (Mar 8, 2021 17:25 MST)

**Chairman, Idaho Public Charter School Commission**



L. Daniel Cravens (Mar 23, 2021 20:22 MDT)

**Chairman, Bingham Academy School Board**

Bingham Academy

Year Ended June 30, 2021

## Audited Financial Statements



# BINGHAM ACADEMY

## Table of Contents

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### **Financial Section**

Independent Auditor's Report.....	1
-----------------------------------	---

### **Basic Financial Statements**

#### *Government-Wide Financial Statements*

Statement of Net Position .....	4
---------------------------------	---

Statement of Activities .....	5
-------------------------------	---

#### *Fund Financial Statements*

Balance Sheet – Governmental Funds.....	6
---	---

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	8
---	---

Notes to Financial Statements .....	10
-------------------------------------	----

### **Required Supplementary Information**

Budgetary Comparison Schedule – General and Major Special Revenue Funds.....	21
--	----

Schedule of Employer’s Share of Net Pension Liability .....	22
---	----

Schedule of Employer Contributions.....	23
---	----

### **Supplementary Information**

Combining Balance Sheet – Nonmajor Governmental Funds.....	24
--	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	28
--	----

### **Other Reports**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	32
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## **Independent Auditor's Report**

Board of Directors  
Bingham Academy

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bingham Academy (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Basis for Qualified Opinion on Governmental Activities**

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2021, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

Management has not included the management’s discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.



### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

### ***Quest CPAs PLLC***

Payette, Idaho  
September 20, 2021

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**

Statement of Net Position

June 30, 2021

	<b><u>Governmental Activities</u></b>
<b>Assets</b>	
Current Assets	
Cash	\$183,255
Receivables:	
Local Sources	0
State Sources	133,527
Federal Sources	99,926
Prepaid Expenses	5,589
Total Current Assets	<u>422,297</u>
Noncurrent Assets	
Nondepreciable Capital Assets	72,000
Depreciable Net Capital Assets	124,820
Total Noncurrent Assets	<u>196,820</u>
<b>Total Assets</b>	<u><u>619,117</u></u>
 <b>Deferred Outflows of Resources</b>	
Pension Deferred Outflows	<u>202,462</u>
<b>Total Deferred Outflows of Resources</b>	<u>202,462</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$821,579</u></u>
 <b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$7,958
Salaries & Benefits Payable	49,108
Unspent Grant Allocation	64,844
Long-Term Debt, Current	18,900
Total Current Liabilities	<u>140,810</u>
Noncurrent Liabilities	
Net Pension Liability	515,908
Total Noncurrent Liabilities	<u>515,908</u>
<b>Total Liabilities</b>	<u>656,718</u>
 <b>Deferred Inflows of Resources</b>	
Pension Deferred Inflows	<u>16,846</u>
<b>Total Deferred Inflows of Resources</b>	<u>16,846</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u><u>673,564</u></u>
 <b>Net Position</b>	
Net Investment in Capital Assets	177,920
Restricted:	
Special Programs	11,710
Unrestricted (Deficit)	<u>(41,615)</u>
<b>Total Net Position</b>	<u>148,015</u>
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	<u><u>\$821,579</u></u>

# IDAHO STEM ACADEMY DBA BINGHAM ACADEMY

## Statement of Activities Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	
<b>Governmental Activities</b>					<b>Governmental Activities</b>
Instructional Programs					
Secondary School	\$589,553		\$157,815		(\$431,738)
Vocational-Technical	0				0
Special Education	36,210		16,546		(19,664)
School Activity	0				0
Support Service Programs					
Attendance - Guidance - Health	0				0
Instruction Improvement	6,086		6,086		0
Educational Media	0				0
Instruction-Related Technology	112,872		112,872		0
Board of Education	9,151				(9,151)
District Administration	4,047				(4,047)
School Administration	210,226				(210,226)
Business Operation	40,273				(40,273)
Buildings - Care	215,577		57,385		(158,192)
Maintenance - Non-Student Occupied	0				0
Maintenance - Student Occupied	8,999				(8,999)
Maintenance - Grounds	82				(82)
Security	0				0
Pupil-To-School Transportation	242,842				(242,842)
General Transportation	0				0
Non-Instructional Programs					
Community Services	6,395	\$8,131			1,736
Capital Assets - Student Occupied	13,699				(13,699)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	5,015				(5,015)
<b>Total</b>	<b>\$1,501,027</b>	<b>\$8,131</b>	<b>\$350,704</b>	<b>\$0</b>	<b>(1,142,192)</b>
<b>General Revenues</b>					
Local Revenue					101,977
State Revenue					1,265,139
Federal Revenue					0
Pension Revenue (Expense)					(172,873)
<b>Total</b>					<b>1,194,243</b>
<b>Change in Net Position</b>					<b>52,051</b>
<b>Net Position - Beginning</b>					<b>95,964</b>
<b>Net Position - Ending</b>					<b>\$148,015</b>

## IDAHO STEM ACADEMY DBA BINGHAM ACADEMY

Page 1 of 2

## Balance Sheet - Governmental Funds

June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$170,195	\$13,060	\$183,255
Receivables:			
Local Sources		0	0
State Sources	133,527	0	133,527
Federal Sources		99,926	99,926
Prepaid Expenditures	5,589	0	5,589
Due From Other Funds	35,082	0	35,082
<b>Total Assets</b>	<b>\$344,393</b>	<b>\$112,986</b>	<b>\$457,379</b>
<b>Liabilities</b>			
Accounts Payable	\$6,608	\$1,350	\$7,958
Due To Other Funds		35,082	35,082
Salaries & Benefits Payable	49,108	0	49,108
Unspent Grant Allocation		64,844	64,844
<b>Total Liabilities</b>	<b>55,716</b>	<b>101,276</b>	<b>156,992</b>
<b>Fund Balances</b>			
Restricted:			
Special Programs		11,710	11,710
Nonspendable	5,589	0	5,589
Unassigned	283,088	0	283,088
<b>Total Fund Balances</b>	<b>288,677</b>	<b>11,710</b>	<b>300,387</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$344,393</b>	<b>\$112,986</b>	<b>\$457,379</b>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**

Page 2 of 2

## Balance Sheet - Governmental Funds

June 30, 2021

**Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities**

<b>Total Governmental Fund Balances</b>	<b>\$300,387</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	196,820
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	(18,900)
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Net pension liability and related pension source deferred outflow and deferred inflow of resources, are not due and payable in the current period and therefore are not reported in the funds.	(330,292)
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<b>Net Position of Governmental Activities</b>	<u><u>\$148,015</u></u>
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**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**

Page 1 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Local Revenue	\$126,977	\$8,131	\$135,108
State Revenue	1,265,139	61,437	1,326,576
Federal Revenue		264,267	264,267
<b>Total Revenues</b>	<u>1,392,116</u>	<u>333,835</u>	<u>1,725,951</u>
<b>Expenditures</b>			
Instructional Programs			
Secondary School	551,034	132,815	683,849
Vocational-Technical		0	0
Special Education	19,664	16,546	36,210
School Activity		0	0
Support Service Programs			
Attendance - Guidance - Health		0	0
Instruction Improvement		6,086	6,086
Educational Media		0	0
Instruction-Related Technology		112,872	112,872
Board of Education	9,151	0	9,151
District Administration	4,047	0	4,047
School Administration	210,226	0	210,226
Business Operation	40,273	0	40,273
Buildings - Care	158,192	57,385	215,577
Maintenance - Non-Student Occupied		0	0
Maintenance - Student Occupied	8,999	0	8,999
Maintenance - Grounds	82	0	82
Security		0	0
Pupil-To-School Transportation	242,842	0	242,842
General Transportation		0	0
Non-Instructional Programs			
Community Services		6,395	6,395
Capital Assets - Student Occupied		0	0
Capital Assets - Non-Student Occupied		0	0
Debt Service - Principal	50,368	0	50,368
Debt Service - Interest	5,015	0	5,015
<b>Total Expenditures</b>	<u>1,299,893</u>	<u>332,099</u>	<u>1,631,992</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	92,223	1,736	93,959
<b>Other Financing Sources (Uses)</b>			
Transfers In		9,974	9,974
Transfers Out	(9,974)	0	(9,974)
<b>Total Other Financing Sources (Uses)</b>	<u>(9,974)</u>	<u>9,974</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	82,249	11,710	93,959
<b>Fund Balances - Beginning</b>	206,428	0	206,428
<b>Fund Balances - Ending</b>	<u>\$288,677</u>	<u>\$11,710</u>	<u>\$300,387</u>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**

Page 2 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of  
Activities****Net Change in Fund Balances - Total Governmental Funds** **\$93,959**

Amounts reported for governmental activities in the statement of  
activities are different because:

Government funds report capital outlays as expenditures. However, in  
the statement of activities the cost of those assets is allocated over their  
estimated useful lives as depreciation expense. This is the excess of  
capital outlays over (under) depreciation expense in the current period. (13,699)

Repayment of debt principal is an expenditure in the governmental  
funds, but the repayment reduces long-term debt in the statement of net  
position. 50,368

Changes in net pension liability and related pension source deferred  
outflow and deferred inflow of resources do not provide or require  
current financial resources and therefore are not reflected in the funds. (78,577)

**Change in Net Position of Governmental Activities** **\$52,051**

**BINGHAM ACADEMY**  
Notes to Financial Statements

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** – Bingham Academy (the School) is organized as a nonprofit corporation providing public charter school educational services as authorized by Section 33 of Idaho Code.

Idaho Code Section 33-5210(3) requires charter schools to comply with the same financial reporting requirements imposed on school districts, i.e. – on a governmental, rather than nonprofit, basis of accounting. Additionally, enabling legislation creates charter schools as public entities, i.e. – as public schools, subject to provisions common with other governmental entities as set forth in Idaho Code Section 33-5204. Accordingly, the School's basis of presentation follows the governmental, rather than nonprofit, reporting model.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to charter schools. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements - Government-Wide Statements** – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds, when present, are not included in the government-wide statements.

**Basic Financial Statements - Fund Financial Statements** – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a



**BINGHAM ACADEMY**  
Notes to Financial Statements

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separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

*General Fund* – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

**Cash** – Nearly all the cash balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash are reported in each fund as cash. Interest earned on pooled cash is allocated to the various funds based on each fund's respective cash balance.

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Inventories** – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method.

**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

**BINGHAM ACADEMY**  
Notes to Financial Statements

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**Other Post-Employment Benefits** – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis.

**Pensions** – For purposes of measuring the net pension liability and pension expense/revenue, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing body. Assigned portions represent amounts that are constrained by the government’s intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

**Income Taxes** – The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business activities. The School’s tax returns for the current year and prior two years are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

**Contingent Liabilities** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

**BINGHAM ACADEMY**  
Notes to Financial Statements

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**Interfund Activity** – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

**Risk Management** – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**B. CASH**

Cash consists of the following at year end:

Cash - Deposits	\$183,255
<b>Total</b>	<b>\$183,255</b>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$183,255 and the bank balances were \$187,532. The bank balances were insured.

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Government, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

**BINGHAM ACADEMY**  
Notes to Financial Statements

**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
State Sources			
Foundation Program	\$133,527		\$133,527
<b>Total</b>	<u>\$133,527</u>		<u>\$133,527</u>
Federal Sources			
Special Programs		\$99,926	\$99,926
<b>Total</b>		<u>\$99,926</u>	<u>\$99,926</u>

**D. CAPITAL ASSETS**

A summary of capital assets for the year is as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Nondepreciable Capital Assets				
Land	\$72,000			\$72,000
<b>Total</b>	<u>72,000</u>	<u>\$0</u>	<u>\$0</u>	<u>72,000</u>
Depreciable Capital Assets				
Buildings	102,508			102,508
Equipment	116,494			116,494
Subtotal	<u>219,002</u>	<u>0</u>	<u>0</u>	<u>219,002</u>
Accumulated Depreciation				
Buildings	14,151	2,050		16,201
Equipment	66,332	11,649		77,981
Subtotal	<u>80,483</u>	<u>13,699</u>	<u>0</u>	<u>94,182</u>
<b>Total</b>	<u>138,519</u>	<u>(13,699)</u>	<u>0</u>	<u>124,820</u>
<b>Net Capital Assets</b>	<u>\$210,519</u>	<u>(\$13,699)</u>	<u>\$0</u>	<u>\$196,820</u>

Depreciation expense of \$13,699 was charged to the capital assets – student occupied program.

**BINGHAM ACADEMY**  
Notes to Financial Statements

**E. LONG-TERM DEBT**

At year end, the School's notes payable were as follows:

Note payable BOI-7049, due in monthly payments of \$1,088 with interest at 6.94% through 2021/22, secured by real estate, paid through the general fund	\$13,022
Note payable BOI-8222, due in monthly payments of approximately \$3,600 with interest at 7.73% through 2021/22, secured by deed of trust and security agreement, paid through the general fund	5,878
<b>Total</b>	<b>\$18,900</b>

Maturities on the notes are estimated as follows:

<b>Year Ended</b>	<b>Principal</b>	<b>Interest</b>
6/30/22	\$18,900	\$529
<b>Total</b>	<b>\$18,900</b>	<b>\$529</b>

Changes in long-term debt are as follows:

<b>Description</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Note Payable BOI-7049	\$23,673		\$10,651	\$13,022	\$13,022
Note Payable BOI-8222	45,595		39,717	5,878	5,878
<b>Total</b>	<b>\$69,268</b>	<b>\$0</b>	<b>\$50,368</b>	<b>\$18,900</b>	<b>\$18,900</b>

Interest and related costs during the year amounted to \$5,015 and were charged to the debt service – interest program.

**F. OPERATING LEASE**

The School has an operating lease for its facilities. The lease is on a month-to-month term and requires monthly payments of \$10,386. Total lease payments for the year amounted to \$86,881.

**G. PENSION PLAN**

*Plan Description*

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

**BINGHAM ACADEMY**  
Notes to Financial Statements

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Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$94,296 for the year ended June 30, 2021.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.0222170 percent.

For the year ended June 30, 2021, the School recognized pension revenue (expense) of (\$172,873). At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**BINGHAM ACADEMY**  
Notes to Financial Statements

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$40,308	\$16,846
Changes in assumptions or other inputs	8,725	
Net difference between projected and actual earnings on pension plan investments	59,133	
Employer contributions subsequent to the measurement date	94,296	
<b>Total</b>	<b>\$202,462</b>	<b>\$16,846</b>

\$94,296 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

<b>Year Ended</b>	
6/30/22	(\$1,666)
6/30/23	(21,732)
6/30/24	(29,496)
6/30/25	(38,427)
<b>Total</b>	<b>(\$91,321)</b>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

**BINGHAM ACADEMY**  
Notes to Financial Statements

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Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.



**BINGHAM ACADEMY**  
Notes to Financial Statements

**Capital Market Assumptions from Callen 2020**

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.85%	3.49%

**Investment Policy Assumptions from PERSI November 2019**

Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

**Economic/Demographic Assumptions from Milliman 2018**

<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	3.00%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>7.05%</b>
*Net of Investment Expenses	

*Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

**BINGHAM ACADEMY**  
Notes to Financial Statements

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
School's proportionate share of the net pension liability (asset)	\$1,057,986	\$515,908	\$67,698

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Impacts on the School's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan whenever deemed necessary), such deficits are not deemed to be of substantial concern.

## **H. INTERFUND BALANCES AND TRANSFERS**

Interfund balances at year end consist of the following:

<b>Due To Fund</b>	<b>Due From Fund</b>	
	<b>Nonmajor Governmental</b>	<b>Total</b>
General	\$35,082	\$35,082
<b>Total</b>	<b>\$35,082</b>	<b>\$35,082</b>

These interfund balances resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.

Interfund transfers during the year consist of the following:

<b>Fund</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Purpose</b>
General		\$9,974	Balance Transfer
Nonmajor Governmental	\$9,974		Balance Transfer
<b>Total</b>	<b>\$9,974</b>	<b>\$9,974</b>	

# IDAHO STEM ACADEMY DBA BINGHAM ACADEMY

## Budgetary Comparison Schedule - General and Major Special Revenue Funds Year Ended June 30, 2021

<b>General Fund</b>	<b>Budgeted Amounts (GAAP Basis)</b>		<b>Actual Amounts</b>	<b>Final Budget Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Local Revenue	\$95,000	\$95,000	\$126,977	\$31,977
State Revenue	1,263,121	1,263,121	1,265,139	2,018
Federal Revenue	8,000	8,000	0	(8,000)
<b>Total Revenues</b>	<u>1,366,121</u>	<u>1,366,121</u>	<u>1,392,116</u>	<u>25,995</u>
<b>Expenditures</b>				
Instructional Programs				
Secondary School	529,124	529,124	551,034	(21,910)
Vocational-Technical	0	0	0	0
Special Education	17,000	17,000	19,664	(2,664)
School Activity	0	0	0	0
Support Service Programs			0	
Attendance - Guidance - Health	0	0	0	0
Instruction Improvement	0	0	0	0
Educational Media	0	0	0	0
Instruction-Related Technology	0	0	0	0
Board of Education	10,600	10,600	9,151	1,449
District Administration	650	650	4,047	(3,397)
School Administration	213,064	213,064	210,226	2,838
Business Operation	36,812	36,812	40,273	(3,461)
Buildings - Care	200,522	200,522	158,192	42,330
Maintenance - Non-Student Occupied	0	0	0	0
Maintenance - Student Occupied	3,000	3,000	8,999	(5,999)
Maintenance - Grounds	0	0	82	(82)
Security	500	500	0	500
Pupil-To-School Transportation	213,091	213,091	242,842	(29,751)
General Transportation	0	0	0	0
Non-Instructional Programs				
Community Services	0	0	0	0
Capital Assets - Student Occupied	57,358	57,358	0	57,358
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal	44,400	44,400	50,368	(5,968)
Debt Service - Interest	0	0	5,015	(5,015)
<b>Total Expenditures</b>	<u>1,326,121</u>	<u>1,326,121</u>	<u>1,299,893</u>	<u>26,228 *</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>92,223</u>	<u>52,223</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	(9,974)	(9,974) *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(9,974)</u>	<u>(9,974)</u>
<b>Net Change in Fund Balances</b>	<u>40,000</u>	<u>40,000</u>	<u>82,249</u>	<u>42,249</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>206,428</u>	<u>206,428</u>
<b>Fund Balances - Ending</b>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$288,677</u>	<u>\$248,677</u>

\*Total expenditures (over) under appropriations are: \$16,254

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY****Schedule of Employer's Share of Net Pension Liability****PERSI - Base Plan****Last 10 - Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>
School's portion of the net pension liability	0.0222170%	0.0232148%	0.0212084%
School's proportionate share of the net pension liability	\$515,908	\$264,990	\$312,828
School's covered payroll	\$799,104	\$801,837	\$682,350
School's proportional share of the net pension liability as a percentage of its covered payroll	64.56%	33.05%	45.85%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
School's portion of the net pension liability	0.0139699%	0.0143674%	0.0123628%	0.0020836%
School's proportionate share of the net pension liability	\$219,583	\$291,249	\$162,798	\$15,339
School's covered payroll	\$433,896	\$420,203	\$346,281	\$56,449
School's proportional share of the net pension liability as a percentage of its covered payroll	50.61%	69.31%	47.01%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	91.38%	94.95%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of June 30, 2020.

# IDAHO STEM ACADEMY DBA BINGHAM ACADEMY

## Schedule of Employer Contributions

### PERSI - Base Plan

#### Last 10 - Fiscal Years\*

	<b>2021</b>	<b>2020</b>	<b>2019</b>
Statutorily required contribution	\$94,296	\$95,413	\$90,768
Contributions in relation to the statutorily required contribution	\$94,296	\$95,413	\$90,768
Contribution deficiency (excess)	\$0	\$0	\$0
School's covered payroll	\$789,749	\$799,104	\$801,837
Contributions as a percentage of covered payroll	11.94%	11.94%	11.32%

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Statutorily required contribution	\$77,242	\$49,117	\$47,567	\$39,199
Contributions in relation to the statutorily required contribution	\$77,242	\$49,117	\$47,567	\$39,199
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
School's covered payroll	\$682,350	\$433,896	\$420,203	\$346,281
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of each year's fiscal year end.

## IDAHO STEM ACADEMY DBA BINGHAM ACADEMY

Page 1 of 4

## Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			
	Student Activity	Professional Technical	Technology	Substance Abuse
<b>Assets</b>				
Cash	\$11,710		\$1,350	
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Prepaid Expenditures				
Due From Other Funds				
<b>Total Assets</b>	<u>\$11,710</u>	<u>\$0</u>	<u>\$1,350</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable			\$1,350	
Due To Other Funds				
Salaries & Benefits Payable				
Unspent Grant Allocation				
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>1,350</u>	<u>\$0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs	11,710			
Nonspendable				
Unassigned				
<b>Total Fund Balances</b>	<u>11,710</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$11,710</u>	<u>\$0</u>	<u>\$1,350</u>	<u>\$0</u>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

Page 2 of 4

	<b>Special Revenue Funds</b>			
	<b>Title I-A ESSA IBP</b>	<b>ESSER I</b>	<b>ESSER II</b>	<b>IDEA Part B 611 School Age 3-21</b>
<b>Assets</b>				
Cash				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$21,253	\$9,010	\$55,834	
Prepaid Expenditures				
Due From Other Funds				
<b>Total Assets</b>	<u>\$21,253</u>	<u>\$9,010</u>	<u>\$55,834</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$21,253			
Salaries & Benefits Payable				
Unspent Grant Allocation		\$9,010	\$55,834	
<b>Total Liabilities</b>	<u>21,253</u>	<u>9,010</u>	<u>55,834</u>	<u>\$0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Nonspendable				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$21,253</u>	<u>\$9,010</u>	<u>\$55,834</u>	<u>\$0</u>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**

Page 3 of 4

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			
	Title IV-A ESSA SS & AE	Title V-B ESSA REI	Title II-A ESSA SEI	CRF
<b>Assets</b>				
Cash				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$10,000		\$3,829	
Prepaid Expenditures				
Due From Other Funds				
<b>Total Assets</b>	<u>\$10,000</u>	<u>\$0</u>	<u>\$3,829</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds	\$10,000		\$3,829	
Salaries & Benefits Payable				
Unspent Grant Allocation				
<b>Total Liabilities</b>	<u>10,000</u>	<u>\$0</u>	<u>3,829</u>	<u>\$0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Nonspendable				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$10,000</u>	<u>\$0</u>	<u>\$3,829</u>	<u>\$0</u>



**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 4 of 4

	<b>Total</b>
<b>Assets</b>	
Cash	\$13,060
Receivables:	
Local Sources	0
State Sources	0
Federal Sources	99,926
Prepaid Expenditures	0
Due From Other Funds	0
<b>Total Assets</b>	<b>\$112,986</b>
<b>Liabilities</b>	
Accounts Payable	\$1,350
Due To Other Funds	35,082
Salaries & Benefits Payable	0
Unspent Grant Allocation	64,844
<b>Total Liabilities</b>	<b>101,276</b>
<b>Fund Balances</b>	
Restricted:	
Special Programs	11,710
Nonspendable	0
Unassigned	0
<b>Total Fund Balances</b>	<b>11,710</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$112,986</b>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 1 of 4

	<b>Special Revenue Funds</b>			
	<b>Student Activity</b>	<b>Professional Technical</b>	<b>Technology</b>	<b>Substance Abuse</b>
<b>Revenues</b>				
Local Revenue	\$8,131			
State Revenue		\$18,764	\$39,294	\$3,379
Federal Revenue				
<b>Total Revenues</b>	<u>8,131</u>	<u>18,764</u>	<u>39,294</u>	<u>3,379</u>
<b>Expenditures</b>				
Instructional Programs				
Secondary School		18,764	39,294	3,379
Vocational-Technical				
Special Education				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
General Transportation				
Non-Instructional Programs				
Community Services	6,395			
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>6,395</u>	<u>18,764</u>	<u>39,294</u>	<u>3,379</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	1,736	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	9,974			
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>9,974</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>11,710</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$11,710</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 2 of 4

	Special Revenue Funds			IDEA Part B 611 School Age 3-21
	Title I-A ESSA IBP	ESSER I	ESSER II	
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$21,253	\$17,447	\$21,610	\$16,546
<b>Total Revenues</b>	<u>21,253</u>	<u>17,447</u>	<u>21,610</u>	<u>16,546</u>
<b>Expenditures</b>				
Instructional Programs				
Secondary School	21,253		21,610	
Vocational-Technical				
Special Education				16,546
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement				
Educational Media				
Instruction-Related Technology		17,392		
Board of Education				
District Administration				
School Administration				
Business Operation				
Buildings - Care		55		
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
General Transportation				
Non-Instructional Programs				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>21,253</u>	<u>17,447</u>	<u>21,610</u>	<u>16,546</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>Title IV-A</b>	<b>Title V-B</b>	<b>Title II-A</b>	
	<b>ESSA</b>	<b>ESSA</b>	<b>ESSA</b>	
	<b>SS &amp; AE</b>	<b>REI</b>	<b>SEI</b>	<b>CRF</b>
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$10,000	\$13,450	\$5,065	\$158,896
<b>Total Revenues</b>	<u>10,000</u>	<u>13,450</u>	<u>5,065</u>	<u>158,896</u>
<b>Expenditures</b>				
Instructional Programs				
Secondary School	10,000	13,450	5,065	
Vocational-Technical				
Special Education				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement				6,086
Educational Media				
Instruction-Related Technology				95,480
Board of Education				
District Administration				
School Administration				
Business Operation				
Buildings - Care				57,330
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
General Transportation				
Non-Instructional Programs				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>10,000</u>	<u>13,450</u>	<u>5,065</u>	<u>158,896</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**IDAHO STEM ACADEMY DBA BINGHAM ACADEMY**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 4 of 4

	<b>Total</b>
<b>Revenues</b>	
Local Revenue	\$8,131
State Revenue	61,437
Federal Revenue	264,267
<b>Total Revenues</b>	<u>333,835</u>
<b>Expenditures</b>	
Instructional Programs	
Secondary School	132,815
Vocational-Technical	0
Special Education	16,546
School Activity	0
Support Service Programs	
Attendance - Guidance - Health	0
Instruction Improvement	6,086
Educational Media	0
Instruction-Related Technology	112,872
Board of Education	0
District Administration	0
School Administration	0
Business Operation	0
Buildings - Care	57,385
Maintenance - Non-Student Occupied	0
Maintenance - Student Occupied	0
Maintenance - Grounds	0
Security	0
Pupil-To-School Transportation	0
General Transportation	0
Non-Instructional Programs	
Community Services	6,395
Capital Assets - Student Occupied	0
Capital Assets - Non-Student Occupied	0
Debt Service - Principal	0
Debt Service - Interest	0
<b>Total Expenditures</b>	<u>332,099</u>
<b>Excess (Deficiency) of Revenues</b>	
<b>Over Expenditures</b>	1,736
<b>Other Financing Sources (Uses)</b>	
Transfers In	9,974
Transfers Out	0
<b>Total Other Financing Sources (Uses)</b>	<u>9,974</u>
<b>Net Change in Fund Balances</b>	<u>11,710</u>
<b>Fund Balances - Beginning</b>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$11,710</u></u>



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**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Directors  
Bingham Academy

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bingham Academy (the School), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 20, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

### ***Quest CPAs PLLC***

Payette, Idaho  
September 20, 2021

## **Notes from March 11-12, 2019, PCSC visit to Bingham Academy**

### **Visit Recap:**

Board Workshop (ISBA, PCSC, Bingham Academy Board)

7pm-9pm 3/11/19

- PCSC staff reviewed the role of the authorizer (i.e. how the PCSC's role is different from that of the SDE) as well as the relationship between the authorizer and the school's board as documented in the school's Performance Certificate.
- ISBA reviewed the key statute and rule applicable to charters as well as those that establish the role of a school's governing board. These citations were provided to the school in writing following the meeting.
- ISBA conducted an interactive workshop with the board focused on effective organization structures, designing an organizational chart for financial efficiency, and establishing operational independence of the Bingham Academy from BCCLC. Key topics of this discussion included reporting structures, appropriate combinations and separations of duties, and efficient use of contracted services.
- The ISBA team provided hard copies of several organizational chart structures with full job descriptions for each position via email following the meeting.

Business Manager Meeting (BA Business Manager and PCSC Program Manager)

9:30am-12:30pm 3/12/19

- With a particular focus on items of a financial nature, PCSC staff and the school's new Business Manager reviewed the renewal conditions as approved by the PCSC on March 8th, the BCCLC Visit Follow-up Letter issued on 2/12/19, and the Bingham Academy Visit Follow-up Letter issued on 2/12/19. Particular attention was given to clarifying deliverables.

### **Progress Update:**

- Progress on Financial Concerns
  - A comprehensive system to track purchases appears to be in place. This includes time-stamped emails to track initial requests and appropriate approvals of purchases, as well as a filing system to coordinate the approval documentation, receipts, and delivery verification of all purchases and services.
  - A reimbursement request process has been formalized. However, the board must clarify the details of their travel reimbursement policy and must adopt a policy that clarifies the conditions under which reimbursements for equipment and classroom supplies are appropriate in the future. These are necessary to provide guidance for the Business Manager. The ISBA provided policy examples to the board via email following the meeting.



- Due to lack of clarity regarding what processes or data informed the development of the FY19 budget, it is necessary that the board review its budget development process to provide transparency and ensure that appropriate data and processes are used in the future.
- Progress on Separation of Entities
  - Both the PCSC and the ISBA clarified that Bingham Academy and BCCLC are two, completely separate legal entities and are required to operate accordingly. Although some school board members expressed confidence that the schools will be able to merge, both the PCSC and the ISBA emphasized the need to focus on separation because a path to merging the schools does not appear to be available at this time.
  - It does not appear that verifiable progress has been made on developing service agreements for the services (including transportation, facility use, and personnel) shared between the two schools.

### **Looking Forward:**

The PCSC's next visit will be on April 18-19, 2019. The PCSC will observe a school board meeting and meet with the Business Manager and other school employees to review progress toward addressing financial and operational concerns. It is expected that the following will take place:

### **Recommended Board Agenda Items**

- A progress update or action item regarding the school's internal control policies, with specific attention to travel and purchase reimbursement. The PCSC understands that updated policies from the ISBA were presented as a "first read" to the board at their March regular meeting.
- A review of the board's plan to develop the 2019-20 budget. As it is unclear who currently owns this work, the board should designate specific employees tasked with developing the draft budget. The board should also review the statutory timeline for public budget hearings and submission to the SDE to ensure all team members are prepared to meet the necessary deadlines.
- A progress update or action item regarding the board's work on the organizational chart and job description clarifications.
- A progress update or action item regarding either the Business Manager's recommendation to separate the volunteer parent group's fundraising to a fully separate 501(c)(3) or the school's plan to appropriately monitor receipt and expenditure of donated funds internally.

- A progress update or action item regarding the board's adoption of services agreement(s) between the Bingham Academy and BCCLC board's for shared services and personnel to, at a minimum, provide clarity for the remainder of FY19.
- A board education item during with PCSC staff will discuss the school's Performance Framework.

#### April 19 Financial Review

- PCSC staff will review all bank statements from 2/1/19 – 3/31/19.
- PCSC staff will review all school-level purchase documentation from 2/1/19 – 4/15/19.
- PCSC staff will review active vendor contracts, service agreements, and invoices for appropriate levels of detail.
- PCSC staff will verify absence of Ridley's/ACE Hardware and Amazon charge account use.

#### April 19 Operational Review

- PCSC staff will review evidence of complete separation of Bingham Academy from BCCLC, including appropriate contracts and service agreements.
- PCSC staff will review 2018-19 employment contracts for accuracy.
- PCSC staff will seek clarity regarding which employee is responsible for developing an asset tracking system.
- PCSC staff will review minutes for the BA board meeting at which the board met with their auditor regarding the FY18 audit.

## **PCSC Board Meeting Observation Summary**

Observation Date: 7/13/2021

Observer: Jared Dawson

Bingham Academy Board of Directors-

Below you will find the summary of the PCSC board meeting observation required by PCSC Policies & Procedures (updated on August 13<sup>th</sup>, 2020). The intent of this observation is to follow PCSC standard and serves as documentation of the fulfillment of your annual requirements. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the Program Managers or PCSC Director. You have 2 weeks from the date of receipt of this summary to provide any follow-up as needed.

Director's Name	Office (if applicable)	Present/Remote/Absent
Dan Cravens	Chair	Present
Tausha Wolfley	Treasurer/Secretary	Present
Michael Grenfell	Member	Present
Morgan Call	Member	Present
School Leadership	Title	Present/Remote/Absent
Mark Fisk	Principal	Present

### **Bingham Academy Observation Summary**

Observation Category	Status	Date
Open Meeting Law	No Concern	7/13/2021
Public Participation	No Concern	7/13/2021
Operational Efficacy	No Concern	7/13/2021
Academic Achievement	No Concern	7/13/2021
Financial Health	No Concern	7/13/2021

### **Additional Notes (As Applicable)**

# Report of the External Review Team for Bingham Academy

1350 Parkway Dr  
Blackfoot  
ID 83221-1657  
US

**Dr. Fred Ball**  
**Director**

**Date: March 21, 2016 - March 22, 2016**



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# Table of Contents

Introduction .....	4
Results .....	9
Teaching and Learning Impact .....	9
Standard 3 - Teaching and Assessing for Learning .....	10
Standard 5 - Using Results for Continuous Improvement .....	11
Student Performance Diagnostic .....	11
Effective Learning Environments Observation Tool (eleot™) .....	13
eleot™ Data Summary .....	15
Findings .....	18
Leadership Capacity .....	21
Standard 1 - Purpose and Direction .....	22
Standard 2 - Governance and Leadership .....	22
Stakeholder Feedback Diagnostic .....	22
Findings .....	23
Resource Utilization .....	24
Standard 4 - Resources and Support Systems .....	24
Findings .....	25
Conclusion .....	27
Accreditation Recommendation .....	28
Addenda .....	29
Team Roster .....	29
Next Steps .....	30
About AdvancED .....	31
References .....	32

# Introduction

The External Review is an integral component of AdvancED Performance Accreditation and provides the institution with a comprehensive evaluation guided by the results of diagnostic instruments, in-depth review of data and documentation, and the professional judgment of a team of qualified and highly trained evaluators. A series of diagnostic instruments examines the impact of teaching and learning on student performance, the capacity of leadership to effect continuous improvement, and the degree to which the institution optimizes its use of available resources to facilitate and support student success. The results of this evaluation are represented in the Index of Education Quality (IEQ™) and through critical observations, namely, Powerful Practices, Opportunities for Improvement, and Improvement Priorities.

Accreditation is a voluntary method of quality assurance developed more than 100 years ago by American universities and secondary schools and designed primarily to distinguish schools adhering to a set of educational standards. Today the accreditation process is used at all levels of education and is recognized for its ability to effectively drive student performance and continuous improvement in education.

Institutions seeking to gain or retain accreditation must meet AdvancED Standards specific to their institution type, demonstrate acceptable levels of student performance and the continuous improvement of student performance, and provide evidence of stakeholder engagement and satisfaction. The power of AdvancED Performance Accreditation lies in the connections and linkages between and among the conditions, processes, and practices within a system that impact student performance and organizational effectiveness.

Standards help to delineate what matters. They provide a common language through which an education community can engage in conversations about educational improvement, system effectiveness, and achievement. They serve as a foundation for planning and implementing improvement strategies and activities and for measuring success. AdvancED Standards were developed by a committee comprised of talented educators and leaders from the fields of practice, research, and policy who applied professional wisdom, deep knowledge of effective practice, and the best available research to craft a set of robust standards that define institutional quality and guide continuous improvement. Prior to implementation, an internationally recognized panel of experts in testing and measurement, teacher quality, and education research reviewed the standards and provided feedback, guidance and endorsement.

The AdvancED External Review Team uses AdvancED Standards, associated indicators and criteria related to student performance and stakeholder engagement to guide its evaluation. The Team examines adherence to standards as well as how the institution functions as a whole and embodies the practices and characteristics expected of an accredited institution. The Standards, indicators and related criteria are evaluated using indicator-specific performance levels. The Team rates each indicator and criterion on a scale of 1 to 4. The final scores assigned to the indicators and criteria represent the average of the External Review Team members' individual ratings.

The External Review is the hallmark of AdvancED Performance Accreditation. It energizes and equips the institution's leadership and stakeholders to achieve higher levels of performance and address those areas that

may be hindering efforts to reach desired performance levels. External Review is a rigorous process that includes the in-depth examination of evidence and relevant data, interviews with all stakeholder groups, and extensive observations of learning, instruction, and operations.

## Use of Diagnostic Tools

A key to examining the institution is the design and use of diagnostic tools that reveal the effectiveness with which an institution creates conditions and implements processes and practices that impact student performance and success. In preparation for the External Review the institution conducted a Self Assessment that applied the standards and criteria for accreditation. The institution provided evidence to support its conclusions vis a vis organizational effectiveness in ensuring acceptable and improving levels of student performance.

- an indicator-based tool that connects the specific elements of the criteria to evidence gathered by the team;
- a student performance analytic that examines the quality of assessment instruments used by the institution, the integrity of the administration of the assessment to students, the quality of the learning results including the impact of instruction on student learning at all levels of performance, and the equity of learning that examines the results of student learning across all demographics;
- a stakeholder engagement instrument that examines the fidelity of administration and results of perception surveys seeking the perspective of students, parents, and teachers;
- a state-of-the-art, learner-centric observation instrument, the Effective Learning Environments Observation Tool (eleot™) that quantifies students' engagement, attitudes and dispositions organized in 7 environments: Equitable Learning, High Expectations, Supportive Learning, Active Learning, Progress Monitoring and Feedback, Well-Managed Learning, and Digital Learning. All evaluators must be trained, reach acceptable levels of inter-rater reliability, and certified to use this research-based and validated instrument.

The External Review Team's findings and critical observations are shared in this report through the IEQ™ results as well as through the identification of Powerful Practices, Opportunities for Improvement, and Improvement Priorities.

## Index of Education Quality

In the past, accreditation reviews resulted in an accreditation recommendation on status. Labels such as advised, warned, probation, or all clear were used to describe the status of a school relative to the AdvancED Standards and other evaluative criteria. Beginning in the 2013-14 school year, AdvancED introduced a new framework to describe the results of an accreditation review. Consistent with the modern focus of accreditation on continuous improvement with an emphasis on student success, AdvancED introduced an innovative and state-of-the-art framework for diagnosing and revealing institutional performance called the Index of Education Quality (IEQ™). The IEQ™ comprises three domains of performance: 1) the impact of teaching and learning on student performance; 2) the capacity of leadership to guide the institution toward the achievement of its



vision and strategic priorities; and 3) use of resources to support and optimize learning. Therefore, your institution will no longer receive an accreditation status. Instead, your institution will be accredited with an IEQ™ score. In the case where an institution is failing to meet established criteria, the accreditation will be under review thereby requiring frequent monitoring and demonstrated improvement.

The three domains of performance are derived from the AdvancED Standards and associated indicators, the analysis of student performance, and the engagement and feedback of stakeholders. Within each domain institutions can connect to the individual performance levels that are applied in support of the AdvancED Standards and evaluative criteria. Within the performance levels are detailed descriptors that serve as a valuable source of guidance for continuous improvement. Upon review of the findings in this report and building on their Powerful Practices, institutional leaders should work with their staff to review and understand the evidence and rationale for each Opportunity for Improvement and Improvement Priority as well as the corresponding pathway to improvement described in the performance levels of the selected indicator(s).

The IEQ™ provides a new framework that recognizes and supports the journey of continuous improvement. An institution's IEQ™ is the starting point for continuous improvement. Subsequent actions for improvement and evidence that these have had a positive impact will raise the institution's IEQ™ score.

## Benchmark Data

Throughout this report, AdvancED provides benchmark data for each indicator and for each component of the evaluative criteria. These benchmark data represent the overall averages across the entire AdvancED Network for your institution type. Thus, the AdvancED Network average provides an extraordinary opportunity for institutions to understand their context on a global scale rather than simply compared to a state, region, or country.

It is important to understand that the AdvancED Network averages are provided primarily to serve as a tool for continuous improvement and not as a measure of quality in and of itself. Benchmark data, when wisely employed, have a unique capacity to help institutions identify and leverage their strengths and areas of improvement to significantly impact student learning.

## Powerful Practices

A key to continuous improvement is the institution's ability to learn from and build upon its most effective and impactful practices. Such practices serve as critical leverage points necessary to guide, support and ensure continuous improvement. A hallmark of the accreditation process is its commitment to identifying with evidence, the conditions, processes and practices that are having the most significant impact on student performance and institutional effectiveness. Throughout this report, the External Review Team has captured and defined Powerful Practices. These noteworthy practices are essential to the institution's effort to continue its journey of improvement.

# Opportunities for Improvement

Every institution can and must improve no matter what levels of performance it has achieved in its past. During the process of the review, the External Review Team identified areas of improvement where the institution is meeting the expectations for accreditation but in the professional judgment of the Team these are Opportunities for Improvement that should be considered by the institution. Using the criteria described in the corresponding rubric(s) to the Opportunity for Improvement, the institution can identify what elements of practice must be addressed to guide the improvement.

# Improvement Priorities

The expectations for accreditation are clearly defined in a series of the rubric-based AdvancED Standards, indicators and evaluative criteria focused on the impact of teaching and learning on student performance, the capacity of the institution to be guided by effective leadership, and the allocation and use of resources to support student learning. As such, the External Review Team reviewed, analyzed and deliberated over significant bodies of evidence provided by the institution and gathered by the Team during the process. In the professional judgment of the Team as well as the results of the diagnostic process, the Team defined, with rationale, Improvement Priorities. The priorities must be addressed in a timely manner by the institution to retain and improve their accreditation performance as represented by the IEQ™. Improvement Priorities serve as the basis for the follow-up and monitoring process that will begin upon conclusion of the External Review. The institution must complete and submit an Accreditation Progress Report within two years of the External Review. The report must include actions taken by the institution to address the Improvement Priorities along with the corresponding evidence and results. The IEQ™ will be recalculated by AdvancED upon review of the evidence and results associated with the Improvement Priorities.

# The Review

On March 21 & 22, 2016, the External Review Team conducted a comprehensive review of Bingham Academy in Blackfoot, Idaho. Prior to the visit, team members reviewed Bingham Academy's accreditation report and artifacts for each of the five AdvancED Standards. Communication transpired through e-mail between the team and the lead evaluator, and necessary documents were uploaded to the AdvancED portal through Workspace. The External Review Team consisted of 4 members and 1 lead evaluator. On day 1, the team met at Bingham Academy in the computer lab for a presentation by Lead Teacher, Mark Fisk, and Director, Fred Ball, who provided a thorough overview of Bingham Academy's purpose, vision, and charter history. After the initial overview, the team conducted 30 classroom observations using the elect tool. The team also interviewed 11 students, 9 parents, 12 staff members, 3 board members, 1 secretary, and 2 administrators. The team then came together and discussed the results of each visit, reviewed Bingham Academy's self-assessment, artifacts, and documents, then evaluated each standard and indicator. The comprehensive review took the team two days to complete.

The External Review Team would like to acknowledge the time and effort Bingham Academy's administration and staff devoted to the review prior to our visit. The preparation efforts were clearly evident in the organizational structure and documentation provided to the team. The two-day process ran smoothly and

efficiently due to the prior efforts of Bingham Academy administrators. The documentation provided and their evaluation of current status was honest and their responses to interviews were open and sincere.

Stakeholders were interviewed by members of the External Review Team to gain their perspectives on topics relevant to the institution's effectiveness and student performance. The feedback gained through the stakeholder interviews was considered with other evidences and data to support the findings of the External Review. The following chart depicts the numbers of persons interviewed representative of various stakeholder groups.

Stakeholder Interviewed	Number
Superintendents	1
Board Members	3
Administrators	1
Instructional Staff	11
Support Staff	1
Students	11
Parents/Community/Business Leaders	9
<b>Total</b>	<b>37</b>

# Results

## Teaching and Learning Impact

The impact of teaching and learning on student achievement is the primary expectation of every institution. The relationship between teacher and learner must be productive and effective for student success. The impact of teaching and learning includes an analysis of student performance results, instructional quality, learner and family engagement, support services for student learning, curriculum quality and efficacy, and college and career readiness data. These are all key indicators of an institution's impact on teaching and learning.

A high-quality and effective educational system has services, practices, and curriculum that ensure teacher effectiveness. Research has shown that an effective teacher is a key factor for learners to achieve their highest potential and be prepared for a successful future. The positive influence an effective educator has on learning is a combination of "student motivation, parental involvement" and the "quality of leadership" (Ding & Sherman, 2006). Research also suggests that quality educators must have a variety of quantifiable and intangible characteristics that include strong communication skills, knowledge of content, and knowledge of how to teach the content. The institution's curriculum and instructional program should develop learners' skills that lead them to think about the world in complex ways (Conley, 2007) and prepare them to have knowledge that extends beyond the academic areas. In order to achieve these goals, teachers must have pedagogical skills as well as content knowledge (Baumert, J., Kunter, M., Blum, W., Brunner, M., Voxx, T., Jordan, A., Klusmann, U., Krauss, S., Nuebrand, M., & Tsai, Y., 2010). The acquisition and refinement of teachers' pedagogical skills occur most effectively through collaboration and professional development. These are a "necessary approach to improving teacher quality" (Colbert, J., Brown, R., Choi, S., & Thomas, S., 2008). According to Marks, Louis, and Printy (2002), staff members who engage in "active organizational learning also have higher achieving students in contrast to those that do not." Likewise, a study conducted by Horng, Klasik, and Loeb (2010), concluded that leadership in effective institutions "supports teachers by creating collaborative work environments." Institutional leaders have a responsibility to provide experiences, resources, and time for educators to engage in meaningful professional learning that promotes student learning and educator quality.

AdvancED has found that a successful institution implements a curriculum based on clear and measurable expectations for student learning. The curriculum provides opportunities for all students to acquire requisite knowledge, skills, and attitudes. Teachers use proven instructional practices that actively engage students in the learning process. Teachers provide opportunities for students to apply their knowledge and skills to real world situations. Teachers give students feedback to improve their performance.

Institutions with strong improvement processes move beyond anxiety about the current reality and focus on priorities and initiatives for the future. Using results, i.e., data and other information, to guide continuous improvement is key to an institution's success. A study conducted by Datnow, Park, and Wohlstetter (2007) from the Center on Educational Governance at the University of Southern California indicated that data can shed light on existing areas of strength and weakness and also guide improvement strategies in a systematic and strategic manner (Dembosky, J., Pane, J., Barney, H., & Christina, R., 2005). The study also identified six

key strategies that performance-driven systems use: (1) building a foundation for data-driven decision making, (2) establishing a culture of data use and continuous improvement, (3) investing in an information management system, (4) selecting the right data, (5) building institutional capacity for data-driven decision making, and (6) analyzing and acting on data to improve performance. Other research studies, though largely without comparison groups, suggested that data-driven decision-making has the potential to increase student performance (Alwin, 2002; Doyle, 2003; Lafee, 2002; McIntire, 2002).

Through ongoing evaluation of educational institutions, AdvancED has found that a successful institution uses a comprehensive assessment system based on clearly defined performance measures. The system is used to assess student performance on expectations for student learning, evaluate the effectiveness of curriculum and instruction, and determine strategies to improve student performance. The institution implements a collaborative and ongoing process for improvement that aligns the functions of the school with the expectations for student learning. Improvement efforts are sustained, and the institution demonstrates progress in improving student performance and institution effectiveness.

### Standard 3 - Teaching and Assessing for Learning

The school's curriculum, instructional design, and assessment practices guide and ensure teacher effectiveness and student learning.

Indicator	Description	Review Team Score	AdvancED Network Average
3.1	The school's curriculum provides equitable and challenging learning experiences that ensure all students have sufficient opportunities to develop learning, thinking, and life skills that lead to success at the next level.	2.00	2.81
3.2	Curriculum, instruction, and assessment are monitored and adjusted systematically in response to data from multiple assessments of student learning and an examination of professional practice.	2.00	2.49
3.3	Teachers engage students in their learning through instructional strategies that ensure achievement of learning expectations.	1.00	2.60
3.4	School leaders monitor and support the improvement of instructional practices of teachers to ensure student success.	2.00	2.70
3.5	Teachers participate in collaborative learning communities to improve instruction and student learning.	3.00	2.57
3.6	Teachers implement the school's instructional process in support of student learning.	2.00	2.57
3.7	Mentoring, coaching, and induction programs support instructional improvement consistent with the school's values and beliefs about teaching and learning.	2.00	2.54
3.8	The school engages families in meaningful ways in their children's education and keeps them informed of their children's learning progress.	2.00	3.06

Indicator	Description	Review Team Score	AdvancED Network Average
3.9	The school has a formal structure whereby each student is well known by at least one adult advocate in the school who supports that student's educational experience.	4.00	2.98
3.10	Grading and reporting are based on clearly defined criteria that represent the attainment of content knowledge and skills and are consistent across grade levels and courses.	2.00	2.75
3.11	All staff members participate in a continuous program of professional learning.	3.00	2.53
3.12	The school provides and coordinates learning support services to meet the unique learning needs of students.	2.00	2.61

## Standard 5 - Using Results for Continuous Improvement

The school implements a comprehensive assessment system that generates a range of data about student learning and school effectiveness and uses the results to guide continuous improvement.

Indicator	Description	Review Team Score	AdvancED Network Average
5.1	The school establishes and maintains a clearly defined and comprehensive student assessment system.	2.00	2.66
5.2	Professional and support staff continuously collect, analyze, and apply learning from a range of data sources, including comparison and trend data about student learning, instruction, program evaluation, and organizational conditions.	2.00	2.37
5.3	Professional and support staff are trained in the evaluation, interpretation, and use of data.	1.00	2.06
5.4	The school engages in a continuous process to determine verifiable improvement in student learning, including readiness for and success at the next level.	2.00	2.46
5.5	Leadership monitors and communicates comprehensive information about student learning, conditions that support student learning, and the achievement of school improvement goals to stakeholders.	1.00	2.71

## Student Performance Diagnostic

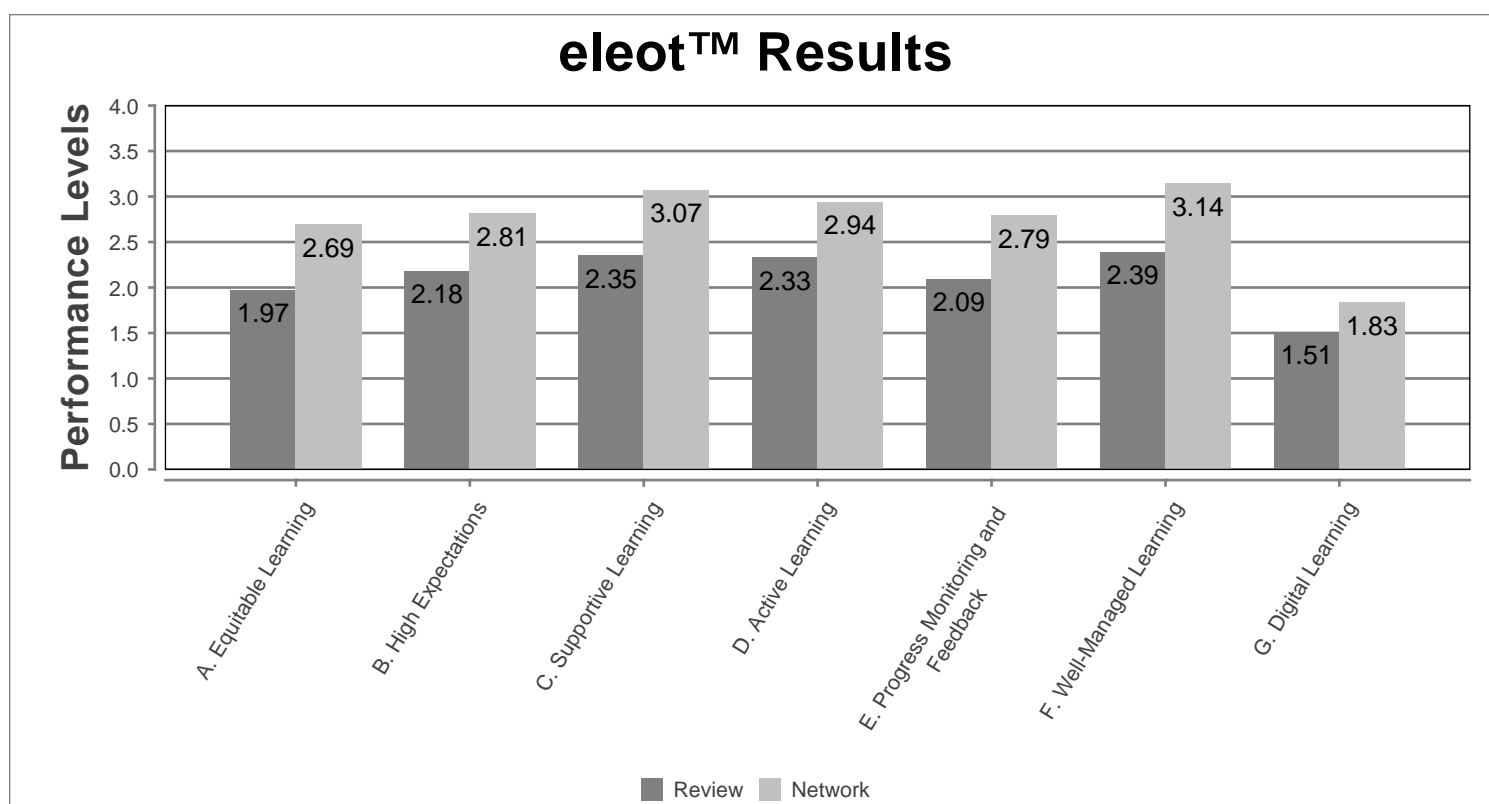
The quality of assessments used to measure student learning, assurance that assessments are administered with procedural fidelity and appropriate accommodations, assessment results that reflect the quality of learning, and closing gaps in achievement among subpopulations of students are all important indicators for evaluating overall student performance.

Evaluative Criteria	Review Team Score	AdvancED Network Average
Assessment Quality	2.00	3.06
Test Administration	3.00	3.45
Equity of Learning	4.00	2.70
Quality of Learning	3.00	2.92

## Effective Learning Environments Observation Tool (eleot™)

Every learner should have access to an effective learning environment in which she/he has multiple opportunities to be successful. The Effective Learning Environments Observation Tool (eleot™) measures the extent to which learners are in an environment that is equitable, supportive, and well-managed. An environment where high expectations are the norm and active learning takes place. It measures whether learners' progress is monitored and feedback is provided and the extent to which technology is leveraged for learning.

Observations of classrooms or other learning venues are conducted for a minimum of 20 minutes per observation. Every member of the External Review Team is required to be trained and pass a certification exam that establishes inter-rater reliability. Team members conduct multiple observations during the review process and provide ratings on 30 items based on a four-point scale (4=very evident; 3=evident; 2=somewhat evident; and 1=not observed). The following provides the aggregate average score across multiple observations for each of the seven learning environments included in eleot™ as well as benchmark results across the AdvancED Network.



The eleot classroom observations were conducted Monday, March 21, by the five members of the External Review Team. A total of 30 classroom observations were completed. The External Review Team spent at least 20 minutes in each classroom for their observations. The highest averages on the eleot were Well-Managed Learning Environment at 2.39, Supportive Learning Environment at 2.35, and Active Learning Environment at 2.33. The lowest averages on the eleot were Equitable Learning at 1.97 and Digital Learning



Environment at 1.51. Each of the scores for Bingham Academy were lower than the average scores for many schools in the State of Idaho and for the average scores in the AdvancED Network.

The most common teaching method the External Review Team observed was lecture. As a matter of fact, the team rarely saw any teachers use any other method. Each of the classes the External Review Team observed had a small student-to-teacher ratio. Some of the classes only had five or six students. This allowed the teacher to actively work with individual students. The students in math classes, in particular, had lots of teacher help when they encountered problems in understanding what they were doing. Some classrooms were still under construction. The External Review Team worried about the safety of students who were in these classes because of exposed stud walls and exposed wiring. A safe environment is addressed in Standard 4.3 (Resources and Support Systems). Bingham Academy prides itself on technology. Each student has a tablet which includes all of their textbooks and apps which allow them to connect to readings in the text and activities associated with the units. Even though all students had tablets, the team never observed teachers having the students use this technology in new and innovative ways which challenged the students to use higher order thinking skills. Teachers showed weaknesses in using research-based instructional practices which are part of Standard 3.3 (Teaching and Assessing for Learning). Another area in need of improvement was Standard 4.7 (student services that support the counseling, etc. needs of all students). The school does not have a counselor to help students. This function is performed by classroom teachers. Standards 5.3 and 5.5 deal with the use of data in driving decision-making. In our observations and interviews the team did not find any use of data to drive instructional practices. The External Review Team also observed a lack of student engagement and motivation. Because of the small student-to-teacher ratio, the caring and nurturing atmosphere of Bingham Academy is a strength the External Review Team observed. Standard 3.9 also documents a strength in the school structure where each student is well known by at least one adult advocate. The teachers effectively use their advisory time to get to know their students as an individual. This strength was corroborated by interviews with parents, board members, faculty, and students.

As a team, we universally felt that teachers needed to use more and varied research-based instructional methods which would challenge the students with rigorous course work. The school has only 75 high school students and small class numbers which would enable teachers to be innovative in their instruction. The team also felt that even though the school has lots of technology, they fail to use the technology in creative and challenging ways. Data driven training in instructional practices would help teachers improve their instruction. This would also help teachers attack the problem of lack of student engagement in their learning process.

# eleot™ Data Summary

A. Equitable Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	1.40	Has differentiated learning opportunities and activities that meet her/his needs	0.00%	13.33%	13.33%	73.33%
2.	3.23	Has equal access to classroom discussions, activities, resources, technology, and support	33.33%	60.00%	3.33%	3.33%
3.	2.03	Knows that rules and consequences are fair, clear, and consistently applied	20.00%	16.67%	10.00%	53.33%
4.	1.20	Has ongoing opportunities to learn about their own and other's backgrounds/cultures/differences	0.00%	10.00%	0.00%	90.00%
Overall rating on a 4 point scale: 1.97						

B. High Expectations			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.13	Knows and strives to meet the high expectations established by the teacher	16.67%	10.00%	43.33%	30.00%
2.	2.50	Is tasked with activities and learning that are challenging but attainable	6.67%	50.00%	30.00%	13.33%
3.	1.87	Is provided exemplars of high quality work	13.33%	16.67%	13.33%	56.67%
4.	2.47	Is engaged in rigorous coursework, discussions, and/or tasks	10.00%	40.00%	36.67%	13.33%
5.	1.93	Is asked and responds to questions that require higher order thinking (e.g., applying, evaluating, synthesizing)	6.67%	20.00%	33.33%	40.00%
Overall rating on a 4 point scale: 2.18						

C. Supportive Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.33	Demonstrates or expresses that learning experiences are positive	16.67%	30.00%	23.33%	30.00%
2.	2.60	Demonstrates positive attitude about the classroom and learning	16.67%	43.33%	23.33%	16.67%
3.	2.03	Takes risks in learning (without fear of negative feedback)	3.33%	23.33%	46.67%	26.67%
4.	2.77	Is provided support and assistance to understand content and accomplish tasks	20.00%	46.67%	23.33%	10.00%
5.	2.00	Is provided additional/alternative instruction and feedback at the appropriate level of challenge for her/his needs	6.67%	23.33%	33.33%	36.67%
Overall rating on a 4 point scale: 2.35						

D. Active Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.57	Has several opportunities to engage in discussions with teacher and other students	20.00%	33.33%	30.00%	16.67%
2.	1.53	Makes connections from content to real-life experiences	6.67%	3.33%	26.67%	63.33%
3.	2.90	Is actively engaged in the learning activities	23.33%	46.67%	26.67%	3.33%
Overall rating on a 4 point scale: 2.33						

E. Progress Monitoring and Feedback			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.07	Is asked and/or quizzed about individual progress/learning	3.33%	36.67%	23.33%	36.67%
2.	2.47	Responds to teacher feedback to improve understanding	10.00%	40.00%	36.67%	13.33%
3.	2.33	Demonstrates or verbalizes understanding of the lesson/content	3.33%	43.33%	36.67%	16.67%
4.	1.57	Understands how her/his work is assessed	0.00%	20.00%	16.67%	63.33%
5.	2.03	Has opportunities to revise/improve work based on feedback	0.00%	43.33%	16.67%	40.00%
Overall rating on a 4 point scale: 2.09						

F. Well-Managed Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.90	Speaks and interacts respectfully with teacher(s) and peers	20.00%	53.33%	23.33%	3.33%
2.	2.53	Follows classroom rules and works well with others	16.67%	46.67%	10.00%	26.67%
3.	2.43	Transitions smoothly and efficiently to activities	23.33%	23.33%	26.67%	26.67%
4.	1.90	Collaborates with other students during student-centered activities	13.33%	16.67%	16.67%	53.33%
5.	2.17	Knows classroom routines, behavioral expectations and consequences	20.00%	16.67%	23.33%	40.00%
Overall rating on a 4 point scale: 2.39						

G. Digital Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	1.60	Uses digital tools/technology to gather, evaluate, and/or use information for learning	6.67%	16.67%	6.67%	70.00%
2.	1.60	Uses digital tools/technology to conduct research, solve problems, and/or create original works for learning	6.67%	16.67%	6.67%	70.00%
3.	1.33	Uses digital tools/technology to communicate and work collaboratively for learning	6.67%	6.67%	0.00%	86.67%
Overall rating on a 4 point scale: 1.51						

## Findings

### Improvement Priority

Provide training for leadership to monitor and communicate comprehensive information about student learning to all stakeholder groups.  
(Indicator 5.5)

#### Primary Indicator

Indicator 5.5

#### Evidence and Rationale

A systemic communication process was not evident in the artifacts provided. The External Review Team found no formal process for monitoring and communicating information about student learning, conditions that support student learning, and the achievement of school improvement goals nor that school leaders systemically communicate results to all stakeholders. Research has shown that effective school leaders build and communicate a clear vision, share leadership, lead the learning community, gather data, and monitor curriculum and instruction (Fullan, 2005; Guseky, 2003, Marzano, 2003).

### Improvement Priority

Provide training for professional and support staff in the collection, evaluation, interpretation, and application of student achievement data to drive instruction.  
(Indicator 5.3, SP4. Equity of Learning)

#### Primary Indicator

Indicator 5.3

### Evidence and Rationale

Currently, Bingham Academy does not have a comprehensive data collection system or use student achievement data to drive decision making and instruction. The External Review Team acknowledges that Bingham Academy lacks longitudinal data. In the review of evidence, the External Review Team could not find testing data. The External Review Team did not observe evidence of EOC (End of Course assessment) data or any grading data from Skyward student management system. Research has shown the best guide to improvements in student learning are the assessments teachers administer on a regular basis in their classroom. Despite the importance of assessments in education today, few teachers receive much formal training in assessment design or analysis. In order for assessments to be more effective for student learning, teachers need proper training.

### **Improvement Priority**

Provide training on and implementation of research-based instructional strategies for teachers and staff of Bingham Academy.

(Indicator 3.3)

### Primary Indicator

Indicator 3.3

### Evidence and Rationale

A formal training plan for the use of instructional strategies by teachers and staff was not evident in the artifacts provided. Based on observations by the External Review Team, the staff of Bingham Academy need to employ a variety of strategies to engage students in active learning from beginning to end of each class period. Research shows that using varied teaching strategies in the classroom improves engagement and student learning. Schools that provide training for and require implementation of these strategies see improved student learning and motivation to engage. According to the research by Marzano, classrooms that have varied instructional strategies obtain the most growth in student learning.

### **Powerful Practice**

The school has a formal structure whereby each student is well known by at least one adult advocate in the school who supports that student's educational experience.

(Indicator 3.9)

### Primary Indicator

Indicator 3.9

### Evidence and Rationale

A Powerful Practice the External Review Team observed at Bingham Academy was that students are well-known and cared for by the staff. In interviewing the students, the team learned that the students have built relationships with many of their teachers. Students also stated that they were genuinely cared for and felt safe at school. In interviewing the teachers, the team learned that the students' needs are discussed in their weekly

Professional Learning Committees (PLCs). Teachers are also able to track students and discuss their progress during their advisory periods. In our observations, we noticed many positive interactions amongst students and staff during lunch time and passing periods. Some teachers also open up their classrooms during lunchtime for various activities of interest to the students. Research indicates that an adult advocate who remains closely involved with an individual student will help that student not only gain needed working skills, but also improve the thinking, emotional stability, and life skills for this student. When a student knows he or she has an adult on whom to depend for advice and guidance, that student is more likely to take positive risks and venture into the unknown territory of adult life.

# Leadership Capacity

The capacity of leadership to ensure an institution's progress towards its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its institutional purpose and direction, the effectiveness of governance and leadership to enable the institution to realize its stated objectives, the ability to engage and involve stakeholders in meaningful and productive ways, and the capacity to enact strategies to improve results of student learning.

Purpose and direction are critical to successful institutions. A study conducted in 2010 by the London-based Chartered Institute of Personnel and Development (CIPD) reported that "in addition to improving performance, the research indicates that having a sense of shared purpose also improves employee engagement" and that "lack of understanding around purpose can lead to demotivation and emotional detachment, which in turn lead to a disengaged and dissatisfied workforce."

AdvancED has found through its evaluation of best practices in more than 32,000 institutions around the world that a successful institution commits to a shared purpose and direction and establishes expectations for student learning that are aligned with the institutions' vision and supported by internal and external stakeholders. These expectations serve as the focus for assessing student performance and overall institution effectiveness.

Governance and leadership are key factors in raising institutional quality. Leaders, both local administrators and governing boards/authorities, are responsible for ensuring all learners achieve while also managing many other facets of an institution. Institutions that function effectively do so without tension between the governing board/authority, administrators, and educators and have established relationships of mutual respect and a shared vision (Feuerstein & Opfer, 1998). In a meta-analysis of educational institution leadership research, Leithwood and Sun (2012) found that leaders (school and governing boards/authority) can significantly "influence school conditions through their achievement of a shared vision and agreed-on goals for the organization, their high expectations and support of organizational members, and their practices that strengthen school culture and foster collaboration within the organization." With the increasing demands of accountability placed on institutional leaders, leaders who empower others need considerable autonomy and involve their communities to attain continuous improvement goals. Leaders who engage in such practices experience a greater level of success (Fink & Brayman, 2006). Similarly, governing boards/authorities that focus on policy-making are more likely to allow institutional leaders the autonomy to make decisions that impact teachers and students and are less responsive to politicization than boards/authorities that respond to vocal citizens (Greene, 1992).

AdvancED's experience, gained through evaluation of best practices, has indicated that a successful institution has leaders who are advocates for the institution's vision and improvement efforts. The leaders provide direction and allocate resources to implement curricular and co-curricular programs that enable students to achieve expectations for their learning. Leaders encourage collaboration and shared responsibility for school improvement among stakeholders. The institution's policies, procedures, and organizational conditions ensure equity of learning opportunities and support for innovation.



## Standard 1 - Purpose and Direction

The school maintains and communicates a purpose and direction that commit to high expectations for learning as well as shared values and beliefs about teaching and learning.

Indicator	Description	Review Team Score	AdvancED Network Average
1.1	The school engages in a systematic, inclusive, and comprehensive process to review, revise, and communicate a school purpose for student success.	3.00	2.73
1.2	The school's leadership and staff commit to a culture that is based on shared values and beliefs about teaching and learning and supports challenging, equitable educational programs and learning experiences for all students that include achievement of learning, thinking, and life skills.	2.00	2.96
1.3	The school's leadership implements a continuous improvement process that provides clear direction for improving conditions that support student learning.	2.00	2.56

## Standard 2 - Governance and Leadership

The school operates under governance and leadership that promote and support student performance and school effectiveness.

Indicator	Description	Review Team Score	AdvancED Network Average
2.1	The governing body establishes policies and supports practices that ensure effective administration of the school.	3.00	2.96
2.2	The governing body operates responsibly and functions effectively.	3.00	2.91
2.3	The governing body ensures that the school leadership has the autonomy to meet goals for achievement and instruction and to manage day-to-day operations effectively.	4.00	3.15
2.4	Leadership and staff foster a culture consistent with the school's purpose and direction.	2.80	3.09
2.5	Leadership engages stakeholders effectively in support of the school's purpose and direction.	2.00	2.79
2.6	Leadership and staff supervision and evaluation processes result in improved professional practice and student success.	2.60	2.74

## Stakeholder Feedback Diagnostic

Stakeholder Feedback is the third of three primary areas of evaluation in AdvancED's Performance Accreditation model. The AdvancED surveys (student, parent, and teacher) are directly correlated to the AdvancED Standards and indicators. They provide not only direct information about stakeholder satisfaction but also become a source of data for triangulation by the External Review Team as it evaluates indicators.

Institutions are asked to collect and analyze stakeholder feedback data, then submit the data and the analyses to the External Review Team for review. The External Review Team evaluates the quality of the administration of the surveys by institution, survey results, and the degree to which the institution analyzed and acted on the results.

Evaluative Criteria	Review Team Score	AdvancED Network Average
Questionnaire Administration	4.00	3.35
Stakeholder Feedback Results and Analysis	3.00	3.04

## Findings

### Powerful Practice

The administrator at Bingham Academy has the autonomy from the Board to carry out the day-to-day operations of the school in a way which will allow the school to excel.

(Indicator 2.3)

#### Primary Indicator

Indicator 2.3

#### Evidence and Rationale

When interviewing the administrator, he reported that he has the ability to come to work each day and carry out his duties as he sees fit. As the team interviewed the board members, they corroborated the statement. The school board chair stated that even though she is actively engaged as a parent volunteer at the school, she does not dialogue with the administrator in her visits, about how or what he should do in his job. The External Review Team observed that each student has a tablet which allows them to access their texts and materials. The decision to pursue this course of action was made by the administrator and ratified by the Board. When the External Review Team interviewed the Mayor of Blackfoot, he reported on the agreement Bingham Academy had made with the City of Blackfoot. The city is constructing a gym in the building space adjacent to the school. The Mayor and the building administrator created a reciprocal agreement to allow school use of the gym facility in return for city access to the school's computer lab. In 2007, the American Institutes of Research and the Thomas B. Fordham Institute released a report entitled "The Autonomy Gap," which argued that principals, who shoulder much of the burden of accountability systems, typically lack the authority they need to really improve student performance, especially when it comes to school staffing (Eck and Goodwin).

# Resource Utilization

The use and distribution of resources must be aligned and supportive of the needs of an institution and the students served. Institutions must ensure that resources are aligned with the stated mission and are distributed equitably so that the needs of students are adequately and effectively addressed. The utilization of resources includes an examination of the allocation and use of resources, the equity of resource distribution to need, the ability of the institution to ensure appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

Institutions, regardless of their size, need access to sufficient resources and systems of support to be able to engage in sustained and meaningful efforts that result in a continuous improvement cycle. Indeed, a study conducted by the Southwest Educational Development Laboratory (Pan, D., Rudo, Z., Schneider, C., & Smith-Hansen, L., 2003) "demonstrated a strong relationship between resources and student success... both the level of resources and their explicit allocation seem to affect educational outcomes."

AdvancED has found through its own evaluation of best practices in the more than 32,000 institutions in the AdvancED Network that a successful institution has sufficient human, material, and fiscal resources to implement a curriculum that enables students to achieve expectations for student learning, meets special needs, and complies with applicable regulations. The institution employs and allocates staff members who are well qualified for their assignments. The institution provides a safe learning environment for students and staff. The institution provides ongoing learning opportunities for all staff members to improve their effectiveness and ensures compliance with applicable governmental regulations.

## Standard 4 - Resources and Support Systems

The school has resources and provides services that support its purpose and direction to ensure success for all students.

Indicator	Description	Review Team Score	AdvancED Network Average
4.1	Qualified professional and support staff are sufficient in number to fulfill their roles and responsibilities necessary to support the school's purpose, direction, and the educational program.	3.00	2.95
4.2	Instructional time, material resources, and fiscal resources are sufficient to support the purpose and direction of the school.	2.00	2.96
4.3	The school maintains facilities, services, and equipment to provide a safe, clean, and healthy environment for all students and staff.	1.00	3.11
4.4	Students and school personnel use a range of media and information resources to support the school's educational programs.	3.00	2.78
4.5	The technology infrastructure supports the school's teaching, learning, and operational needs.	3.00	2.52

Indicator	Description	Review Team Score	AdvancED Network Average
4.6	The school provides support services to meet the physical, social, and emotional needs of the student population being served.	2.00	2.81
4.7	The school provides services that support the counseling, assessment, referral, educational, and career planning needs of all students.	1.00	2.75

## Findings

### Improvement Priority

Complete the facility upgrades in a timely manner with emphasis on student safety and enhancement of the learning environment.

(Indicator 4.3)

#### Primary Indicator

Indicator 4.3

#### Evidence and Rationale

Bingham Academy has the responsibility to provide a safe, clean, and healthy environment for all students and staff. The External Review Team observed improvement projects and upgrades still under construction with exposed wiring and poor ventilation. Research shows educational facilities play a key role in the ability of school officials to respond to a variety of emergencies. Most school emergencies are due to natural hazards such as tornadoes, hurricanes, floods, severe winds, and earthquakes. However, additional threats can include weapons, drugs, student bullying, biological terrorism, and deteriorating educational facilities. A primary objective for school officials is to purposefully sustain safe, secure, and healthy learning environments for all students. Thus, school officials need assessment tools to properly prepare and mitigate hazardous situations. America Clearinghouse on Educational Facilities 2011(Heather R. Ortey, MEd.).

### Improvement Priority

Provide counseling services to improve the career planning, scheduling, testing, and emotional needs of students.

(Indicator 4.7)

#### Primary Indicator

Indicator 4.7

#### Evidence and Rationale

It was noted by the administration that the school does not currently employ a guidance counselor. School counselors provide counseling programs in three domains: academic, career, and personal/social. Their services and programs help students resolve emotional, social, or behavioral problems and help them develop a clearer focus or sense of direction. Effective counseling programs are important to the school climate and a

crucial element in improving student achievement. Borders, L.D., & Drury, S.M. (1992). Comprehensive school counseling programs: A review for policymakers and practitioners. *Journal of Counseling and Development*, 70, 487-498.

# Conclusion

The general themes related to student success and organizational effectiveness that the External Review Team observed was an overall attitude of acceptance and caring by peers and staff. Students perceive a more individualized educational opportunity at Bingham Academy that provides a safe yet challenging environment.

Bingham Academy faces three major challenges. First, facility upgrades need to be completed in a timely manner with a priority on student safety and enhancing the learning environment. Second, provide professional development in research-based instructional strategies to deepen the instructional spectrum in the classroom. Lastly, provide training for professional and support staff in the collection, evaluation, interpretation, and application of student achievement data to design, implement, and evaluate continuous improvement plans.

By using the Powerful Practices and the Improvement Priorities, Bingham Academy has an opportunity to create an atmosphere of acceptance, caring, and high academic vision. The expectation of obtaining post-secondary credits and/or degrees will inspire the students to take personal ownership in their academic future. Faculty and staff have established professional learning communities that place focus on the educational success of each student and will be a road map for student success at Bingham Academy.

## Improvement Priorities

The institution should use the findings from this review to guide the continuous improvement process. The institution must address the Improvement Priorities listed below:

- Complete the facility upgrades in a timely manner with emphasis on student safety and enhancement of the learning environment.
- Provide counseling services to improve the career planning, scheduling, testing, and emotional needs of students.
- Provide training for leadership to monitor and communicate comprehensive information about student learning to all stakeholder groups.
- Provide training for professional and support staff in the collection, evaluation, interpretation, and application of student achievement data to drive instruction.
- Provide training on and implementation of research-based instructional strategies for teachers and staff of Bingham Academy.

# Accreditation Recommendation

## Index of Education Quality

The Index of Education Quality (IEQ™) provides a holistic measure of overall performance based on a comprehensive set of indicators and evaluative criteria. A formative tool for improvement, it identifies areas of success as well as areas in need of focus.

The IEQ™ comprises three domains: 1) the impact of teaching and learning on student performance; 2) the leadership capacity to govern; and 3) the use of resources and data to support and optimize learning.

The overall and domain scores can range from 100-400. The domain scores are derived from: the AdvancED Standards and indicators ratings; results of the Analysis of Student Performance; and data from Stakeholder Feedback Surveys (students, parents, and staff).

	External Review IEQ Score	AdvancED Network Average
Overall Score	239.49	278.34
Teaching and Learning Impact	223.81	268.94
Leadership Capacity	285.45	292.64
Resource Utilization	214.29	283.23

The IEQ™ results include information about how the institution is performing compared to expected criteria as well as to other institutions in the AdvancED Network. The institution should use the information in this report, including the corresponding performance rubrics, to identify specific areas of improvement.

Consequently, the External Review Team recommends to the AdvancED Accreditation Commission that the institution earn the distinction of accreditation for a five-year term. AdvancED will review the results of the External Review to make a final determination including the appropriate next steps for the institution in response to these findings.

# Addenda

## Team Roster

Member	Brief Biography
Mr. Richard Steve Young	Steve is a retired alternative high school principal. He retired in 2015 after serving public education for 45 years. He has served on the Board of Directors for Idaho Digital Learning Academy and was the Past President of the Idaho Association of Secondary School Principals. In 2009, Steve was selected as Idaho High School Principal of the Year. Steve is currently serving as the Region 6 Lead Evaluator for AdvancED and also is an part time online principal for IDLA. Steve is certified as a Lead Elevator by AdvancED as well as elect trained.
Willy Berry	I was born in Burley, ID. I graduated from Rigby High School. Served a 2 year LDS mission in Poland where I learned the Polish language. Graduated from Idaho State with a bachelor's in Special Education/Health at the secondary levels. Earned 2 master's degrees from Grand Canyon University. Taught special education for 7 years at Madison High School and have been an assistant principal for the past 9 years. Have coached high school sports for close to 20 years. I have 4 children, Devan 17, Davis 15, Brooklyn 10, and Sam 7. I'm married to my lovely wife Brittney who teaches 4th grade at Adams Elementary.
Beth Ann Cannon	Beth Cannon is currently employed in the Fremont County School District as a Junior High math teacher. She holds a B.S. Degree in Elementary education with emphasis in middle school mathematics. As a 30 year veteran, she has served in a variety of capacities including teacher of grades 5-8, volleyball coach, drama specialist, leadership teams, and mentor for new teachers. She enjoys reading, anything that can be done outdoors, music, and her two granddaughters.
Mr. Drex Hathaway	Drex began his experience in education in 1993 at South Fremont Jr. High and has been in education 23 years. He has taught science in the middle school for 19 years and in the high school setting teaching Chemistry, Physics, Applied Physics, Astronomy, and Computer Programming for 3 years. He has one year of experience as an assistant principal in the high school and he is currently serving as the high school principal at North Fremont.
Daniel Wendt	I have spent 25 + years in education. I have taught computer applications, programming, and business education courses as well as elementary keyboarding. I have served as a district technology coordinator. I have also served as a high school principal, superintendent, and charter school administrator.



## Next Steps

1. Review and discuss the findings from this report with stakeholders.
2. Ensure that plans are in place to embed and sustain the strengths noted in the Powerful Practices section to maximize their impact on the institution.
3. Consider the Opportunities for Improvement identified throughout the report that are provided by the team in the spirit of continuous improvement and the institution's commitment to improving its capacity to improve student learning.
4. Develop action plans to address the Improvement Priorities identified by the team. Include methods for monitoring progress toward addressing the Improvement Priorities.
5. Use the report to guide and strengthen the institution's efforts to improve student performance and system effectiveness.
6. Following the External Review, submit the Accreditation Progress Report detailing progress made toward addressing the Improvement Priorities. Institutions are required to respond to all Improvement Priorities. The report will be reviewed at the appropriate state, national, and/or international levels to monitor and ensure that the system has implemented the necessary actions to address the Improvement Priorities. The accreditation status will be reviewed and acted upon based on the responses to the Improvement Priorities and the resulting improvement.
7. Continue to meet the AdvancED Standards, submit required reports, engage in continuous improvement, and document results.

# About AdvancED

AdvancED is the world leader in providing improvement and accreditation services to education providers of all types in their pursuit of excellence in serving students. AdvancED serves as a trusted partner to more than 32,000 public and private schools and school systems – enrolling more than 20 million students - across the United States and 70 countries.

In 2006, the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI), both founded in 1895, and the National Study of School Evaluation (NSSE) came together to form AdvancED: one strong, unified organization dedicated to education quality. In 2011, the Northwest Accreditation Commission (NWAC) that was founded in 1917 became part of AdvancED.

Today, NCA CASI, NWAC and SACS CASI serve as accreditation divisions of AdvancED. The Accreditation Divisions of AdvancED share research-based quality standards that cross school system, state, regional, national, and international boundaries. Accompanying these standards is a unified and consistent process designed to engage educational institutions in continuous improvement.

# References

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## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

*304 North 8th Street, Room 242 • P.O. Box 83720 • Boise, ID 83720-037*

*208-332-1561 • Fax: 208-334-2632*

*e-mail: [charter@osbe.idaho.gov](mailto:charter@osbe.idaho.gov)*

November 20, 2018

Idaho STEM Academy dba Bingham Academy  
Board of Directors  
Via electronic mail

Dear Bingham Academy Board of Directors:

As you are aware, one role of the Public Charter School Commission is to ensure that the schools it authorizes remain in compliance with the provisions of their performance certificates, performance frameworks, and applicable state education laws. Occasionally, an issue arises that necessitates additional oversight inquiries and requests for documentation.

Significant concerns have recently been brought to our attention regarding Bingham Academy's operations and financial status. Because it is your board's responsibility to ensure the compliance, effectiveness, and overall health of the school, we would like to be sure you are informed of the following, reported issues and have every opportunity to address them.

1. Lack of transparency surrounding the apparent exchange of funds among entities including Bingham Academy, Blackfoot Charter Community Learning Center (BCCLC), and the daycare provided at the BCCLC school site.
2. Cash-on-hand low enough to threaten the school's ability to make payroll in November 2018.
3. Reports of sexual misconduct by school employees that appear to have been suppressed rather than investigated, reported, and addressed appropriately.
4. Pressing safety concerns regarding the school's facility that have not been addressed.

As you consider the concerns listed above, please bear in mind that Idaho statute provides that every employee and board member of a public charter school shall comply with the standards of ethics or conduct applicable to public officials. You may find these standards in Title 74, Idaho Code. Additionally, BA's certificated employees are responsible for compliance with the Code of Ethics for Idaho Professional Educators.

As provided in your Performance Certificate, Bingham Academy's board of directors has final authority and responsibility for the academic, financial, and organizational performance of the school. As the school's authorizer, we hope to work alongside you to ensure that all concerns about Bingham Academy's operations are appropriately addressed, in order to maximize the school's opportunity for long-term success in the service of Idaho students.

For this reason, we are asking that Bingham Academy provide us with copies of the following, as permitted by Idaho Code §33-5209(c)(1), no later than December 6, 2018:

1. Any and all monthly statements from bank accounts held exclusively or jointly by Bingham Academy and/or Idaho STEM Academy, whether or not such accounts are currently open, from July 1, 2014, to the present.
2. Any and all cancelled checks from Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
3. Any and all electronic funds transfers to and from Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
4. Any and all invoices generated by Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
5. Any and all invoices received by Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
6. Any and all budgets for Bingham Academy and/or Idaho STEM Academy, including all versions and amendments regardless of whether or not they were approved by the school's board of directors, from July 1, 2014, to the present.
7. Any and all documentation related to Bingham Academy's school facilities. This includes past, current, and possible future school facilities and includes, but is not limited to, notices of intent, purchase agreements, leases, conditional use permits, and construction estimates in both draft and final forms, from July 1, 2014, to the present.
8. Any and all documentation related to loans, lines of credit, and applications for credit (whether approved or denied, personal or private), including assumed loans, obtained or applied for by Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
9. Any and all invoices generated by Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
10. Any and all invoices received by Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.
11. Any and all purchase orders generated by Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.

12. Any and all correspondence between Bingham Academy representatives, including employees and board members, with independent auditors and their representatives. This includes, but is not limited to, both formal and informal recommendations made by representatives of Quest, Inc. and Kurt Folke, CPA, from July 1, 2014, to the present.
13. Any and all correspondence between Bingham Academy representatives, including employees and board members, with any banks, credit unions, and their representatives from July 1, 2014, to the present.
14. Any and all correspondence to and from the following individuals: Mark Fisk, Debbie Steele, Fred Ball, Chad Harris, Randy Ruger, Layne Miller, current and former members of the Bingham Academy Board of Directors, current and former members of the Blackfoot Charter Community Learning Center Board of Directors, and individuals whose duties have included those of school counselor at Bingham Academy, from July 1, 2016, to the present.
15. Any and all documents, including but not limited to correspondence, making reference to the daycare operated at the Blackfoot Charter Community Learning Center facility, from July 1, 2014, to the present.
16. Any and all employment contracts and job descriptions for employees of Bingham Academy and/or Idaho STEM Academy, from July 1, 2014, to the present.

The above request includes all relevant documents regardless of whether they are stored on or off school property.

We appreciate your prompt response and respectfully request continued transparency and open communication in seeking to understand and resolve these concerns. If you have any questions, please don't hesitate to contact our office anytime.

Sincerely,



Tamara L. Baysinger  
Public Charter School Commission Director

Cc: Mark Fisk, Bingham Academy Administrator  
Layne Miller, Bingham Academy Business Manager



## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

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208-332-1561 • Fax: 208-334-2632

e-mail: [charter@osbe.idaho.gov](mailto:charter@osbe.idaho.gov)

December 4, 2018

Bingham Academy  
Board of Directors  
Via electronic mail

Dear Bingham Academy Board of Directors:

I am writing in follow-up to my November 20, 2018, letter advising your board of certain concerns that were brought to our attention, as well as requesting public documents. It is my understanding that Chris Yorgason, acting as attorney for Bingham Academy (BA), has expressed objection to that request and asked for more specific information regarding the complaints. Although there is no statutory obligation for the Public Charter School Commission (PCSC) to provide details regarding the complaints that led the PCSC to ask for the documents, the PCSC has complied with your request.

As you know, it is our obligation as BA's authorized chartering entity to ensure that the school is operating in compliance with the terms of its performance certificate, performance framework, and applicable state education laws. To this end, the PCSC has the authority to make inquiries and conduct investigations in accordance with Idaho Code §33-5209C(1). In turn, the school is expected to comply with the authorized chartering entity's investigation.

Numerous concerns were recently brought to our attention by current and former Blackfoot Charter Community Learning Center (BCCLC) board members, consistent with the requirements of IDAPA 08.02.04.300.04. Some of these concerns apply to BA directly, while others are relevant because the two schools share facilities and staff. These concerns include insufficient transparency regarding school finances, questionable internal controls and financial practices, and inappropriately addressed allegations of sexual misconduct by school employees. More specifically, the allegations are as follows:

1. Insufficient process are in place to provide clarity regarding financial transactions among BA, BCCLC, and the daycare operated at the BCCLC facility.
2. BA's former business manager remains involved with the school's finances, possibly without board approval of a contract for his services.

3. The school has struggled to make payroll at times, including in mid-November 2018. (On that occasion, checks were distributed on time based on the bank's confidence that recently-disbursed state funds would come through to cover the shortfall.)
4. BA administrator Mark Fisk has engaged in international travel using school funds.
5. At BCCLC, financial best practices such as board pre-approval of loans and expenditures, consistent application of a purchase order system, provision of thorough financial reports to the board, and fair hiring and procurement practices are not in place. This is relevant to BA because the schools share some board members, a key administrator who is involved with the school's finances, and business management personnel.
6. Some school employees have engaged in inappropriate conduct that has not been properly addressed.
  - a. BA administrator Mark Fisk reportedly has had knowledge of multiple, alleged incidents of sexual misconduct of school employees toward students, but has acted to protect the accused individuals rather than properly reporting the incidents.
  - b. Similar issues are alleged to have occurred at BCCLC, which is relevant to BA because the schools share facilities and staff.
7. School safety concerns raised by the Department of Building Safety have not been fully addressed.

Additionally, evaluation of BA's most recent independent fiscal audit predicts near-term and long-term financial instability. The serious nature of these concerns prompted our document request.

Please understand that our goal is to establish the facts of the matter so that any challenges faced by the school may be identified and any unfounded allegations dismissed.

As I indicated in my November 20, 2018, email to Layne Miller, I understand the apprehension associated with being able to respond thoroughly to a large document request. To make the work easier to manage on your end while still enabling us to fulfill our statutory obligation, I have reduced the initial request as set forth below.

By the December 18, 2018, I would appreciate your provision of the following, more limited document request:

1. Any and all monthly statements from bank accounts held exclusively or jointly by Bingham Academy and Idaho STEM Academy, Incorporated, whether or not such accounts are currently open, from July 1, 2017, to the present.
2. Any and all cancelled checks from Bingham Academy and Idaho STEM Academy, Incorporated, from July 1, 2017, to the present.
3. Any and all electronic funds transfers to and from Bingham Academy and Idaho STEM Academy, Incorporated, from July 1, 2017, to the present.



4. Any and all invoices generated by Bingham Academy and Idaho STEM Academy, Incorporated, from July 1, 2017, to the present.
5. Any and all invoices received by Bingham Academy and Idaho STEM Academy, Incorporated, from July 1, 2017, to the present.
6. Any and all purchase orders generated by Bingham Academy and Idaho STEM Academy, Incorporated, from July 1, 2017, to the present.
7. Any and all budgets for Bingham Academy and Idaho STEM Academy, including all versions and amendments regardless of whether or not they were approved by the school's board of directors, from July 1, 2017, to the present.
8. Any and all documentation related to Bingham Academy's school building safety and compliance documentation from July 1, 2017, to the present.
9. Any and all documents, including but not limited to correspondence to or from Bingham Academy and Idaho STEM Academy, Incorporated, employees and board members, making reference to the staffing, finances, or operations of the daycare operated at the Blackfoot Charter Community Learning Center facility, from July 1, 2017, to the present.
10. Any and all correspondence to and from the following individuals: Mark Fisk, Fred Ball, Debbie Steele, Chad Harris, Randy Ruger, Layne Miller, current and former members of the Blackfoot Charter Community Learning Center Board of Directors, and current or former members of the Bingham Academy Board of Directors regarding the finances of Blackfoot Charter Community Learning Center, Bingham Academy, and/or the daycare operated at the BCCLC facility from July 1, 2017, to present. This includes, but is not limited to, correspondence regarding financial transactions between the schools.
11. Any and all correspondence to and from current and former Bingham Academy and/or Idaho STEM Academy, Incorporated employees and current and former board members regarding improprieties or inappropriate behavior toward students by any employee of Bingham Academy, Idaho STEM Academy, Blackfoot Charter Community Learning Center, or Blackfoot Charter Community Learning Center, Incorporated, whether real or alleged, from July 1, 2016, to the present.
12. Any and all employment contracts, job descriptions, and contracts with individuals or corporations performing services for Bingham Academy and/or Idaho STEM Academy, Incorporated from July 1, 2017, to the present.
13. Any and all documentation evidencing fair hiring and procurement practices for employees and contractors of Bingham Academy and/or Idaho STEM Academy, Incorporated from July 1, 2017, to the present.

Please understand that it may be necessary for us to review additional documents in the future, as indicated by our original request. For that reason, we ask that you retain any such documentation until the PCSC has completed its review of the allegations. Additionally, please be advised that the matters raised in this letter may result in revisions to BA's 2017-2018 Annual Performance Report between its draft and final forms. We will keep you advised in the event that such revisions become necessary.

I believe it would be helpful for our staff to have a conversation with your board to discuss the concerns that prompted this request. As you know, Holly Lilya was scheduled to join me and Candra Risa for a phone call on November 27, but unfortunately Ms. Risa had to cancel the meeting. It is my hope that we can meet soon in order to ensure all BA board members understand, and have additional opportunity to respond to, the issues that have been raised.

As always, we welcome open communication and invite you to contact us anytime.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tamara L. Baysinger", with a long horizontal flourish extending to the right.

Tamara L. Baysinger  
Public Charter School Commission Director

**STATE OF IDAHO  
PUBLIC CHARTER SCHOOL COMMISSION**

To: )  
IDAHO STEM ACADEMY, INC. )  
dba BINGHAM ACADEMY )  
17 N. 550 W. )  
BLACKFOOT, ID 83221 )  
\_\_\_\_\_ )

**NOTICE OF DELINQUENCY**

Pursuant to IDAPA 08.02.04.102, the Public Charter School Commission ("the Commission") hereby issues this Notice of Delinquency to Idaho STEM Academy, Inc., dba Bingham Academy ("Bingham Academy"), on the grounds that Bingham Academy failed to submit payment of the assessed Authorizer Fee. The original invoice was issued on 2/5/19 and payment was due on 3/15/19.

The Commission requests that Bingham Academy submit payment by May 1, 2019. If payment has not been received at that time, the Commission will notify the State Department of Education, and payment will be withheld from the school's May 15<sup>th</sup> regular distribution of funds.

Sincerely,



Tamara Baysinger

Director, Idaho Public Charter School Commission



## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

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February 21, 2020

Idaho STEM Academy dba Bingham Academy  
Board of Directors  
Via electronic mail

Dear Bingham Academy Board of Directors:

Over the past few days, several complaints from Bingham Academy's school community were reported to the PCSC office. On 2/18/20 Board Chair Dan Cravens, Administrator Mark Fisk, Business Manager Steve Bailey, PCSC Program Manager Jared Dawson and myself met to discuss the presented concerns. This letter serves to recap that conversation.

A community member reported concerns that the school might be engaged in inappropriate procurement processes. No evidence was provided by the complainant to substantiate the concern. During our discussion, the school's business manager described the school's use of appropriate procurement processes. PCSC staff reviewed the school's published expenditures and found no anomalies or indications that further research is necessary.

Several former employees reported concerns regarding missing W2s and expressed that communication from the school on the matter has been unclear. The school's business manager explained that this was an error due to the school's transition to a new payroll service. The school's administrator and board chair were aware of the situation, and emails between the school and the payroll service evidence that the school is addressing the situation. It is anticipated that this issue will be corrected shortly.

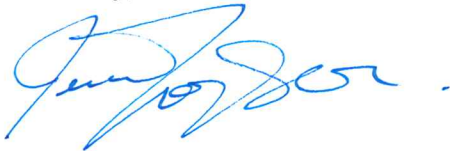
Another community member shared concerns that student confidentiality may have been violated through the counseling office. The school administrator explained that the concern had been shared with him. School administration investigated the matter, and no evidence that the counselor had behaved unprofessionally was found.

Additionally, concerns were shared that grades may have been adjusted by a teacher to reflect higher grades than students had legitimately earned. Again, the school administrator was aware of the concern and reported that he had investigated the issue and found no inappropriate actions had been taken by the teacher.

The PCSC appreciates the school board's continued oversight of these issues and the hard work of both the administrator and the business manager to address the concerns with thoroughness and accuracy. Community members are encouraged to utilize the school's grievance procedures prior to pursuing formal complaints with the appropriate investigative agencies.

As a reminder, a charter school's governing board is responsible to inform its authorizer if it becomes aware that a violation of the performance certificate, or of federal or state education standards, laws, rules, or regulations has occurred (IDAPA 08.02.04.300). Please let us know if you become aware of a need to revisit this conversation in the future.

Sincerely,



Jenn Thompson  
Director, Idaho Public Charter School Commission  
208-332-1594  
[jenn.thompson@osbe.idaho.gov](mailto:jenn.thompson@osbe.idaho.gov)

Cc: Mark Fisk, Bingham Academy Administrator  
Steve Bailey, Bingham Academy Business Manager



## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

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208-332-1561 • Fax: 208-334-2632

e-mail: [charter@osbe.idaho.gov](mailto:charter@osbe.idaho.gov)

June 19, 2020

Via: Email

Tim Hill, Deputy Director  
Division of School Finance  
Idaho State Department of Education

Re: Fiscal Notification of Concern, Bingham Academy

Dear Mr. Hill,

Pursuant to I.C. §33-5209C(3), I am writing to inform you that the Public Charter School Commission has reason to believe that Idaho STEM Academy (dba Bingham Academy) may not be able to remain fiscally sound for the remainder of its Performance Certificate term, which ends on June 30, 2022.

The school has achieved a financial rating of "critical" for three consecutive years. Based on this information and an analysis of the school's third quarter financial reports, it is not likely that the school will end FY20 with 30 days cash on hand or a positive fund balance.

For these reasons, the PCSC voted on June 18, 2020 to continue the notification of fiscal concern for Bingham Academy for FY21. The PCSC further recommends that the State Department of Education exercise its authority to modify the school's payment distributions accordingly.

Please feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jenn Thompson".

Jenn Thompson  
Director, Idaho Public Charter School Commission  
[jenn.thompson@osbe.idaho.gov](mailto:jenn.thompson@osbe.idaho.gov)  
208-332-1594

Cc Mark Fisk, Bingham Academy Principal and Dan Cravens, Bingham Academy Board Chair

## **VI. CONSIDERATION OF CHARTER RENEWAL**

Chief Tahgee Elementary Academy

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Chief Tahgee Elementary Academy opened in 2013. The school serves approximately 119 students in grades K-8. The school is located in Pocatello and offers a Power of Two model of instruction focused on Shoshone-Bannock culture and Shoshoni language immersion. This school transitioned to the revised framework in 2020. For the purposes of implementing the new framework, this school's identified comparison group is a custom group consisting of Donald Stalker Elementary (382); Heritage Academy (1341); Fort Hall Elementary (387); Jefferson Elementary (365); Lewis and Clark Elementary (368); and Lakeside Elementary (752).

This school serves a significantly higher percentage of low-income families than the average of the surrounding district. As such, a group of schools with similar demographic attributes was identified to create a meaningful comparison group. Additionally, as Chief Tahgee Elementary Academy serves a high percentage of Native American students, the statewide achievement rates of this subgroup are also included in the annual report for reference. While the achievement rates are quite low, the achievement in comparison to similar schools and to the statewide achievement rates for Native American students indicate that this school is providing a positive return on taxpayer investment.

The school took steps during the current performance certificate term to improved their governance skills and capacity. The school plans on continuing to grow and expand the Shoshoni language program, which is instrumental in preserving the language. The school also plans on continuing to incorporate technology into the school.

The school presents the following goals for the upcoming performance certificate term:

1. Move into a new facility;
2. Increase the rate of attendance;
3. Continue to help students develop appropriate behaviors ; and
4. Continue to improve faculty and staff effectiveness.

The IPCSC Director recommended conditions for each measure the school did not meet standard on in FY21. Chief Taghee Elementary Academy has agreed to the following conditions for the renewal performance certificate term:

1. Submit all reports by the corresponding deadlines;
2. 24% of continuously-enrolled students must achieve Math proficiency by June 30, 2023;
3. 27% of continuously-enrolled students must achieve ELA proficiency by June 30, 2023;
4. Achieve an IRI proficiency score equal to or greater than the comparison group -OR- increase the percentage of IRI-proficient students by 10% from fall to spring by June 30, 2023.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; the school's most recent accreditation report; IPCSC staff's board observation report.

Note: a lottery observation was not required as this school had more available seats than applicants; additionally, a key design element site visit did not take place due to impacts of the pandemic.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more



substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

#### **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing Chief Tahgee's charter for a five year operational term with the stated academic and operational conditions.

#### **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

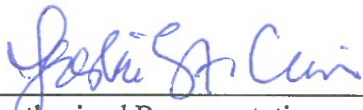
## CONSENT AGREEMENT ACCEPTING DIRECTOR'S RECOMMENDATION

This Consent Agreement ("Agreement") is hereby entered into between the Director of the Idaho Public Charter School Commission ("Director") and Chief Tahgee Elementary Academy ("CTEA"). CTEA understands, acknowledges, and agrees to the following:

1. On behalf of CTEA, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions, dated November 15, 2021 ("Notice").
2. CTEA understands and acknowledges the recommendation of the Director, and agrees to accept the conditions as proposed in the Notice and restated below:
  - a. Condition 1: CTEA must submit all reports due to the State Department of Education, the State Board of Education, and the Commission by the corresponding deadlines published in Idaho Code, Commission policy, and the State Department of Education's Data Acquisition Calendar. This condition is based on chronically late reporting practices at CTEA, as noted in the operational section of the Commission's Performance Framework across multiple annual performance reports. This condition must be met by June 30th of each year of the renewal term and will be evaluated by Commission staff on June 30th of each year.
  - b. Condition 2: At least 24% of continuously-enrolled students at CTEA must achieve proficiency on the math statewide math assessment (currently the ISAT) by June 30, 2023. This condition is based on the school achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.
  - c. Condition 3: At least 27% of continuously-enrolled students at CTEA must achieve proficiency on the English Language Arts statewide assessment (currently the ISAT) by June 30, 2023. This condition is based on CTEA achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.
  - d. Condition 4: CTEA must successfully complete one of the following: (1) Achieve a proficiency rate on the spring administration of the statewide literacy assessment (currently the IRI) equal to or greater than the average proficiency rate of CTEA's identified comparison group as identified in CTEA's current performance certificate; or (2) CTEA must increase the percent of continuously enrolled students who achieved proficiency on the statewide literacy assessment by at least 10% between the fall and spring administrations of the assessment. This condition must be met by June 30, 2023. This condition is based on the proficiency rate necessary to meet standard on this measure.
3. CTEA understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). CTEA further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.

4. CTEA understands and acknowledges that if the Commission approves the renewal of CTEA's charter with or without conditions, the Commission and CTEA shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of CTEA, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, CTEA is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

The undersigned authorized representative, on behalf of CTEA, and the Director have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President  
Chief Tahgee Elementary Academy

12/15/2021  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

12/15/21  
\_\_\_\_\_  
Date



... educating our children  
through language and culture.

**Chief Tahgee Elementary Academy, Inc.**  
**Charter Renewal Application**  
**December 15, 2021**

**Mission Statement**

To provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy.

**Physical Address** 34 S. Hi-Line Road  
**City, State, Zip** Pocatello, Idaho 83202  
**LEA No.** 483  
**Building No.** 1347

**Current Enrollment** 118  
Kindergarten - 19 4<sup>th</sup> Grade - 17  
1<sup>st</sup> Grade - 25 5<sup>th</sup> Grade - 12  
2<sup>nd</sup> Grade - 12 6<sup>th</sup> Grade - 7  
3<sup>rd</sup> Grade - 18 7<sup>th</sup> Grade - 8

<b>Chair</b>	Leslie St. Clair	(208) 406-9007	leslie.stclair@cteacademy.org
<b>Administrator</b>	Joel F. Weaver	(208) 757-8072	joel.weaver@cteacademy.org

## **Charter Renewal Application Narrative**

First and foremost, the Chief Tahgee Elementary Academy (CTEA) Board of Directors would like to publicly thank the Idaho Public Charter School Commission for all their hard work and dedication, and Commission Staff for their recent Recommendation for Renewal of Charter with Conditions. Some of us here at CTEA feel like we have grown up in the movement together with many of you and what an adventure it has been – priceless!

The intent of this narrative is to, first, provide a cursory background on a few of CTEA's successes over the past nine (9) years, and second, briefly outline the school's continuous improvement plan (CIP) for the next year and a-half, including associated action plans, timelines, benchmarks, and measurable results.

First, an obvious and extremely important fact is that the CTEA Board of Directors (Board) has taken the initiative to work at understanding their policies and other expectations from funding sources, the state, federal, tribal and etc. Consequently, they have reached a more sophisticated level of governance and are conscientious about working closely with the Director of School Programs to ensure compliance. This is clearly demonstrated in the Annual Performance Reports.

Along with the hard-work and successes of the Board, equally impressive is the work of the faculty and staff. Our Shoshoni language program continues moving forward, showing success among both adults and children; remaining among a handful of tribes in the United States with the opportunity to preserve their language. The Shoshoni team has done commendable work not only in oral language instruction, but also in the design, development, and implementation of our Shoshoni curriculum.

CTEA's bilingual education practices are deemed exemplary in large part because of its support of native language development and retention. CTEA exhibits two of the most important elements of successful bilingual education practices: (1) a dedication to providing the most successful learning and development programs to the students; and (2) teachers and staff who truly care about the students and are passionate about teaching.

CTEA recently completed two special projects that required significant effort and resources. The school was awarded a 5-year curriculum development grant under the U.S. Department of Education Office of English Language Acquisition. Along with a traditional curriculum, digital online curriculum was developed, including a Shoshoni Pictionary and gaming program. The Shoshoni and kindergarten teams also just completed an Advocacy Plan (Language Revitalization through a Technological Platform for Inclusivity) in cooperation with the CTEA Board of Directors Vice-Chair, Shoshawna Covington, and the International Indigenous Women's Forum (IIMI-IWIF). The project proposal was selected from over 30 other countries' applications worldwide.

Another exceptional aspect of the school has been our ability to network and develop ongoing partnerships with the Shoshone-Bannock Tribes, local communities, and various state, interstate, federal, and international organizations (See Exhibit A). A few noteworthy projects have been the school's ongoing relationship with the Fort Hart Recreation Department

providing the community Summer Food Service Program, operating a community food bank in cooperation with the Idaho Food Bank, and our latest Advocacy Plan project in partnership with FIMI-IIWF. Due to CTEA's willingness to reach out, and for our focus on language instruction and integration of Shoshone-Bannock culture within the school and instructional environment, the school has grown to have more credibility within the local communities and really has become a welcomed integral part of the Shoshone-Bannock people.

CTEA is also doing exemplary work with technology (Exhibit A). The CTEA Board of Directors has always supported the strategic implementation of technology into the school. We were one of the very first schools in Idaho to use Istation and the ISIP to inform our RTI process. Through the IT team, the school has infused technology into the ongoing curriculum and communication. Consequently, when the COVID virus shut down many schools, CTEA transitioned to blended-learning within the month and completed all IRI testing.

Through a comprehensive Director of School Programs evaluation process and series of inclusive strategic planning meetings, the Board of Directors, administration, and faculty concluded that the main focus of the school should be increasing student engagement.

With student engagement as the cornerstone, the Board established four major goals and objectives for the school's annual continuous improvement plan: 1) move into a new facility, 2) increase student rate of attendance, 3) develop appropriate behaviors, and 4) improve faculty and staff effectiveness. Streamlining the communication processes throughout the organization and community also arose as a thread or keystone throughout all the goals. Normalizing a process of specific tracking, analysis, and use of data in monitoring students' engagement in relation to academics, daily attendance, and behavior incidences that can then be communicated across stakeholders was emphasized by the Board as a crucial capstone. The following abstracts of each of the goals will attempt to provide some clarity to our ongoing and planned strategic actions toward accomplishing these goals.

### **Goal 1: New Facilities**

The CTEA Board of Directors and administration are in an ongoing process for the last few years and continuing to seek and secure the funding and facilities conducive to all aspects of a well-rounded education. Currently, the student body and services have outgrown the facilities. Since COVID, our students don't have eating or gymnasium facilities, nor room for extra activities. The administration is currently working with the USDA to secure a loan and development grant, this would be ideal. The Facilities team is also exploring bonding options.

Last year, CTEA purchased 20,000 square feet of modular school building from cash reserves. The school is currently working with Performance Engineers in Boise on completing the project that will include a cafeteria and gymnasium. We have received approval from the Shoshone-Bannock Tribes to place the buildings and begin construction on the necessary infrastructure. The Facilities team is on track to break ground this spring when the ground thaws, pending financing. It is our intent to occupy these new buildings by the start of the next school-year, or by the end of 2022 at the latest.

## **Goal 2: Attendance**

Another aspect that has a tremendous effect on student engagement is attendance and punctuality. It is clear from CTEA's longitudinal absence and tardy data that this is an area where the school can improve substantially. Consequently, the Attendance team has been implementing processes over the past few years that have begun to bear fruit. First, the CTEA administration and Board have reached out to the prosecutor's office and Chief of Police to streamline communication and stimulate needed pressures from outside the school. We have seen an increase in parental truancy prosecutions and a stronger relationship with the courts and PD has emerged.

In house, the Principal has started an 8 is Great campaign to award good attendance. Moreover, a comprehensive attendance procedure has been implemented that triggers action according to number of absences. Currently, attendance is analyzed weekly by the school secretary and letters or calls are made according to the established procedures. Attendance reports have now been scheduled quarterly on the Board agenda and are reviewed bi-monthly by faculty and staff.

The school also took another step this year and is using a leased passenger van to knock doors and pick up students who are struggling with attendance. These van runs occur daily for all absent students whose parents haven't provided an excuse for an absence. As this practice has shown results, the Board has approved the purchase of a passenger transportation van.

## **Goal 3: Behavior/Social-Emotional Program**

Another factor that plays a significant role in student engagement is the individual student behaviors in and out of the classroom. Certainly, the teacher plays a major role through his/her classroom management skills; however, research-based proven behavioral interventions for individual students can make a tremendous difference in the intensity and length of the engagement. The focus this year on student behavior and, especially, the PRIDE project has significantly impacted student behavior on campus, thereby making classrooms calmer and fewer students out of the classroom for behavioral issues.

The Positive Behavioral Interventions and Supports (PBIS) team has already made some significant implementations. First, an onsite counselor has been arranged through the Shoshone-Bannock Tribes. All students have access to these services free of charge. This summer, the administration assigned a lead teacher as our new PBIS Coordinator. He and the PBIS team began training during the summer and have continued with the professional development throughout the year.

Our updated PBIS plan includes a more robust rewards system for students and more procedural and automatic triggers to inappropriate behaviors. The PBIS team also purchased a new social-emotional curriculum and are receiving ongoing professional development on the implementation. Behavior reports are provided monthly to the faculty and staff and quarterly to the Board of Directors for review and analysis.

## **Goal 4: Faculty & Staff**

Over the past few years, CTEA has been fortunate to attract more quality faculty and staff than ever before. Clearly, the Board of Directors and administration have had to be innovative in how we find and retain the best possible teachers and support staff. However, rest assured that the current CTEA teams are well poised to achieve all renewal conditions as recommended by Director Thompson.

### ***Instructional Faculty & Staff***

Since CTEA far exceeded its mission specific academic goals delineated in our first two performance certificates and exceeded an organizational goal of surpassing the average American Indian ISAT proficiency rates in Idaho (See Annual Report), our teams have already set its ISAT and IRI benchmarks a bit higher, but similar to those proposed. We are certainly pleased to see how in sync we are with the IPCSC staff. We know there is a next level to achieve, and we are going to get there.

Our grow-your-own program for recruiting quality teachers has shown excellent results. The Board has authorized payment by the school for alternate-certification programs, credits, fees, etc. This has allowed us to recruit through unconventional means, which has also produced unconventional results. If we find an individual that has the abilities, talents, and skillsets to make a great teacher, we help them get that certificate. Consequently, along with our seasoned quality veteran teachers, our teams are full of young, naturally talented, teachers and instructional staff. It was noted from an outside evaluator that the "Teamwork and cohesiveness among the instructional staff as well as staff has become very positive."

Due and large increase in enrollment and extra COVID monies, the Board and administration agreed that hiring another certified teacher would be in the best interest of student engagement. This allowed the administration to assign a lead teacher as the Testing Coordinator, streamlining the assessment administration and associated communication processes. The Coordinator organizes and analyses the ISIP (IRI) results into a presentation format for monthly review by the faculty and staff. Recently, the administration has also hired a full-time paraprofessional to assist the instructional staff in the RTI process and blended-learning program. Clearly, professional development has been a key component in ensuring the organization is rowing our canoe in the same direction; ongoing in-house monthly trainings will continue.

### ***District Office Staff***

Along with the craziness associated with the COVID response, CTEA has gone through some district office staff turnover in the past few years as well. These highly skilled positions can be hard to fill and have a long learning curve. Consequently, the Board and administration have begun to fully implement the New Strategic Planning Software to increase organizational effectiveness and assist us in minimizing the effects of turnover.

The Shoshone-Bannock Tribes New Strategic Planning Software is proven to bridge the gap between employees and the mission and vision of an organization, encourages and supports continual improvement, develops shared accountability, tracks progress, and reports on successes. The cascading planning structure ensures alignment with CTEA's vision, mission, and initiatives, and the annual process prompts teams to focus on attainable, continual improvement.



The Newe software sends and receives invitations to join work plans, tracks progress, sends reminders, seamlessly reports updates to leadership, and holds staff accountable to identified goals. The software also provides clear expectations for all teams and team members.

Again, the Board of Directors and administration would like to thank the Commissioners and Commission Staff for the renewal recommendation. Our work with you with you is highly valued.

## Exhibit A

- Presented at the Idaho School Board's Association (ISBA) annual conference, Effective Blended Learning Programs: What Governing Boards Need to Know, November 11 – 13, 2015.
- Invited to attend the Idaho Innovation Network Summit, October 12-13, 2016.
- Keynote speaker at Istation Educator Conference, November 17-18, 2016.
- Invited by the Chair of the Idaho Public Charter School Commission, Alan Reed, to attend special meeting with the Idaho Legislature's Education Committee Chairs regarding charter school legislation, February 9, 2017.
- Panelist for Bellwether Education Partners, Miles to Go: Bringing School Transportation into the 21st Century, May 2, 2017
- Panelist at the Idaho State Department of Education Request for Proposal Panel for a K-2 mathematics screener, June 8-9 2017.
- Presented at Poster Session at the National Indian Education Association annual conference, Shoshoni Language Acquisition Program and Chief Tahgee Elementary Academy language immersion program, October 4-6, 2017
- Editors for the Idaho Charter School Network on a clone charter school policy manual, April-August, 2018.
- Presented at the Idaho Federal Programs Conference, Istation and the RTI Process in our Charter School, April 10-12, 2019.
- Panelist at the Idaho Indian Education Summit, Connecting and Engaging Schools with Tribal Communities, June 13-14, 2019
- Presented at the College of Southern Idaho P20 Conference, Istation, A Schoolwide Approach, July 9-10, 2019.
- Presented - How the Idaho Public Charter School Commission Can Be a Resource for E-learning Solutions for Traditional Schools – June 11, 2020
- Presented - Virtual Schools Coalition Partnership meeting with the Idaho State Legislature Education Committee – May 28, 2020
- Presented - Virtual Schools Coalition Partnership and the Idaho Public Charter School Commission Chairman, Alan Reed, meeting with Governor Little's Deputy Chief of Staff, Bobbi-Jo Meuleman, September 2, 2020.
- Presented – Pocatello/Chubbuck Greater Chamber of Commerce – The story of Chief Tahgee Elementary Academy and the importance of language and culture in economics. October 8, 2020
- Panelist for Celebrating Idaho's Education Options at the Idaho National School Choice Week Conference, January 27, 2021.
- Presented– Pocatello/Chubbuck Greater Chamber of Commerce – The story of Chief Tahgee Elementary Academy and the importance of language and culture in economics. November 9, 2021

**BEFORE THE IDAHO PUBLIC CHARTER SCHOOL COMMISSION  
STATE OF IDAHO**

In the Matter of the Charter Renewal for:

CHIEF TAHGEE ELEMENTARY  
ACADEMY,

Respondent.

Reference No. 21-52404

**NOTICE AND ACKNOWLEDGMENT OF  
COMMISSION DIRECTOR'S  
RECOMMENDATION FOR RENEWAL  
OF CHARTER WITH CONDITIONS**

Pursuant to Idaho Code section 33-5209B, the Director of the Idaho Public Charter School Commission ("Commission") recommends that the charter for Chief Tahgee Elementary Academy ("CTEA") be renewed for a five-year term, provided that CTEA agrees to comply with the conditions listed below in Section I.

Upon its review of the Director's recommendation, CTEA may agree to accept the recommendation, or CTEA may request an administrative hearing to contest the Director's recommendation.

If CTEA agrees to accept the Director's recommendation as presented herein, an authorized representative of CTEA must complete the Consent Agreement, attached to this Notice as Attachment A, and return it to the Director **by no later than December 15, 2021** to the following address:

Jenn Thompson, Director  
Idaho Public Charter School Commission  
304 N. 8<sup>th</sup> St., Ste. 242  
Boise Idaho, 83702  
jenn.thompson@osbe.idaho.gov

If CTEA does not accept the Director's recommendation as presented herein and wishes to have an administrative hearing before the Commission, an authorized representative of CTEA must

complete the Request for Administrative Hearing, attached to this Notice as Attachment B, and return it to the Director by **no later than December 15, 2021** to the address provided above.

If CTEA does not complete either the Consent Agreement or the Request for Administrative Hearing and return it to the Director by **December 15, 2021**, CTEA's inaction will be interpreted as a request for an administrative hearing for conditions not accepted.

#### **I. DIRECTOR'S RECOMMENDATION TO RENEW WITH CONDITIONS**

The Director recommends that CTEA's charter be renewed subject to the following conditions:

1. Condition 1: CTEA must submit all reports due to the State Department of Education, the State Board of Education, and the Commission by the corresponding deadlines published in Idaho Code, Commission policy, and the State Department of Education's Data Acquisition Calendar. This condition is based on chronically late reporting practices at CTEA, as noted in the operational section of the Commission's Performance Framework across multiple annual performance reports. This condition must be met by June 30th of each year of the renewal term and will be evaluated by Commission staff on June 30th of each year.
2. Condition 2: At least 24% of continuously-enrolled students at CTEA must achieve proficiency on the math statewide math assessment (currently the ISAT) by June 30, 2023. This condition is based on the school achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.
3. Condition 3: At least 27% of continuously-enrolled students at CTEA must achieve proficiency on the English Language Arts statewide assessment (currently the ISAT) by June 30, 2023. This condition is based on CTEA achieving a meets standard rating on this measure

of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.

4. Condition 4: CTEA must successfully complete one of the following: (1) Achieve a proficiency rate on the spring administration of the statewide literacy assessment (currently the IRI) equal to or greater than the average proficiency rate of CTEA's identified comparison group as identified in CTEA's current performance certificate; or (2) CTEA must increase the percent of continuously enrolled students who achieved proficiency on the statewide literacy assessment by at least 10% between the fall and spring administrations of the assessment. This condition must be met by June 30, 2023. This condition is based on the proficiency rate necessary to meet standard on this measure.

Dated this 15th day of November, 2021.



Digitally signed by Jenn Thompson  
Date: 2021.11.12 13:41:06 -07'00'

---

Jenn Thompson  
Director  
Idaho Public Charter School Commission

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 15th day of November, 2021, I caused to be served a true and correct copy of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions by the following method to:

Leslie St. Clair  
Board of Directors Chairperson  
Chief Tahgee Elementary Academy  
34 S., Hi-Line Rd  
Pocatello, ID 83202  
leslie.stclair@cteacademy.org

☒ U.S. Mail  
☐ Hand Delivery  
☐ Overnight Mail  
☐ Facsimile:  
☒ Email: leslie.stclair@cteacademy.org

Joel Weaver  
School Administrator  
Chief Tahgee Elementary Academy  
34 S., Hi-Line Rd  
Pocatello, ID 83202  
joel.weaver@cteacademy.org

☒ U.S. Mail  
☐ Hand Delivery  
☐ Overnight Mail  
☐ Facsimile:  
☒ Email: joel.weaver@cteacademy.org



Digitally signed by Jenn Thompson  
Date: 2021.11.12 13:41:17 -07'00'

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Jenn Thompson  
Director  
Idaho Public Charter School Commission

# ATTACHMENT A:

CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION



## CONSENT AGREEMENT ACCEPTING DIRECTOR'S RECOMMENDATION

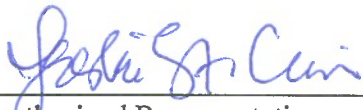
This Consent Agreement ("Agreement") is hereby entered into between the Director of the Idaho Public Charter School Commission ("Director") and Chief Tahgee Elementary Academy ("CTEA"). CTEA understands, acknowledges, and agrees to the following:

1. On behalf of CTEA, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions, dated November 15, 2021 ("Notice").
2. CTEA understands and acknowledges the recommendation of the Director, and agrees to accept the conditions as proposed in the Notice and restated below:
  - a. Condition 1: CTEA must submit all reports due to the State Department of Education, the State Board of Education, and the Commission by the corresponding deadlines published in Idaho Code, Commission policy, and the State Department of Education's Data Acquisition Calendar. This condition is based on chronically late reporting practices at CTEA, as noted in the operational section of the Commission's Performance Framework across multiple annual performance reports. This condition must be met by June 30th of each year of the renewal term and will be evaluated by Commission staff on June 30th of each year.
  - b. Condition 2: At least 24% of continuously-enrolled students at CTEA must achieve proficiency on the math statewide math assessment (currently the ISAT) by June 30, 2023. This condition is based on the school achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.
  - c. Condition 3: At least 27% of continuously-enrolled students at CTEA must achieve proficiency on the English Language Arts statewide assessment (currently the ISAT) by June 30, 2023. This condition is based on CTEA achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.
  - d. Condition 4: CTEA must successfully complete one of the following: (1) Achieve a proficiency rate on the spring administration of the statewide literacy assessment (currently the IRI) equal to or greater than the average proficiency rate of CTEA's identified comparison group as identified in CTEA's current performance certificate; or (2) CTEA must increase the percent of continuously enrolled students who achieved proficiency on the statewide literacy assessment by at least 10% between the fall and spring administrations of the assessment. This condition must be met by June 30, 2023. This condition is based on the proficiency rate necessary to meet standard on this measure.
3. CTEA understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). CTEA further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.



4. CTEA understands and acknowledges that if the Commission approves the renewal of CTEA's charter with or without conditions, the Commission and CTEA shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of CTEA, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, CTEA is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

The undersigned authorized representative, on behalf of CTEA, and the Director have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President  
Chief Tahgee Elementary Academy

12/15/2021  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

\_\_\_\_\_  
Date



# Annual Performance Report 2021

## Chief Taghee Elementary Academy, Inc.

**Mission Statement:** To provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy

<b>Chair/President</b>	Leslie St. Clair
<b>Treasurer</b>	Talia Martin
<b>Secretary</b>	Colista Matsaw
<b>Administrator</b>	Joel Weaver
<b>Business Manager</b>	Sherice Gould
<b>School Location</b>	34 South Hi-Line Road, Pocatello
<b>School Phone</b>	208-237-2710

## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>School Overview .....</b>	<b>4</b>
<b>Annual Snapshot .....</b>	<b>5</b>
<b>Academic Outcomes .....</b>	<b>6</b>
Math Proficiency & Math Growth .....	6
ELA Proficiency & ELA Growth .....	7
Literacy Proficiency .....	8
Longitudinal Academic Ratings .....	9
<b>Operational Outcomes: Board Stewardship.....</b>	<b>10</b>
Governance Structure .....	10
Governance Oversight .....	10
Governance Compliance .....	10
<b>Operational Outcomes: Management.....</b>	<b>11</b>
Student Services .....	11
Data Security and Information Technology .....	11
Facility & Services .....	11
Operational Compliance .....	11
Longitudinal Operational Ratings .....	12-13
<b>Financial Outcomes .....</b>	<b>14</b>
Near Term Measures .....	14-15
Sustainability Measures .....	16-18
Longitudinal Financial Ratings .....	19-20
<b>Contact Us.....</b>	<b>21</b>

# 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.

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Chief Taghee Elementary Academy, Inc. Performance Certificate: [CTEA Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2017-2022

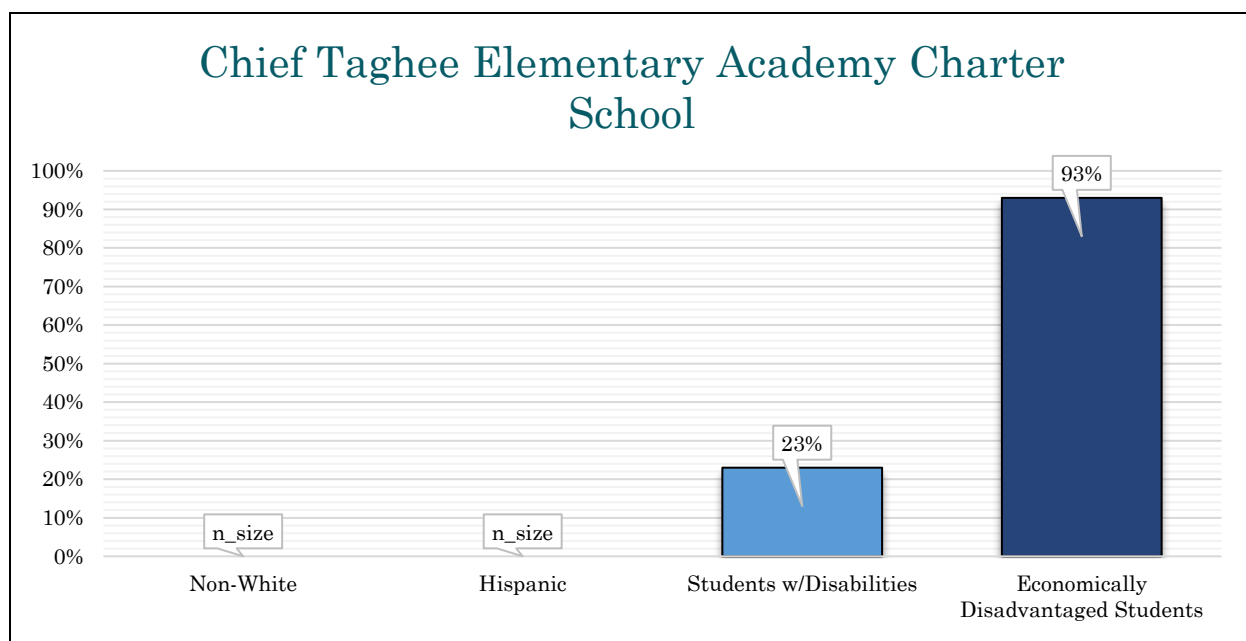
## School Overview

Model:	Cultural/Global Themes Immersion
Enrollment Capacity:	210
Grades Served:	K-8
Enrollment Projected FY22:	109

### Key Design Elements:

- Provision of Shoshoni language immersion program.
- Provision of instruction in Shoshone-Bannock culture.
- Emphasis on a thematic approach to instruction.

### 2021 CHIEF TAGHEE ELEMENTARY 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
------------------	---------------------------	------------------------	-------------------	---------------------	------------------------------

ACADEMIC OUTCOMES:	
Math Proficiency	14%
Math Growth	<i>Data Not Available for 2020-2021</i>
ELA Proficiency	17%
ELA Growth	<i>Data Not Available for 2020-2021</i>
Literacy Proficiency	FALL IRI: 18% SPRING IRI: 29%

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	2.11
Unrestricted Days Cash	162
Default	None
Enrollment Variance	112.38%

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

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin 3 Yr. Aggregate Margin	TM: 7.19% 3YR: 21.27%
Cash Flow Multi-Year Cash Flow	CF: \$294,747 MY: \$416,519
Debt Service Coverage Ratio	3.93
Debt Asset Ratio	.47
Financial Compliance	Not Rated for 2020-2021

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

*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

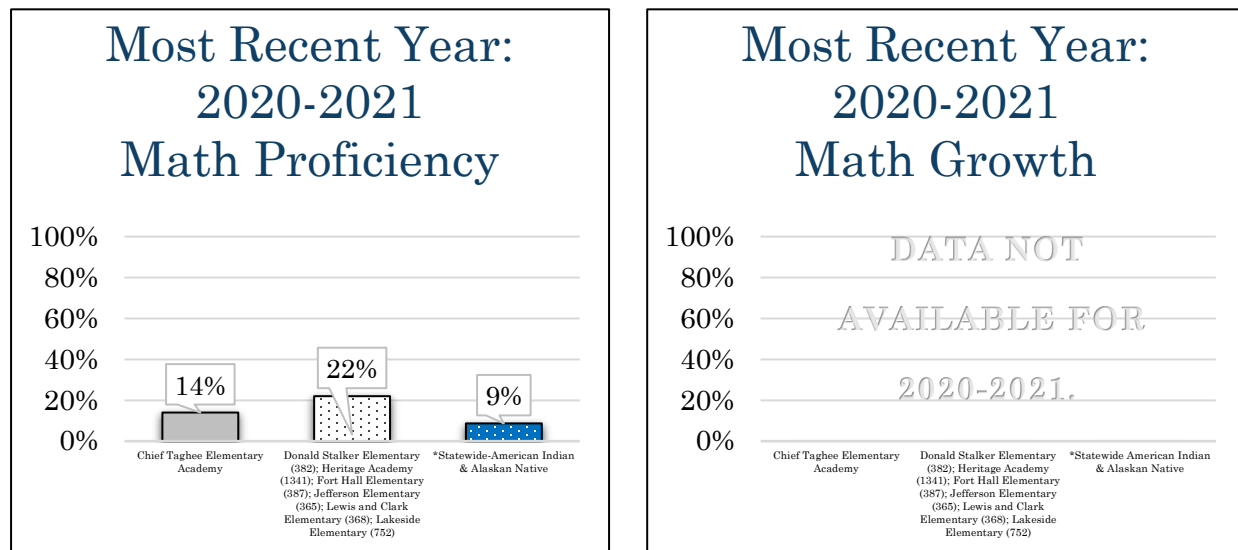
#### Why This Matters:

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: Donald Stalker Elementary (382); Heritage Academy (1341); Fort Hall Elementary (387); Jefferson Elementary (365); Lewis and Clark Elementary (368); Lakeside Elementary (752)**

Statewide proficiency rate of American Indian/Alaskan Native students provided for context.



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

\*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

## Academic Outcomes

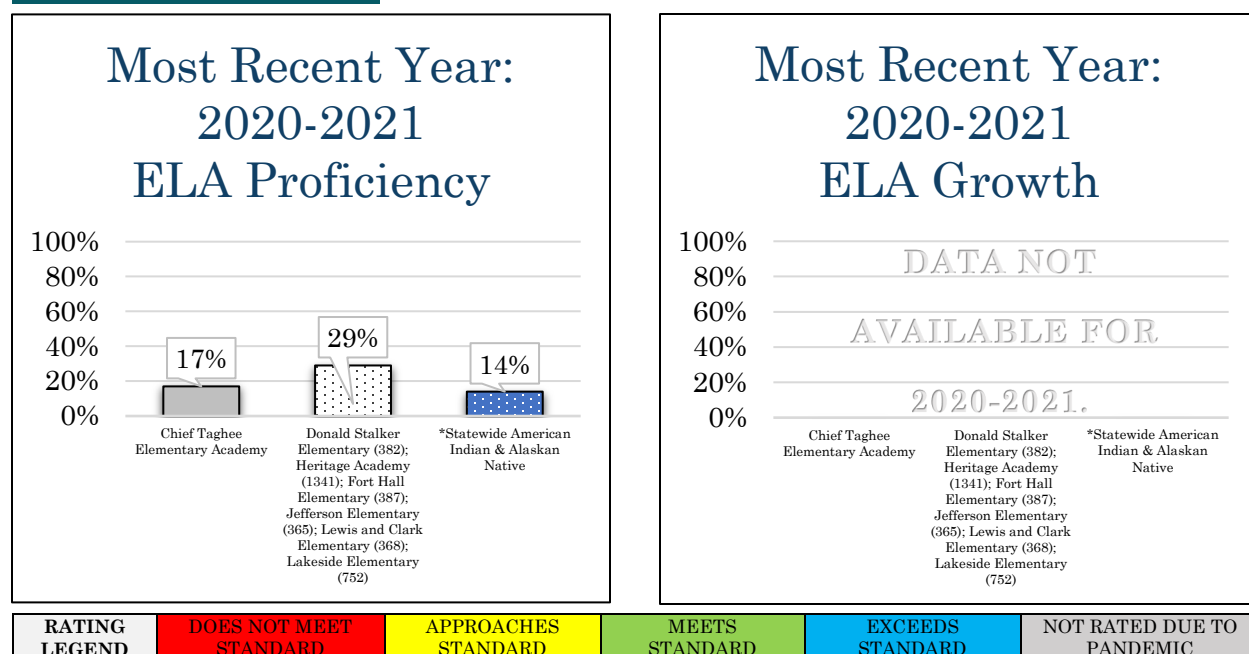
### ELA PROFICIENCY & ELA GROWTH

#### 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: Donald Stalker Elementary (382); Heritage Academy (1341); Fort Hall Elementary (387); Jefferson Elementary (365); Lewis and Clark Elementary (368); Lakeside Elementary (752)**



\*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

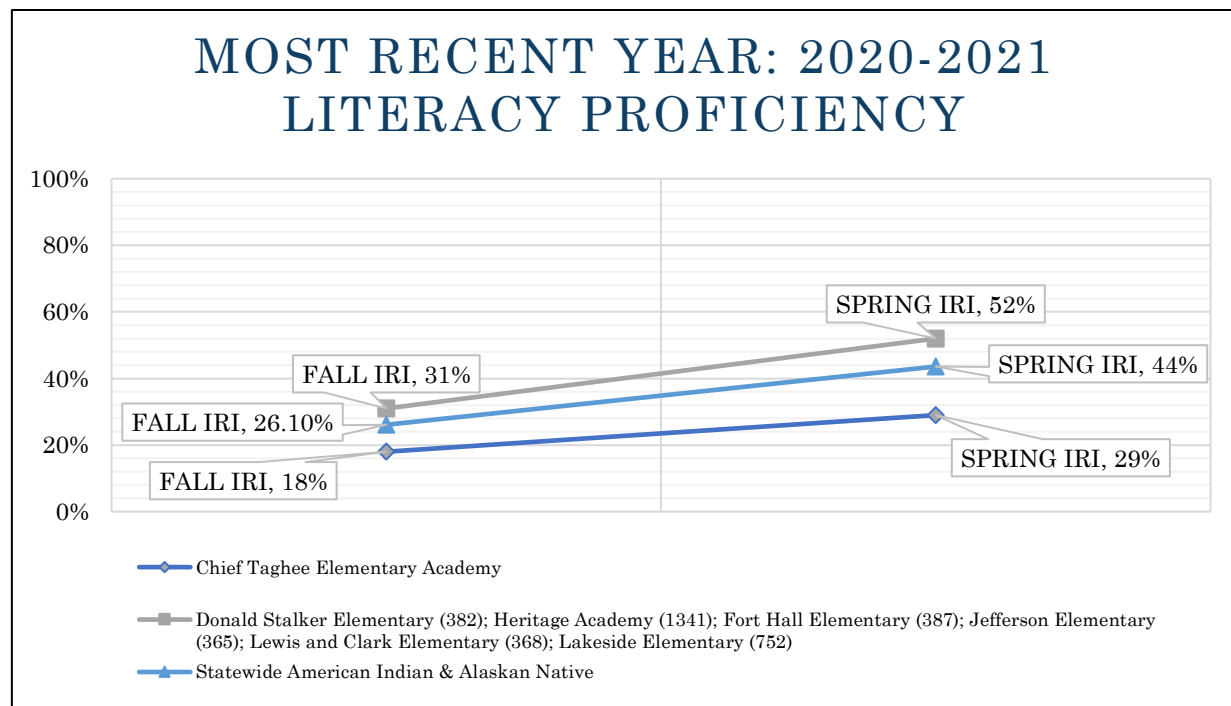
### LITERACY PROFICIENCY

#### 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: Donald Stalker Elementary (382); Heritage Academy (1341); Fort Hall Elementary (387); Jefferson Elementary (365); Lewis and Clark Elementary (368); Lakeside Elementary (752)**



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

\*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

## Longitudinal Academic Ratings | 2017-2022

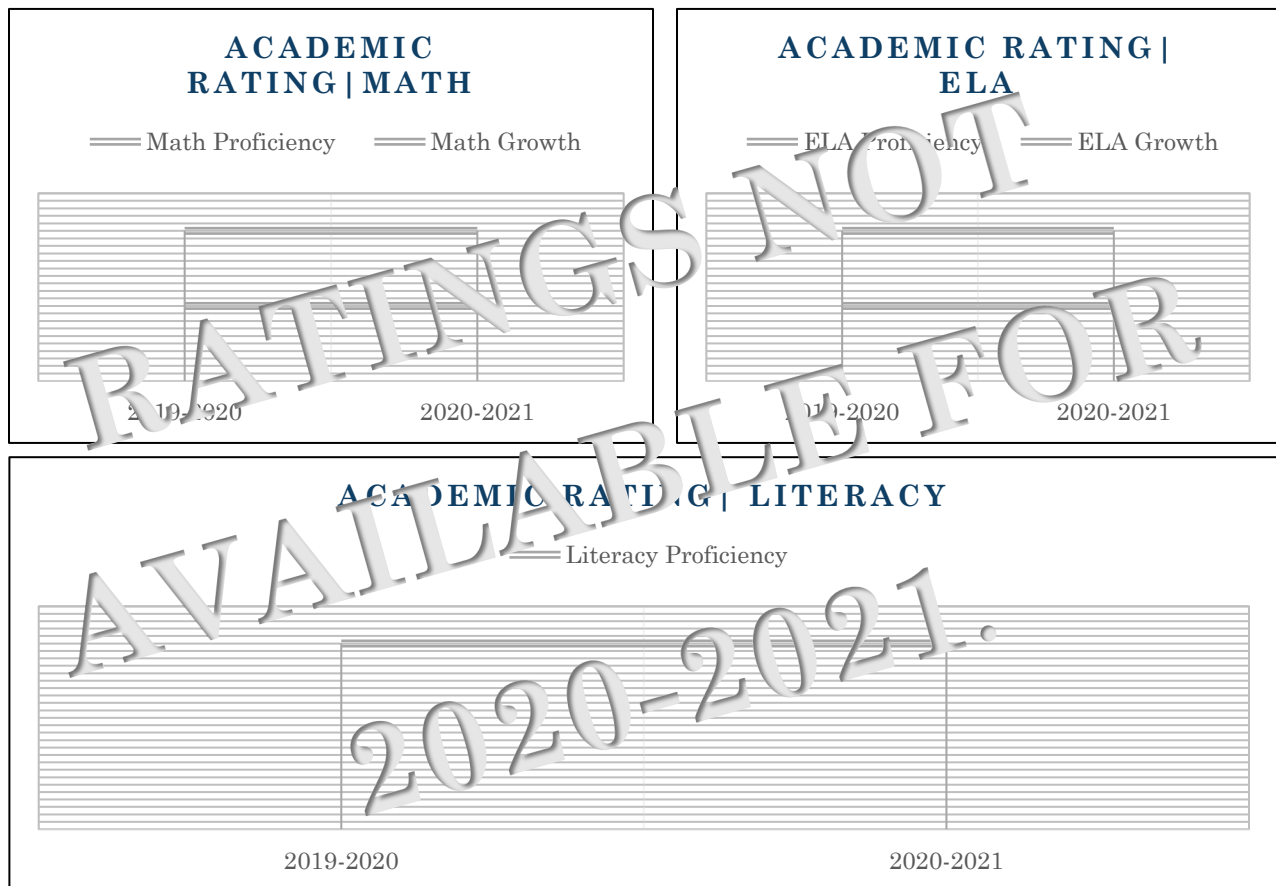
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

### Academic Ratings | Historical Framework

School Year	ACADEMIC GEN ED OUTCOME
2017-2018	CRITICAL
2018-2019	CRITICAL

### 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: EXCEEDS STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 10/23/2012. *Please provide an updated copy if any amendments have been made as of 7/1/21.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 9/1/2011. Most recently updated on 9/3/2020.
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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b>	

## 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.

<b>STANDARD RATING: EXCEEDS STANDARD</b>	
<b>Student Services</b>	<b>Data/Evidence Source</b>
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.	Continuous Improvement Plan 2020-2021
<b>Comments/ Context:</b>	

<b>STANDARD RATING: MEETS STANDARD</b>	
<b>Data Security and Information Transparency</b>	<b>Data/Evidence Source</b>
The school's website is not 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.
<b>Comments/ Context:</b> Meeting minutes and agendas not posted to website in a timely manner. This is related to the shift to a new website and conference system, although public will have a hard time reasonably accessing meetings and agendas.	

<b>STANDARD RATING: EXCEEDS STANDARD</b>	
<b>Facility and Services</b>	<b>Data/Evidence Source</b>
The school's occupancy certificate is current.	*No instances of non-compliance documented.
Safety inspections and evacuation drills are compliant.	*Most Recent: 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.
<b>Comments/ Context:</b>	

<b>STANDARD RATING: APPROACHES STANDARD</b>	
<b>Operational Compliance</b>	<b>Data/Evidence Source</b>
Required reports were not submitted accurately and on time.	SDE notified IPCSC of late reports in March 2020.
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.
<b>Comments/ Context:</b> Did not observe lottery drawing, as enrollment did not warrant holding a lottery as all seats were available to students applying.	

## Longitudinal Operational Ratings | 2017-2022

### 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.

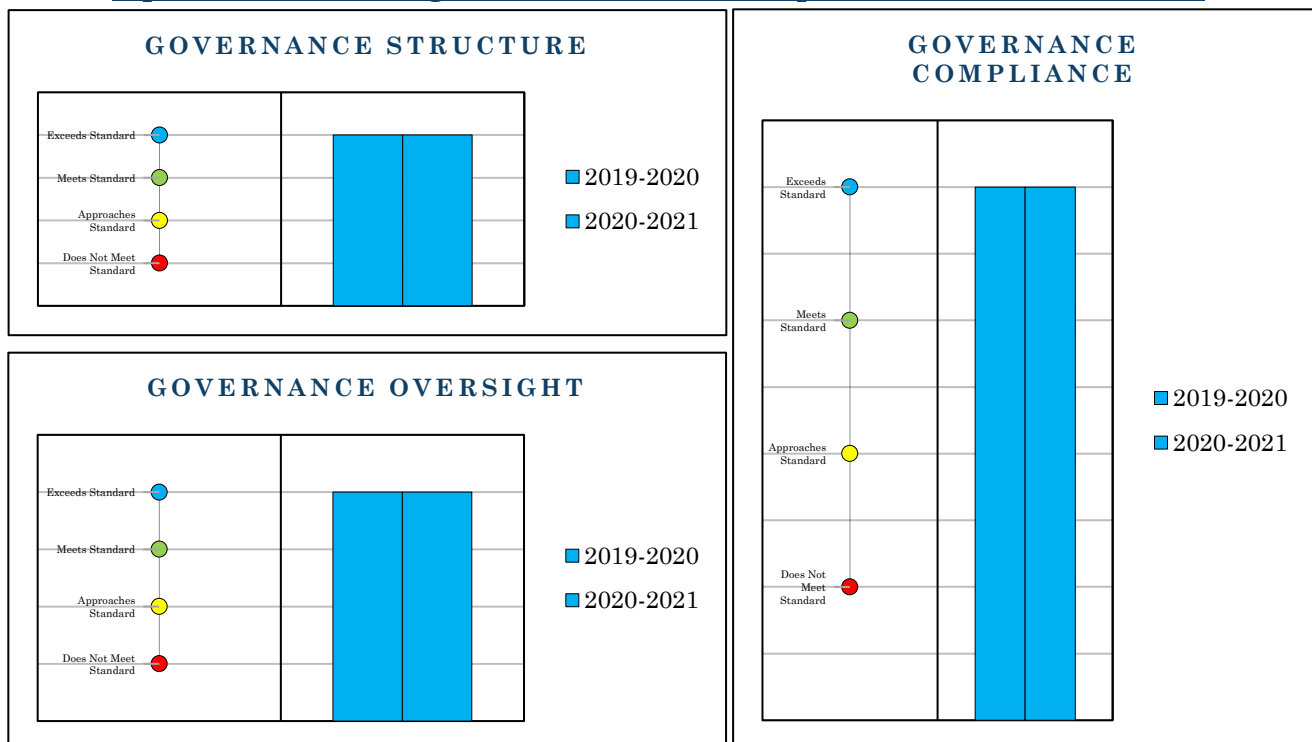
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
2016-2017	REMEDIATION
2017-2018	GOOD STANDING
2018-2019	HONOR

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 | 2017-2022

### 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.

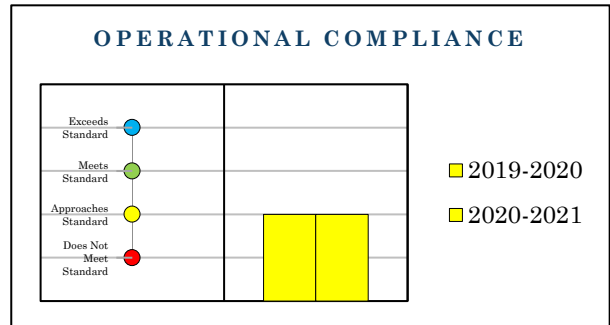
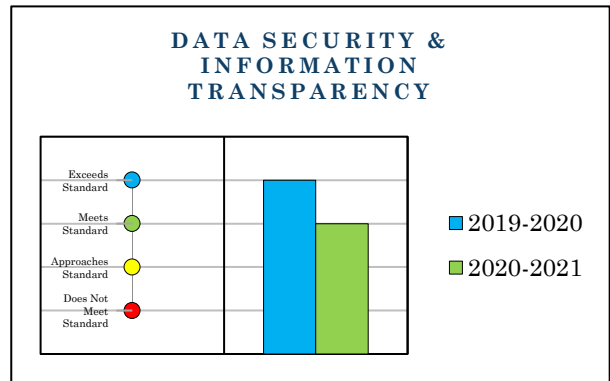
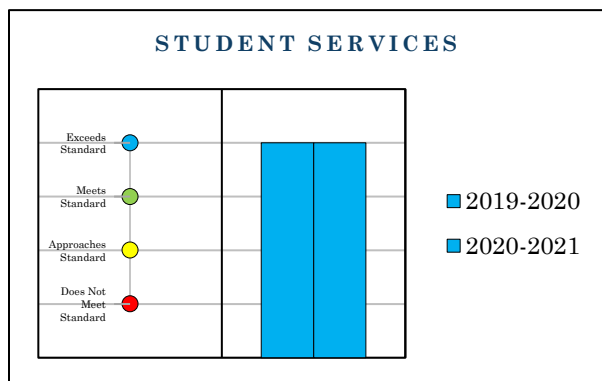
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
2016-2017	REMEDIATION
2017-2018	GOOD STANDING
2020-2021	HONOR

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



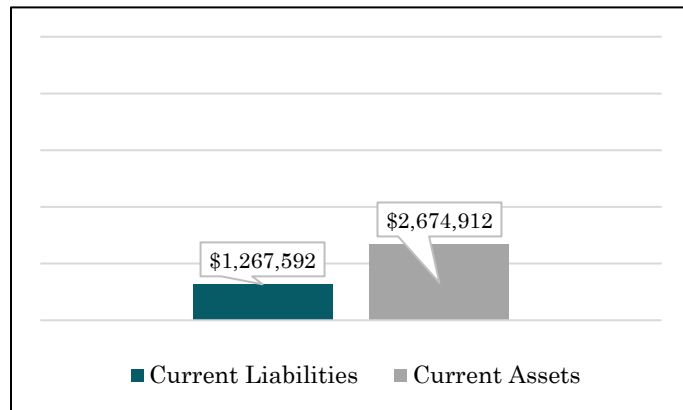
## Financial Outcomes

### 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 2.11	Ratings Not Applicable for 2020-2021
--	--------------------	--------------------------------------



#### **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.

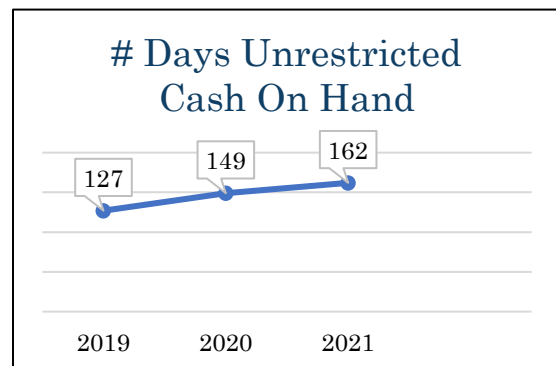
### Unrestricted Days Cash

The school has more than 60 days cash on hand.	162 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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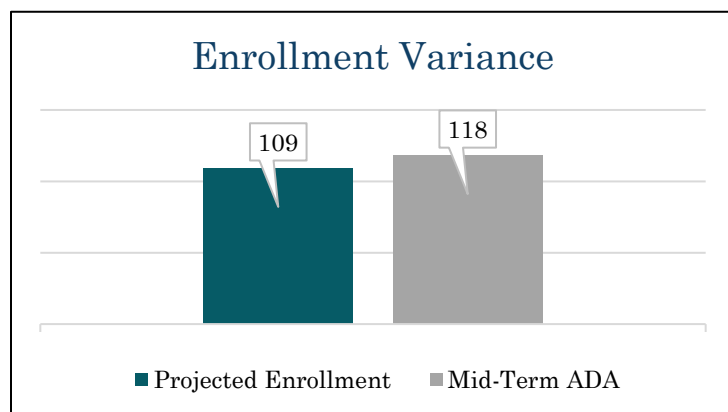
### Why this Matters:

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 112.38%	Ratings Not Applicable for 2020-2021
--	--------------------------------	--------------------------------------



### 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 has maintained a positive total margin for at least 3 consecutive years.	CY Total Margin 7.19% 3-Year Aggregated 21.27%	Ratings Not Applicable for 2020-2021
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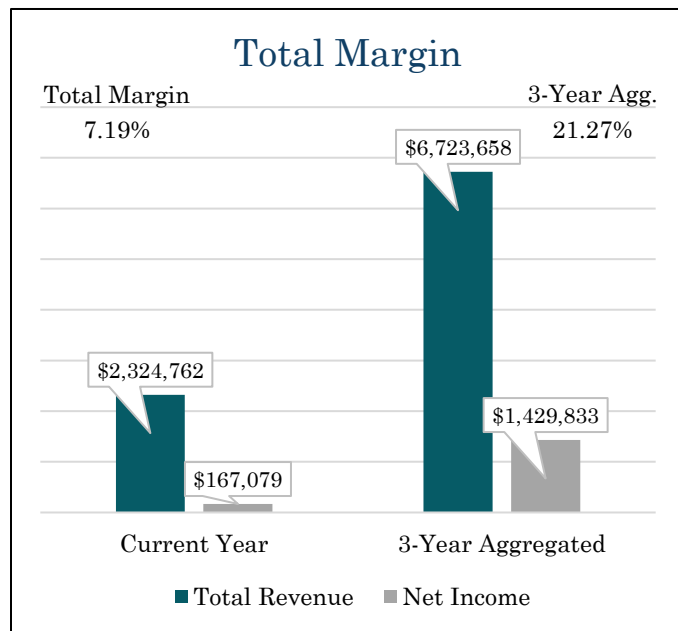
#### Why this Matters:

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

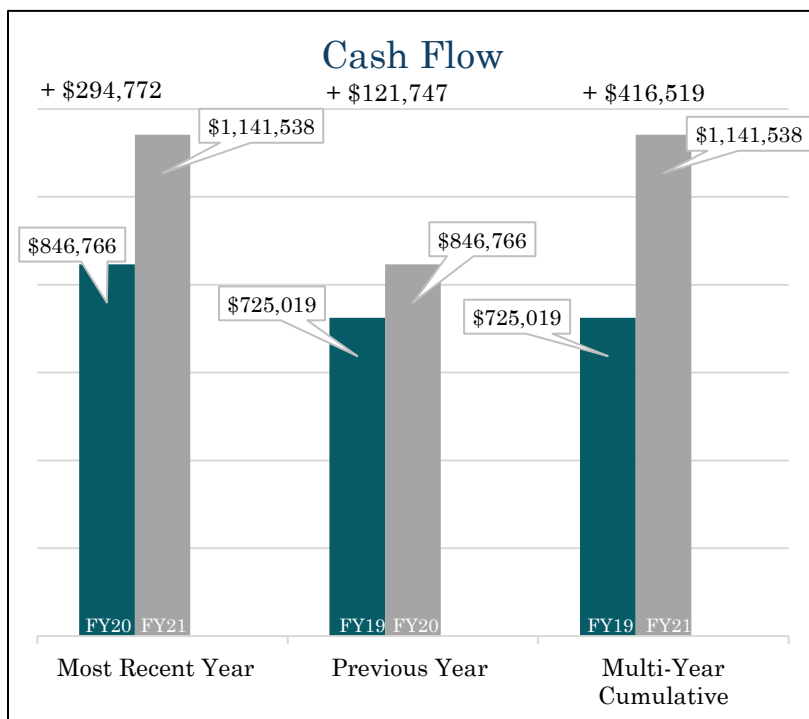
The school's multi-year cumulative cash flow is positive and the most recent year's cash flow is positive.	Most Recent Year \$292,772 Previous Year \$121,747 Multi-Year \$416,519	Ratings Not Applicable for 2020-2021
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### Why this Matters:

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.

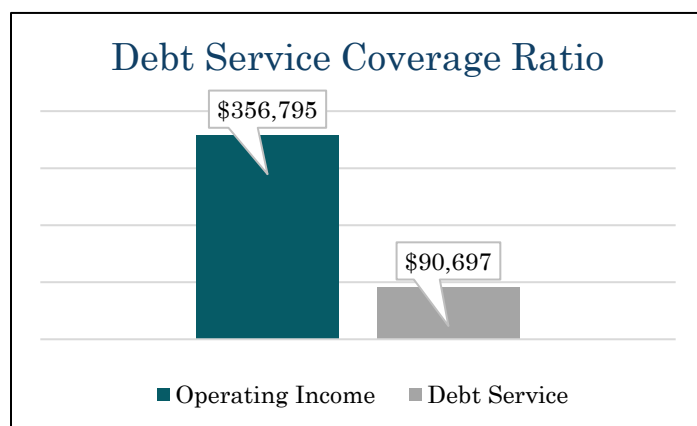
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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 3.93	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 has maintained a debt to asset ratio less than .9 for at least 3 consecutive years.	Debt/Asset Ratio 0.47	Ratings Not Applicable for 2020-2021
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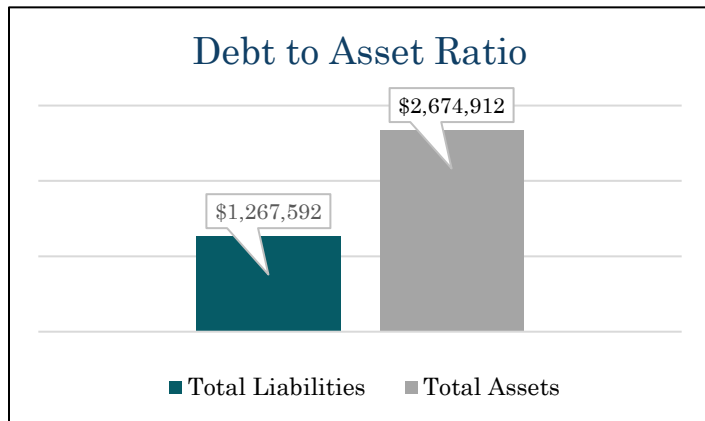
### Why This Matters:

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 for FY21 received on 12/6/21
Expenditures and contracts are posted online appropriately.	School's Expenditure Page 7/29/2021
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.
<b>Comments/Context</b> Audit submitted 35 days late.	

## Longitudinal Financial Ratings | 2017-2022

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.

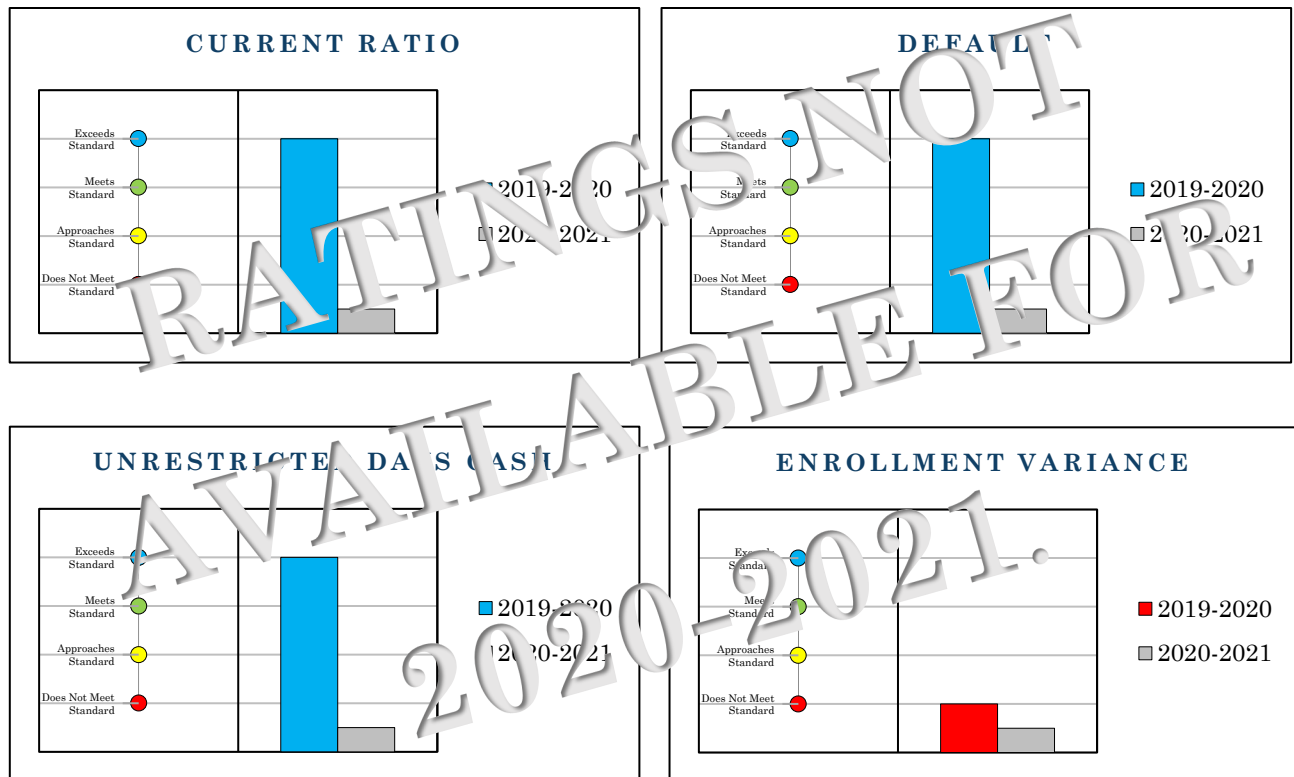
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 | Historical Framework

School Year	Near Term Health Rating
2016-2017	HONOR
2017-2018	HONOR
2018-2019	GOOD STANDING

### Financial Near Term Health Ratings | Revised Framework



## Longitudinal Financial Ratings | 2017-2022

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.

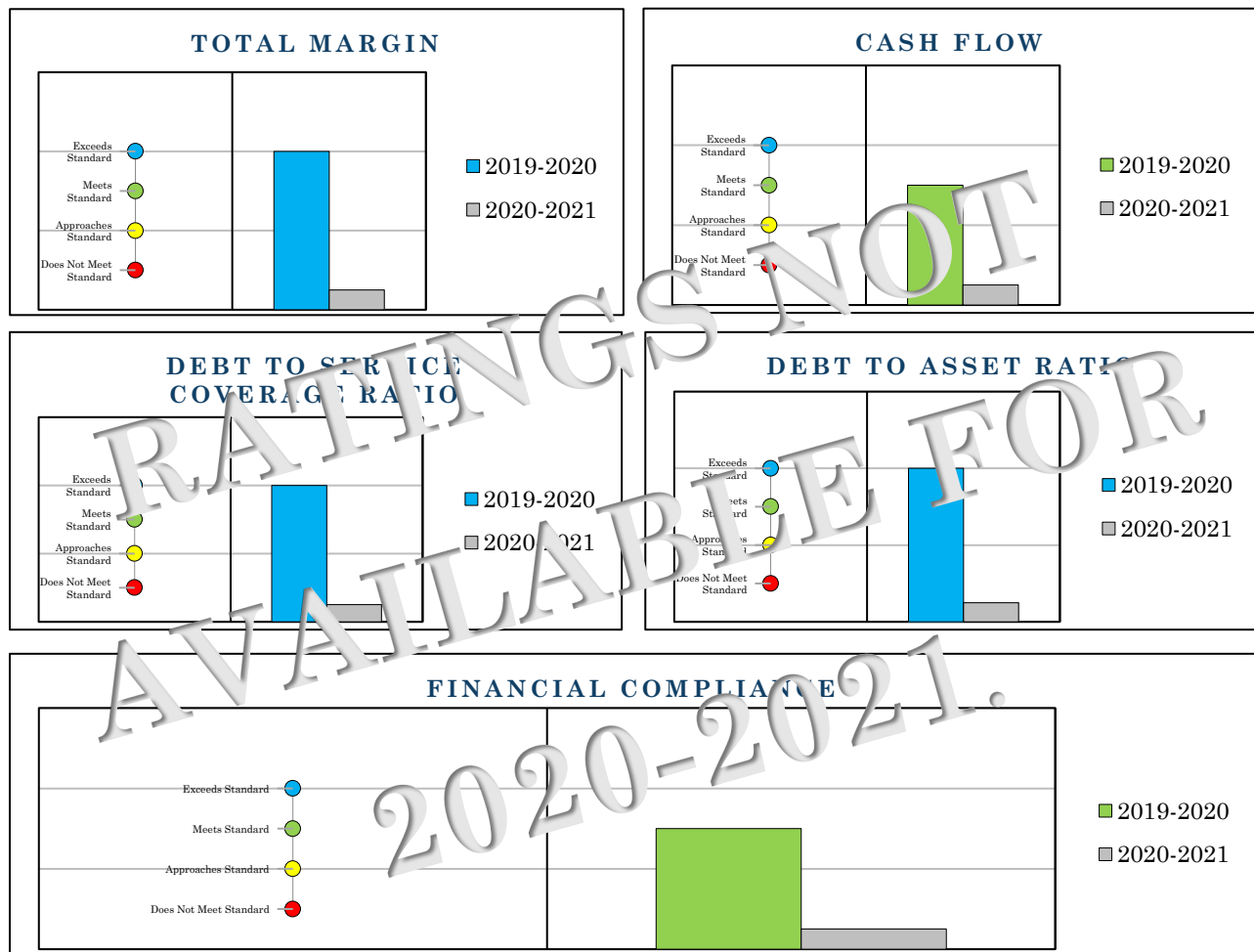
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 Sustainability Ratings | Historical Framework

School Year	Sustainability Rating
2016-2017	HONOR
2017-2018	HONOR
2018-2019	GOOD STANDING

## 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.



**IDAHO PUBLIC CHARTER SCHOOL COMMISSION**

304 N. 8<sup>th</sup> St. Ste.242

Boise, ID 83720

208-332-1561

[pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov)

# Idaho Public Charter School Commission

## Annual Performance Report 2020

### **PCSC School: Chief Tahgee Elementary Academy**

**Mission Statement:** *To provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy*

<b>School Location:</b>	34 South Hi-Line Road, Pocatello, ID 83202
<b>School Phone:</b>	208-237-2710
<b>Comparison Group:</b>	Donald Stalker Elementary (382); Heritage Academy (1341); Fort Hall Elementary (387); Jefferson Elementary (365); Lewis and Clark Elementary (368); Lakeside Elementary (752)
<b>Opening Year:</b>	2013
<b>Current Term:</b>	July 1,2017-June 30,2022
<b>Model:</b>	Cultural/Global Themes Immersion
<b>Grades Served:</b>	K-8
<b>Enrollment Capacity:</b>	210
<b>Enrollment (Projected):</b>	104
<b>Mid Term ADA (Actual):</b>	80
<b>FY20 Full-Term ADA:</b>	79

### **School Leadership**

Chair	Leslie St. Clair
Vice-Chair	Shoshawna Covington
Treasurer	Talia Martin
Secretary	Colista Eagle
Director of School Programs	Joel Weaver
Administrator/Principal	Cyd Crue
Business Manager	Sherice Gould

## Table of Contents

<b>Introduction .....</b>	<b>4</b>
<b>School Overview.....</b>	<b>5</b>
Key Design Elements .....	5
Demographic Summary.....	5
<b>Annual Snapshot .....</b>	<b>6</b>
Annual Snapshot .....	6
<b>Academic Outcomes (Not Evaluated for 2019-2020) .....</b>	<b>7</b>
Proficiency.....	7
Growth.....	7
College & Career Readiness.....	7
<b>Operational Outcomes (Board Stewardship).....</b>	<b>8</b>
Governance Structure .....	8
Governance Oversight .....	8
Governance Compliance.....	8
<b>Operational Outcomes (Management).....</b>	<b>9</b>
Student Services .....	9
Data Security and Information Technology .....	9
Facility & Services.....	9
Operational Compliance.....	9
<b>Financial Outcomes.....</b>	<b>10</b>
Near Term Measures.....	10
Sustainability Measures .....	10
Financial Operations.....	10
<b>Longitudinal Data Snapshot .....</b>	<b>11</b>



PREPARED BY

Idaho Public Charter School Commission

Jenn Thompson  
Director, Public Charter School Commission  
208-332-1594  
[jenn.thompson@osbe.idaho.gov](mailto:jenn.thompson@osbe.idaho.gov)

Jared Dawson  
Portfolio Program Manager  
208-332-1585  
[Jared.Dawson@osbe.idaho.gov](mailto:Jared.Dawson@osbe.idaho.gov)

Dianne Hobbs  
Administrative Assistant  
208-332-1561  
[Dianne.Hobbs@osbe.idaho.gov](mailto:Dianne.Hobbs@osbe.idaho.gov)

Melissa-Jo "Mel" Rivera  
Portfolio Program Manager  
208-332-1583  
[Mel.Rivera@osbe.Idaho.gov](mailto:Mel.Rivera@osbe.Idaho.gov)

## 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 include a framework describing the expectations the school must meet in order to earn a next operational term. It also requires that charter school authorizers complete performance reports for the schools they oversee each year. The annual performance report serves the following purposes:

1. To provide transparent, data-driven information about charter school quality to the public;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to the school's renewal year; and
3. To inform mid-term authorizing decisions (such as consideration of amendments).

This report, based on the performance framework adopted by the PCSC on October 8, 2020, 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 of operation.

Each measure included in the PCSC'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, statewide assessments were canceled in the spring of 2020. No academic evaluation has been made in this report due to absent and incomplete data. The academic outcomes overview page only includes graduation rate (if applicable), though the measure is not rated.

The [performance framework](#) rubrics provide detail on calculations and data sources.

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*Each authorized chartering entity shall annually publish and make available to the public a performance report for each public charter school it oversees, in accordance with the performance framework set forth in the performance certificate and section 33-5209(C)(2), Idaho Code.*

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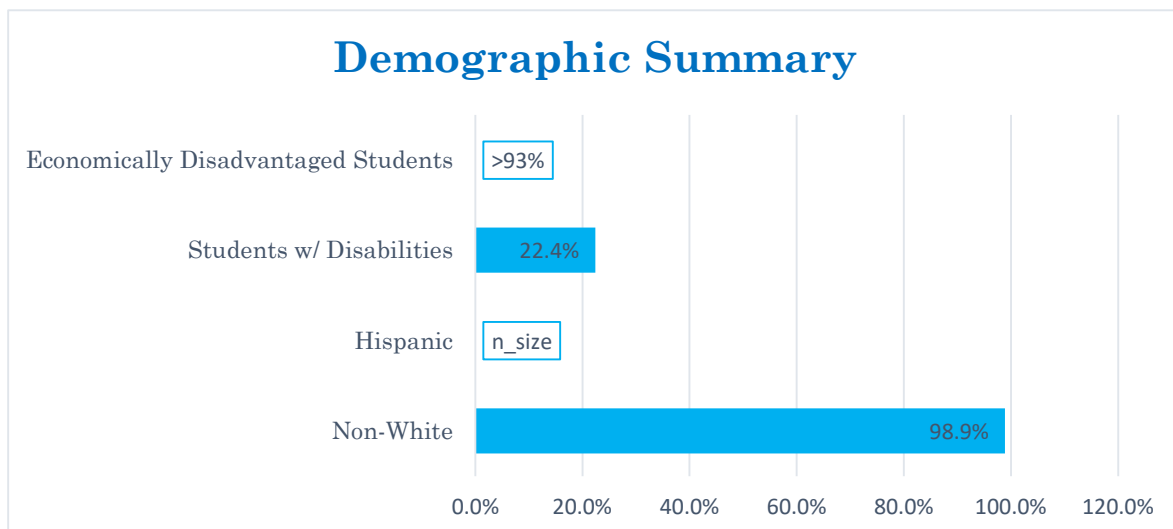
## School Overview

### Key Design Elements

- Provision of Shoshoni language immersion program.
- Provision of instruction in Shoshone-Bannock culture.
- Emphasis on a thematic approach to instruction.

---

### DEMOGRAPHIC SUMMARY



## 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.*

ACADEMIC	
Math Proficiency	<i>Not Applicable (2020)</i>
ELA Proficiency	<i>Not Applicable (2020)</i>
Literacy Proficiency	<i>Not Applicable (2020)</i>
Math Growth	<i>Not Applicable (2020)</i>
ELA Growth	<i>Not Applicable (2020)</i>

FINANCIAL HEALTH (NEAR TERM MEASURES)	
Current Ratio	<i>Exceeds Standard</i>
Unrestricted Days Cash	<i>Exceeds Standard</i>
Default	<i>Exceeds Standard</i>
Enrollment Variance	<i>Does Not Meet Standard</i>

BOARD STEWARDSHIP	
Governance Structure	<i>Exceeds Standard</i>
Governance Oversight	<i>Exceeds Standard</i>
Governance Compliance	<i>Exceeds Standard</i>

FINANCIAL HEALTH (SUSTAINABILITY MEASURES)	
Total Margin	<i>Exceeds Standard</i>
Cash Flow	<i>Meets Standard</i>
Debt Service Coverage Ratio	<i>Exceeds Standard</i>
Debt Asset Ratio	<i>Exceeds Standard</i>
Financial Compliance	<i>Meets Standard</i>

MANAGEMENT	
Student Services	<i>Exceeds Standard</i>
Data Security/Transparency	<i>Exceeds Standard</i>
Facility & Services	<i>Exceeds Standard</i>
Operational Compliance	<i>Approaches Standard</i>

## Academic Outcomes

### Proficiency

(Data Source: Scatterplot)

Math Proficiency	Standard Rating
Math proficiency data is not available for FY20.	N/A
ELA Proficiency	Standard Rating
ELA proficiency data is not available for FY20.	N/A
IRI Spring Proficiency	Standard Rating
IRI spring proficiency data is not available for FY20	N/A
<b>Comments/ Context:</b> <i>Academic ratings are <u>not applicable for 2020 outcomes.</u></i>	

### Growth

(Data Source: Scatterplot)

Math Growth	Standard Rating
Math growth data is not available for FY20.	N/A
ELA Growth	Standard Rating
ELA growth data is not available for FY20.	N/A
<b>Comments/ Context:</b> <i>Academic ratings are <u>not applicable for 2020 outcomes.</u></i>	

## Mission Specific Goals

Shoshone Language Proficiency	Standard Rating
As no other academic data is available for FY20, this goal is waived for FY20.	N/A
ELA Proficiency American Indian Subgroup	Standard Rating
ELA Proficiency data for this subgroup is not available for FY20.	N/A
Math Proficiency American Indian Subgroup	Standard Rating
Math Proficiency data for this subgroup is not available for FY20.	N/A
Science Proficiency American Indian Subgroup	Standard Rating
Science Proficiency data for this subgroup is not available for FY20.	N/A
<b>Comments/ Context:</b> <i>Academic ratings are <u>not applicable for 2020 outcomes.</u></i>	

## Operational Outcomes: Board Stewardship

STANDARD RATING: EXCEEDS STANDARD	
Governance Structure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 10/23/2012 *Please provide an updated copy if any amendments have been made.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 9/1/11. Most recently updated on 9/3/20.
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were not conducted into either 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.
<b>Comments/ Context:</b> The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Governance Oversight	Data/Evidence Source
The board did review academic data in a timely and thorough manner.	*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.
<b>Comments/ Context:</b> The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Governance Compliance	Data/Evidence Source
The PCSC 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.
<b>Comments/ Context:</b> The school has met this standard for 3 or more consecutive years.	

## Operational Outcomes: Management

STANDARD RATING: EXCEEDS 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 are in good standing.	Continuous Improvement Plan 2019-2020
<b>Comments/ Context:</b> The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b> The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
Safety inspections and evacuation drills are compliant.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
The school does provide daily transportation for students.	*No instances of non-compliance documented.
The school does provide a National School Lunch Program.	*No instances of non-compliance documented.
<b>Comments/ Context:</b> The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: APPROACHES STANDARD	
Operational Compliance	Data/Evidence Source
Required reports were not submitted accurately and on time.	*See Comments/Context
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.
<b>Comments/ Context:</b> ISEE report was submitted late by CTEA (3/26/2020).	

## Financial Outcomes

(Primary Data Source: FY20 Financial Audit.)

Near Term Measures		STANDARD RATING
The school has a current ratio of more than 1.5.	Current Ratio 41.33	Exceeds Standard
The school has more than 60 days cash on hand.	149 Days	Exceeds Standard
The school is not in default of any financial obligations and did not experience any instances of default during the fiscal year. The school has met this standard for at least 3 consecutive years.	No Default	Exceeds 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.	Enrollment Variance 77.36%	Does Not Meet Standard

Sustainability Measures		STANDARD RATING
The school has met standard for 3 or more consecutive years.	CY Total Margin 7.85% 3-Year Aggregated 5.58%	Exceeds Standard
Multi-Year Cumulative Cash Flow is positive, and Cash Flow is positive in the most recent year is positive	Most Recent Year \$121,737.00 Previous Year \$99,104.00 3-Year \$220,851.00	Meets Standard
The school's debt service coverage ratio is 1.5 or greater OR the school operates debt-free	Debt Service Coverage Ratio 3.76	Exceeds Standard
The school has met standard for 3 consecutive years, OR the school operates debt-free	Debt/Asset Ratio 0.02	Exceeds Standard

STANDARD RATING: MEETS STANDARD	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	*No instances of non-compliance documented Financial Audit 10/30/2020
Expenditures and contracts are posted online appropriately.	The school's expenditure webpage was reviewed quarterly. No instances of non-compliance documented.
The school maintains compliant internal controls.	*No instances of non-compliance documented
The school is not operating under a Notification of Fiscal Concern.	NA
The school is not operating under a Notification of Possible or Imminent Closure.	NA
Comments/Context	



## Longitudinal Data Snapshot (2019-2022)

### Operational Outcomes: Board Stewardship

2020 2021 2022 2023

Governance Structure	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Governance Oversight	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Governance Compliance	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE

*“Success is the sum of small efforts repeated day in and day out.”*

*-Anonymous*

### Operational Outcomes: Management

2020 2021 2022 2023

*“Education is the MOST powerful weapon which you can use to change the world.”*

*-Nelson Mandela*

Student Services	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Data Security & Transparency	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Facility & Services	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Operational Compliance	APPROACHES STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE

# CHIEF TAHGEE ELEMENTARY ACADEMY

## 2019 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	To provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>●Provision of Shoshoni language immersion program</li> <li>●Provision of instruction in Shoshone-Bannock culture</li> <li>●Emphasis on a thematic approach to instruction</li> </ul>		
<b>School Location</b>	34 South Hi-Line Road Pocatello, ID 83202	<b>School Phone</b>	(208) 237-2710
<b>Surrounding District</b>	Pocatello School District		
<b>Opening Year</b>	2013		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	210	<b>Enrollment (Actual)</b>	86

SCHOOL LEADERSHIP	
Velda Racehorse	Chair
Leslie St. Clair	Vice-Chair
Belma Colter	Treasurer
Nancy Eschief Murillo	Secretary
Merceline Boyer	Board Director
Maxine Edmo	Board Director
Shoshawna Covington	Board Director

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	98.83%	24.85%	27.85%	40.64%
<b>Limited English Proficiency</b>	Masked	6.44%	6.91%	10.91%
<b>Special Needs</b>	26.74%	10.73%	12.42%	13.70%
<b>Free and Reduced Lunch</b>	CEP	44.74%	46.37%	62.38%

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	Masked
Percentage of students meeting or exceeding proficiency in English Language Arts	Masked
Percentage of students meeting or exceeding proficiency in Science	Masked

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	N/A
--	-----

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1	200	160
	2	100	80
	3	100	100
	4	100	80
Total Mission-Specific Points		500	420
% of Mission-Specific Points			84%

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	9%	0%	75% - 100%	84%	90% - 100%	98%	85% - 100%	88%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

ACADEMIC K-8

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50 0
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45 0
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29 0
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	X	0 - 14 0
			0
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50 0
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45 0
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29 0
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	X	0 - 14 0
			0
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible	Points Earned
Math Proficiency Rate			
Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	50 30 - 45 15 - 29 0 - 14	0 0 0 4
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	X	4
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible	Points Earned
ELA Proficiency Rate			
Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	50 30 - 45 15 - 29 0 - 14	0 0 0 0
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	X	0

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math.	76-100	0
	<b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math.	51-75	0
	<b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math.	26-50	0
	<b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	280-25	14
Notes			14
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA.	76-100	0
	<b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA.	51-75	0
	<b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA.	26-50	0
	<b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	310-25	16
Notes			16



MISSION-SPECIFIC

Mission-specific measures are optional, unless required as a condition of the performance certificate. These measures may be academic or non-academic in nature, but must be objective, data-driven, and based on a valid measurement tool. Measures must be based on data that is processed by a third party, such as an assessment vendor or the State Department of Education, rather than by the school or authorizer. Care should be taken to ensure that rating categories correlate with the format in which the third party provides data to the school. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer. The mission-specific data reporting deadline is August 1; exceptions may be made by mutual agreement in cases where data is unavailable by that date. Unless otherwise specified, schools are responsible for accurate and timely submission of mission-specific data; failure to provide substantiated results in a meaningful format by the established deadline will negatively impact scoring. Mission-specific measures may be amended mid-term, by mutual agreement, after baseline data has been collected.

MISSION-SPECIFIC INDICATOR				
Measure 1	Is the school helping students become competent Shoshoni language speakers?	Result	Points Possible	Points Earned
	<b>Exceeds Standard:</b> 80% or more of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).		200	
	<b>Meets Standard:</b> 60% to 79% of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).	63%	160	160
	<b>Does Not Meet Standard:</b> 40% to 59% of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).		80	
	<b>Falls Far Below Standard:</b> Less than 40% of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).		0	
				160
Notes	The SOLPA is a three-part exam measuring comprehension, ability to respond to questions, mastery of verbs and vocabulary, and ability to use descriptive language. The expectations of students to place in one of the five performance levels (pre-emergent, emergent, basic, competent, or proficient) will vary per grade level. The SOLPA will be administered and scored by an outside contractor. The contractor will provide a score report to the school, which will then be submitted to the authorizer.			

MISSION-SPECIFIC

<p><b>Measure 2</b>    <b>Is the school improving the science proficiency of American Indian students?</b></p> <p><b>Exceeds Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was 25 or more percentage points higher than that of Fort Hall Elementary.</p> <p><b>Meets Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was 10 to 24 percentage points higher than that of Fort Hall Elementary.</p> <p><b>Does Not Meet Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was 1 to 9 percentage points higher than that of Fort Hall Elementary.</p> <p><b>Falls Far Below Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was equal to or lower than that of Fort Hall Elementary.</p> <p>Fort Hall Elementary School has been chosen as a control group because it is located in the same community as CTEA and has a similar student population. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.</p> <p><b>Notes</b></p>		<table><tr><th>Result</th><th>Points Possible</th><th>Points Earned</th></tr><tr><td></td><td>100</td><td></td></tr><tr><td>X</td><td>80</td><td>80</td></tr><tr><td></td><td>40</td><td></td></tr><tr><td></td><td>0</td><td></td></tr><tr><td></td><td></td><td><hr/>80</td></tr></table>	Result	Points Possible	Points Earned		100		X	80	80		40			0				<hr/> 80
Result	Points Possible	Points Earned																		
	100																			
X	80	80																		
	40																			
	0																			
		<hr/> 80																		
<p><b>Measure 3</b>    <b>Is the school improving the math proficiency of American Indian students?</b></p> <p><b>Exceeds Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was 9 or more percentage points higher than that of Fort Hall Elementary.</p> <p><b>Meets Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was 4 to 8 percentage points higher than that of Fort Hall Elementary.</p> <p><b>Does Not Meet Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was .5 to 3 percentage points higher than that of Fort Hall Elementary.</p> <p><b>Falls Far Below Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was equal to or lower than that of Fort Hall Elementary.</p> <p>Fort Hall Elementary School has been chosen as a control group because it is located in the same community as CTEA and has a similar student population. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.</p> <p><b>Notes</b></p>		<table><tr><th>Result</th><th>Points Possible</th><th>Points Earned</th></tr><tr><td></td><td>100</td><td>100</td></tr><tr><td></td><td>80</td><td></td></tr><tr><td></td><td>40</td><td></td></tr><tr><td></td><td>0</td><td></td></tr><tr><td></td><td></td><td><hr/>100</td></tr></table>	Result	Points Possible	Points Earned		100	100		80			40			0				<hr/> 100
Result	Points Possible	Points Earned																		
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MISSION-SPECIFIC

		Result	Points Possible	Points Earned
Measure 4	Is the school improving the English Language Arts (ELA) proficiency of American Indian students?		100	
	<b>Exceeds Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was 9 or more percentage points higher than that of Fort Hall Elementary.			
	<b>Meets Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was 4 to 8 percentage points higher than that of Fort Hall Elementary.	X	80	80
	<b>Does Not Meet Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was .5 to 3 percentage points higher than that of Fort Hall Elementary.		40	
	<b>Falls Far Below Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was equal to or lower than that of Fort Hall Elementary.		0	
				<hr/> 80
Notes		Fort Hall Elementary School has been chosen as a control group because it is located in the same community as CTEA and has a similar student population. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.		

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
				25
Notes				
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes		25	
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes		25	

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25 25
			15
			0
			25
Notes	No points are deducted for failure to comply with GASB 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	90.97%	25 15
			0
			15
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
Notes		15	25
		0	25
			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25
Notes		15	25
		0	25
			25

<b>Measure 3c</b> <b>Reporting Requirements</b>	<b>Is the school complying with reporting requirements?</b>  <b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.  <b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.  <b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	<b>Result</b>  No instances of non-compliance documented   15   0	<b>Points Possible</b>  25   15   0	<b>Points Earned</b>  25   25
Notes				
<b>Measure 3d</b> <b>Public Transparency</b>	<b>Is the school complying with public transparency requirements?</b>  <b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.  <b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.  <b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	<b>Result</b>  No instances of non-compliance documented   15   0	<b>Points Possible</b>  25   15   0	<b>Points Earned</b>  25   25
Notes				
<b>Measure 3e</b> <b>Credentialing &amp; Background Checks</b>	<b>Is the school meeting employee credentialing and background check requirements?</b>  <b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.  <b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.  <b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	<b>Result</b>  No instances of non-compliance documented   15   0	<b>Points Possible</b>  25   15   0	<b>Points Earned</b>  25   25
Notes				



OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes		<hr/> 25	
INDICATOR 4: SCHOOL ENVIRONMENT			Points Possible	Points Earned
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.		0	
	Notes		<hr/> 25	
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.		0	
	Notes		<hr/> 25	

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	16.92	50 50
Notes			10 0 50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	12.63	50 50
Notes			10 0 50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	128 days	50 50
Notes			10 0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes			0 50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.04	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. Note: Schools in their first or second year of operation must have positive cash flow.		50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.	See note	0 0
			0
Notes	The Multi-Year Cumulative Cash Flow is negative at -\$37,108. The most recent year Cash Flow is positive.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	14.44	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Chief Tahgee Elementary Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			0%			
	1b						
District Proficiency Comparison	2a			8%			
	2b			0%			
Criterion-Referenced Growth	3a			14%			
	3b			16%			

**% of Possible Academic Points for this School**

**15%      19%      9%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%	100%			
Financial Management	2a - 2c	53%	67%	87%			
Governance & Reporting	3a - 3f	67%	87%	100%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			

**% of Possible Operational Points for this School**

**76%      89%      98%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	100%	100%	75%			

**% of Possible Financial Points for this School**

**100%      100%      88%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical	Critical			
Mission Specific		Honor	Honor	Honor			
Operational		Remediation	Good Standing	Honor			
Financial		Honor	Honor	Honor			

# **CHIEF TAHGEE ELEMENTARY ACADEMY**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	To provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>●Provision of Shoshoni language immersion program</li> <li>●Provision of instruction in Shoshone-Bannock culture</li> <li>●Emphasis on a thematic approach to instruction</li> </ul>		
<b>School Location</b>	34 South Hiline Road Pocatello, ID 83202	<b>School Phone</b>	(208) 237-2710
<b>Surrounding District</b>	Pocatello School District		
<b>Opening Year</b>	2013		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	210	<b>Enrollment (Actual)</b>	82

SCHOOL LEADERSHIP	
Velda Racehorse	Chairman
Nancy Eschief Murillo	Secretary
Maxine Edmo	Member
Belma Colter	Member
Merceline Boyer	Member
Leslie St. Clair	Member
Weldon Broncho	Member
Joel Weaver	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
<b>Non-White</b>	99%	25%	21%	40%
<b>Limited English Proficiency</b>	1%	6%	1%	10%
<b>Special Needs</b>	26%	10%	11%	12%
<b>Free and Reduced Lunch</b>	68%	47%	48%	64%

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	%*
Percentage of students meeting or exceeding proficiency in English Language Arts	%*
Percentage of students meeting or exceeding proficiency in Science	%*

\*Masked per state law or statistical irrelevance

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	N/A
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1	200	
	2	100	
	3	100	
	4	100	
	5		
	6		
Total Mission-Specific Points		500	440
% of Mission-Specific Points			88%

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	19%	0%	75% - 100%	88%	90% - 100%	89%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

ACADEMIC K-8

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		0 - 14
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		0 - 14
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blackfoot School District will be used for comparison purposes.	

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
Math	Exceeds Standard: At least 85% of students are making adequate academic growth in math. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.		76-100 51-75 26-50 0-25
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.		76-100 51-75 26-50 0-25
Notes			

MISSION-SPECIFIC

Mission-specific measures are optional, unless required as a condition of the performance certificate. These measures may be academic or non-academic in nature, but must be objective, data-driven, and based on a valid measurement tool. Measures must be based on data that is processed by a third party, such as an assessment vendor or the State Department of Education, rather than by the school or authorizer. Care should be taken to ensure that rating categories correlate with the format in which the third party provides data to the school. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer. The mission-specific data reporting deadline is August 1; exceptions may be made by mutual agreement in cases where data is unavailable by that date. Unless otherwise specified, schools are responsible for accurate and timely submission of mission-specific data; failure to provide substantiated results in a meaningful format by the established deadline will negatively impact scoring. Mission-specific measures may be amended mid-term, by mutual agreement, after baseline data has been collected.

MISSION-SPECIFIC INDICATOR				
Measure 1	Is the school helping students become competent Shoshoni language speakers?	Result	Points Possible	Points Earned
<p><b>Exceeds Standard:</b> 80% or more of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).</p> <p><b>Meets Standard:</b> 60% to 79% of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).</p> <p><b>Does Not Meet Standard:</b> 40% to 59% of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).</p> <p><b>Falls Far Below Standard:</b> Less than 40% of Shoshoni language immersion classroom students achieved the competent or proficient performance levels on the appropriate grade level, spring Shoshoni Oral Language Proficiency Assessment (SOLPA).</p>			200	
			160	
			80	
			0	
Notes	The SOLPA is a three-part exam measuring comprehension, ability to respond to questions, mastery of verbs and vocabulary, and ability to use descriptive language. The expectations of students to place in one of the five performance levels (pre-emergent, emergent, basic, competent, or proficient) will vary per grade level. The SOLPA will be administered and scored by an outside contractor. The contractor will provide a score report to the school, which will then be submitted to the authorizer.			

MISSION-SPECIFIC

MISSION-SPECIFIC			
Measure 2 Is the school improving the science proficiency of American Indian students?		Result	Points Possible
<b>Exceeds Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was 25 or more percentage points higher than that of Fort Hall Elementary.			100
<b>Meets Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was 10 to 24 percentage points higher than that of Fort Hall Elementary.			80
<b>Does Not Meet Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was 1 to 9 percentage points higher than that of Fort Hall Elementary.			40
<b>Falls Far Below Standard:</b> CTEA's proficiency rate for American Indian students on the science ISAT was equal to or lower than that of Fort Hall Elementary.			0
Fort Hall Elementary School has been chosen as a control group because it is located in the same community as CTEA and has a similar student population. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.			
Notes			
Measure 3 Is the school improving the math proficiency of American Indian students?		Result	Points Possible
<b>Exceeds Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was 9 or more percentage points higher than that of Fort Hall Elementary.			100
<b>Meets Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was 4 to 8 percentage points higher than that of Fort Hall Elementary.			80
<b>Does Not Meet Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was .5 to 3 percentage points higher than that of Fort Hall Elementary.			40
<b>Falls Far Below Standard:</b> CTEA's proficiency rate for American Indian students on the math ISAT was equal to or lower than that of Fort Hall Elementary.			0
Fort Hall Elementary School has been chosen as a control group because it is located in the same community as CTEA and has a similar student population. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.			
Notes			

MISSION-SPECIFIC

Measure 4		Result	Points Possible	Points Earned
Is the school improving the English Language Arts (ELA) proficiency of American Indian students?			100	
<b>Exceeds Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was 9 or more percentage points higher than that of Fort Hall Elementary.			80	
<b>Meets Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was 4 to 8 percentage points higher than that of Fort Hall Elementary.			40	
<b>Does Not Meet Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was .5 to 3 percentage points higher than that of Fort Hall Elementary.			0	
<b>Falls Far Below Standard:</b> CTEA's proficiency rate for American Indian students on the ELA ISAT was equal to or lower than that of Fort Hall Elementary.				
Fort Hall Elementary School has been chosen as a control group because it is located in the same community as CTEA and has a similar student population. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.				
Notes				

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program				
	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
Notes				25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements				
	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				25



OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes	Points are not deducted from this measure for failure to comply with GASB Statement 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	73%	25	
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0	0
	Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements				
<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>			25	
		See note	15	15
			0	
				15
Notes	CTEA submitted the Literacy and Continuous Improvement Plans to the SBOE late.			
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency				
<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>			25	
		See note	15	15
			0	
				15
Notes	The SDE and the ISBA are working with the school in the fall of 2018 to remedy previously observed Open Meeting Law violations.			

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a		Result	Points Possible	Points Earned
Additional Obligations				
<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p>20.82</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p>20.82</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p>223 days</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p>No default noted</p>	<p><b>Points Possible</b></p> <p>50</p> <p>0</p> <hr/> <p>50</p>
Notes			



INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.03	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	4.34	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Chief Tahgee Elementary Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b						

**% of Possible Academic Points for this School**

**15%**

**19%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%				
Financial Management	2a - 2c	53%	67%				
Governance & Reporting	3a - 3f	67%	87%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**76%**

**89%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	100%	100%				

**% of Possible Financial Points for this School**

**100%**

**100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical				
Mission Specific		Honor	Honor				
Operational		Remediation	Good Standing				
Financial		Honor	Honor				

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 29<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Chief Tahgee Elementary Academy, Inc. (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 19, 2012, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2013; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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 provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy
- B. Grades Served.** The School may serve students in kindergarten through eighth grade.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Provision of Shoshoni language immersion program
  - Provision of instruction in Shoshone-Bannock culture
  - Emphasis on a thematic approach to instruction
- 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:
- a. The School’s comparison group shall include the following schools:  
Donal Stalker Elementary (382); Heritage Academy (1341)  
Fort Hall Elementary (387); Jefferson Elementary (365)  
Lewis and Clark Elementary (368); Lakeside Elementary (752)
- 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 210.
- 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.** 34 South Hiline Road, Pocatello, Idaho 83202. (Mailing address: P.O. Box 217, Fort Hall, ID 83203). 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: Pocatello School District, Blackfoot School District, and the entirety of the Fort Hall Indian Reservation.
- 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 Performance Framework incorporated into this agreement 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, 2017.

Alan Reed

**Chairperson, Idaho Public Charter School Commission**

Hilda R. D.  
RACEHORSE

**Chairperson, Chief Taghee Elementary Academy Board**

Amendment 1 - Page 1

WITNESS WHEREOF, the Authorizer and Chief Taghee Elementary Academy 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:

The School's comparison group shall include the following schools:  
Donal Stalker Elementary (382); Heritage Academy (1341); Fort Hall Elementary (387); Jefferson Elementary (365); Lewis and Clark Elementary (368); Lakeside Elementary (752)

3. To remove the following language from section 5B of this Performance Certificate:

be aligned to the School's growth plan and may not exceed 210 students. The school may establish multi-age or multi-grade classrooms as deemed appropriate by the Board of Directors.

Annually, no less than two (2) months prior to Chief Tahgee Elementary Academy's lottery application deadline, the Board of Directors shall establish, by motion and vote, grade-based caps, and if deemed necessary, an overall enrollment cap which is lower than the cap established in the school's growth plan. The school will: (1) post the Annual Enrollment Capacity information, including the overall enrollment cap and grade-based caps on the CTEA website within five (5) days of the Board vote; and (2) conduct the lottery and enrollment process in compliance with the established limits.

**Growth Plan**

Operational Year	School Year	Overall Enrollment Cap
1	2013-2014	114
2	2014-2015	146
3	2015-2016	178
4	2016-2017	210

*Alan Reed*

Alan Reed (Apr 5, 2021 07:50 MDT)

**Chairman, Idaho Public Charter School Commission**

*Leslie St. Clair*

Leslie St. Clair (Apr 20, 2021 18:57 MDT)

**Chairman, Chief Taghee Elementary Academy School Board**

**CHIEF TAHGEE ELEMENTARY ACADEMY INC**

**ANNUAL FINANCIAL STATEMENTS**

**JUNE 30, 2021 AND 2020**

**DEATON  
COMPANY**

***Certified Public Accountants***

# CHIEF TAHGEE ELEMENTARY ACADEMY INC

## TABLE OF CONTENTS

Independent Auditor's Report	3-4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Governmental Fund Financial Statements:	
Balance Sheet - Governmental Funds	7
Reconciliation of the Governmental Funds Balance Sheet to the Statements of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Notes to Financial Statements	11-24
Required Supplementary Information	25
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund and Major Special Revenue Funds	26-29
Schedule of Employer's Share of Net Pension Liability	30
Schedule of Employer Contributions - PERSI Base Plan	30
Schedule of Employer's Share of Net OPEB Asset	31
Schedule of Employer Contributions - PERSI - OPEB Plan	31
Notes to Required Supplementary Information	32
Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet - Nonmajor Governmental Funds	33
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	34
Single Audit Section	
Schedule of Expenditures of Federal Awards	35
Notes to the Schedule of Expenditures of Federal Awards	36
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	37-38
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	39-40
Schedule of Findings and Questioned Costs	41



## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees  
Chief Tahgee Elementary Academy Inc.  
Fort Hall, Idaho

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chief Tahgee Elementary Academy Inc. as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Chief Tahgee Elementary Academy Inc., as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplemental information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the required management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Chief Tahgee Elementary Academy Inc.'s basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basis financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited the Academy's 2020 financial statements, and our report dated October 30, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2021, on our consideration of the Chief Tahgee Elementary Academy Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chief Tahgee Elementary Academy Inc.'s internal control over financial reporting and compliance.



**CHIEF TAHGEE ELEMENTARY ACADEMY INC**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2021**  
**WITH COMPARATIVE TOTALS AT JUNE 30, 2020**

	Governmental Activities	Governmental Activities
	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,141,538	\$ 846,766
Restricted cash	-	1,710
State apportionment receivable	106,863	107,679
Grants receivable	134,302	94,108
Other receivable	25,981	80,351
Prepaid expenses	3,314	3,606
PERSI retirement sick leave	96,773	68,549
Capital assets, net of accumulated depreciation	1,166,141	561,722
Total assets	<u>2,674,912</u>	<u>1,764,491</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows - pension	224,953	159,103
Deferred outflows - PERSI retirement sick leave	13,456	13,910
Total deferred outflows of resources	<u>238,409</u>	<u>173,013</u>
<b>LIABILITIES</b>		
Accounts payable	4,256	21,768
Salaries and benefits payable	35,337	20,920
Note payable	624,005	-
Net pension liability	603,994	313,112
Total liabilities	<u>1,267,592</u>	<u>355,800</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows - pension	19,722	143,570
Deferred inflows - PERSI retirement sick leave	24,756	3,962
Total deferred inflows of resources	<u>44,478</u>	<u>147,532</u>
<b>NET POSITION</b>		
Net investment in capital assets	1,166,141	561,722
Restricted for special education	14,354	-
Unrestricted	420,756	872,450
Total net position	<u>\$ 1,601,251</u>	<u>\$ 1,434,172</u>

The notes to the financial statements are an integral part of this statement.



CHIEF TAHGEE ELEMENTARY ACADEMY INC  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

Function/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	2021	2020
<b>GOVERNMENTAL ACTIVITIES</b>						
Instruction	\$ 1,360,898	\$ 56,191	\$ 402,144	\$ 77,568	\$ (824,995)	\$ (679,381)
Support services	615,548	-	104,396	-	(511,152)	(644,192)
Child nutrition	181,237	-	143,253	-	(37,984)	(5,000)
Total governmental activities	\$ 2,157,683	\$ 56,191	\$ 649,793	\$ 77,568	\$ (1,374,131)	\$ (1,328,573)
General revenues:						
State support					851,172	813,676
Impact aid					689,282	661,194
Interest and investment earnings					756	9,570
Total general revenues					1,541,210	1,484,440
Changes in net position					167,079	155,867
Beginning net position					1,434,172	1,278,305
Ending net position					\$ 1,601,251	\$ 1,434,172

The notes to the financial statements are an integral part of this statement.

**CHIEF TAHGEE ELEMENTARY ACADEMY INC**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**  
**WITH COMPARATIVE TOTALS AT JUNE 30, 2020**

	General Fund	Shoban Tribes	Nutrition	NAM Grant	Non-Major Governmental Funds	2021 Total Governmental Funds	2020 Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,141,538	\$ -	\$ -	\$ -	\$ -	\$ 1,141,538	\$ 846,766
Restricted cash	-	-	-	-	-	-	1,710
Receivables:							
State school apportionment	106,863	-	-	-	-	106,863	107,679
Federal grant	-	-	35,458	35,820	63,024	134,302	94,108
Prepaid expenses	3,314	-	-	-	-	3,314	3,606
Other receivables	-	-	-	-	25,981	25,981	80,351
Interfund receivable	156,338	-	-	-	-	156,338	127,334
Total assets	<u>\$ 1,408,053</u>	<u>\$ -</u>	<u>\$ 35,458</u>	<u>\$ 35,820</u>	<u>\$ 89,005</u>	<u>\$ 1,568,336</u>	<u>\$ 1,261,554</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 4,256	\$ -	\$ -	\$ -	\$ -	\$ 4,256	\$ 21,768
Salaries and benefits payable	31,392	-	-	-	3,945	35,337	20,920
Interfund payable	-	-	35,458	35,820	85,060	156,338	127,334
Total liabilities	<u>35,648</u>	<u>-</u>	<u>35,458</u>	<u>35,820</u>	<u>89,005</u>	<u>195,931</u>	<u>170,022</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable revenue-impact aid	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>							
Restricted for special education	14,354	-	-	-	-	14,354	-
Unassigned	1,358,051	-	-	-	-	1,358,051	1,091,532
Total fund balances	<u>1,372,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,372,405</u>	<u>1,091,532</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,408,053</u>	<u>\$ -</u>	<u>\$ 35,458</u>	<u>\$ 35,820</u>	<u>\$ 89,005</u>	<u>\$ 1,568,336</u>	<u>\$ 1,261,554</u>

The notes to the financial statement are an integral part of this statement.

CHIEF TAHGEE ELEMENTARY ACADEMY INC  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENTS OF NET POSITION  
JUNE 30, 2021  
WITH COMPARATIVE TOTALS AT JUNE 30, 2020

	2021	2020
Total <i>fund</i> balances for governmental funds	\$ 1,372,405	\$ 1,091,532
Total <i>net position</i> reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, not reported in the funds:		
Cost of capital assets	1,579,833	876,395
Depreciation expense to date	<u>(413,692)</u>	<u>(314,673)</u>
	1,166,141	561,722
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds:		
Notes payable	(624,005)	-
Net pension liability	(603,994)	(313,112)
Net PERSI sick leave (asset)	96,773	68,549
Deferred outflows and inflows of resources related to the pension are applicable to future periods and, therefore, are not reported in the funds:		
Deferred outflows of resources related to pensions (from pension schedule)	224,953	159,103
Deferred outflows of resources related to OPEB PERSI sick leave	13,456	13,910
Deferred inflows of resources related to the pension (from pension schedule)	(19,722)	(143,570)
Deferred inflows of resources related to OPEB PERSI sick leave	<u>(24,756)</u>	<u>(3,962)</u>
Total net position of governmental activities	<u>\$ 1,601,251</u>	<u>\$ 1,434,172</u>

**CHIEF TAHGEE ELEMENTARY ACADEMY INC**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund	Shoban Tribes	Nutrition	NAM Grant	Non-Major Governmental Funds	Total Governmental Funds 2021	Total Governmental Funds 2020
<b>REVENUES</b>							
State	\$ 851,172	\$ -	\$ -	\$ -	\$ -	\$ 851,172	813,676
Interest	756	-	-	-	-	756	9,570
Medicaid funds	-	-	-	-	56,191	56,191	30,624
Impact aid	689,282	-	-	-	-	689,282	661,195
Grants and contributions	5,185	150,000	143,253	151,419	277,504	727,361	648,046
Total revenues	<u>1,546,395</u>	<u>150,000</u>	<u>143,253</u>	<u>151,419</u>	<u>333,695</u>	<u>2,324,762</u>	<u>2,163,111</u>
<b>EXPENDITURES</b>							
Current							
Instruction							
Elementary school program	578,251	150,000	-	68,003	157,511	953,765	945,813
Special education	140,247	-	-	-	77,636	217,883	139,424
Support services							
Special education support services	-	-	-	-	-	-	57,759
Instructional improvement program	13,300	-	-	-	8,629	21,929	12,953
Educational media program	-	-	-	-	9,585	9,585	7,598
Board of education	18,402	-	-	-	-	18,402	11,094
District administration services	117,230	-	-	49,262	2,766	169,258	234,163
Business operations program	29,108	-	-	34,154	-	63,262	125,433
Administrative technology services	-	-	-	-	-	-	13,109
Building care program custodial	49,803	-	-	-	-	49,803	24,855
Maintenance student occupied	100,572	-	-	-	-	100,572	109,821
Maintenance - grounds	5,770	-	-	-	-	5,770	6,662
Security program	85	-	-	-	-	85	776
Pupil to school transportation program	152,871	-	-	-	-	152,871	123,421
Pupil activity transportation program	3,654	-	-	-	-	3,654	11,787
Non-instructional services							
Child nutrition	37,984	-	143,253	-	-	181,237	125,194
Capital outlay	625,870	-	-	-	77,568	703,438	36,153
Debt service							
Interest charges	16,380	-	-	-	-	16,380	-
Total expenditures	<u>1,889,527</u>	<u>150,000</u>	<u>143,253</u>	<u>151,419</u>	<u>333,695</u>	<u>2,667,894</u>	<u>1,986,015</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(343,132)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(343,132)</u>	<u>177,096</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Notes issued	624,005	-	-	-	-	624,005	-
Transfers in	-	-	-	-	-	-	5,000
Transfers out	-	-	-	-	-	-	(5,000)
Total other financing sources	<u>624,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>624,005</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>280,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,873</u>	<u>177,096</u>
<b>BEGINNING FUND BALANCE</b>	<u>1,091,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,091,532</u>	<u>914,436</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 1,372,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,372,405</u>	<u>\$ 1,091,532</u>

The notes to the financial statement are an integral part of this statement.

CHIEF TAHGEE ELEMENTARY ACADEMY INC  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	2021	2020
Net changes in <i>fund balances</i> - total government funds	\$ 280,873	\$ 177,096
The change in <i>net position</i> reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is excess of capital outlays over (under) depreciation expense in the current period.		
Capitalized assets	703,438	36,153
Depreciation expense	(99,019)	(56,152)
	604,419	(19,999)
The issuance of long-term debt provides current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. In the current year the following debt was incurred:		
Notes	(624,005)	-
Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
	(94,208)	(1,230)
Property tax revenues reported in the governmental funds, which use the modified accrual basis of accounting, have been reported in a different period on the statement of activities, which uses the full accrual basis of accounting.		
	-	-
Net adjustment	(113,794)	(21,229)
Change in net position of governmental activities	\$ 167,079	\$ 155,867

The notes to the financial statement are an integral part of this statement.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Chief Tahgee Elementary Academy have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Academy's accounting policies are described below:

**A. Reporting Entity**

Chief Tahgee Elementary Academy, Inc. is a non-profit state-funded public school. The school serves kindergarten through 7th grades. The school was organized October 2012.

Factors used in defining the reporting entity are as follows: Chief Tahgee Elementary Academy was established under the laws of the State of Idaho Title 33 which designates the Board of Directors as the governing authority. Members of the Board of Directors are either elected or appointed. The Board of Directors has control over the management, and also has the authority to purchase equipment and other capital assets. The Board of Directors has the power to establish annual budgets subject to public input from patrons, is responsible for funding deficits and operating deficiencies, and has the authority to borrow funds or issue bonded indebtedness.

The conclusion of the above criteria is that Chief Tahgee Elementary Academy is an independent school in the State of Idaho, operating under an autonomous Board of Directors constituting a Local Education Agency of government. As per Idaho Code Title 33 Chapter 52, a public charter school created pursuant to this chapter shall be deemed a governmental entity.

In the evaluation of how to define the Academy for the financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made using criteria set forth in the accounting principles generally accepted in the United States of America. All funds and activities of Chief Tahgee Elementary Academy Inc. are included in the basic financial statements. Using the above criteria, the Academy has no component units.

**B. Basis of Presentation, Basis of Accounting**

**Basis of Presentation**

*Government-wide Statements:* The statement of net position and the statement of activities display information about the Academy. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal balances and transfers. These statements distinguish between the governmental and business-type activities of the Academy. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. All activities of the Academy are currently classified as governmental activities.

The statement of activities presents a comparison between direct expenses and direct revenues for the different business-type activities of the Academy and for each function of the Academy's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees, fines, and charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of the particular program. Revenues that are not classified as programs revenues, including all taxes, are presented as general revenues.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of presentation, Basis of Accounting, continued**

*Fund Financial Statements:* The fund financial statements provide information about the Academy's funds, including its fiduciary funds. Separate statements for each fund category - *governmental and fiduciary* - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. The Academy has no proprietary funds.

Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The Academy reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program, and object. Accordingly, there is no allocation of indirect costs.

The Academy reports the following major governmental funds:

General Fund

The General Fund is the general operating fund of the Academy. It is used to account for all financial resources except those required to be accounted for in another fund. Thus, it is always considered a major fund.

The Shoban Tribes Fund

The Shoban Tribes Fund is used to account for funds received from the Fort Hall Business Council.

The Nutrition Fund

The Nutrition Fund is a federally assisted meal program that provides nutritionally balanced, low-cost or free lunches to children each school day.

Native American (NAM) Fund

The purpose of the Native American Fund is to develop and enhance capacity to provide effective instruction and support to Native American students who are identified as English learners. The goal of this program is to support the teaching, learning, and studying of Native American languages while also increasing the English language proficiency of students serviced to achieve the same challenging State academic content and achievement standards for all students.

**Measurement Focus, Basis of Accounting**

*Government-wide and Fiduciary Fund Financial Statements:* The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Academy gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of presentation, Basis of Accounting, continued**

Government Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Academy considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures in the governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the Academy funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Academy's policy to first apply cost-reimbursement grant resources to such programs followed by general revenues.

The Academy does not maintain an encumbrance system, but in lieu of, exercises control through the administration of the budget process.

**Deferred outflows/inflows of resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**C. Cash and Investments**

The Academy's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**D. Inventories**

The Academy normally has unused janitorial supplies on hand at year end. Remaining janitorial supplies are deemed immaterial in dollar amount and they are therefore not valued or accounted for in the financial statements.

**E. Capital Assets and Depreciation**

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical costs or estimated historical costs. In order to associate debt with acquired assets, and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred. Chief Tahgee Elementary Academy is a Phase III government meaning that it is not required to report infrastructure. Depreciation on all assets (exclusive of land) is provided on the straight-line (SL) method over the following estimated useful lives:

Equipment (SL method)	3-5 years
Leasehold improvements	15 years



**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Net Position for Governmental Activities, Business-type activities, and Property funds**

Net position is reported as assets plus deferred outflows less liabilities less deferred inflows. Net position invested in capital assets, net of related debt are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations that are imposed on their use by the Academy, or external restrictions by other governments, creditors or grantors. When expenses are incurred for purposes for which both restricted and unrestricted net position is available, restricted net position is applied first.

**G. Fund Equity for Governmental Funds**

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - Amounts that can be used only for specific purposes determined by a formal action at the highest level of decision-making authority and required formal action at the same level to remove. This is done through the Board of Directors. This includes any budget reserve account.

Assigned - Assigned items represent the Academy's intent to use certain resources for specific purposes. The Board of Directors may establish the intended use of these funds for a designated purpose.

Unassigned - All amounts not included in other spendable classifications.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Academy's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Academy's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications—committed and then assigned fund balances before using unassigned fund balances.

**H. Teachers Contracts**

Contracts for teacher's salaries are payable in twelve monthly installments beginning in September. At year end, the liability for the remaining one month of the current contracts and associated contracted benefits are accrued.

**I. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles required the Academy to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**J. Risk Management**

The Academy is exposed to a considerable number of risks of loss including but not limited to a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, e) workers compensation, i.e. employee injuries and f) medical insurance costs of its employees. Commercial insurance policies transferring the risk of loss, but for a relatively small deductible amount, are purchased for property and content damage, employee's torts and professional liabilities.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**K. Receivables**

Receivables are recorded at gross. The allowance for uncollectible accounts is at zero at June 30, 2021.

**L. PENSIONS**

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**M. OTHER POST EMPLOYMENT BENEFITS (OPEB)**

For purposes of measuring the net OPEB asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense;(expense offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho (PERSI or System) Sick Leave Insurance Reserve Fund and additions to/deductions from Sick Leave Insurance Reserve Fund's fiduciary net position have been determined on the same basis as they are reported by the Sick Leave Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 2 - CASH AND INVESTMENTS**

Bank balance for cash and investments for all funds at year end was \$1,219,784. The difference between the bank balance and the book balance is outstanding checks.

Custodial credit risk is the risk that, in the event of a bank failure, the Academy's deposits may not be returned to it. The Academy does not have a deposit policy for custodial credit risk. As of June 30, 2021, the Academy had uninsured and uncollateralized cash of \$346,225.

**NOTE 3 - INTERFUND TRANSACTIONS**

**Interfund Receivables/Payables**

Transfers and payments within the operating entity are substantially for the purpose of subsidizing operating functions on a routine basis. Resources are accumulated in a fund to support and simplify the administration of various programs. All interfund balances are due either to timing differences or to the elimination of negative cash balances within the various funds. All interfund balances are expected to be repaid during the following fiscal year.

As required by governmental accounting standards the interfund receivables and payables among governmental funds are eliminated in the government wide statement of position.

There were the following interfund receivable and payable balances at the fiscal year end:

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 3 - INTERFUND TRANSACTIONS (continued)**

Receivable Fund(s)	Payable Fund(s)	Amount
General Fund	Title I	\$ 32,686
General Fund	ESSER I	14,196
General Fund	Title VI-B	3,702
General Fund	Medicaid	25,981
General Fund	ESSA	2,167
General Fund	Rural	1,909
General Fund	Title VII	4,419
General Fund	NAM Fund	35,820
General Fund	Nutrition	35,458
		<u>\$ 156,338</u>

The interfund receivables and payables are the result of individual fund cash overdrafts.

**NOTE 4 - CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment. The amount, if any of expenditures which may be disallowed by the grantor cannot be determined at this time although the Academy expects such amount, if any, to be immaterial.

**NOTE 5 - CAPITAL ASSETS**

	Balance 7/1/2020	Increases	Decreases	Balance 6/30/2021
<b>Governmental Activities:</b>				
Nondepreciable work in progress	\$ -	\$ 625,870	\$ -	\$ 625,870
<b>Depreciable Assets</b>				
Leasehold improvements	402,570	-	-	402,570
Equipment, furniture, & fixtures	473,825	77,568	-	551,393
Total Cost	<u>876,395</u>	<u>77,568</u>	<u>-</u>	<u>953,963</u>
<b>Accumulative Depreciation</b>				
Leasehold improvements	(150,863)	(25,786)	-	(176,649)
Equipment, furniture, & fixtures	(163,810)	(73,233)	-	(237,043)
Total	<u>(314,673)</u>	<u>(99,019)</u>	<u>-</u>	<u>(413,692)</u>
<b>Net Capital Assets</b>	<u>\$ 561,722</u>	<u>\$ 604,419</u>	<u>\$ -</u>	<u>\$ 1,166,141</u>

Depreciation expense was charged to functions as follows:

Instruction - Elementary	\$ 78,662
Transportation	625
Support services - District administration services	19,732
Total	<u>\$ 99,019</u>

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 6 - PENSION PLAN**

*Plan Description*

The Academy contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% (72%) of the employer rate. As of June 30, 2021, it was 7.16% (8.81%). The employer contribution rate is set by the Retirement Board and was 11.94% (12.28%) of covered compensation. The Academy's contributions were \$98,319 for the year ended June 30, 2021.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 6 - PENSION PLAN - continued**

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the Academy reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Academy's proportion of the net pension liability was based on the Academy's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the Academy's proportion was .0260103 percent.

For the year ended June 30, 2021, the Academy recognized pension expense of \$218,740. At June 30, 2021, the Academy reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 47,190	\$ 19,722
Changes in assumptions or other inputs	10,215	-
Net difference between projected and actual earnings on pension plan investments	69,229	-
Academy's contributions subsequent to the measurement date	98,319	-
Total	<u>\$ 224,953</u>	<u>\$ 19,722</u>

The amount of \$98,319 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at the beginning of the measurement period. The amortization period was calculated at 4.8 years. The amortization of the net difference between projected and actual investment earnings on pension plan investments is amortized over a closed 5 year period inclusive of this fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year ending June 30,	
2022	\$ 1,951
2023	25,443
2024	34,532
2025	44,988
2026	-

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 6 - PENSION PLAN - continued**

*Actuarial Assumptions*

The following are actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases including inflation	3.75%
Salary inflation	3.75%
Investment rate of return	7.05% percent, , net of pension plan investment expense
Cost of Living (COLA) Adjustments	1.00%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	3.05%	0.80%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.75%	4.50%
Portfolio Standard Deviation		12.54%	12.54%

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 6 - PENSION PLAN - continued**

Portfolio Long-Term (Geometric) Expected Rate of Return	6.13%	3.77%
Assumed Investment Expenses	0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment expenses	5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses		4.19%
Portfolio Standard Deviation		14.16%

**Valuation Assumptions Chosen by PERSI Board**

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	3.00%
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>	<b>7.05%</b>

*Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<b>1% Decrease 6.05%</b>	<b>Current Discount Rate 7.05%</b>	<b>1% Increase 8.05%</b>
Employer's proportionate share of the net pension liability (asset)	<u>\$ 1,238,625</u>	<u>\$ 603,994</u>	<u>\$ 79,257</u>

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Payables to the pension plan*

At June 30, 2021, the Academy reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 7 - SUBSEQUENT EVENTS**

Subsequent events were evaluated up to December 3, 2021, the date the financial statements were available to be issued.

**NOTE 8 - COMMITMENTS**

The Academy has a contract agreement for transportation services. The commitment varies based on miles and fuel cost. The estimated annual commitment ranges from \$97,500 to \$130,000.

**NOTE 9 - UNCERTAIN TAX POSITION**

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the fiscal years ending June 30, 2021, 2020, and 2019 are subject to examination by the IRS.

**NOTE 10 - LEASES**

The Academy leases buildings which are considered operating leases. Operating lease payments are recorded as expenditures or expenses of the related funds when paid or incurred. The total operating lease expenditures/expenses for the fiscal year 2021 was \$74,317.

**NOTE 11 - OPEB PLAN**

*Plan Description*

The Academy contributes to the Sick Leave Insurance Reserve Fund (Sick Leave Plan) which is a cost sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits that are administered by PERSI that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for the Sick Leave Plan. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Sick Leave Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*OPEB Benefits*

Group retiree health, dental, accident, and life insurance premiums may qualify as a benefit. Retirees who have a sick leave account can use their balance as a credit towards these premiums paid directly to the applicable insurance company.

*Employer Contributions*

The contribution rate for employers are set by statute at .065% of covered compensation for state members. Covered school members contribution rates are set by statute based on the number of sick days offered by the employer. The contribution rate of 1.16% for school members with nine or ten sick days, 1.26% for school members with 11-14 sick days. If a school member has more than 14 days of sick leave then the contribution rate will be set by the PERSI Retirement Board based on current cost and actuarial data and reviewed annually. The Academy's contributions were \$0 for the year ended June 30, 2021.



**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 11 - OPEB PLAN - continued**

*OPEB Liabilities, OPEB Expense (Expense Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

At June 30, 2021, the Academy reported an asset for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The Academy's proportion of the net OPEB asset was based on the Academy's share of contributions relative to the total contributions of all participating Sick Leave employers. At June 30, 2020, the Academy's proportion was 0.0785941 percent.

For the year ended June 30, 2021 the Academy recognized OPEB expense (expense offset) of \$749. The amount of \$0 is reported as deferred outflows of resources related to OPEBs resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ending June 30, 2022.

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. The Sick Leave Plan amortizes any net OPEB asset based on a level percentage of payroll. The maximum amortization period for the Sick Leave Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05% net of investment expenses

The long-term expected rate of return on OPEB plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The health care trend rate is not applicable as the benefit amount a participant will receive is established with a set amount upon retirement thus would have no impact.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 11 - OPEB PLAN - continued**

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core fixed income	30.00%	3.05%	0.80%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed inflation - mean		2.25%	2.25%
Assumed inflation - standard deviation		1.50%	1.50%
Portfolio arithmetic mean return		6.75%	4.50%
Portfolio standard deviation		12.54%	12.54%
Portfolio long-term (geometric) expected rate of return		6.13%	3.77%
Assumed investment expenses		0.40%	0.40%
Portfolio long-term (geometric) expected rate of return, net of investment expenses		5.73%	3.37%
Portfolio long-term expected real rate of return, net of investment expenses			4.19%
Portfolio standard deviation			14.16%

**Valuation assumptions chosen by PERSI board**

Long-term expected real rate of return, net of investment expenses	4.05%
Assumed inflation	3.00%
<b>Long-term expected geometric rate of return, net of investment expenses</b>	<b>7.05%</b>

*Discount Rate*

The discount rate used to measure the total OPEB liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the OPEB plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The long-term expected rate of return was determined net of OPEB plan investment expense but without reduction for OPEB plan administrative expense.

*Sensitivity of the net OPEB asset to changes in the discount rate.*

The following presents the Employer's proportionate share of the net OPEB asset calculated using the discount rate of 7.10 percent, as well as what the Employer's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net OPEB liability (asset)	\$ (8,414)	\$ (96,773)	\$ (9,877)

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**Notes to the Financial Statements**  
**JUNE 30, 2021**

**NOTE 11 - OPEB PLAN - continued**

*OPEB plan fiduciary net position*

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Payables to the OPEB plan*

At June 30, 2021, the Academy reported payables to the defined benefit OPEB plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**NOTE 12 - RESTRICTED FUND BALANCE**

As of June 30, 2021, the General fund had restricted fund balance of \$14,354. These funds are restricted for federally connected children with disabilities under Section 7003(d) of the ESEA.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				Positive
				(Negative)
Local sources				
Other local	\$ 500	\$ 630,000	\$ 5,184	\$ (624,816)
Earnings on investments	4,000	1,000	756	(244)
Total local sources	4,500	631,000	5,940	(625,060)
State sources:				
Base support	562,247	562,247	535,038	(27,209)
Transportation support	120,000	120,000	121,852	1,852
Benefit apportionment	75,649	75,649	76,707	1,058
Other state support	103,000	118,000	111,185	(6,815)
Other state revenue	6,892	6,391	6,391	-
Total state sources	867,788	882,287	851,173	(31,114)
Federal sources:				
Impact aid	625,000	686,135	689,282	3,147
Total revenues	1,497,288	2,199,422	1,546,395	(653,027)
EXPENDITURES				
Current:				
Instruction:				
Elementary program:	584,143	632,250	578,251	53,999
Special education	104,878	104,950	140,247	(35,297)
Total instruction	689,021	737,200	718,498	18,702
Support services:				
Instructional improvement program	7,500	13,000	13,300	(300)
Board of education	12,500	19,500	18,402	1,098
District administration program	162,705	163,500	117,230	46,270
Business operation program	32,500	44,750	29,108	15,642
Buildings-care program custodial	31,250	52,750	49,803	2,947
Maintenance-student occupied	147,175	125,000	100,572	24,428
Maintenance - grounds	8,500	7,500	5,770	1,730
Security program	1,000	1,000	85	915
Pupil - to school trans. Program	145,000	140,500	152,871	(12,371)
Pupil-activity trans. Program	4,000	5,000	3,654	1,346
Total support services	552,130	572,500	490,795	81,705
Non-instructional services				
Child nutrition	5,000	5,000	37,984	(32,984)
Capital asset program				
Capital assets - student occupied	20,000	672,975	623,072	49,903
Capital assets - nonstudent occupied	20,000	7,500	2,798	4,702
Debt service - interest	-	16,500	16,380	120
Total non-instructional services	45,000	701,975	680,234	21,741
Contingency reserve	60,000	60,000	-	60,000
Total expenditures	\$ 1,346,151	\$ 2,071,675	1,889,527	\$ 182,148
EXCESS REVENUES (EXPENDITURES)	151,137	127,747	(343,132)	(470,879)
OTHER FINANCING SOURCES (USES)				
Notes issued	-	-	624,005	624,005
Transfers out	(46,137)	(27,000)	-	27,000
Total other financing sources	(46,137)	(27,000)	624,005	651,005
NET CHANGE IN FUND BALANCE			280,873	
BEGINNING FUND BALANCE			1,091,532	
ENDING FUND BALANCE			\$ 1,372,405	

The notes to the financial statements are an integral part of this statement.

CHIEF TAHGEE ELEMENTARY ACADEMY, INC.  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
SHOBAN TRIBES FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Local sources				
Contributions/donations	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total local sources	150,000	150,000	150,000	-
Total revenues	150,000	150,000	150,000	-
EXPENDITURES				
Current:				
Instruction:				
Elementary program:	150,000	150,000	150,000	-
Total instruction	150,000	150,000	150,000	-
Capital asset programs				
Capital assets - nonstudent occupied	-	-	-	-
Total capital assets program	-	-	-	-
Total expenditures	\$ 150,000	\$ 150,000	150,000	\$ -
EXCESS REVENUES (EXPENDITURES)			-	
OTHER FINANCING SOURCES (USES)				
Transfers in			-	
Total other financing sources			-	
NET CHANGE IN FUND BALANCE			-	
BEGINNING FUND BALANCE			-	
ENDING FUND BALANCE			\$ -	

The notes to the financial statements are an integral part of this statement.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**NUTRITION**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Federal sources				
Child nutrition reimbursement	\$ 110,470	\$ 112,500	\$ 143,253	\$ 30,753
Total federal sources	110,470	112,500	143,253	30,753
Total revenues	110,470	112,500	143,253	30,753
EXPENDITURES				
Current:				
Non-instruction				
Child nutrition	156,607	138,500	143,253	(4,753)
Total non-instruction	156,607	138,500	143,253	(4,753)
Total expenditures	\$ 156,607	\$ 138,500	143,253	\$ (4,753)
EXCESS REVENUES (EXPENDITURES)			-	
OTHER FINANCING SOURCES (USES)				
Transfers in	46,137	27,000	-	(27,000)
Total other financing sources	46,137	-	-	-
NET CHANGE IN FUND BALANCE			-	
BEGINNING FUND BALANCE			-	
ENDING FUND BALANCE			\$ -	

The notes to the financial statements are an integral part of this statement.

CHIEF TAHGEE ELEMENTARY ACADEMY, INC.  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
NAM FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Federal sources				
Other indirect federal program	\$ 127,418	\$ 127,418	\$ 151,419	\$ 24,001
Total federal sources	127,418	127,418	151,419	24,001
Total revenues	127,418	127,418	151,419	24,001
EXPENDITURES				
Current:				
Instruction:				
Elementary program:	65,856	68,227	68,003	224
Total instruction	65,856	68,227	68,003	224
Support services:				
District administration program	48,391	49,039	49,262	(223)
Business operations program	33,506	34,153	34,154	(1)
Total support services	81,897	83,192	83,416	(224)
Total expenditures	147,753	151,419	151,419	-
EXCESS REVENUES (EXPENDITURES)			-	
BEGINNING FUND BALANCE			-	
ENDING FUND BALANCE			\$ -	

The notes to the financial statements are an integral part of this statement.



**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2021**

**Schedule of Employer's Share of Net Pension Liability**

**PERSI - Base Plan**

Last 10 - Fiscal Years\*

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Employer's portion of net the pension liability	0.0260103%	0.0274305%	0.0263909%	0.0205042%	0.0180817%	0.0150160%	0.0126913%
Employer's proportionate share of the net pension liability	\$ 603,994	\$ 313,112	\$ 389,270	\$ 322,291	\$ 366,544	\$ 197,738	\$ 93,428
Employer's covered-employee payroll	\$ 968,372	\$ 918,723	\$ 813,208	\$ 636,735	\$ 520,830	\$ 426,961	\$ 343,825
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	62.37%	34.08%	47.87%	50.62%	70.38%	46.31%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Academy will present information for those use for which information is available.

Data reported is measured as of June 30, 2020.

**Schedule of Employer Contributions**

**PERSI - Base Plan**

Last 10 - Fiscal Years\*

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Statutorily required contribution	\$ 98,319	\$ 112,587	\$ 104,027	\$ 92,055	\$ 72,079	\$ 58,958	\$ 48,332
Contributions in relation to the statutorily required contribution	98,319	112,587	104,027	92,055	72,079	59,864	47,612
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 906	\$ (720)
Employer's covered-employee payroll	\$ 823,445	\$ 968,372	\$ 918,723	\$ 813,208	\$ 636,735	\$ 520,830	\$ 426,961
Contributions as a percentage of covered-employee payroll	11.94%	11.63%	11.32%	11.32%	11.32%	11.32%	11.32%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Academy will present information for those use for which information is available.

Data reported is measured as of June 30, 2021.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2021**

**Schedule of Employer's Share of Net OPEB Asset**  
**PERSI - OPEB Plan**  
**Last 10 - Fiscal Years\***

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Employer's portion of net the OPEB liability	0.0785941%	0.0715687%	0.0685927%	0.0543183%
Employer's proportionate share of the net OPEB liability (asset)	\$ (96,773)	\$ (68,549)	\$ (56,894)	\$ (41,696)
Employer's covered-employee payroll	\$ 968,372	\$ 918,723	\$ 813,208	\$ 636,735
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	9.99%	7.46%	7.00%	6.55%
Plan fiduciary net position as a percentage of the total OPEB liability	152.87%	138.51%	135.69%	136.78%

\* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Academy will present information for those use for which information is available.

Data reported is measured as of June 30, 2020.

**Schedule of Employer Contributions**  
**PERSI - OPEB Plan**  
**Last 10 - Fiscal Years\***

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Statutorily required contribution	\$ -	\$ 6,399	\$ 11,739	\$ 10,698
Contributions in relation to the statutorily required contribution	-	6,399	11,739	10,698
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -
Employer's covered-employee payroll	\$ 823,445	\$ 968,372	\$ 918,723	\$ 813,208
Contributions as a percentage of covered-employee payroll	0.00%	0.66%	1.28%	1.32%

\* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Academy will present information for those use for which information is available.

Data reported is measured as of June 30, 2021.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2021**

**NOTE 1 - BUDGETS**

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all governmental fund types.

**NOTE 2 - LEGAL COMPLIANCE - BUDGET**

The Academy follows these procedures in establishing the budgetary data reflected in the financial statements.

- 1) The Academy annually prepares a budget by estimating the probable amount of money necessary for all purposes for which an appropriation is to be made (including interest and principal due on the bonded debt) and by itemizing and classifying the proposed expenditures as nearly as may be practicable. To support such proposed expenditures, the Academy prepares an estimate of the total revenue anticipated during the ensuing fiscal year for which a budget is being prepared and classified such receipts by source as nearly as may be possible and practicable.
- 2) The proposed budget is published.
- 3) A public hearing is conducted to obtain citizen comments.
- 4) The budget is formally adopted through approval by the board of directors.
- 5) The Academy may, after school starts and actual enrollment figures are known, amend the budget using the same procedures which were used in adopting the original budget. A budget may be amended downward in any instance. However, amendment to a greater amount than adopted can only happen if the Academy receives additional revenues in that fiscal year as a result of an increase in non-property tax related receipts. Once the change is justified, the process for formal adoption is as described above. The original and final budgets are provided.
- 6) Budgetary integration is employed as a management control device during the year for all funds. Legal budgetary control is established based upon total revenues and expenditures.
- 7) The level of control (level at which expenditures may not exceed budget) is the fund.
- 8) All annual appropriations lapse at fiscal year end.

**NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATION**

The Nutrition fund's expenditures were over appropriation by \$4,753. The fund had additional revenues to cover the excess expenditures.

CHIEF TAHGEE ELEMENTARY ACADEMY INC  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2021

	Technology	Safe Schools	Title I	ESSER I	Title VI-B	Medicaid	Title II-A	Title VII	Rural	Idaho Rebounds	ESSA	Total
ASSETS												
Federal grant receivable	\$ -	\$ -	\$ 36,631	\$ 14,196	\$ 3,702	\$ -	\$ -	\$ 4,419	\$ 1,909	\$ -	\$ 2,167	\$ 63,024
Other receivables	-	-	-	-	-	25,981	-	-	-	-	-	25,981
Total assets	\$ -	\$ -	\$ 36,631	\$ 14,196	\$ 3,702	\$ 25,981	\$ -	\$ 4,419	\$ 1,909	\$ -	\$ 2,167	\$ 89,005
LIABILITIES AND FUND BALANCES												
Liabilities:												
Salaries and benefits payable	\$ -	\$ -	\$ 3,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,945
Interfund payable	-	-	32,686	14,196	3,702	25,981	-	4,419	1,909	-	2,167	85,060
Total liabilities	-	-	36,631	14,196	3,702	25,981	-	4,419	1,909	-	2,167	89,005
Fund Balances:												
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ -	\$ -	\$ 36,631	\$ 14,196	\$ 3,702	\$ 25,981	\$ -	\$ 4,419	\$ 1,909	\$ -	\$ 2,167	\$ 89,005

The notes to the financial statement are an integral part of this statement.

CHIEF TAHGEE ELEMENTARY ACADEMY INC  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Technology	Safe Schools	Title I	ESSER I	Title VI-B	Title II-A	Medicaid	Title VII	Rural	Idaho Rebounds	ESSA	Total Governmental Funds
REVENUES												
Grants	\$ 38,502	\$ 2,990	\$ 41,625	\$ 17,891	\$ 21,445	\$ 8,629	\$ -	\$ 18,490	\$ 9,585	\$ 108,347	\$ 10,000	\$ 277,504
Medicaid funds	-	-	-	-	-	-	56,191	-	-	-	-	56,191
Total revenues	38,502	2,990	41,625	17,891	21,445	8,629	56,191	18,490	9,585	108,347	10,000	333,695
EXPENDITURES												
Current												
Instruction												
Elementary school program	38,502	2,990	38,859	17,891	-	-	-	18,490	-	30,779	10,000	157,511
Special education	-	-	-	-	21,445	-	56,191	-	-	-	-	77,636
Support services												
Instructional improvement program	-	-	-	-	-	8,629	-	-	-	-	-	8,629
Educational media program	-	-	-	-	-	-	-	-	9,585	-	-	9,585
District administration services	-	-	2,766	-	-	-	-	-	-	-	-	2,766
Capital outlay	-	-	-	-	-	-	-	-	-	77,568	-	77,568
Total expenditures	38,502	2,990	41,625	17,891	21,445	8,629	56,191	18,490	9,585	108,347	10,000	333,695
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The notes to the financial statement are an integral part of this statement.

**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Education</b>				
Direct programs				
Small, Rural School Achievement Program	84.358A		\$ -	\$ 9,585
Impact Aid	84.041		-	692,299
Native American and Alaska Children in School (NAM) Program	84.365C		-	151,419
Indian Education Formula Grants to LEAs	84.060A		-	18,490
Passed through the State of Idaho				
Department of Education:				
Title I Grants to Local Educational Agencies	84.010	S010A200012	-	41,625
Student Support and Academic Enrichment Program	84.424	S424A200013	-	10,000
COVID-19 - Education Stabilization Fund - ESSER FUND	84.425	S425D200043	-	17,891
Supporting Effective Instruction State Grant	84.367	S367A190011	-	8,629
Special Education Cluster				
Special Education - Grants to States	84.027	H027A200088	-	21,445
Total Special Education Cluster			-	21,445
Total U.S. Department of Education			-	971,383
<b>U.S. Department of Agriculture</b>				
Passed through the State Of Idaho,				
Department of Education:				
Child Nutrition - Cluster				
School Breakfast	10.553	202020N850347	-	27,169
School Lunch	10.555	202020N850347	-	43,026
Summer Food Service Program	10.559	202020N109947	-	70,394
Total Child Nutrition - Cluster			-	140,589
Total U.S. Department of Agriculture			-	140,589
<b>DEPARTMENT OF THE TREASURY</b>				
Passed through the State of Idaho				
Department of Education:				
COVID-19 Coronavirus Relief Fund	21.019	20-1892-0-1-806	-	111,012
Total Department of Treasury			-	111,012
Total federal expenditures			\$ -	\$ 1,222,984

See notes to the schedule of expenditures of federal awards  
**CHIEF TAHGEE ELEMENTARY ACADEMY, INC.**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") was prepared by the Director of School Programs and includes the federal award activity of Chief Tahgee Elementary Academy, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chief Tahgee Elementary Academy, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chief Tahgee Elementary Academy.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 - DE MINIMIS INDIRECT COST**

Chief Tahgee Elementary Academy has elected not to use the 10% *de minimis* indirect cost rate allowed under the Uniform Guidance.

**Deaton & Company, Chartered**  
Certified Public Accountants  
215 North 9th, Suite A  
Pocatello, Idaho 83201-5278  
(208) 232-5825

Members of Idaho Society of Certified Public Accountants  
Members of American Institute of Certified Public Accountants



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

To the Board of Directors  
Chief Tahgee Elementary Academy Inc.  
Fort Hall, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Chief Tahgee Elementary Academy Inc., as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Chief Tahgee Elementary Academy Inc.'s basic financial statements, and have issued our report thereon dated December 3, 2021.

**Internal Control over Financial Reporting**

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

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

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

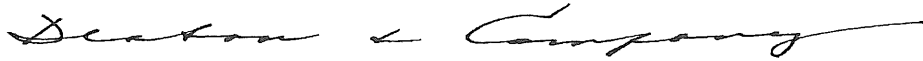
**Compliance and Other Matters**

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



## Purpose of this Report

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

A handwritten signature in cursive script that reads "Deaton & Company". The signature is written in dark ink and is positioned above the printed text of the location and date.

Pocatello, Idaho  
December 3, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
Chief Tahgee Elementary Academy  
Fort Hall, Idaho

Report on Compliance for Each Major Program

We have audited Chief Tahgee Elementary Academy's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Chief Tahgee Elementary Academy's major federal programs for the year ended June 30, 2021. Chief Tahgee Elementary Academy's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Chief Tahgee Elementary Academy's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chief Tahgee Elementary Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Chief Tahgee Elementary Academy's compliance.

Opinion on Each Major Federal Program

In our opinion, Chief Tahgee Elementary Academy, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

## Report on Internal Control Over Compliance

Management of Chief Tahgee Elementary Academy, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Chief Tahgee Elementary Academy's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Chief Tahgee Elementary Academy's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Pocatello, Idaho  
December 3, 2021

**CHIEF TAHGEE ELEMENTARY ACADEMY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Chief Tahgee Elementary Academy, which were prepared in accordance with GAAP.
2. No deficiencies were disclosed during the audit of the financial statements reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Chief Tahgee Elementary Academy, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Chief Tahgee Elementary Academy expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were:  
  
Impact Aid Assistance Listing Number 84-041
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Chief Tahgee Elementary Academy was determined to be a low-risk auditee for the federal single audit.

**FINDINGS- FINANCIAL STATEMENT AUDIT**

None.

**FINDINGS AND QUESTIONED COSTS- MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None.

## PCSC Board Meeting Observation Report

Purpose: Term Observation - PCSC Policy Section IV.A.vi.c

Observation Conducted by: Jared Dawson

Meeting Date: 6/15/2021

Meeting Time: 5:30 pm MT

Meeting Location: Google Meet/Phone

### Board of Directors

Director's Name	Office (if applicable)	Present/Remote/Absent
Leslie St. Clair	Chair	Remote
Shoshawna Covington	Vice Chair	Remote
Talia Martin	Treasurer	Absent
Colista Eagle	Secretary	Remote
Camile Thomsen	Member	Remote
School Leadership	Title	Present/Remote/Absent
Joel Weaver	Principal	Remote
Susan Shears	Consultant	Remote
Sherice Gould	Business Manager	Remote

When is the board's annual meeting? [Click or tap to enter a date.](#)

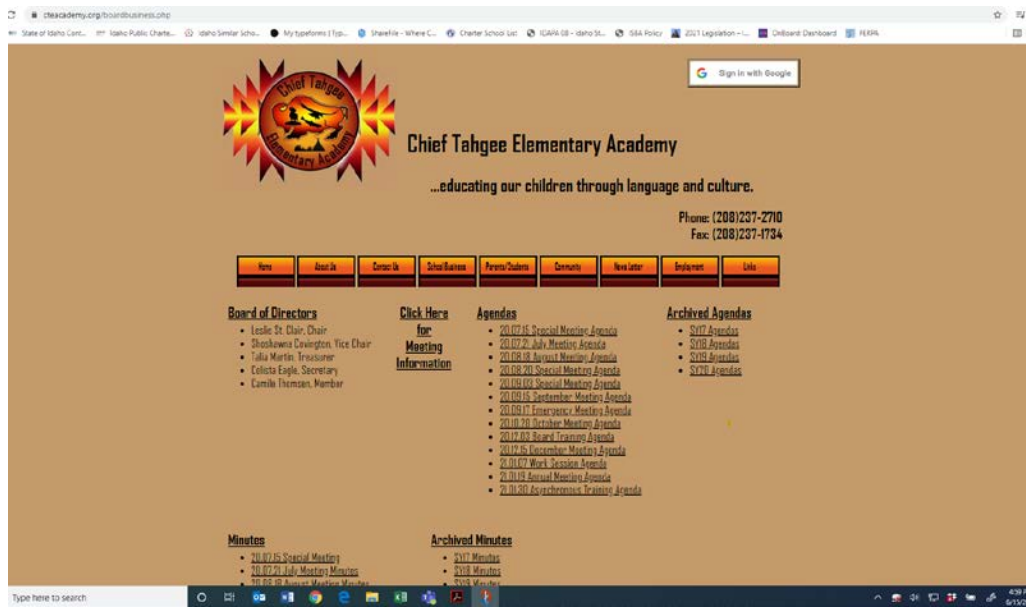
What is the minimum number of directors required by the board's bylaws? 1/19/2021

### Other Presenters

[No other presenters at this meeting.](#)

### Attachments

Appendix A – Meeting agenda – not posted 6/15/2021, nothing since 1/30/2021



Appendix B – Meeting minutes (board approved) nothing since 1/2021, same pic as above

Appendix C – Board Policy(ies) regarding how the public may address the Board and/or grievance procedures

Appendix D - Optional: The school may provide up to 5 pages in response to the observation report.

## **Open Meetings Law**

Was the meeting noticed 5 calendar days before the meeting: Yes

Meeting Notice Location (URL): Click or tap here to enter text.

Was the agenda posted 48 hours before the meeting: No

Meeting agenda location (note URL and any physical locations): Click or tap here to enter text.

Are action items noted as such on the agenda: Choose an item.

If the meeting includes an executive session, is the session appropriately cited: Choose an item.

Was a quorum of the board present: Yes

Notes:

No agendas posted since 1/30/2021

## **Public Participation**

Please describe the method by which the public was allowed to observe the meeting:

Public could participate via remote meeting.

Does the agenda include opportunity for public comment (not required): Choose an item.

If yes, were comments managed with consistency and order? Choose an item.

If no, please refer to the board's policy(ies) regarding how the public address and/or grievance procedures.

Notes:

Public did have opportunity to meet with board/present public testimony, however difficulty with new system may make difficult. School is ironing out the kinks, etc.

## Operational Efficacy

Did school leadership give a report? Yes

Leadership gave a summary of operations, how school was progressing, comprehensive as end of year, etc.

If Operational efficacy is not on this agenda, when was it last an agenda item? Click or tap to enter a date.

Notes:

Overall summary was comprehensive and easy to understand, did a good job of

## Academic Achievement

Did the board consider academic performance? No

If yes, please describe the source and type of information (anecdotal, qualitative, quantitative, etc.)

Quantitative and qualitativd

If academic performance is not on this agenda, when was it last an agenda item? Click or tap to enter a date.

Notes:

Notes regarding academic achievement here.

## Financial Health

Did the board consider financial information at this meeting? Yes

If yes, please describe the source and type of information (anecdotal, qualitative, quantitative, etc.)

Quantitative

If financial information is not on this agenda, when was it last an agenda item? Click or tap to enter a date.

Notes:

Notes regarding financial health here.

## Additional Notes

Please include any additional notes/ summary information here.



## PCSC Board Meeting Observation Summary

Observation Date: 6/15/2021

Observer: Jared Dawson

Chief Taghee Elementary Academy Board of Directors-

Below you will find the summary of the PCSC board meeting observation required by PCSC Policies & Procedures (updated on August 13<sup>th</sup>, 2020). The intent of this observation is to follow PCSC standard and serves as documentation of the fulfillment of your annual requirements. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the Program Managers or PCSC Director. You have 2 weeks from the date of receipt of this summary to provide any follow-up as needed.

Director's Name	Office (if applicable)	Present/Remote/Absent
Leslie St. Clair	Chair	Remote
Shoshawna Covington	Vice Chair	Remote
Talia Martin	Treasurer	Absent
Colista Eagle	Secretary	Remote
Camile Thomsen	Member	Remote
School Leadership	Title	Present/Remote/Absent
Joel Weaver	Principal	Remote
Susan Shears	Consultant	Remote
Sherice Gould	Business Manager	Remote

### {School Name} Observation Summary

Observation Category	Status	Date
Open Meeting Law	Concern	6/15/2021
Public Participation	Concern	6/15/2021
Operational Efficacy	No Concern	6/15/2021
Academic Achievement	No Concern	6/15/2021
Financial Health	No Concern	6/15/2021

### Additional Notes (As Applicable)

Concern with Open Meeting Law as most recent agenda posted for public appears to be 1/30/2021. This may be related to the move to a new system, Simbli. This move is also related to the concern with Public Participation, as there does not seem to be a clear path to public participation, at least as long as meetings continue to primarily be held remotely.

## **VII. CONSIDERATION OF CHARTER RENEWAL**

Coeur d'Alene Charter Academy

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Coeur d'Alene Charter Academy opened in 1999. The school serves approximately 615 students in grades 6-12. The school is located in Coeur d'Alene and offers a College Preparatory model of instruction.

Coeur d'Alene Charter Academy has agreed to the Director's recommendation of renewal with no conditions. The school does not have any significant improvements planned for the renewal period, as students continue to excel academically.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; an IPCSC staff's board observation report; IPCSC staff's lottery observation report; and the school's most recent accreditation report.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing Coeur d'Alene Charter Academy's charter with no conditions for a 5-year term of operation.

## **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and COEUR D'ALENE CHARTER ACADEMY, INC. ("CCA"). CCA understands, acknowledges, and agrees to the following:

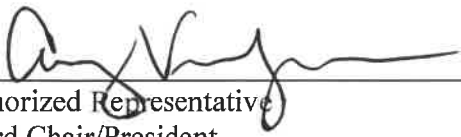
1. On behalf of CCA, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter, dated November 15, 2021 ("Notice").
2. CCA understands and acknowledges the recommendation of the Director, and agrees to accept the recommendation for renewal of its charter with no conditions as proposed in the Notice.
3. CCA understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). CCA further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. CCA understands and acknowledges that if the Commission approves the renewal of CCA's charter, either with or without conditions, the Commission and CCA shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of CCA, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, CCA is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

*[Signatures on following page]*

The Director and the undersigned authorized representative, on behalf of CCA, have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President  
COEUR D'ALENE CHARTER ACADEMY, INC.

11/18/2021  
\_\_\_\_\_  
Date

## Idaho Public Charter School Commission Application for Renewal

**School Name:** Coeur d'Alene Charter Academy

**School Address:** 4904 N. Duncan Dr.  
Coeur d'Alene, ID 83815

**LEA #:** 491

**Building #:** 1370

**Principal:** Daniel Nicklay  
208-676-1667  
[dnicklay@cdacharter.org](mailto:dnicklay@cdacharter.org)

**Board Chair:** Amy Verhaeghe  
208-661-7589  
[averhaeghe@cdacharter.org](mailto:averhaeghe@cdacharter.org)

### Mission Statement:

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

### Current Enrollment (December, 2021)

Grade 6:	141
Grade 7:	119
Grade 8:	102
Grade 9:	65
Grade 10:	55
Grade 11:	61
Grade 12:	66

### Narrative: What improvements are planned for the school's next performance certificate term?

No significant improvements are planned. Our students continue to excel on all measures of academic performance, and our school culture is healthy and positive. Like all schools, we are currently dealing with the profound learning loss demonstrated by our incoming students. We have improved and fortified our remedial offerings to ensure that our students still reach the same academic benchmarks.

Our physical plant is sufficient to meet our needs for the foreseeable future, so no addition or renovation is planned, with the exception of cosmetic improvements.

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	NA*	50	NA*		
	1b	50	NA*	50	NA*	50	NA*		
District Proficiency Comparison	2a	50	NA*	50	NA*	50	NA*	50	NA*
	2b	50	NA*	50	NA*	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	NA*			50	NA*		
	3b	100	NA*			50	NA*		
Norm-Referenced Growth	4a			100	NA*	50	NA*	50	NA*
	4b			100	NA*	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	NA*	0	NA*	100	NA*
Total Academic Points		400	NA*	525	NA*	400	NA*	300	NA*
% of Academic Points			NA*		NA*		NA*		NA*

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	25	25		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	15	% of Financial Points			NA*
	3d	25	15				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	380				
% of Operational Points			95%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%	90% - 100%		85% - 100%	
Good Standing	55% - 74%			55% - 74%	80% - 89%		65% - 84%	
Remediation	31% - 54%	NA	NA	31% - 54%	61% - 79%	95%	46% - 64%	NA
Critical	0% - 30%			0% - 30%	0% - 60%		0% - 45%	

\*IPCSC did not assign ratings to academic or financial data for FY21 due to the pandemic.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.	83%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	40%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.	90%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	55%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		



INDICATOR 2: DISTRICT PROFICIENCY COMPARISON				
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	83%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	44%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	90%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	61%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)		
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible
Criterion-Referenced Growth		Points Earned
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	NA NA NA
Notes		
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible
Criterion-Referenced Growth		Points Earned
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	NA NA NA
Notes		

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)		
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible
Norm-Referenced Growth		Points Earned
Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>	<p>NA</p> <p>NA</p> <p>NA</p>
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.	
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible
Norm-Referenced Growth		Points Earned
ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>	<p>NA</p> <p>NA</p> <p>NA</p>
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.	

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)			
Measure 5a	Are students graduating from high school on time?	Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.	NA	NA
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.	NA	NA
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.	NA	NA
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.		
Notes	The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.		
	Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)		
	The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.		

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible
Financial Reporting and Compliance			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible
GAAP			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible
Enrollment Variance			Points Earned
	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	99.37%	25
			15
			0
			25
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
				25



Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		see note	15	15
			0	
				15
Notes	A review of the school's website identified that the prior fiscal year IPCSC annual report was missing from the website. This documentation is required to be published to the schools website by (I.C.33-5209C(2)). Though the school has met standard for three years earning an Exceeds Standards rating, The IPCSC has determined a Meets Standard rating is appropriate for failure to have a fully compliant website in the 2020-2021 school year.			
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
			25
Notes			

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b> 1.74</p> <p><b>Points Possible</b> NA</p> <p><b>Points Earned</b> NA</p>	
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b> 1.53</p> <p><b>Points Possible</b> NA</p> <p><b>Points Earned</b> NA</p>	
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b> 154</p> <p><b>Points Possible</b> NA</p> <p><b>Points Earned</b> NA</p>	
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b> None No default noted</p> <p><b>Points Possible</b> NA</p> <p><b>Points Earned</b> NA</p>	
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated		13.62% 10.73%	
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	NA NA NA NA NA NA
Notes			
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio		0.25	
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>		NA NA NA NA NA NA
Notes			
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow		Multi - \$348,051 Recent One - (\$23,868) Previous One - \$371,889	
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	NA NA NA NA NA NA
Notes			
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio		4.17	
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>		NA NA NA NA NA NA
Notes			

## American Heritage Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%	NA	NA	
	1b			100%	NA	NA	
District Proficiency Comparison	2a			100%	NA	NA	
	2b			100%	NA	NA	
Criterion-Referenced Growth	3a			69%	NA	NA	
	3b			43%	NA	NA	
Norm-Referenced Growth	4a			Masked	NA	NA	
	4b			Masked	NA	NA	
Post-Secondary Readiness	5a	NA	NA	NA	NA	NA	
% of Possible Academic Points for this School		70%	79%	84%	NA	NA	

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%	100%	
Financial Management	2a - 2c	87%	87%	87%	100%	100%	
Governance & Reporting	3a - 3f	100%	100%	100%	100%	93%	
School Environment	4a - 4b	100%	100%	100%	100%	100%	
Additional Obligations	5a	100%	100%	100%	100%	100%	
% of Possible Operational Points for this School		98%	98%	98%	100%	99%	

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%	NA	
Sustainability	2a - 2d	100%	100%	100%	100%	NA	
% of Possible Financial Points for this School		100%	100%	100%	100%	NA	

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor	N/A*	N/A	
Mission Specific		N/A	N/A	N/A	N/A	N/A	
Operational		Honor	Honor	Honor	Honor	Honor	
Financial		Honor	Honor	Honor	Honor	N/A	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic

# COEUR D'ALENE CHARTER ACADEMY

## 2020 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.



## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

### SCHOOL OVERVIEW

<b>Mission Statement</b>	The Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education to any students who are willing to accept the challenge.		
<b>Key Design Elements</b>	<p>All students will receive a rigorous college-preparatory education, which, in addition to fulfilling state graduation requirements, will also include:</p> <ul style="list-style-type: none"> <li>• Two credits of Latin (8th grade),</li> <li>• Four credits of foreign language,</li> <li>• Four years of high school math,</li> <li>• Ancient history and literature,</li> <li>• European history and literature, and</li> <li>• Opportunities to take advance placement and dual enrollment courses for concurrent college credit.</li> </ul>		
<b>School Location</b>	4904 N. Duncan Drive Coeur d'Alene, ID 83815	<b>School Phone</b>	(208) 676-1667
<b>Surrounding District</b>	Coeur d' Alene School District		
<b>Opening Year</b>	1999		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	6 to 12		
<b>Enrollment (Approved)</b>	812	<b>Enrollment (Actual)</b>	658

### SCHOOL LEADERSHIP

Amy Verhaeghe	Chair
Scott MacPhee	Vice Chair/Treasurer
Cheri Rose-Kociela	Secretary
J Roye Fly	Board Member
Dan Forsgren	Board Member
Dan Redine	Board Member
Daniel Nicklay	Principal
Aaron Lippy	Vice Principal
Glenn Mabile	Business Manager

### STUDENT DEMOGRAPHICS

	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	12%	25%	14%	N/A
<b>Limited English Proficiency</b>	Masked	7%	1%	N/A
<b>Special Needs</b>	1%	11%	10%	N/A
<b>Free and Reduced Lunch</b>	13.00%	44%	34%	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50	NA*		
	1b	50	0	50	0	50	NA*		
District Proficiency Comparison	2a	50	0	50	0	50	NA*	50	0
	2b	50	0	50	0	50	NA*	50	0
Criterion-Referenced Growth	3a	100	0			50	NA*		
	3b	100	0			50	NA*		
Norm-Referenced Growth	4a			100	0	50	NA*	50	0
	4b			100	0	50	NA*	50	0
Post-Secondary Readiness	5a			125	0	125	NA*	100	0
Total Academic Points		400	0	525	0	525	NA*	300	0
% of Academic Points			0%		0%		NA*		0%

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

CCA has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	15		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA*	NA	55% - 74%	NA	80% - 89%	98%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)			
Measure 5a	Are students graduating from high school on time?	Result	Points Possible Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	93.30%	125  100  75 0-65 <hr/> NA
Notes	Coeur D'Alene Charter Academy had 60 students in this graduation cohort. This school has maintained a 4-Year ACGR of greater than 90% since 2017. As graduation rate is the only academic data available for FY20, this section has not been scored.		

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible Points Earned
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible Points Earned
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See Note	25	25
			15	
			0	
				25
Notes	No points are deducted for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
		94.38%	15	15
			0	
				15
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year. The school's enrollment variance was between 90% and 95%.			

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25



OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points PossiblePoints Earned
Additional Obligations		No instances of non-compliance documented	2525
	Meets Standard: The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		
	Partially Meets Standard: The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	1.46	50 50
Notes			10 0 50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	1.35	50 50
Notes			10 0 50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	164 days	50 50
Notes			10 0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes			0 50

## FINANCIAL

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See Note.	50 50
			30
			0
			50
Notes	The most recent year Total Margin is 7.36%. The 3-year aggregated Total Margin is 11.31%		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	See Note.	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9, and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	The debt to asset ratio result is 0.28		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>	See Note.	50 50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.		0
			50
Notes	The Multi-Year Cumulative Cash Flow is positive (\$136,999). The most recent year Cash Flow is also positive (\$371,888).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	2.72	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes			

Coeur d'Alene Charter Academy Longitudinal Results

		Percentage of Points Earned					
ACADEMIC	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%	NA*		
	1b			100%	NA*		
District Proficiency Comparison	2a			100%	NA*		
	2b			100%	NA*		
Criterion-Referenced Growth	3a			80%	NA*		
	3b			88%	NA*		
Norm-Referenced Growth	4a			Masked	NA*		
	4b			Masked	NA*		
Post-Secondary Readiness	5a	100%	100%	100%	NA*		
<b>% of Possible Academic Points for this School</b>		<b>94%</b>	<b>94%</b>	<b>92%</b>	NA*		

		Percentage of Points Earned					
OPERATIONAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%		
Financial Management	2a - 2c	100%	100%	87%	87%		
Governance & Reporting	3a - 3f	100%	100%	100%	100%		
School Environment	4a - 4b	50%	50%	100%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
<b>% of Possible Operational Points for this School</b>		<b>94%</b>	<b>94%</b>	<b>98%</b>	<b>98%</b>		

		Percentage of Points Earned					
FINANCIAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%		
Sustainability	2a - 2d	100%	100%	75%	100%		
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>88%</b>	<b>100%</b>		

		Percentage of Points Earned					
ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor	N/A		
Mission Specific		N/A	N/A	N/A	N/A		
Operational		Honor	Honor	Honor	Honor		
Financial		Honor	Honor	Honor	Honor		

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

# COEUR D'ALENE CHARTER ACADEMY

## 2019 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.



**SCHOOL OVERVIEW**

<b>Mission Statement</b>	The Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education to any students who are willing to accept the challenge.		
<b>Key Design Elements</b>	<p>All students will receive a rigorous college-preparatory education, which, in addition to fulfilling state graduation requirements, will also include:</p> <ul style="list-style-type: none"> <li>• Two credits of Latin (8th grade),</li> <li>• Four credits of foreign language,</li> <li>• Four years of high school math,</li> <li>• Ancient history and literature,</li> <li>• European history and literature, and</li> <li>• Opportunities to take advance placement and dual enrollment courses for concurrent college credit.</li> </ul>		
<b>School Location</b>	4904 N. Duncan Drive Coeur d'Alene, ID 83815	<b>School Phone</b>	(208) 676-1667
<b>Surrounding District</b>	Coeur d' Alene School District		
<b>Opening Year</b>	1999		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	6 to 12		
<b>Enrollment (Approved)</b>	812	<b>Enrollment (Actual)</b>	687

**SCHOOL LEADERSHIP**

Amy Verhaeghe	Chair
Scott MacPhee	Vice Chair/Treasurer
Cheri Rose-Kociela	Secretary
Russ Helgeson	Board Member
J Roye Fly	Board Member

**STUDENT DEMOGRAPHICS**

	<b>School</b>	<b>State</b>	<b>Surrounding District</b>	<b>Neighboring District</b>
<b>Non-White</b>	13.25%	24.85%	13.62%	N/A
<b>Limited English Proficiency</b>	Masked	6.44%	0.76%	N/A
<b>Special Needs</b>	1.60%	10.73%	9.17%	N/A
<b>Free and Reduced Lunch</b>	Masked	44.74%	37.20%	N/A

**ISAT PROFICIENCY RATES**

Percentage of students meeting or exceeding proficiency in Math	86.00%
Percentage of students meeting or exceeding proficiency in English Language Arts	90.35%
Percentage of students meeting or exceeding proficiency in Science	91.67%

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	73.77%
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		CCA has chosen not to include mission-specific measures.
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	15		2c	50	0
Governance & Reporting	3a	25	25	2d	50	50	
	3b	25	25		Total Financial Points	400	350
	3c	25	25	% of Financial Points		88%	
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	92%	0%	75% - 100%	NA	90% - 100%	98%	85% - 100%	88%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

ACADEMIC K-12

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<p><b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.</p>	X	50 30 - 45 15 - 29 0 - 14 50
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.</p>	X	50 30 - 45 15 - 29 0 - 14 50
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON																				
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?																			
Math Proficiency Rate																				
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<table> <tr> <th></th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>X</td><td>50</td><td>50</td></tr> <tr> <td></td><td>30 - 45</td><td>0</td></tr> <tr> <td></td><td>15 - 29</td><td>0</td></tr> <tr> <td></td><td>0 - 14</td><td>0</td></tr> <tr> <td></td><td></td><td>50</td></tr> </table>		Points Possible	Points Earned	X	50	50		30 - 45	0		15 - 29	0		0 - 14	0			50
	Points Possible	Points Earned																		
X	50	50																		
	30 - 45	0																		
	15 - 29	0																		
	0 - 14	0																		
		50																		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Coeur d' Alene School District will be used for comparison purposes.																			
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?																			
ELA Proficiency Rate																				
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<table> <tr> <th></th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>X</td><td>50</td><td>50</td></tr> <tr> <td></td><td>30 - 45</td><td>0</td></tr> <tr> <td></td><td>15 - 29</td><td>0</td></tr> <tr> <td></td><td>0 - 14</td><td>0</td></tr> <tr> <td></td><td></td><td>50</td></tr> </table>		Points Possible	Points Earned	X	50	50		30 - 45	0		15 - 29	0		0 - 14	0			50
	Points Possible	Points Earned																		
X	50	50																		
	30 - 45	0																		
	15 - 29	0																		
	0 - 14	0																		
		50																		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Coeur d' Alene School District will be used for comparison purposes.																			

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	87	39-50 26-38 13-25 0-12 <hr/> 40
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	92	39-50 26-38 13-25 0-12 <hr/> 44
Notes			

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?		
Norm-Referenced Growth		Points Possible	Points Earned
Math	<b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.	Masked 39-50 26-38 13-25 0-12	Masked 0 0 0 Masked
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?		
Norm-Referenced Growth		Points Possible	Points Earned
ELA	<b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.	Masked 39-50 26-38 13-25 0-12	0 Masked 0 0 Masked
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)																				
Measure 5a	Are students graduating from high school on time?																			
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p> <p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p>	<table><tr><th></th><th>Points Possible</th><th>Points Earned</th></tr><tr><td>97</td><td>125</td><td>125</td></tr><tr><td></td><td>100</td><td>0</td></tr><tr><td></td><td>75</td><td>0</td></tr><tr><td></td><td>0-65</td><td>0</td></tr><tr><td></td><td></td><td>125</td></tr></table>		Points Possible	Points Earned	97	125	125		100	0		75	0		0-65	0			125
	Points Possible	Points Earned																		
97	125	125																		
	100	0																		
	75	0																		
	0-65	0																		
		125																		
Notes	<p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>																			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a Implementation of Educational Program	<p>Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?</p> <p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>
Notes			
Measure 1b Educational Requirements	<p>Is the school complying with applicable educational requirements?</p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>
Notes			



OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non- compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non- compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
		0		
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See Note	25	25
			15	
		0		
				25
Notes	No points are deducted for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
		93.96%	15	15
			0	
				15
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year. The school's full-term enrollment variance was slightly lower at 88.23%.			

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight			Points Earned
	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			<div></div> 25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	3.47	50 50
Notes		10	
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	3.13	50 50
Notes		10	
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	126 days	50 50
Notes		10	
		0	50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes		0	
			50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.32	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. Note: Schools in their first or second year of operation must have positive cash flow.		50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.	See note	0 0
			0
Notes	The Multi-Year Cumulative Cash Flow is negative at (\$32,218). The most recent year Cash Flow is also negative at (\$234,890).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	3.43	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		



Coeur d' Alene Charter Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%			
	1b			100%			
District Proficiency Comparison	2a			100%			
	2b			100%			
Criterion-Referenced Growth	3a			80%			
	3b			88%			
Norm-Referenced Growth	4a			Masked			
	4b			Masked			
Post-Secondary Readiness	5a	100%	100%	100%			
<b>% of Possible Academic Points for this School</b>		<b>94%</b>	<b>94%</b>	<b>92%</b>			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%			
Financial Management	2a - 2c	100%	100%	87%			
Governance & Reporting	3a - 3f	100%	100%	100%			
School Environment	4a - 4b	50%	50%	100%			
Additional Obligations	5a	100%	100%	100%			
<b>% of Possible Operational Points for this School</b>		<b>94%</b>	<b>94%</b>	<b>98%</b>			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	100%	100%	75%			
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>88%</b>			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor			
Mission Specific		N/A	N/A	N/A			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			

# **COEUR D'ALENE CHARTER ACADEMY**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	The Coeur d'Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education to any students who are willing to accept the challenge.		
<b>Key Design Elements</b>	All students will receive a rigorous college-preparatory education, which, in addition to fulfilling state graduation requirements, will also include: <ul style="list-style-type: none"> <li>• Two credits of Latin (8th grade),</li> <li>• Four credits of foreign language,</li> <li>• Four years of high school math,</li> <li>• Ancient history and literature,</li> <li>• European history and literature, and</li> <li>• Opportunities to take advance placement and dual enrollment courses for concurrent college credit.</li> </ul>		
<b>School Location</b>	4904 N. Duncan Drive Coeur d'Alene, ID 83815	<b>School Phone</b>	208-676-1667
<b>Surrounding District</b>	Coeur d' Alene School District		
<b>Opening Year</b>	1999		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	6th - 12th		
<b>Enrollment (Approved)</b>	812	<b>Enrollment (Actual)</b>	663

SCHOOL LEADERSHIP	
Amy Verhaeghe	Chairman
Bob Nelson	Vice Chair/Secretary/Treasurer
Bill Proser	Member
Jennifer Brumley	Member
Russ Helgeson	Member
Scott MacPhee	Member
Daniel Nicklay	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
<b>Non-White</b>	12%	25%	14%	N/A
<b>Limited English Proficiency</b>	0%	6%	1%	N/A
<b>Special Needs</b>	1%	10%	10%	N/A
<b>Free and Reduced Lunch</b>	0%	47%	39%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	83%
Percentage of students meeting or exceeding proficiency in English Language Arts	88%
Percentage of students meeting or exceeding proficiency in Science	88%

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	67%
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		CCA has chosen not to include mission-specific measures.
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	94%	0%	75% - 100%	NA	90% - 100%	94%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

ACADEMIC K-12

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<p><b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.</p>		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.</p>		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Coeur d' Alene School District will be used for comparison purposes.	
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Coeur d' Alene School District will be used for comparison purposes.	

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
Math	Exceeds Standard: At least 85% of students are making adequate academic growth in math. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.		39-50 26-38 13-25 0-12
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.		39-50 26-38 13-25 0-12
Notes			



INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>		
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>		
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Result
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	Points Possible
		Points Earned
		125
		100
		75
		0-65
	<p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p>	
Notes	<p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
				25
Notes				
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
Notes	The school’s audit notes that the school was compliant with GAAP, except for GASB Statement 75, which requires actuarial calculations performed for post-employment benefits other than pensions (OPEB). While the PCSC must note that the school was not entirely compliant with GAAP, points have not been deducted from this measure for failure to comply with GASB 75.			25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	95%	25	25
Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.			25

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				



INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.		25	
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.	See note	0	0
				0
Notes	The school does not provide transportation.			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.		0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			<div></div> 25

## FINANCIAL

INDICATOR 1: NEAR-TERM				
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible	Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	2.85	50	50
Notes			10	
			0	
				50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible	Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	2.69	50	50
Notes			10	
			0	
				50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible	Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	170 days	50	50
Notes			10	
			0	
				50
Measure 1d	Default	Result	Points Possible	Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50	50
Notes			0	
				50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.38	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	The Multi-year Cumulative Cash Flow is positive and Cash Flow is positive each year.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	4.06	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Coeur d'Alene Charter Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						

**% of Possible Academic Points for this School**

**94%**

**94%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%				
Financial Management	2a - 2c	100%	100%				
Governance & Reporting	3a - 3f	100%	100%				
School Environment	4a - 4b	50%	50%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**94%**

**94%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	100%	100%				

**% of Possible Financial Points for this School**

**100%**

**100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor				
Mission Specific		N/A	N/A				
Operational		Honor	Honor				
Financial		Honor	Honor				

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 28<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Coeur d’Alene Charter Academy (the “School”), an independent public school organized as an Idaho nonprofit corporation and established under the Public Charter Schools Law, Idaho Code Section 33-5201 *et seq.*, as amended (the “Charter Schools Law.”)

## RECITALS

WHEREAS, in 1999, Coeur d’Alene School District #271 approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 1999; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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: The Coeur d’Alene Charter Academy is dedicated to providing a rigorous, content-rich, college-preparatory education to any students who are willing to accept the challenge.
- B. Grades Served.** The School may serve students in grades six through twelve.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:  
All students will receive a rigorous college-preparatory education, which, in addition to fulfilling state graduation requirements, will also include:
- two credits of Latin (8<sup>th</sup> grade),
  - four credits of foreign language,
  - four years of high school math,
  - Ancient History and Literature,
  - European History and Literature,
  - and opportunities to take advance placement and dual enrollment courses for concurrent college credit.
- D. Standardized Testing.** Students of the School shall be tested with the same standardized tests as other Idaho public school students.
- E. Accreditation.** The School shall be accredited as provided by rule of the state board of education.

### SECTION 4: AUTHORIZER ROLE AND RESPONSIBILITIES

- A. Oversight Allowing Autonomy.** The Authorizer shall comply with the provisions of Charter School Law and the terms of this Certificate in a manner that does not unduly inhibit the autonomy of the School. The Authorizer’s Role will be to evaluate the School’s outcomes according to this Certificate and the Performance Framework rather than to

establish the process by which the School achieves the outcomes sought.

- B. Charter School Performance Framework.** The Charter School Performance Framework (“Performance Framework”) is attached and incorporated into this agreement as Appendix 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. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School’s progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. Performance Framework As Basis For Renewal of Charter.** The School’s performance in relation to the indicators, measures, metrics and targets set forth in the Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School’s Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School’s performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.
- F. Authorizer’s Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The



Authorizer will provide the School reasonable notice prior to its annual site visit to the School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.

- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

## SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 812 students. For purposes of the enrollment lottery, the School's board of directors will establish overall and per-grade enrollment caps on an annual basis. The board will set these caps no later than two months before the school's lottery application deadline and will post them on the school's website within five days of the vote that establishes the annual caps.
- A. 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.
- B. School Facilities.** 4904 N. Duncan Drive, Coeur d' Alene, ID 83815. The School shall provide reasonable notification to the Authorizer of any change in the location of its facilities.
- C. Attendance Area.** The School's primary attendance area is as follows: Kootenai County, Idaho.
- D. 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.
- E. 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 Performance Framework incorporated into this agreement 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**

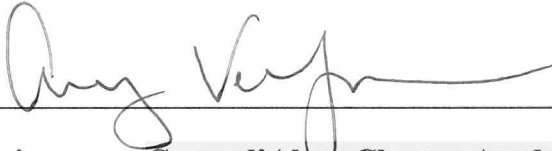
- A. No Employee or Agency Relationship.** None of the provisions of this Certificate will be construed to create a relationship of agency, representation, joint venture, ownership, or employment between the Authorizer and the School.
- B. Additional Services.** Except as may be expressly provided in 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, 2017.

Alan Reed

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**Chairperson, Idaho Public Charter School Commission**



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**Chairperson, Coeur d'Alene Charter Academy Board**

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

AUDITED FINANCIAL STATEMENTS

Year Ended June 30, 2021

*Prepared By*

The logo for Anderson Bros. CPAs features the word "Anderson" in a large, green, cursive script. A thin green horizontal line is positioned behind the letters "Anderson". Below this line, the words "BROS. CPAs" are written in a white, bold, sans-serif font, set against a solid black rectangular background.

**Anderson**  
**BROS. CPAs**

## TABLE OF CONTENTS

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Independent Auditor's Report	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-wide Financial Statement:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet – Governmental Funds	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balances –	
All Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance	
Of Governmental Funds to the Statement of Activities	14
Statement of Fiduciary Net Position – Fiduciary Funds	15
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	16
Notes to Financial Statements	17
Required Supplementary Information	
Schedule of Academy's Share of Net Pension Liability	32
Schedule of Academy's Contributions	32
Schedule of Revenues, Expenditures, and Changes in Fund Balances budget and Actual –	
General Fund	33
Notes to Required Supplementary Information	34
Other Supplementary Information	
Combining Balance Sheet – Nonmajor Special Revenue Funds	35
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –	
Nonmajor Special Revenue Funds	36
Custodial Funds – Schedule of changes in Deposit Balances of Student Body Funds	37
Reports Required by GAO:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on	
Compliance and Other Matters Based on an Audit of Financial Statements	
Performed in Accordance with Government Auditing Standards	38

## INDEPENDENT AUDITORS' REPORT



1810 E Schneidmiller Ave. Ste. 310  
Post Falls, Idaho 83854  
208-777-1099 (phone) 208-773-5108 (fax)

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Coeur d'Alene Charter Academy, Inc. as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Coeur d'Alene Charter Academy, Inc.'s basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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



## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Coeur d'Alene Charter Academy, Inc., as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

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

## ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coeur d'Alene Charter Academy, Inc.'s basic financial statements. The combining nonmajor fund financial statements and custodial funds – schedule of changes in deposit balances of student body funds is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the custodial funds – schedule of changes in deposit balances of student body funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the custodial funds – schedule of changes in deposit balances of student body funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2021, on our consideration of Coeur d'Alene Charter Academy, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coeur d'Alene Charter Academy, Inc.'s internal control over financial reporting and compliance.



Anderson Bros. CPAs  
Post Falls, Idaho  
October 19, 2021

## MANAGEMENTS DISCUSSION AND ANALYSIS

**Coeur d'Alene Charter Academy, Inc.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

The following discussion and analysis provides an overview of Coeur d'Alene Charter Academy's (the "Academy") financial performance for activities during the fiscal year ended June 30, 2021.

**FINANCIAL HIGHLIGHTS**

- Federal pandemic relief funds supplemented revenues when State revenues were cut. Expenditures for salaries and benefits were reduced resulting in an overall decrease in expenditures in the General Fund by 1.7%.
- The net effect of reduced revenues and expenditures resulted in an increase to the governmental fund balance of \$112,222.
- Long-term debts were renegotiated with lower interest rates and shorter amortizations. This resulted in lower annual debt service and note payoffs in 7 years.

**OVERVIEW OF FINANCIAL STATEMENTS**

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

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

**Coeur d'Alene Charter Academy, Inc.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

**OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)**

**Government-wide Statements**

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

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

**Fund Financial Statements**

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

**Fund Types**

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

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

**Coeur d'Alene Charter Academy, Inc.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

**FINANCIAL ANALYSIS**

**Net Position**

One indicator of the Academy's financial state is net position. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$4,490,556 as of June 30, 2021. This represented a .85% increase in net position over last year. The net increase is due to increases in assets, decreases in total liabilities, and the net effect of deferred inflows and outflows of resources in the schedule below. Table 1 provides a summary of the Academy's net position.

**Table 1**  
**Statements of Net Position**  
**June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>ASSETS</b>			
Current and other assets	\$ 2,326,108	\$ 2,246,421	\$ 79,687
Capital assets, net of accumulated depreciation	5,207,191	5,150,159	57,032
Total assets	<u>7,533,299</u>	<u>7,396,580</u>	<u>136,719</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>765,353</u>	<u>511,315</u>	<u>254,038</u>
<b>LIABILITIES</b>			
Long-term liabilities outstanding	1,338,765	1,536,478	(197,713)
Net pension liability	1,851,510	896,904	954,606
Other liabilities	527,368	559,903	(32,535)
Total liabilities	<u>3,717,643</u>	<u>2,993,285</u>	<u>724,358</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>90,453</u>	<u>461,973</u>	<u>(371,520)</u>
<b>NET POSITION</b>			
Net investment in capital assets	3,868,426	3,613,681	254,745
Restricted	160,018	103,773	56,245
Unrestricted	462,112	735,183	(273,071)
Total net position	<u>\$ 4,490,556</u>	<u>\$ 4,452,637</u>	<u>\$ 37,919</u>

**Coeur d'Alene Charter Academy, Inc.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

**FINANCIAL ANALYSIS (CONTINUED)**

**Changes in Net Position**

Table 2 shows the changes in net position for the fiscal year ended 2021. Total revenues exceeded expenses by \$37,919. The result was a lower increase in net position compared to last year. This is largely due to the net effect of decreased State revenues, increased grants/contributions and defined benefit plan expenses. Expenses reflect the fact that all of the Academy's activities revolve around the instruction and support of school programs.

**Changes in Net Position**  
**For the Years Ending June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 99,633	\$ 96,190	\$ 3,443
Operating & capital grants and contributions	573,004	298,432	274,572
General revenues:			
State revenues	4,478,345	4,818,871	(340,526)
Other local support	-	-	-
Interest and investment earnings	6,339	12,996	(6,657)
Gain on asset disposal	-	-	-
Total revenues	<u>5,157,321</u>	<u>5,226,489</u>	<u>(69,168)</u>
<b>EXPENSES</b>			
Instructional services	3,121,523	3,252,905	(131,382)
Support services	1,249,034	1,155,839	93,195
Non-instruction	30,994	34,274	(3,280)
Interest on long-term debt	50,475	61,782	(11,307)
Defined benefit plan (revenue) expense	667,376	294,391	372,985
Loss on asset disposal	-	(204)	204
Total expenses	<u>5,119,402</u>	<u>4,798,987</u>	<u>320,415</u>
<b>CHANGES IN NET POSITION</b>	<u>\$ 37,919</u>	<u>\$ 427,502</u>	<u>\$ (389,583)</u>

**Coeur d'Alene Charter Academy, Inc.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

**FINANCIAL ANALYSIS (CONTINUED)**

**Governmental Funds**

The Academy completed the year with a total governmental fund balance of \$1,798,740 which is an increase from the prior year fund balance by \$112,222 or 6.65%.

**Table 3**  
**Statements of Revenues, Expenditures**  
**and Changes in Fund Balance-Governmental Funds**  
**For the Years Ending June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>	<u>Total % Change</u>
<b>REVENUES</b>			
Interest	\$ 6,339	\$ 12,996	-51%
Other local revenue	202,643	170,315	19%
State support	4,618,464	4,980,115	-7%
Title programs and other federal revenues	329,875	63,063	423%
Total revenues	<u>5,157,321</u>	<u>5,226,489</u>	<u>-1%</u>
<b>EXPENDITURES</b>			
Instructional services	3,127,136	3,271,658	-4%
Support services	1,299,162	1,198,109	8%
Non-instruction	30,994	34,274	-10%
Capital asset program	339,619	115,146	195%
Debt service (P&I)	248,188	265,094	-6%
Total expenditures	<u>5,045,099</u>	<u>4,884,281</u>	<u>3%</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of capital assets	-	25	100%
Transfers in	48,262	17,166	181%
Transfers out	(48,262)	(17,166)	-181%
Total other financing sources (uses)	<u>-</u>	<u>25</u>	<u>100%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 112,222</u>	<u>\$ 342,233</u>	<u>67%</u>

**General Fund Budgetary Highlights**

The beginning budget for the Academy is presented to the public and adopted in June of the preceding year. Typically, an amended budget is adopted in December or January of the fiscal year based on attendance and employment figures that are not available earlier. That amendment occurred in December 2020. Revenue received by the State is largely based on those figures. The budget for 2020-2021 also had minor amendments in August and April.

The Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund located in the Financial Section shows the changes in the budget and a comparison with actual results. The net change in the general fund balance at year-end shows stable revenues and lower expenditures in comparison to budgeted amounts.

**Coeur d'Alene Charter Academy, Inc.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2021**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

An overview of capital asset changes for the fiscal year is contained in note 4 (notes to financial statements). The changes are a result of the net effect of depreciation and the purchase of equipment, furniture and building/land improvements. Total capital assets, after accumulated depreciation, at the end of the fiscal year are \$5,207,191.

**Long-Term Debt**

Six notes are currently held by bankcda on Academy real property (note 6, notes to the financial statements). The six notes were renegotiated in January 2021 which resulted in reduced interest rates to 3.10%, with all balances due in January 2028. The notes are now amortized over 7 years. All other terms were unchanged. No prepayment penalty applies to the six notes. We will continue to use debt with prudence and maintain it at a level that meets the capital needs of the institution and is not detrimental to our overall financial health.

**FACTORS BEARING ON THE ACADEMY'S FUTURE**

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

- The economy continues to be the primary driver in determining future state tax revenues. The State of Idaho is experiencing effects of the pandemic but tax revenues have come in at higher levels than projected. We will continue to operate in a manner that is conservative in relation to expenditures and the known sources of revenue.
- Enrollment for the coming year is projected to drop slightly but operations in the pandemic have dramatically changed and the school is adapting to the new environment. State funding budgets have increased and additional funding has been made available by the federal government to address the pandemic.
- The State legislature continues to deliberate on changing the formula for funding public K-12 education. This has been a multi-year project that involves funding by enrollment vs attendance. It may be voted on in the 2022 legislative session.

**CONTACTING THE ACADEMY'S FINANCIAL MANAGEMENT**

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



## BASIC FINANCIAL STATEMENTS

**Coeur d'Alene Charter Academy, Inc.**  
**STATEMENT OF NET POSITION**  
**June 30, 2021**

**ASSETS**

Cash and cash equivalents	\$ 2,211,657
Receivables	106,409
Prepaid expenses	8,042
Capital assets not being depreciated	642,565
Capital assets, net of accumulated depreciation	4,564,626
Total assets	<u>7,533,299</u>

**DEFERRED OUTFLOWS OF RESOURCES**

PERSI pension plan	<u>765,353</u>
--------------------	----------------

**LIABILITIES**

Accounts Payable	30,497
Accrued payroll and benefits	447,808
Accrued interest	1,038
Deposits	48,025
Noncurrent liabilities:	
Due within one year	186,387
Due in more than one year	1,152,378
Net pension liability	1,851,510
Total liabilities	<u>3,717,643</u>

**DEFERRED INFLOWS OF RESOURCES**

PERSI pension plan	<u>90,453</u>
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**NET POSITION**

Net investment in capital assets	3,868,426
Restricted	160,018
Unrestricted	462,112
Total Net Position	<u>\$ 4,490,556</u>

*See accompanying notes to the financial statements  
and independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

		Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
	Expenses	Services	Grants and	Grants &	Changes in
			Contributions	Contributions	Net Position
<b>FUNCTIONS/PROGRAMS:</b>					<b>Governmental</b>
<b>Governmental Activities</b>					<b>Activities</b>
Instruction programs:					
Secondary program	\$ 2,962,445	\$ 99,633	\$ 87,310	\$ 336,490	\$ (2,439,012)
Exceptional child program	83,191	-	58,778	-	(24,413)
Interscholastic & school activity program	75,887	-	-	-	(75,887)
Support services programs:					
Attendance-guidance-health program	125,864	-	-	-	(125,864)
Special education support services program	15,490	-	-	-	(15,490)
Instructional related technology program	5,166	-	69,757	10,745	75,336
School administration program	537,501	-	-	-	(537,501)
Business operations program	255,603	-	-	-	(255,603)
Custodial and maintenance program	302,975	-	-	-	(302,975)
Security and safety program	6,228	-	8,520	1,404	3,696
Transportation program	207	-	-	-	(207)
Non-instruction enterprise operations	30,994	-	-	-	(30,994)
Interest on long-term debt	50,475	-	-	-	(50,475)
Defined benefit plan (revenue) expense	667,376	-	-	-	(667,376)
Total Governmental Activities	<u>\$ 5,119,402</u>	<u>\$ 99,633</u>	<u>\$ 224,365</u>	<u>\$ 348,639</u>	<u>(4,446,765)</u>
General revenues:					
State revenue					4,478,345
Interest and investment earnings					6,339
Total general revenues					<u>4,484,684</u>
Change in Net Position					37,919
Net position - July 1, 2020					4,452,637
Net position - June 30, 2021					<u>\$ 4,490,556</u>

See accompanying notes to the financial statements  
and independent auditors' report

**Coeur d'Alene Charter Academy, Inc.**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2021**

		*	*		
	General	Capital	Plant	Non-Major	
	Fund	Projects	Facilities	Special	
	Fund	Fund	Lottery	Revenue	Total
	Fund	Fund	Fund	Funds	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,051,609	\$ -	\$ 32,400	\$ 127,648	\$ 2,211,657
Due from other funds	2,604	-	-	-	2,604
Receivables	101,932	-	-	4,473	106,405
Interest receivable	4	-	-	-	4
Prepaid expenses	8,042	-	-	-	8,042
Total assets	<u>\$ 2,164,191</u>	<u>\$ -</u>	<u>\$ 32,400</u>	<u>\$ 132,121</u>	<u>\$ 2,328,712</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 28,598	\$ -	\$ -	\$ 1,899	\$ 30,497
Accrued payroll and benefits	447,808	-	-	-	447,808
Accrued interest	1,038	-	-	-	1,038
Due to other funds	-	-	-	2,604	2,604
Deposits	48,025	-	-	-	48,025
Total liabilities	<u>525,469</u>	<u>-</u>	<u>-</u>	<u>4,503</u>	<u>529,972</u>
<b>FUND BALANCES</b>					
Restricted	-	-	32,400	127,618	160,018
Assigned	1,638,722	-	-	-	1,638,722
Total fund balances	<u>1,638,722</u>	<u>-</u>	<u>32,400</u>	<u>127,618</u>	<u>1,798,740</u>
Total liabilities and fund balances	<u>\$ 2,164,191</u>	<u>\$ -</u>	<u>\$ 32,400</u>	<u>\$ 132,121</u>	<u>\$ 2,328,712</u>

\* Not a major fund

**Coeur d'Alene Charter Academy, Inc.**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2021**

Total fund balances at June 30, 2021 - Governmental Funds		\$ 1,798,740
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:		5,207,191
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and therefore, are not reported in the funds:		
Deferred outflows of resources-pension plan		765,353
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and therefore, are not reported in the funds:		
Deferred inflows of resources-pension plan		(90,453)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds. Those liabilities consist of:		
Net pension liability	(1,851,510)	
Long-term debt	<u>(1,338,765)</u>	<u>(3,190,275)</u>
Net position of governmental activities at June 30, 2021		<u><u>\$ 4,490,556</u></u>

**Coeur d'Alene Charter Academy, Inc.**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

		*	*	*	
	General	Capital	Plant	Non-Major	
	Fund	Projects	Facilities	Special	
	Fund	Fund	Lottery	Revenue	Total
	Fund	Fund	Fund	Funds	Total
<b>REVENUES</b>					
Interest income	\$ 6,339	\$ -	\$ -	\$ -	\$ 6,339
Other local revenue	186,943	15,700	-	-	202,643
State assistance and reimbursements	4,478,345	-	49,693	90,426	4,618,464
Title programs and other federal revenues	-	-	-	329,875	329,875
Total revenues	<u>4,671,627</u>	<u>15,700</u>	<u>49,693</u>	<u>420,301</u>	<u>5,157,321</u>
<b>EXPENDITURES</b>					
Instruction programs:					
Secondary programs	2,936,943	-	-	17,043	2,953,986
Exceptional child programs	46,809	-	-	43,288	90,097
Interscholastic & school activity programs	83,053	-	-	-	83,053
Total instruction programs	<u>3,066,805</u>	<u>-</u>	<u>-</u>	<u>60,331</u>	<u>3,127,136</u>
Support services programs:					
Attendance, guidance and health program	135,898	-	-	-	135,898
Special services program	-	-	-	15,490	15,490
Instructional related technology program	-	-	-	5,166	5,166
School administration program	544,713	-	-	-	544,713
Business operations program	276,885	-	-	-	276,885
Custodial and maintenance program	314,153	-	-	422	314,575
Security and safety program	3,770	-	-	2,458	6,228
Transportation program	207	-	-	-	207
Total support services programs	<u>1,275,626</u>	<u>-</u>	<u>-</u>	<u>23,536</u>	<u>1,299,162</u>
Non-instruction enterprise operations	30,994	-	-	-	30,994
Capital asset program	3,687	35,006	55,332	245,594	339,619
Debt service program:					
Principal retirement	197,713	-	-	-	197,713
Interest	50,475	-	-	-	50,475
Total debt service program	<u>248,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,188</u>
Total expenditures	<u>4,625,300</u>	<u>35,006</u>	<u>55,332</u>	<u>329,461</u>	<u>5,045,099</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER EXPENDITURES</b>	46,327	(19,306)	(5,639)	90,840	112,222
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	28,956	19,306	-	-	48,262
Transfers out	(19,306)	-	-	(28,956)	(48,262)
Total other financing sources (uses)	<u>9,650</u>	<u>19,306</u>	<u>-</u>	<u>(28,956)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	55,977	-	(5,639)	61,884	112,222
<b>FUND BALANCES, beginning</b>	1,582,745	-	38,039	65,734	1,686,518
<b>FUND BALANCES, ending</b>	<u>\$ 1,638,722</u>	<u>\$ -</u>	<u>\$ 32,400</u>	<u>\$ 127,618</u>	<u>\$ 1,798,740</u>

\* Not a major fund

*See accompanying notes to the financial statements  
and independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - total governmental funds	\$ 112,222
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expenses. This is the amount by which capital outlays exceeded depreciation expense in the current period.	
Capital Outlay	339,619
Depreciation	(282,587)
The issuance of long-term debt (e.g., bonds, leased) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Loan payments considered as an expenditure	197,713
The net pension effect related to the pension expense recognized for the year.	
Current year PERSI contributions	338,328
Defined benefit plan expense	(667,376)
Change in net position of governmental activities	<u><u>\$ 37,919</u></u>

**Coeur d'Alene Charter Academy, Inc.**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2021**

	<b>Expendable Building Trust Fund</b>	<b>Expendable Scholarship Trust Fund</b>	<b>Custodial Student Body Funds</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 55,799	\$ 40,422	\$ 178,503
Total assets	<u>55,799</u>	<u>40,422</u>	<u>178,503</u>
<b>LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>			
Restricted for:			
Building improvements	55,799	-	-
Student scholarships	-	40,422	-
Student activities	-	-	178,503
Total net position	<u>\$ 55,799</u>	<u>\$ 40,422</u>	<u>\$ 178,503</u>

*See accompanying notes to the financial statements  
and independent auditors' report*



**Coeur d'Alene Charter Academy, Inc.**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended June 30, 2021**

	<b>Expendable Building Trust Fund</b>	<b>Expendable Scholarship Trust Fund</b>	<b>Custodial Student Body Funds</b>
<b>ADDITIONS</b>			
Contributions	\$ 18,820	\$ 12,246	\$ -
Interest earnings	149	78	-
Revenue collected for associated student body activities	-	-	96,109
Total additions	<u>18,969</u>	<u>12,324</u>	<u>96,109</u>
<b>DEDUCTIONS</b>			
Contribution expense	15,700	-	-
Auction expenses	2,895	-	-
Scholarships	-	9,350	-
Supplies and materials	-	-	-
Payments for associated student body activities	-	-	86,456
Total deductions	<u>18,595</u>	<u>9,350</u>	<u>86,456</u>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	374	2,974	9,653
<b>NET POSITION, beginning of year</b>	<u>55,425</u>	<u>37,448</u>	<u>168,850</u>
<b>NET POSITION, end of year</b>	<u><u>\$ 55,799</u></u>	<u><u>\$ 40,422</u></u>	<u><u>\$ 178,503</u></u>

*See accompanying notes to the financial statements  
and independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Reporting Entity**

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

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

The financial statements of the Academy have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Academy's accounting policies are described below:

**Fund Accounting**

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

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

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

Additionally, the Academy reports the following nonmajor governmental funds:

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

***Substance Abuse Fund*** – The *substance abuse fund* is used to account for financial resources provided to the Academy through the State of Idaho for substance abuse.

***IDEA Part B Fund*** – The *IDEA part B fund* is used to account for financial resources provided to the academy, which are Federal funds passed through the State of Idaho for special education services.

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*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

Fiduciary Funds– Fiduciary fund reporting focuses on net position and changes in net position. The funds accounted for in this category by the Academy are the custodial and trust funds. The trust funds are an expendable building fund and a scholarship fund maintained and distributed by the Academy. The custodial fund accounts for assets held by the Academy as an agent for school organizations.

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

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

**Basis of Presentation**

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

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

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

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

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus.

*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures, and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

Fiduciary funds are reported using the economic resources measurement focus.

**Basis of Accounting**

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

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

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

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

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

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

**Cash and Cash Equivalents**

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

During the fiscal year ended June 30, 2021, investments were limited to money market accounts.

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

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*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital Assets**

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

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

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

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

**Accrued Liabilities and Long-term Obligations**

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

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

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

**Pensions**

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The government does have items that qualify for reporting in this category. Note 7 outlines the outflows of resources associated with the pension base plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The government has one type of items for this category.

The item is associated with the pension base plan. See Note 7 for details on the pension plan. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Net Position Flow Assumption**

Net position represents the difference between assets and liabilities. Net position invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Academy, or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position includes the remaining net position that is not included in the categories above.

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

**Fund Balance Flow Assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted sources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the government that can, by adoption of a policy prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the policy remains in place until a similar action is taken to remove or revise the limitation.

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*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

**Fund Balance Policies (continued)**

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Directors has by policy authorized the finance committee to assign fund balance. The Board of Directors may also assign fund balance as it does with appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**Interfund Activity**

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

The current year transfers included a transfer from the technology fund to the general fund for technology expenditures within the general fund and a transfer from the general fund to the capital construction projects fund for a capital project.

An interfund transfer of \$20,187 between the general fund and the Federal Covid Relief fund was for qualified expenditures that occurred after March 1<sup>st</sup>, 2020 in the fiscal year ending June 30, 2020. Under the Federal CARES Act (Coronavirus Relief Funds), qualifying expenses that were necessary and incurred due to the crisis, were not budgeted as of March 27<sup>th</sup>, 2020 and were incurred between March 1, 2020 and December 30, 2020 (later extended) are eligible expenditures. This transfer reflects those qualified expenditures that were incurred in the fiscal year ending June 30, 2020 being transferred out of the general fund and into the Federal Covid Relief fund.

**Estimates**

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

**Income Taxes**

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

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*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 2 - CASH AND CASH EQUIVALENTS**

The carrying amount of the Academy's deposits with financial institutions was \$2,486,381 and the bank balance was \$2,522,466. Investments of the Academy are funds held by bankcda, Mountain West Bank, and First Interstate Bank.

Market value materially approximates cost at June 30, 2021. Idaho State Code allows the Academy to invest idle monies in certain categories. No violations of those categories have occurred during the year. Custodial credit risk is the risk that in the event of a bank failure, the Academy's deposits may not be returned to it.

*Deposits without exposure to custodial credit risk:*

Amount insured by FDIC or other agencies	\$ 555,614
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*Deposits with exposure to custodial credit risk:*

Amount collateralized with securities held in trust, but not in the Academy's name	1,966,852
Total bank balance (deposits)	<u>\$ 2,522,466</u>

The carrying amount is displayed as follows in the financial statements

Statement of net position (page 9)	\$ 2,211,657
Statement of net position - fiduciary funds (page 15)	
Expendable building trust	55,799
Expendable scholarship trust	40,422
Student body agency funds	178,503
Total carrying amount	<u>\$ 2,486,381</u>

Cash and cash equivalents at June 30, 2021 consist of the following:

Cash	
Deposits with financial institutions and cash on hand	\$ 22,562
Cash equivalents	
Money markets	2,463,819
Total carrying amount	<u>\$ 2,486,381</u>

**NOTE 3 - ACCOUNTS RECEIVABLE**

State of Idaho - The amount due from the state represents unreceived distributions and reimbursements from state administered funds applicable to the year ended June 30, 2021.



**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 4 - CAPITAL ASSETS**

Following is a recap of capital assets for the fiscal year ended June 30, 2021:

	Balance 6/30/2020	Increases	Decreases	Balance 6/30/2021
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 621,646	\$ -	\$ -	\$ 621,646
Construction in progress	6,020	14,899	-	20,919
Total capital assets, not being depreciated	627,666	14,899	-	642,565
Capital assets being depreciated:				
Land improvements	395,865	35,006	-	430,871
Buildings and improvements	5,789,014	117,250	-	5,906,264
Equipment and furniture	1,478,483	172,464	27,983	1,622,964
Total capital assets being depreciated	7,663,362	324,720	27,983	7,960,099
Less accumulated depreciation for:				
Land improvements	142,777	19,573	-	162,350
Buildings and improvements	1,731,148	163,955	-	1,895,103
Equipment and furniture	1,266,944	99,059	27,983	1,338,020
Total accumulated depreciation	3,140,869	282,587	27,983	3,395,473
Total capital assets being depreciated, net	4,522,493	42,133	-	4,564,626
Total governmental activities capital assets, net	\$5,150,159	\$ 57,032	\$ -	\$5,207,191

Depreciation expense of \$282,587 for the year ended June 30, 2021 was charged to the following governmental functions:

Institutional Services:	
Secondary	\$ 247,274
Custodial and maintenance	4,417
Security program	30,896
	<u>\$ 282,587</u>

Following is a recap of the June 30, 2021 balances by generic location:

	Secondary Programs	Custodial & Maintenance	School Administration & Business Operations	Security Program	Total
Land	\$ 621,646	\$ -	\$ -	\$ -	\$ 621,646
Construction in progress	20,919	-	-	-	20,919
Land improvements	430,871	-	-	-	430,871
Buildings and improvements	5,900,478	5,786	-	-	5,906,264
Equipment and furniture	1,381,244	50,291	30,907	160,522	1,622,964
	<u>\$ 8,355,158</u>	<u>\$ 56,077</u>	<u>\$ 30,907</u>	<u>\$ 160,522</u>	<u>\$ 8,602,664</u>

See accompanying independent auditors' report

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 5 - ACCRUED PAYROLL AND BENEFITS**

Accrued payroll includes amounts due contracted teachers and other employees at June 30, 2021, which were not paid until July and August 2021, in conformity with contractual stipulations.

**NOTE 6 - CHANGES IN LONG-TERM DEBT AND CURRENT MATURITIES**

<b><u>Payee</u></b>	<b><u>Terms</u></b>	<b><u>Security</u></b>	<b><u>Balance June 30, 2021</u></b>
bankcda	\$3,782.61 per month including an interest rate of 3.10% until January 2028.	Real property located at: 4904 N. Duncan Drive Coeur d'Alene, ID 83815 4916 N. Duncan Drive Coeur d'Alene, ID 83815	\$269,797
bankcda	\$371.99 per month including an interest rate of 3.10% until January 2028.	Real property located at: 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$26,535
bankcda	\$5,436.69 per month including an interest rate of 3.10% until January 2028.	Real property located at: 4921 N. Duncan Drive 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$388,030
bankcda	\$1,155.53 per month including an interest rate of 3.10% until January 2028.	Real property located at: 4921 N. Duncan Drive N. Duncan Drive Coeur d'Alene, ID 83815	\$82,426
bankcda	\$2,077.25 per month including an interest rate of 3.10% until January 2028.	Real property located at: 4921 N. Duncan Drive 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$148,174
bankcda	\$5,942.35 per month including an interest rate of 3.10% until January 2028.	Real property located at: 4921 N. Duncan Drive 4904 N. Duncan Drive Coeur d'Alene, ID 83815	\$423,803

*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 6 - CHANGES IN LONG-TERM DEBT AND CURRENT MATURITIES (CONCLUDED)**

A summary of long-term debt is as follows:

	Beginning Balance	Issued	Retired	Ending Balance	Amount Due Within One Year	Due in More Than One Year
bankcda 9001	\$ 339,603	\$ -	\$ 69,806	\$ 269,797	\$ 37,567	\$ 232,230
bankcda 9002	46,852	-	20,317	26,535	3,695	22,840
bankcda 9003	424,124	-	36,094	388,030	53,992	334,038
bankcda 8001	100,760	-	18,334	82,426	11,477	70,949
bankcda 8002	170,786	-	22,612	148,174	20,632	127,542
bankcda 8003	454,353	-	30,550	423,803	59,024	364,779
	<u>\$ 1,536,478</u>	<u>\$ -</u>	<u>\$ 197,713</u>	<u>\$ 1,338,765</u>	<u>\$ 186,387</u>	<u>\$ 1,152,378</u>

Long-term debt maturities are as follows:

Year	Principal	Interest	Total Payments
<b>2022</b>	186,387	38,793	225,180
<b>2023</b>	192,180	33,000	225,180
<b>2024</b>	198,152	27,028	225,180
<b>2025</b>	204,453	20,727	225,180
<b>2026</b>	210,883	14,297	225,180
<b>2027</b>	217,511	7,669	225,180
<b>2028</b>	129,199	1,341	130,540
	<u>1,338,765</u>	<u>142,855</u>	<u>1,481,620</u>

**NOTE 7 - DEFINED BENEFIT PENSION PLAN**

**Plan Description**

The Coeur d'Alene Charter Academy contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Pension Benefits**

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

**Member and Employer Contributions**

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The Academy's contributions were \$339,001 for the year ended June 30, 2021.

**Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the Academy reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Academy's proportion of the net pension liability was based on the Academy's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, the Academy's proportion was 0.0797332%.

For the year ended June 30, 2021, the Academy recognized pension expense of \$667,376. At June 30, 2021, the Academy reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 144,660	\$ 60,456
Changes in assumptions or other inputs	31,312	-
Net difference between projected and actual earnings on pension plan investments	212,219	-
Changes in the Academy's proportion and differences between the Academy's contributions and the Academy's proportionate contributions	38,835	29,997
Academy's contributions subsequent to the measurement date	338,327	-
Total	<u>\$ 765,353</u>	<u>\$ 90,453</u>

See accompanying independent auditors' report

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

\$338,327 reported as deferred outflows of resources related to pensions resulting from Academy's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2018 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year ended June 30:	
2022	75,968
2023	114,847
2024	136,891
2025	2,888

**Actuarial Assumptions**

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases**	3.75%
Salary inflation	3.75%
Investment rate of return*	7.05%
Cost-of-living (COLA) adjustments	1.00%

\*net of pension plan investment expense

\*\*there is an individual additional component of assumed salary grown (on top of the 3.75%) that varies for each individual member based on the years of service.

Mortality rates were based on the RP - 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONTINUED)**

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of January 1, 2020.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
<u>Capital Market Assumptions from Callen 2020</u>			
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%
<u>Investment Policy Assumptions from PERSI November 2019</u>			
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%
<u>Economic/Demographic Assumptions from Milliman 2018</u>			
<u>Valuation Assumptions Chosen by PERSI Board</u>			
Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.05%
Assumed Inflation			3.00%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses			7.05%

*See accompanying independent auditors' report*

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 7 - DEFINED BENEFIT PENSION PLAN (CONCLUDED)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense

**Sensitivity of the Academy's proportionate share of the net pension liability to changes in the discount rate**

The following presents the Academy's proportionate share of the net pension liability calculated using the discount rate of 7.05%, as well as what the Academy's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.01%)	1% Increase (8.10%)
District's proportionate share of the net pension liability (asset)			
Total Plan	\$ 3,796,940	\$ 1,851,510	\$ 242,957

**Pension plan fiduciary net position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

**Payables to the pension plan**

At June 30, 2021, Coeur d'Alene Charter Academy reported a payable to the defined benefit pension plan of \$40,580 for legally required employer contributions on the accrued July and August payroll for certified staff.

**NOTE 8 - FUND BALANCE ITEMS**

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

Restricted items – resources restricted to a specific purpose by enabling legislation, external parties or constitutional provisions. The restrictions are as follows:

Restricted for technology	\$ 102,600
Restricted for substance abuse	25,018
Restricted for plant facilities	32,400
Total restricted fund balances	<u>\$ 160,018</u>

See accompanying independent auditors' report

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 8 - FUND BALANCE ITEMS (CONCLUDED)**

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

Assigned items – amounts intended for a specific purpose by the Board of Directors and are appropriations of existing fund balances. The Board has the following assignments as of June 30, 2021:

Facility improvements	\$ 1,143,922
Debt retirement	230,000
Classroom textbooks and supplies	145,000
Professional development	119,800
Total assigned fund balances	<u>\$ 1,638,722</u>

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

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

**NOTE 9 - RISK MANAGEMENT**

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

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

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

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



## REQUIRED SUPPLEMENTARY INFORMATION

**Coeur d'Alene Charter Academy, Inc.**  
**SCHEDULE OF ACADEMY'S SHARE OF NET PENSION LIABILITY**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years \***

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Academy's portion of the net pension liability	0.0797332%	0.0785743%	0.0804339%	0.0761426%	0.0806130%	0.0804288%	0.0813738%
Academy's proportionate share of the net pension liability	\$ 1,851,510	\$ 896,904	\$ 1,186,414	\$ 1,196,831	\$ 1,634,149	\$ 1,059,116	\$ 599,039
Academy's covered-employee payroll	\$ 2,839,264	\$ 2,853,743	\$ 2,668,702	\$ 2,587,850	\$ 2,406,489	\$ 2,357,683	\$ 2,252,790
Academy's proportional share of the net pension liability as a percentage of its covered-employee payroll	65.21%	31.43%	44.46%	46.25%	67.91%	44.92%	26.59%
percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%	94.95%

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Coeur d'Alene Charter Academy will present information for those to use for which information is available.

Data reported is measured as of June 30, 2020 (measurement date)

**SCHEDULE OF ACADEMY'S CONTRIBUTIONS**  
**Last 10 - Fiscal Years \***

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Statutorily required contribution	\$ 312,826	\$ 300,657	\$ 312,358	\$ 256,762	\$ 239,632	\$ 263,084	\$ 264,499
Contributions in relation to the statutorily required contribution	\$ (343,362)	\$ (306,503)	\$ (296,913)	\$ (271,347)	\$ (269,275)	\$ (269,927)	\$ (253,061)
Contribution (deficiency) excess	\$ (30,536)	\$ (5,846)	\$ 15,445	\$ (14,585)	\$ (29,643)	\$ (6,843)	\$ 11,437
Academy's covered-employee payroll	\$ 2,839,264	\$ 2,853,743	\$ 2,668,702	\$ 2,587,850	\$ 2,406,489	\$ 2,357,683	\$ 2,252,790
Contributions as a percentage of covered-employee payroll	12.09%	10.74%	11.13%	10.49%	11.19%	11.45%	11.23%

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Coeur d'Alene Charter Academy will present information for those to use for which information is available.

Data reported is measured as of June 30, 2020 (measurement date)

**Coeur d'Alene Charter Academy, Inc.**  
**SCHEDULES OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended June 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>With Final Budget</b>
<b>REVENUES:</b>				
Interest income	\$ 10,000	\$ 10,000	\$ 6,339	\$ (3,661)
Other local revenue	160,000	160,000	186,943	26,943
State assistance and reimbursements	4,481,811	4,481,811	4,478,345	(3,466)
Title programs and other federal revenues	-	-	-	-
Total revenues	4,651,811	4,651,811	4,671,627	19,816
<b>EXPENDITURES:</b>				
Instruction programs:				
Secondary programs	3,047,390	3,126,920	2,936,943	(189,977)
Exceptional child programs	44,742	47,146	46,809	(337)
Interscholastic & school activity programs	115,381	115,381	83,053	(32,328)
Total instruction programs	3,207,513	3,289,447	3,066,805	(222,642)
Support services programs:				
Attendance, guidance and health program	140,108	144,917	135,898	(9,019)
Special services program	5,000	5,000	-	(5,000)
School administration program	569,714	584,140	544,713	(39,427)
Business operations program	266,062	278,274	276,885	(1,389)
Custodial and maintenance program	366,998	383,117	314,153	(68,964)
Security and safety program	6,000	6,000	3,770	(2,230)
Transportation program	5,000	5,000	207	(4,793)
Total support services programs	1,358,882	1,406,448	1,275,626	(130,822)
Non-instruction enterprise operations	40,000	40,000	30,994	(9,006)
Capital asset program	-	19,000	3,687	(15,313)
Debt service program:				
Principal retirement	210,000	210,000	197,713	(12,287)
Interest	60,000	60,000	50,475	(9,525)
Total debt service program	270,000	270,000	248,188	(21,812)
Total expenditures	4,876,395	5,024,895	4,625,300	(399,595)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(224,584)	(373,084)	46,327	419,411
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,742	8,742	28,956	20,214
Transfers out	(983,663)	(870,163)	(19,306)	850,857
Contingency reserve	(240,000)	(205,000)	-	205,000
Total other financing sources (uses)	(1,214,921)	(1,066,421)	9,650	1,076,071
<b>NET CHANGE IN FUND BALANCES</b>	(1,439,505)	(1,439,505)	55,977	1,495,482
<b>FUND BALANCES, beginning</b>	1,439,505	1,439,505	1,582,745	(143,240)
<b>FUND BALANCES, ending</b>	\$ -	\$ -	\$ 1,638,722	\$ 1,352,242

**Coeur d'Alene Charter Academy, Inc.**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2021**

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

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

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

During the fiscal year ended June 30, 2021, the budget was amended to reflect revised revenue and expense estimates. The amendment was properly approved by the Board of Directors.

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

FINANCIAL SECTION

OTHER SUPPLEMENTARY INFORMATION

**Coeur d'Alene Charter Academy, Inc.**  
**BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended June 30, 2021**

	<b>Technology Fund</b>	<b>Substance Abuse Fund</b>	<b>IDEA Part B Fund</b>	<b>COVID Fund</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 102,630	\$ 25,018	\$ -	\$ -	\$ 127,648
Receivables	-	-	4,473	-	4,473
Total assets	<u>102,630</u>	<u>25,018</u>	<u>4,473</u>	<u>-</u>	<u>132,121</u>
<b>LIABILITIES</b>					
Accounts payable	30	-	1,869	-	1,899
Due to other funds	-	-	2,604	-	2,604
Total liabilities	<u>30</u>	<u>-</u>	<u>4,473</u>	<u>-</u>	<u>4,503</u>
<b>FUND BALANCES</b>					
Restricted	102,600	25,018	-	-	127,618
Total fund balances	<u>102,600</u>	<u>25,018</u>	<u>-</u>	<u>-</u>	<u>127,618</u>
Total liabilities and fund balances	<u>\$ 102,630</u>	<u>\$ 25,018</u>	<u>\$ 4,473</u>	<u>\$ -</u>	<u>\$ 132,121</u>

**Coeur d'Alene Charter Academy, Inc.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES – NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended June 30, 2021**

	<b>Technology Fund</b>	<b>Substance Abuse Fund</b>	<b>IDEA Part B Fund</b>	<b>COVID Fund</b>	<b>Total</b>
<b>REVENUES</b>					
State assistance and reimbursements	\$ 80,502	\$ 9,924	\$ -	\$ -	\$ 90,426
Federal funds	-	-	58,778	271,097	329,875
Total revenues	<u>80,502</u>	<u>9,924</u>	<u>58,778</u>	<u>271,097</u>	<u>420,301</u>
<b>EXPENDITURES</b>					
Instruction programs:					
Secondary program	-	-	-	17,043	17,043
Exceptional child programs	-	-	43,288	-	43,288
Total instruction programs	<u>-</u>	<u>-</u>	<u>43,288</u>	<u>17,043</u>	<u>60,331</u>
Support services programs:					
Special services program	-	-	15,490	-	15,490
Instructional related technology program	5,166	-	-	-	5,166
Custodial and maintenance program	-	-	-	422	422
Security and safety program	-	2,458	-	-	2,458
Total support services programs	<u>5,166</u>	<u>2,458</u>	<u>15,490</u>	<u>422</u>	<u>23,536</u>
Capital asset program	<u>10,745</u>	<u>1,404</u>	<u>-</u>	<u>233,445</u>	<u>245,594</u>
Total expenditures	<u>15,911</u>	<u>3,862</u>	<u>58,778</u>	<u>250,910</u>	<u>329,461</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	64,591	6,062	-	20,187	90,840
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(8,769)	-	-	(20,187)	(28,956)
Total other financing sources (uses)	<u>(8,769)</u>	<u>-</u>	<u>-</u>	<u>(20,187)</u>	<u>(28,956)</u>
<b>NET CHANGE IN FUND BALANCES</b>	55,822	6,062	-	-	61,884
<b>FUND BALANCES, beginning</b>	46,778	18,956	-	-	65,734
<b>FUND BALANCES, ending</b>	<u>\$ 102,600</u>	<u>\$ 25,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,618</u>

**Coeur d'Alene Charter Academy, Inc.**  
**CUSTODIAL FUNDS**  
**SCHEDULE OF CHANGES IN DEPOSIT BALANCES**  
**OF STUDENT BODY FUNDS**  
**For the Year Ended June 30, 2021**

<b>Activity</b>	<b>Cash June 30, 2020</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash June 30, 2021</b>
Academic team	\$ 2,543	\$ -	\$ 180	\$ -	\$ 2,363
Art club	506	100	-	-	606
Associated student body	5,559	631	1,761	-	4,429
Band	35,150	8,684	14,474	-	29,360
Basketball	1,000	-	-	-	1,000
Bookstore	4,206	155	-	-	4,361
Boys soccer	3,663	3,509	3,309	-	3,863
Chess	405	-	-	-	405
Choir	7,719	-	852	-	6,867
Civics programs	252	-	-	-	252
Classes 6-12	1,660	5,220	3,595	(682)	2,603
Drama	20,167	9,520	4,150	-	25,537
French/SFS	733	-	-	-	733
Girls soccer	10,058	17,409	15,700	-	11,767
International travel	4,152	-	-	-	4,152
Journalism/Yearbook	29,386	26,057	20,252	-	35,191
Latin	46	-	-	-	46
Miscellaneous	15,840	-	-	682	16,522
NHS	662	239	279	-	622
Outdoor Club	890	-	-	-	890
Science club	582	-	-	-	582
Ski club	2,798	-	-	-	2,798
Spanish	816	-	-	-	816
Speech and debate	3,894	300	-	-	4,194
Staff sunshine	699	64	265	-	498
Tennis	110	3,400	2,639	-	871
Track	4,126	3,767	2,119	-	5,774
Trail creek	1,919	13,914	11,935	-	3,898
Volleyball	6,114	2,025	3,681	-	4,458
Washington DC trips	-	-	-	-	-
Writing symposium	926	-	-	-	926
X-Country	2,269	1,115	1,265	-	2,119
	<u>\$ 168,850</u>	<u>\$ 96,109</u>	<u>\$ 86,456</u>	<u>\$ -</u>	<u>\$ 178,503</u>



REPORT REQUIRED BY GAO



1810 E Schneidmiller Ave. Ste. 310  
Post Falls, Idaho 83854  
208-777-1099 (phone) 208-773-5108 (fax)

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Coeur d'Alene Charter Academy, Inc., as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Coeur d'Alene Charter Academy, Inc.'s basic financial statements and have issued our report thereon dated October 19, 2021.

**Internal Control over Financial Reporting**

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

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

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

## Compliance and Other Matters

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

## Purpose of this Report

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



Anderson Bros. CPAs  
Post Falls, Idaho  
October 19, 2021

## PCSC Board Meeting Observation Summary

Observation Date: 3/15/2021

Observer: Melissa-Jo Rivera

Coeur d'Alene Charter Academy Board of Directors-

Below you will find the summary of the PCSC board meeting observation required by PCSC Policies & Procedures (updated on August 13<sup>th</sup>, 2020). The intent of this observation is to follow PCSC standard and serves as documentation of the fulfillment of your annual requirements. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the Program Managers or PCSC Director. You have two weeks from the date of receipt of this summary to provide any follow-up as needed.

Director's Name	Office (if applicable)	Present/Remote/Absent
Dan Forsgren	Board Member	Present
Scott MacPhee	Vice Chair, Treasurer	Present
Dan Redline	Board Member	Present
Cheri Rose-Kociela	Secretary	Absent
Amy Verhaeghe	Board Chair	Present
Laura Beyer	Board Clerk	Present
School Leadership	Title	Present/Remote/Absent
Dan Nicklay	Principal	Present
Aaron Lippy	Vice Principal	Present
Glenn Mabile	Business Manager	Present

### Coeur d'Alene Charter Academy Observation Summary

Observation Category	Status	Date
Open Meeting Law	No Concern	3/15/2021
Public Participation	No Concern	3/15/2021
Operational Efficacy	No Concern	3/15/2021
Academic Achievement	No Concern	3/15/2021
Financial Health	No Concern	3/15/2021

### Additional Notes (As Applicable)

- CCA board members provided clear motion, second and votes on action items & executive session process.
- CCA committees provided insight on respective committee task status/updates.
- CCA provided families with a survey for COVID response and briefly reviewed feedback.
- Financial updates were discussed to include donations, fundraising and scholarship status.
- Overall the CCA board conducted themselves and meeting professionally and without concern.

# Report of the External Review Team for Coeur d'Alene Charter Academy School

4904 N Duncan Dr  
Coeur D Alene  
ID 83815-9404  
US

**Daniel Nicklay**

**Date: January 18, 2017 - January 19, 2017**



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# Table of Contents

Introduction .....	4
Results .....	9
Teaching and Learning Impact .....	9
Standard 3 - Teaching and Assessing for Learning .....	10
Standard 5 - Using Results for Continuous Improvement .....	11
Student Performance Diagnostic .....	11
Effective Learning Environments Observation Tool (eleot™) .....	13
eleot™ Data Summary .....	15
Findings .....	18
Leadership Capacity .....	20
Standard 1 - Purpose and Direction .....	21
Standard 2 - Governance and Leadership .....	21
Stakeholder Feedback Diagnostic .....	21
Findings .....	22
Resource Utilization .....	25
Standard 4 - Resources and Support Systems .....	25
Findings .....	26
Conclusion .....	27
Accreditation Recommendation .....	28
Addenda .....	29
Team Roster .....	29
Next Steps .....	31
About AdvancED .....	32
References .....	33

# Introduction

The External Review is an integral component of AdvancED Performance Accreditation and provides the institution with a comprehensive evaluation guided by the results of diagnostic instruments, in-depth review of data and documentation, and the professional judgment of a team of qualified and highly trained evaluators. A series of diagnostic instruments examines the impact of teaching and learning on student performance, the capacity of leadership to effect continuous improvement, and the degree to which the institution optimizes its use of available resources to facilitate and support student success. The results of this evaluation are represented in the Index of Education Quality (IEQ™) and through critical observations, namely, Powerful Practices, Opportunities for Improvement, and Improvement Priorities.

Accreditation is a voluntary method of quality assurance developed more than 100 years ago by American universities and secondary schools and designed primarily to distinguish schools adhering to a set of educational standards. Today the accreditation process is used at all levels of education and is recognized for its ability to effectively drive student performance and continuous improvement in education.

Institutions seeking to gain or retain accreditation must meet AdvancED Standards specific to their institution type, demonstrate acceptable levels of student performance and the continuous improvement of student performance, and provide evidence of stakeholder engagement and satisfaction. The power of AdvancED Performance Accreditation lies in the connections and linkages between and among the conditions, processes, and practices within a system that impact student performance and organizational effectiveness.

Standards help to delineate what matters. They provide a common language through which an education community can engage in conversations about educational improvement, system effectiveness, and achievement. They serve as a foundation for planning and implementing improvement strategies and activities and for measuring success. AdvancED Standards were developed by a committee comprised of talented educators and leaders from the fields of practice, research, and policy who applied professional wisdom, deep knowledge of effective practice, and the best available research to craft a set of robust standards that define institutional quality and guide continuous improvement. Prior to implementation, an internationally recognized panel of experts in testing and measurement, teacher quality, and education research reviewed the standards and provided feedback, guidance and endorsement.

The AdvancED External Review Team uses AdvancED Standards, associated indicators and criteria related to student performance and stakeholder engagement to guide its evaluation. The Team examines adherence to standards as well as how the institution functions as a whole and embodies the practices and characteristics expected of an accredited institution. The Standards, indicators and related criteria are evaluated using indicator-specific performance levels. The Team rates each indicator and criterion on a scale of 1 to 4. The final scores assigned to the indicators and criteria represent the average of the External Review Team members' individual ratings.

The External Review is the hallmark of AdvancED Performance Accreditation. It energizes and equips the institution's leadership and stakeholders to achieve higher levels of performance and address those areas that



may be hindering efforts to reach desired performance levels. External Review is a rigorous process that includes the in-depth examination of evidence and relevant data, interviews with all stakeholder groups, and extensive observations of learning, instruction, and operations.

## Use of Diagnostic Tools

A key to examining the institution is the design and use of diagnostic tools that reveal the effectiveness with which an institution creates conditions and implements processes and practices that impact student performance and success. In preparation for the External Review the institution conducted a Self Assessment that applied the standards and criteria for accreditation. The institution provided evidence to support its conclusions vis a vis organizational effectiveness in ensuring acceptable and improving levels of student performance.

- an indicator-based tool that connects the specific elements of the criteria to evidence gathered by the team;
- a student performance analytic that examines the quality of assessment instruments used by the institution, the integrity of the administration of the assessment to students, the quality of the learning results including the impact of instruction on student learning at all levels of performance, and the equity of learning that examines the results of student learning across all demographics;
- a stakeholder engagement instrument that examines the fidelity of administration and results of perception surveys seeking the perspective of students, parents, and teachers;
- a state-of-the-art, learner-centric observation instrument, the Effective Learning Environments Observation Tool (eleot™) that quantifies students' engagement, attitudes and dispositions organized in 7 environments: Equitable Learning, High Expectations, Supportive Learning, Active Learning, Progress Monitoring and Feedback, Well-Managed Learning, and Digital Learning. All evaluators must be trained, reach acceptable levels of inter-rater reliability, and certified to use this research-based and validated instrument.

The External Review Team's findings and critical observations are shared in this report through the IEQ™ results as well as through the identification of Powerful Practices, Opportunities for Improvement, and Improvement Priorities.

## Index of Education Quality

In the past, accreditation reviews resulted in an accreditation recommendation on status. Labels such as advised, warned, probation, or all clear were used to describe the status of a school relative to the AdvancED Standards and other evaluative criteria. Beginning in the 2013-14 school year, AdvancED introduced a new framework to describe the results of an accreditation review. Consistent with the modern focus of accreditation on continuous improvement with an emphasis on student success, AdvancED introduced an innovative and state-of-the-art framework for diagnosing and revealing institutional performance called the Index of Education Quality (IEQ™). The IEQ™ comprises three domains of performance: 1) the impact of teaching and learning on student performance; 2) the capacity of leadership to guide the institution toward the achievement of its

vision and strategic priorities; and 3) use of resources to support and optimize learning. Therefore, your institution will no longer receive an accreditation status. Instead, your institution will be accredited with an IEQ™ score. In the case where an institution is failing to meet established criteria, the accreditation will be under review thereby requiring frequent monitoring and demonstrated improvement.

The three domains of performance are derived from the AdvancED Standards and associated indicators, the analysis of student performance, and the engagement and feedback of stakeholders. Within each domain institutions can connect to the individual performance levels that are applied in support of the AdvancED Standards and evaluative criteria. Within the performance levels are detailed descriptors that serve as a valuable source of guidance for continuous improvement. Upon review of the findings in this report and building on their Powerful Practices, institutional leaders should work with their staff to review and understand the evidence and rationale for each Opportunity for Improvement and Improvement Priority as well as the corresponding pathway to improvement described in the performance levels of the selected indicator(s).

The IEQ™ provides a new framework that recognizes and supports the journey of continuous improvement. An institution's IEQ™ is the starting point for continuous improvement. Subsequent actions for improvement and evidence that these have had a positive impact will raise the institution's IEQ™ score.

## **Benchmark Data**

Throughout this report, AdvancED provides benchmark data for each indicator and for each component of the evaluative criteria. These benchmark data represent the overall averages across the entire AdvancED Network for your institution type. Thus, the AdvancED Network average provides an extraordinary opportunity for institutions to understand their context on a global scale rather than simply compared to a state, region, or country.

It is important to understand that the AdvancED Network averages are provided primarily to serve as a tool for continuous improvement and not as a measure of quality in and of itself. Benchmark data, when wisely employed, have a unique capacity to help institutions identify and leverage their strengths and areas of improvement to significantly impact student learning.

## **Powerful Practices**

A key to continuous improvement is the institution's ability to learn from and build upon its most effective and impactful practices. Such practices serve as critical leverage points necessary to guide, support and ensure continuous improvement. A hallmark of the accreditation process is its commitment to identifying with evidence, the conditions, processes and practices that are having the most significant impact on student performance and institutional effectiveness. Throughout this report, the External Review Team has captured and defined Powerful Practices. These noteworthy practices are essential to the institution's effort to continue its journey of improvement.

## Opportunities for Improvement

Every institution can and must improve no matter what levels of performance it has achieved in its past. During the process of the review, the External Review Team identified areas of improvement where the institution is meeting the expectations for accreditation but in the professional judgment of the Team these are Opportunities for Improvement that should be considered by the institution. Using the criteria described in the corresponding rubric(s) to the Opportunity for Improvement, the institution can identify what elements of practice must be addressed to guide the improvement.

## Improvement Priorities

The expectations for accreditation are clearly defined in a series of the rubric-based AdvancED Standards, indicators and evaluative criteria focused on the impact of teaching and learning on student performance, the capacity of the institution to be guided by effective leadership, and the allocation and use of resources to support student learning. As such, the External Review Team reviewed, analyzed and deliberated over significant bodies of evidence provided by the institution and gathered by the Team during the process. In the professional judgment of the Team as well as the results of the diagnostic process, the Team defined, with rationale, Improvement Priorities. The priorities must be addressed in a timely manner by the institution to retain and improve their accreditation performance as represented by the IEQ™. Improvement Priorities serve as the basis for the follow-up and monitoring process that will begin upon conclusion of the External Review. The institution must complete and submit an Accreditation Progress Report within two years of the External Review. The report must include actions taken by the institution to address the Improvement Priorities along with the corresponding evidence and results. The IEQ™ will be recalculated by AdvancED upon review of the evidence and results associated with the Improvement Priorities.

## The Review

A team of four (4) administrators, with significant experience with charter schools, and the Region 1 Coordinator for AdvancED Idaho conducted the Accreditation External Review of Coeur d'Alene Charter Academy on January 18 and 19, 2017. The knowledge, skills, and expertise of these individuals contributed to a well-versed team in educational issues, instructional strategies, curriculum, and the accreditation process. Interviews, evidence review, data gathering, and class observations were accomplished during the two days, and the exit report was presented to members of the Charter Academy leadership team on January 19.

Prior to the external review the administration of Coeur d'Alene Charter Academy took part in AdvancED trainings, meetings with the Lead Evaluator, phone conferences, and electronic communication. After studying necessary materials from AdvancED, the External Review Team engaged in email exchanges and individual study to complete the initial review and analysis of the school's Accreditation Report and web site. The on-site review was completed in the scheduled two days.

The administration, staff and students are commended for their transparency, hospitality, and responsiveness to the External Review Team. Artifacts were available, appropriate interviews arranged, and necessary logistics provided.

The preparation for the review included surveys of all stakeholders and completion of the AdvancED Accreditation Report. The Self-Assessment and much of the internal review was completed by the Principal. Involvement of the instructional staff and other stakeholders would have fully met AdvancED Idaho expectations, but more importantly, would have resulted in a much more valuable school improvement initiative.

Stakeholders were interviewed by members of the External Review Team to gain their perspectives on topics relevant to the institution's effectiveness and student performance. The feedback gained through the stakeholder interviews was considered with other evidences and data to support the findings of the External Review. The following chart depicts the numbers of persons interviewed representative of various stakeholder groups.

Stakeholder Interviewed	Number
Administrators	2
Instructional Staff	19
Support Staff	2
Students	26
Parents/Community/Business Leaders	9
<b>Total</b>	<b>58</b>

# Results

## Teaching and Learning Impact

The impact of teaching and learning on student achievement is the primary expectation of every institution. The relationship between teacher and learner must be productive and effective for student success. The impact of teaching and learning includes an analysis of student performance results, instructional quality, learner and family engagement, support services for student learning, curriculum quality and efficacy, and college and career readiness data. These are all key indicators of an institution's impact on teaching and learning.

A high-quality and effective educational system has services, practices, and curriculum that ensure teacher effectiveness. Research has shown that an effective teacher is a key factor for learners to achieve their highest potential and be prepared for a successful future. The positive influence an effective educator has on learning is a combination of "student motivation, parental involvement" and the "quality of leadership" (Ding & Sherman, 2006). Research also suggests that quality educators must have a variety of quantifiable and intangible characteristics that include strong communication skills, knowledge of content, and knowledge of how to teach the content. The institution's curriculum and instructional program should develop learners' skills that lead them to think about the world in complex ways (Conley, 2007) and prepare them to have knowledge that extends beyond the academic areas. In order to achieve these goals, teachers must have pedagogical skills as well as content knowledge (Baumert, J., Kunter, M., Blum, W., Brunner, M., Voxx, T., Jordan, A., Klusmann, U., Krauss, S., Nuebrand, M., & Tsai, Y., 2010). The acquisition and refinement of teachers' pedagogical skills occur most effectively through collaboration and professional development. These are a "necessary approach to improving teacher quality" (Colbert, J., Brown, R., Choi, S., & Thomas, S., 2008). According to Marks, Louis, and Printy (2002), staff members who engage in "active organizational learning also have higher achieving students in contrast to those that do not." Likewise, a study conducted by Horng, Klasik, and Loeb (2010), concluded that leadership in effective institutions "supports teachers by creating collaborative work environments." Institutional leaders have a responsibility to provide experiences, resources, and time for educators to engage in meaningful professional learning that promotes student learning and educator quality.

AdvancED has found that a successful institution implements a curriculum based on clear and measurable expectations for student learning. The curriculum provides opportunities for all students to acquire requisite knowledge, skills, and attitudes. Teachers use proven instructional practices that actively engage students in the learning process. Teachers provide opportunities for students to apply their knowledge and skills to real world situations. Teachers give students feedback to improve their performance.

Institutions with strong improvement processes move beyond anxiety about the current reality and focus on priorities and initiatives for the future. Using results, i.e., data and other information, to guide continuous improvement is key to an institution's success. A study conducted by Datnow, Park, and Wohlstetter (2007) from the Center on Educational Governance at the University of Southern California indicated that data can shed light on existing areas of strength and weakness and also guide improvement strategies in a systematic and strategic manner (Dembosky, J., Pane, J., Barney, H., & Christina, R., 2005). The study also identified six

key strategies that performance-driven systems use: (1) building a foundation for data-driven decision making, (2) establishing a culture of data use and continuous improvement, (3) investing in an information management system, (4) selecting the right data, (5) building institutional capacity for data-driven decision making, and (6) analyzing and acting on data to improve performance. Other research studies, though largely without comparison groups, suggested that data-driven decision-making has the potential to increase student performance (Alwin, 2002; Doyle, 2003; Lafee, 2002; McIntire, 2002).

Through ongoing evaluation of educational institutions, AdvancED has found that a successful institution uses a comprehensive assessment system based on clearly defined performance measures. The system is used to assess student performance on expectations for student learning, evaluate the effectiveness of curriculum and instruction, and determine strategies to improve student performance. The institution implements a collaborative and ongoing process for improvement that aligns the functions of the school with the expectations for student learning. Improvement efforts are sustained, and the institution demonstrates progress in improving student performance and institution effectiveness.

### Standard 3 - Teaching and Assessing for Learning

The school's curriculum, instructional design, and assessment practices guide and ensure teacher effectiveness and student learning.

Indicator	Description	Review Team Score	AdvancED Network Average
3.1	The school's curriculum provides equitable and challenging learning experiences that ensure all students have sufficient opportunities to develop learning, thinking, and life skills that lead to success at the next level.	3.00	2.82
3.2	Curriculum, instruction, and assessment are monitored and adjusted systematically in response to data from multiple assessments of student learning and an examination of professional practice.	2.60	2.45
3.3	Teachers engage students in their learning through instructional strategies that ensure achievement of learning expectations.	2.60	2.63
3.4	School leaders monitor and support the improvement of instructional practices of teachers to ensure student success.	3.60	2.69
3.5	Teachers participate in collaborative learning communities to improve instruction and student learning.	2.00	2.52
3.6	Teachers implement the school's instructional process in support of student learning.	3.60	2.56
3.7	Mentoring, coaching, and induction programs support instructional improvement consistent with the school's values and beliefs about teaching and learning.	2.00	2.56
3.8	The school engages families in meaningful ways in their children's education and keeps them informed of their children's learning progress.	3.20	3.07

Indicator	Description	Review Team Score	AdvancED Network Average
3.9	The school has a formal structure whereby each student is well known by at least one adult advocate in the school who supports that student's educational experience.	3.20	3.01
3.10	Grading and reporting are based on clearly defined criteria that represent the attainment of content knowledge and skills and are consistent across grade levels and courses.	2.00	2.71
3.11	All staff members participate in a continuous program of professional learning.	3.00	2.48
3.12	The school provides and coordinates learning support services to meet the unique learning needs of students.	1.00	2.63

## Standard 5 - Using Results for Continuous Improvement

The school implements a comprehensive assessment system that generates a range of data about student learning and school effectiveness and uses the results to guide continuous improvement.

Indicator	Description	Review Team Score	AdvancED Network Average
5.1	The school establishes and maintains a clearly defined and comprehensive student assessment system.	2.00	2.64
5.2	Professional and support staff continuously collect, analyze, and apply learning from a range of data sources, including comparison and trend data about student learning, instruction, program evaluation, and organizational conditions.	2.60	2.33
5.3	Professional and support staff are trained in the evaluation, interpretation, and use of data.	2.00	2.03
5.4	The school engages in a continuous process to determine verifiable improvement in student learning, including readiness for and success at the next level.	2.60	2.45
5.5	Leadership monitors and communicates comprehensive information about student learning, conditions that support student learning, and the achievement of school improvement goals to stakeholders.	2.00	2.68

## Student Performance Diagnostic

The quality of assessments used to measure student learning, assurance that assessments are administered with procedural fidelity and appropriate accommodations, assessment results that reflect the quality of learning, and closing gaps in achievement among subpopulations of students are all important indicators for evaluating overall student performance.

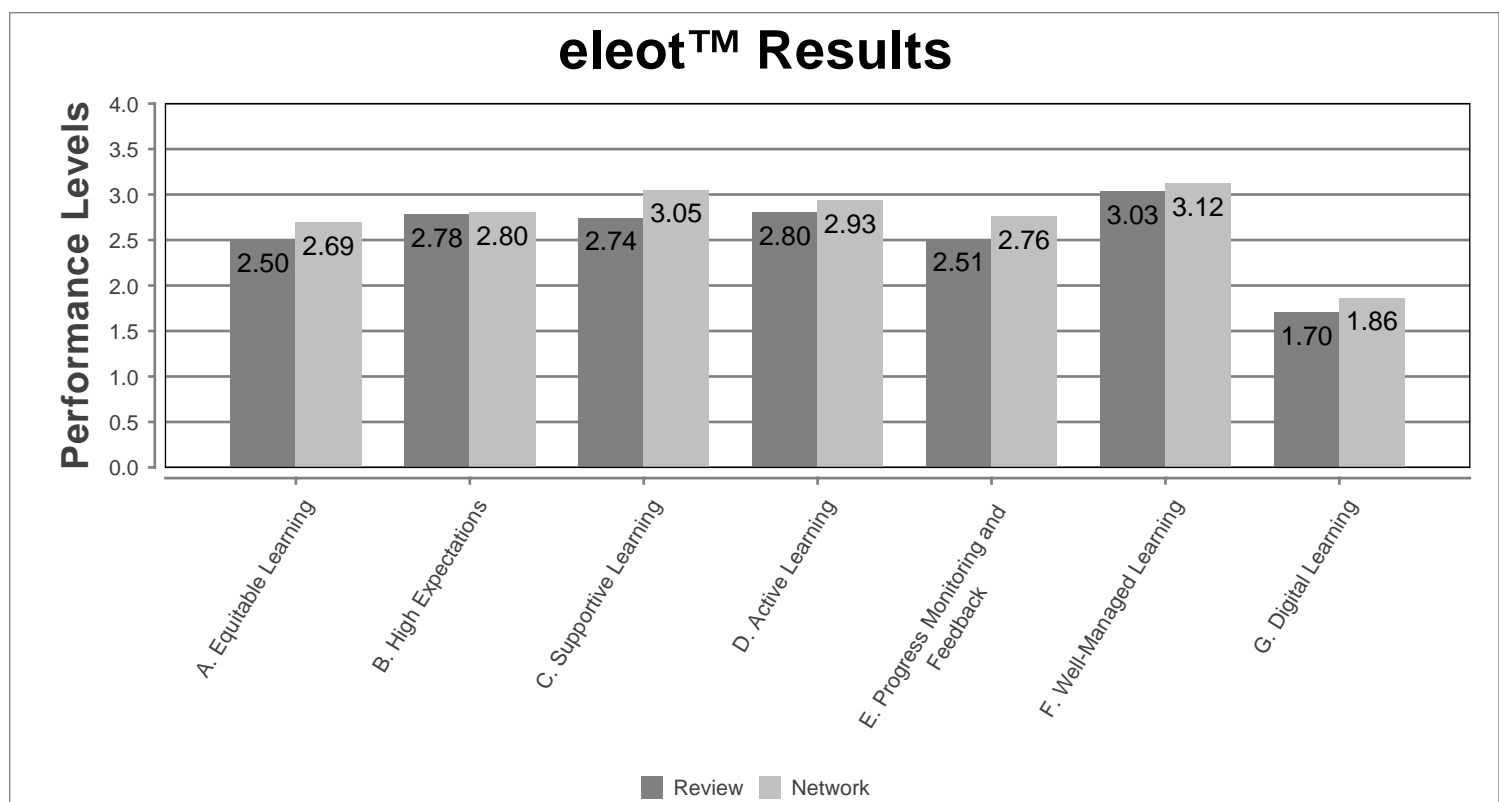
Evaluative Criteria	Review Team Score	AdvancED Network Average
Assessment Quality	3.00	3.11
Test Administration	4.00	3.46
Equity of Learning	4.00	2.75
Quality of Learning	4.00	2.93



# Effective Learning Environments Observation Tool (eleot™)

Every learner should have access to an effective learning environment in which she/he has multiple opportunities to be successful. The Effective Learning Environments Observation Tool (eleot™) measures the extent to which learners are in an environment that is equitable, supportive, and well-managed. An environment where high expectations are the norm and active learning takes place. It measures whether learners' progress is monitored and feedback is provided and the extent to which technology is leveraged for learning.

Observations of classrooms or other learning venues are conducted for a minimum of 20 minutes per observation. Every member of the External Review Team is required to be trained and pass a certification exam that establishes inter-rater reliability. Team members conduct multiple observations during the review process and provide ratings on 30 items based on a four-point scale (4=very evident; 3=evident; 2=somewhat evident; and 1=not observed). The following provides the aggregate average score across multiple observations for each of the seven learning environments included in eleot™ as well as benchmark results across the AdvancED Network.



The External Review Team conducted twenty observations of the learning environments at Coeur d'Alene Charter Academy. The highest scoring environment was the "Well-Managed Learning Environment" this reflects the general comments from External Review Team members concerning the behavioral expectations of the teachers and the corresponding actions of the students. The learning environment that scored the lowest was "Digital Learning". And this also was not a surprise to the team. Technology in use during the visit

was utilized mostly for presentation of information. All other learning environment scores were very near the AdvancED Network Average. The team did not feel that these observations accurately reflect the "normal" learning environment at CDA Charter. Many classes were preparing and/or reviewing for semester finals and this skewed the results. The team would expect to see very high scores in the "High Expectations" and the "Active" learning environments based on knowledge of the school and interviews with numerous stakeholders.

When reviewing the classroom observations, the External Review Team commented on the respectful nature of the students and the overall positive behavior. It was obvious that the curriculum being taught was challenging and inline with the college preparation mission of the Academy. External Review Team members felt that the scores on the "eleot" were artificially low due to the preparation for finals that consumed much of the instruction.

The "eleot" ratings are an integral part of the findings of the External Review Team. Interviews, surveys, the self-assessment and classroom observations confirm the academic culture that exists at Coeur d'Alene Charter Academy. Teachers and students were welcoming and accommodating to the team as classrooms were visited.

**eleot™ Data Summary**

<b>A. Equitable Learning</b>			<b>%</b>			
<b>Item</b>	<b>Average</b>	<b>Description</b>	<b>Very Evident</b>	<b>Evident</b>	<b>Somewhat Evident</b>	<b>Not Observed</b>
1.	2.25	Has differentiated learning opportunities and activities that meet her/his needs	10.00%	35.00%	25.00%	30.00%
2.	2.95	Has equal access to classroom discussions, activities, resources, technology, and support	10.00%	80.00%	5.00%	5.00%
3.	2.95	Knows that rules and consequences are fair, clear, and consistently applied	35.00%	30.00%	30.00%	5.00%
4.	1.85	Has ongoing opportunities to learn about their own and other's backgrounds/cultures/differences	15.00%	15.00%	10.00%	60.00%
<b>Overall rating on a 4 point scale: 2.50</b>						

<b>B. High Expectations</b>			<b>%</b>			
<b>Item</b>	<b>Average</b>	<b>Description</b>	<b>Very Evident</b>	<b>Evident</b>	<b>Somewhat Evident</b>	<b>Not Observed</b>
1.	2.65	Knows and strives to meet the high expectations established by the teacher	20.00%	40.00%	25.00%	15.00%
2.	3.20	Is tasked with activities and learning that are challenging but attainable	35.00%	50.00%	15.00%	0.00%
3.	2.55	Is provided exemplars of high quality work	20.00%	45.00%	5.00%	30.00%
4.	2.95	Is engaged in rigorous coursework, discussions, and/or tasks	30.00%	40.00%	25.00%	5.00%
5.	2.55	Is asked and responds to questions that require higher order thinking (e.g., applying, evaluating, synthesizing)	20.00%	30.00%	35.00%	15.00%
<b>Overall rating on a 4 point scale: 2.78</b>						

C. Supportive Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	3.05	Demonstrates or expresses that learning experiences are positive	30.00%	50.00%	15.00%	5.00%
2.	2.85	Demonstrates positive attitude about the classroom and learning	20.00%	55.00%	15.00%	10.00%
3.	2.85	Takes risks in learning (without fear of negative feedback)	20.00%	55.00%	15.00%	10.00%
4.	3.00	Is provided support and assistance to understand content and accomplish tasks	20.00%	70.00%	0.00%	10.00%
5.	1.95	Is provided additional/alternative instruction and feedback at the appropriate level of challenge for her/his needs	10.00%	15.00%	35.00%	40.00%
Overall rating on a 4 point scale: 2.74						

D. Active Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.90	Has several opportunities to engage in discussions with teacher and other students	25.00%	50.00%	15.00%	10.00%
2.	2.50	Makes connections from content to real-life experiences	25.00%	20.00%	35.00%	20.00%
3.	3.00	Is actively engaged in the learning activities	20.00%	60.00%	20.00%	0.00%
Overall rating on a 4 point scale: 2.80						

E. Progress Monitoring and Feedback			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	2.55	Is asked and/or quizzed about individual progress/learning	20.00%	35.00%	25.00%	20.00%
2.	2.65	Responds to teacher feedback to improve understanding	20.00%	40.00%	25.00%	15.00%
3.	2.85	Demonstrates or verbalizes understanding of the lesson/content	20.00%	55.00%	15.00%	10.00%
4.	2.20	Understands how her/his work is assessed	15.00%	15.00%	45.00%	25.00%
5.	2.30	Has opportunities to revise/improve work based on feedback	15.00%	30.00%	25.00%	30.00%
Overall rating on a 4 point scale: 2.51						

F. Well-Managed Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	3.30	Speaks and interacts respectfully with teacher(s) and peers	50.00%	35.00%	10.00%	5.00%
2.	3.25	Follows classroom rules and works well with others	45.00%	35.00%	20.00%	0.00%
3.	2.85	Transitions smoothly and efficiently to activities	30.00%	35.00%	25.00%	10.00%
4.	2.40	Collaborates with other students during student-centered activities	30.00%	25.00%	0.00%	45.00%
5.	3.35	Knows classroom routines, behavioral expectations and consequences	45.00%	45.00%	10.00%	0.00%
Overall rating on a 4 point scale: 3.03						

G. Digital Learning			%			
Item	Average	Description	Very Evident	Evident	Somewhat Evident	Not Observed
1.	1.75	Uses digital tools/technology to gather, evaluate, and/or use information for learning	5.00%	25.00%	10.00%	60.00%
2.	1.65	Uses digital tools/technology to conduct research, solve problems, and/or create original works for learning	5.00%	20.00%	10.00%	65.00%
3.	1.70	Uses digital tools/technology to communicate and work collaboratively for learning	10.00%	15.00%	10.00%	65.00%
Overall rating on a 4 point scale: 1.70						

## Findings

### Improvement Priority

Develop a plan to meet the needs of students with different learning styles through differentiated instruction and additional support while maintaining accountability and high standards, (Indicator 3.12)

#### Primary Indicator

Indicator 3.12

#### Evidence and Rationale

In the Student Survey, 36% of respondents selected only a 3 on a Likert scale of 1-5 that teachers “change their teaching to meet my learning needs.” Parent surveys and interviews with both parents and students, indicate a desire to increase differentiated instruction. It was also emphasized that this is not an effort to “find an easier way”. Stakeholders indicated that teachers tend to adhere to one model of instruction and staff reports that they would appreciate the opportunity to observe successful instructional strategies. Additional opportunities for staff to collaborate and discuss teaching methods and student learning styles was also identified as a need. Additional training to staff, peer or volunteer tutoring, and the use of a Near Peer Counselor to free time for counseling support time are all possible components of the plan.

### Improvement Priority

Improve the procedures for inducting new staff into the culture of Coeur d'Alene Charter Academy (CDA). (Indicator 3.7)

#### Primary Indicator

## Indicator 3.7

Evidence and Rationale

CDA Charter Academy has a specific and unique culture, and both staff and administration recognize the importance of properly immersing new teachers in this culture. Interviews indicated that mentoring was largely informal and not as effective as both the administration and the new staff would prefer. A fully developed staff handbook could also be helpful with the induction process. Research shows that strong mentoring programs for new and struggling teachers increases teacher and student success. With this, new and struggling teachers will improve their instructional practices, as well as, experience lower stress and frustration levels in their first years of teaching. Providing staff/teacher handbooks, with expectations, allow for consistency and understanding of administration expectations and of basic school procedures.

**Powerful Practice**

Teachers at Coeur d'Alene Charter Academy have implemented a rigorous and challenging instructional curriculum and also make themselves available after school or at study lab to provide extra help.

(Indicator 3.6)

Primary Indicator

## Indicator 3.6

Evidence and Rationale

Teachers were often identified by students and parents as the reason they choose to attend CDA Charter. The staff instructs at a high and demanding level in coordination with the school's mission.

# Leadership Capacity

The capacity of leadership to ensure an institution's progress towards its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its institutional purpose and direction, the effectiveness of governance and leadership to enable the institution to realize its stated objectives, the ability to engage and involve stakeholders in meaningful and productive ways, and the capacity to enact strategies to improve results of student learning.

Purpose and direction are critical to successful institutions. A study conducted in 2010 by the London-based Chartered Institute of Personnel and Development (CIPD) reported that "in addition to improving performance, the research indicates that having a sense of shared purpose also improves employee engagement" and that "lack of understanding around purpose can lead to demotivation and emotional detachment, which in turn lead to a disengaged and dissatisfied workforce."

AdvancED has found through its evaluation of best practices in more than 32,000 institutions around the world that a successful institution commits to a shared purpose and direction and establishes expectations for student learning that are aligned with the institutions' vision and supported by internal and external stakeholders. These expectations serve as the focus for assessing student performance and overall institution effectiveness.

Governance and leadership are key factors in raising institutional quality. Leaders, both local administrators and governing boards/authorities, are responsible for ensuring all learners achieve while also managing many other facets of an institution. Institutions that function effectively do so without tension between the governing board/authority, administrators, and educators and have established relationships of mutual respect and a shared vision (Feuerstein & Opfer, 1998). In a meta-analysis of educational institution leadership research, Leithwood and Sun (2012) found that leaders (school and governing boards/authority) can significantly "influence school conditions through their achievement of a shared vision and agreed-on goals for the organization, their high expectations and support of organizational members, and their practices that strengthen school culture and foster collaboration within the organization." With the increasing demands of accountability placed on institutional leaders, leaders who empower others need considerable autonomy and involve their communities to attain continuous improvement goals. Leaders who engage in such practices experience a greater level of success (Fink & Brayman, 2006). Similarly, governing boards/authorities that focus on policy-making are more likely to allow institutional leaders the autonomy to make decisions that impact teachers and students and are less responsive to politicization than boards/authorities that respond to vocal citizens (Greene, 1992).

AdvancED's experience, gained through evaluation of best practices, has indicated that a successful institution has leaders who are advocates for the institution's vision and improvement efforts. The leaders provide direction and allocate resources to implement curricular and co-curricular programs that enable students to achieve expectations for their learning. Leaders encourage collaboration and shared responsibility for school improvement among stakeholders. The institution's policies, procedures, and organizational conditions ensure equity of learning opportunities and support for innovation.



## Standard 1 - Purpose and Direction

The school maintains and communicates a purpose and direction that commit to high expectations for learning as well as shared values and beliefs about teaching and learning.

Indicator	Description	Review Team Score	AdvancED Network Average
1.1	The school engages in a systematic, inclusive, and comprehensive process to review, revise, and communicate a school purpose for student success.	3.00	2.73
1.2	The school's leadership and staff commit to a culture that is based on shared values and beliefs about teaching and learning and supports challenging, equitable educational programs and learning experiences for all students that include achievement of learning, thinking, and life skills.	3.60	3.00
1.3	The school's leadership implements a continuous improvement process that provides clear direction for improving conditions that support student learning.	1.60	2.52

## Standard 2 - Governance and Leadership

The school operates under governance and leadership that promote and support student performance and school effectiveness.

Indicator	Description	Review Team Score	AdvancED Network Average
2.1	The governing body establishes policies and supports practices that ensure effective administration of the school.	3.00	2.95
2.2	The governing body operates responsibly and functions effectively.	2.00	2.90
2.3	The governing body ensures that the school leadership has the autonomy to meet goals for achievement and instruction and to manage day-to-day operations effectively.	4.00	3.15
2.4	Leadership and staff foster a culture consistent with the school's purpose and direction.	4.00	3.11
2.5	Leadership engages stakeholders effectively in support of the school's purpose and direction.	2.00	2.79
2.6	Leadership and staff supervision and evaluation processes result in improved professional practice and student success.	3.00	2.71

## Stakeholder Feedback Diagnostic

Stakeholder Feedback is the third of three primary areas of evaluation in AdvancED's Performance Accreditation model. The AdvancED surveys (student, parent, and teacher) are directly correlated to the AdvancED Standards and indicators. They provide not only direct information about stakeholder satisfaction but also become a source of data for triangulation by the External Review Team as it evaluates indicators.

Institutions are asked to collect and analyze stakeholder feedback data, then submit the data and the analyses to the External Review Team for review. The External Review Team evaluates the quality of the administration of the surveys by institution, survey results, and the degree to which the institution analyzed and acted on the results.

Evaluative Criteria	Review Team Score	AdvancED Network Average
Questionnaire Administration	4.00	3.43
Stakeholder Feedback Results and Analysis	3.00	3.08

## Findings

### Improvement Priority

Implement a continuous improvement plan that is developed with input from all stakeholders and includes measurable goals.

(Indicator 1.3, Indicator 5.4, SP3. Quality of Learning)

#### Primary Indicator

Indicator 1.3

#### Evidence and Rationale

An improvement plan is available, but needs further development. The staff was not involved in many areas of the internal review, including the self-assessment. Their involvement in the improvement plan will be valuable due to their expertise, but will also garner a greater level of "buy in". Including measureable goals will provide opportunities to acknowledge, and celebrate, success. Improvement Plan involvement will also provide parents with the increased opportunities for meaningful communication for which they are asking.

### Opportunity For Improvement

Improve meaningful communication with all stakeholders, especially parents.

(Indicator 2.5, Indicator 5.5, SF1. Questionnaire Administration )

#### Primary Indicator

Indicator 2.5

#### Evidence and Rationale

During interviews the external review team heard repeatedly that all stakeholders felt that there were

improvements needed in terms of communication on all levels. Involvement in a school improvement plan will provide opportunities for both communication and empowerment. Continuing newsletters and making certain staff maintains timely academic communications will assist in this goal. Effective communication is a cornerstone for all successful schools to continue having support from all stakeholders. Studies show that for effective communication there needs to be a clearly defined path, both horizontally and vertically. Schools that effectively communicate show increased satisfaction and morale. All stakeholders need to feel empowered to communicate with each other and that their input has value and is heard.

### **Powerful Practice**

Coeur d'Alene Charter Academy has instilled a culture based on support for rigorous academic achievement. The school leadership and staff demonstrate shared beliefs in the value of this culture.

(Indicator 1.2, Indicator 2.4)

#### Primary Indicator

Indicator 1.2

#### Evidence and Rationale

In interviews, students, parents, and staff report support for, and commitment to, the culture of the Charter Academy. Students appreciate that academic success is not just accepted, but also celebrated by staff and their peers. Parents, in both interviews and surveys, report that the culture is a major part of the reason they have chosen to send their students to the Academy, and students verify the positive culture helps keep them at CDA Charter. The Academy emphasizes preparation for success at college. An extremely high percentage of graduates attend and complete university study; some, at the most prestigious schools in the country. It is important for the staff and administration to guard against a perception that a student is less than successful if they choose to begin their college experience at North Idaho College or another community college setting.

### **Powerful Practice**

The Board of Coeur d'Alene Charter Academy has provided the building administration the autonomy to make day-to-day decisions about the operations of the school and the administration provides autonomy in the classroom to the instructional staff.

(Indicator 2.3)

#### Primary Indicator

Indicator 2.3

#### Evidence and Rationale

The Principal has significant authority to ensure the success of students at the CDA Charter Academy. Leadership and staff report a strong culture of autonomy that allows each staff member to choose their own path towards achieving the common goal of preparing their students with a quality, rigorous education. The Board understands its role and responsibilities in terms of providing the fiscal security for the school, which enables the administration to focus on providing the staff and students with guidance and support needed for an education that models the foundational values of the school. In turn the administration provides the staff

with the autonomy to instruct their students in a manner that they feel is best suited to the students. This mutual respect and focus leads to a positive and respectful culture that encourages student achievement.

The continued national and local recognition of The Coeur d'Alene Charter Academy as a school of excellence indicates that this approach is successful for students. Studies show that 3 out of 5 teachers that leave education within the first 5 years, cite a lack of autonomy as a primary reason. CDA Charter has a low rate of attrition for teachers.

# Resource Utilization

The use and distribution of resources must be aligned and supportive of the needs of an institution and the students served. Institutions must ensure that resources are aligned with the stated mission and are distributed equitably so that the needs of students are adequately and effectively addressed. The utilization of resources includes an examination of the allocation and use of resources, the equity of resource distribution to need, the ability of the institution to ensure appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

Institutions, regardless of their size, need access to sufficient resources and systems of support to be able to engage in sustained and meaningful efforts that result in a continuous improvement cycle. Indeed, a study conducted by the Southwest Educational Development Laboratory (Pan, D., Rudo, Z., Schneider, C., & Smith-Hansen, L., 2003) "demonstrated a strong relationship between resources and student success... both the level of resources and their explicit allocation seem to affect educational outcomes."

AdvancED has found through its own evaluation of best practices in the more than 32,000 institutions in the AdvancED Network that a successful institution has sufficient human, material, and fiscal resources to implement a curriculum that enables students to achieve expectations for student learning, meets special needs, and complies with applicable regulations. The institution employs and allocates staff members who are well qualified for their assignments. The institution provides a safe learning environment for students and staff. The institution provides ongoing learning opportunities for all staff members to improve their effectiveness and ensures compliance with applicable governmental regulations.

## Standard 4 - Resources and Support Systems

The school has resources and provides services that support its purpose and direction to ensure success for all students.

Indicator	Description	Review Team Score	AdvancED Network Average
4.1	Qualified professional and support staff are sufficient in number to fulfill their roles and responsibilities necessary to support the school's purpose, direction, and the educational program.	3.40	2.95
4.2	Instructional time, material resources, and fiscal resources are sufficient to support the purpose and direction of the school.	3.00	2.98
4.3	The school maintains facilities, services, and equipment to provide a safe, clean, and healthy environment for all students and staff.	3.00	3.14
4.4	Students and school personnel use a range of media and information resources to support the school's educational programs.	2.60	2.84
4.5	The technology infrastructure supports the school's teaching, learning, and operational needs.	2.60	2.63

Indicator	Description	Review Team Score	AdvancED Network Average
4.6	The school provides support services to meet the physical, social, and emotional needs of the student population being served.	2.00	2.86
4.7	The school provides services that support the counseling, assessment, referral, educational, and career planning needs of all students.	2.00	2.75

## Findings

### Opportunity For Improvement

Increase access for students and teachers to technology.

(Indicator 4.4, Indicator 4.5)

#### Primary Indicator

Indicator 4.5

#### Evidence and Rationale

With the high expectations for student achievement at CDA Charter, it is important for students to have consistent access to technology. Interviewed students reported that this is an area in which they do not feel as prepared for post-secondary education. The students were able to identify some areas of computer usage knowledge that they feel they would have known sooner with improved access. Students taking on-line courses expressed a desire to do some of that course work while at school, but they were limited due to hardware not being available. The teaching staff also indicated a need to have additional computers and other hardware available.

# Conclusion

Coeur d'Alene Charter Academy is a college preparatory "school of choice" emphasizing it is open to all students "willing to accept the challenge". School uniforms are required and students are cautioned to expect a significant workload. The school is well organized and efficiently managed around its mission. Class time is protected, teacher autonomy is valued, and consistently providing academically challenging curriculum is the norm. Students observed were well-behaved, academically oriented, and hard workers. Family support is also obvious. CDA Charter Academy has been successful in addressing its mission. Most students go on to post-secondary education and are successful. Student scores on standardized assessments are consistently at the highest level in the state. Numerous different organizations tasked with ranking high schools, put Coeur d'Alene Charter Academy in the top tier of high schools in the nation.

The oft quoted, "Good is the Enemy of Great", describes the challenge for Coeur d'Alene Charter Academy. Maintaining the positive, academically focused culture at the Academy as new students, family, and staff are acquired must always be addressed. Meeting the learning needs of different students while maintaining high standards continues to need the best efforts of instructors. Managing fiscal challenges related to facilities, technology, and personnel will also continue to require foresight and ingenuity. Making a very good school, even better, requires stakeholder involvement and focused attention to the challenge.

In summary, the Coeur d'Alene Charter Academy is a high performing institution with a clear emphasis on academic achievement. The areas of improvement identified in this report should become a part of the foundation for growth and improvement that will help CDA Charter attain an even higher level of effectiveness. Developing a school improvement plan with stakeholder involvement, and buy-in, will provide a road map for the future; while improving the mentoring and induction of new staff will help to maintain the effective culture that has been a recognized strength of the Academy.

## Improvement Priorities

The institution should use the findings from this review to guide the continuous improvement process. The institution must address the Improvement Priorities listed below:

- Develop a plan to meet the needs of students with different learning styles through differentiated instruction and additional support while maintaining accountability and high standards,
- Implement a continuous improvement plan that is developed with input from all stakeholders and includes measurable goals.
- Improve the procedures for inducting new staff into the culture of Coeur d'Alene Charter Academy (CDA).

# Accreditation Recommendation

## Index of Education Quality

The Index of Education Quality (IEQ™) provides a holistic measure of overall performance based on a comprehensive set of indicators and evaluative criteria. A formative tool for improvement, it identifies areas of success as well as areas in need of focus.

The IEQ™ comprises three domains: 1) the impact of teaching and learning on student performance; 2) the leadership capacity to govern; and 3) the use of resources and data to support and optimize learning.

The overall and domain scores can range from 100-400. The domain scores are derived from: the AdvancED Standards and indicators ratings; results of the Analysis of Student Performance; and data from Stakeholder Feedback Surveys (students, parents, and staff).

	External Review IEQ Score	AdvancED Network Average
Overall Score	281.54	278.94
Teaching and Learning Impact	276.19	268.48
Leadership Capacity	301.82	293.71
Resource Utilization	265.71	286.27

The IEQ™ results include information about how the institution is performing compared to expected criteria as well as to other institutions in the AdvancED Network. The institution should use the information in this report, including the corresponding performance rubrics, to identify specific areas of improvement.

Consequently, the External Review Team recommends to the AdvancED Accreditation Commission that the institution earn the distinction of accreditation for a five-year term. AdvancED will review the results of the External Review to make a final determination including the appropriate next steps for the institution in response to these findings.



# Addenda

## Team Roster

Member	Brief Biography
Mr. Charles Kinsey	Chuck Kinsey has over forty years of experience in educational settings in three different states. After graduating from Purdue University, obtaining a Masters from Indiana University, completing an Educational Specialist degree from Ball State University, and teaching/coaching in Illinois and Indiana, he worked as an Athletic Director, Assistant Principal, and Principal in Indiana. In 1985 he moved to Idaho, and served as a High School Principal, Assistant Superintendent, and Superintendent. Mr. Kinsey has had the opportunity to serve in numerous leadership capacities while working on Idaho statewide committees and boards. In 2010, he was inducted into the Idaho High School Activities Association Hall of Fame. He retired as Superintendent of Lakeland Joint School District and is now the Region 1 Coordinator for NWAC/AdvancED Idaho.
Mr. Curt-Randall Bayer	Curt-Randall Bayer has been a building administrator since 1997. Curt-Randall has worked as a site administrator in northern Idaho since 2003. Along with his building responsibilities he is the Region 1 Board of Control IHSAA President as well as being the state principal representative on the IHSAA Executive Board.
Mrs. Stephanie Childress	Stephanie Childress serves as the Academic Programs Manager for the Idaho PTECH Network as well as the Region I/II Advanced Opportunities Coordinator. With PTECH, Stephanie works with over 250 students in 17 schools, guiding their academic planning to enable them to start meeting their post secondary program requirements while still in high school. PTECH currently offers thirty-four specific post secondary programs in three pathways: healthcare, aerospace/advanced manufacturing, and technology. Through her contract with the State Department of Education, Stephanie supports school districts from Riggins to Bonners Ferry in their work with Idaho's Advanced Opportunities program. Before having these roles, Stephanie worked as an advisory teacher at a charter school, where she was able to help over 25% of the graduating class complete Associates Degrees concurrently with high school graduation. She also spent several semesters teaching a dual credit class online for North Idaho College. Stephanie has a passion for helping students and organizations find opportunities that enable them to achieve their goals.
Ms. Mary Jensen	Mary Jensen has been a dedicated educator for the past 22 years. 19 years were spent as an English teacher in various schools across Montana and in Sandpoint, ID. For the past two years, Mary has been the charter administrator of Forrest M. Bird Charter School in Sandpoint. as charter administrator, she wears many hats, which includes principal, teacher, Federal programs director, and more. She does draw the line at "bus driver," however. When not spending time at FBCS, she can be found talking walks with her two dogs, spending time with her two children, or going on traveling adventures near and far.
Lisa A Lewis	Lisa is the vice-principal, ISAT/SBAC Coordinator and Director of Curriculum at Kootenai Bridge Academy. KBA is a charter school that she was a part of founding in 2008. In addition to her experience with being in on the ground floor of the chartering process Lisa has been involved with AdvancEd, both as a school being reviewed and as a member of review teams. This experience has been valuable for continued improvement and reflection as an educator and administrator.

Member	Brief Biography
Mr. scott Thomson	<p>Scott Thomson uses his background in business management and education in his job as the Executive Director of North Idaho STEM Charter Academy in Rathdrum, Idaho. He was Vice-President of Operations for MGB Enterprises from 1985 to 1995 where he used his expertise in finance and economics. He holds a Master's Degree in Educational Leadership and a Bachelor's Degree from the University of Idaho in Elementary Education. He has been in education since 1999 spending 13 of those years in the classroom. He has experience with coaching, curriculum adoptions, long-term strategic planning, committee work, working with parents and community members and budgeting. Scott has 15 years of experience with project-based learning. Scott has successfully developed and implemented budgets for over \$ 1.5 million in competitive grants to be used for curriculum, technology, and equipment. He develops, implements, and oversees multi-million dollar budgets and construction projects for the school. Scott was selected to be the North Idaho Ambassador for the Idaho Charter School Network and is active in furthering better educational opportunities for students statewide. He is a strong advocate of school choice, high standards and individual accountability. Scott was an original founder and is overseeing the growth of both the program and ever expanding facilities at North Idaho STEM Charter Academy.</p>

## Next Steps

1. Review and discuss the findings from this report with stakeholders.
2. Ensure that plans are in place to embed and sustain the strengths noted in the Powerful Practices section to maximize their impact on the institution.
3. Consider the Opportunities for Improvement identified throughout the report that are provided by the team in the spirit of continuous improvement and the institution's commitment to improving its capacity to improve student learning.
4. Develop action plans to address the Improvement Priorities identified by the team. Include methods for monitoring progress toward addressing the Improvement Priorities.
5. Use the report to guide and strengthen the institution's efforts to improve student performance and system effectiveness.
6. Following the External Review, submit the Accreditation Progress Report detailing progress made toward addressing the Improvement Priorities. Institutions are required to respond to all Improvement Priorities. The report will be reviewed at the appropriate state, national, and/or international levels to monitor and ensure that the system has implemented the necessary actions to address the Improvement Priorities. The accreditation status will be reviewed and acted upon based on the responses to the Improvement Priorities and the resulting improvement.
7. Continue to meet the AdvancED Standards, submit required reports, engage in continuous improvement, and document results.

## About AdvancED

AdvancED is the world leader in providing improvement and accreditation services to education providers of all types in their pursuit of excellence in serving students. AdvancED serves as a trusted partner to more than 32,000 public and private schools and school systems – enrolling more than 20 million students - across the United States and 70 countries.

In 2006, the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI), both founded in 1895, and the National Study of School Evaluation (NSSE) came together to form AdvancED: one strong, unified organization dedicated to education quality. In 2011, the Northwest Accreditation Commission (NWAC) that was founded in 1917 became part of AdvancED.

Today, NCA CASI, NWAC and SACS CASI serve as accreditation divisions of AdvancED. The Accreditation Divisions of AdvancED share research-based quality standards that cross school system, state, regional, national, and international boundaries. Accompanying these standards is a unified and consistent process designed to engage educational institutions in continuous improvement.

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### PCSC Lottery Observation Summary

An observation of each school's lottery process is required by [Section VI of PCSC policies](#), and will place once each performance certificate term.

Below you will find the summary of the PCSC lottery observation for your school. The purpose of this observation is to ensure compliance with Idaho's equitable selection process outlined in [IDAPA 08.02.04.203](#). Please see the PCSC's [Equitable Selection and Enrollment Process Guidance](#) document for more information. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the PCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: 3/15/2021

Observation Location: [meet.google.com/moo-exfr-hby](https://meet.google.com/moo-exfr-hby)

Observer: Melissa-Jo Rivera

School Personnel Present	Office (if applicable)
Michelle Bredeson	Registrar
Dan Nicklay	Principal
Laura Beyer	Board Clerk
Neutral Third-Party Conducting Draw	Title
Rick Souza	Local Business Owner

Observation Category	Status	Date
Enrollment Deadline Notification	No Concern	3/15/2021
Enrollment Form	No Concern	3/15/2021
Lottery Process	No Concern	3/15/2021

#### Additional Notes (As Applicable)

##### Deadline Notification & Enrollment Application |

- Non-discrimination statement was noted on all enrollment publications.
- The 12/14/2021 board meeting established the enrollment deadline.
- CCA provided a public service announcement/press release to their local newspaper within the required timeline. The local newspaper "CDA Press" & social media were utilized to notify the public.

- After speaking with Laura B., the public was notified in January 2021 with the deadline of the second Friday in March. The deadline portion of the announcement is also available all year around on their website.
- Application was compliant.
- Priority selection was provided on the CCA website, informing parents of the priority list during their equitable selection process.
- Admission policy was clearly stated on their enrollment page of their website. Links to this information was posted to social media.
- Neutral Third-Party Rick Souza was on-site for the disclosure to the public of acceptance of all students. No lottery was required for him to observe.

**Equitable Selection |**

- After speaking with Michelle Bredeson, they were made aware that they did not exceed enrollment capacity for the 2021-2022 school year. All students were accepted into the upcoming school year.
- Guidance was provided by the PCSC to conduct a live broadcast, providing transparency to the public regarding the status of the lottery. Examples were given of charter schools providing a brief live window to the public to identify concerns or answer questions to a school that does not require an equitable selection process, as they have not reached maximum capacity.
- Google meets & Social media access were provided to the public prior to the lottery selection date.
- Michelle B. went over each grade levels capacity, including the returning students, new applications, and student totals for each grade level.
- Michelle B. clarified the 12<sup>th</sup> grade over enrollment due to returning students and sibling status.
- Overall CCA provided a transparent and professional equitable selection process.

**Reminders |** *Reminders are provided below for your specific school to support and ensure compliance on future lottery processes. Please ensure these reminders are implemented during your next enrollment season.*

- As a reminder, a minimum of a three-month notice to the public of enrollment deadline is required.

## **VIII. CONSIDERATION OF CHARTER RENEWAL**

Heritage Academy

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Heritage Academy opened in 2011. The school serves approximately 210 students in grades K-8. The school is located in Jerome and offers a School Enrichment model of instruction. This school transitioned to the revised framework in 2020 and has a custom comparison group consisting of: Heritage Community Charter School, Chief Tahgee Elementary Academy, Bickel Elementary School, Central Elementary School, Lakeside Elementary School, and Garfield Elementary School. Because Heritage Academy's demographic attributes are dissimilar to the Jerome district, a group of similar schools were compiled to create a meaningful comparison group for this school.

Because this school serves a high percentage of economically disadvantaged students, the statewide academic achievement for this subgroup is also included in the annual report.

Heritage Academy met all standards in FY21 and is therefore guaranteed renewal. The school has agreed to the Director's recommendation of renewal with no conditions. The school has plans to continue improving academic achievement and to expand the grades it serves over the next performance certificate term.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and



- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report.

Note: This school was exempt from a lottery observation as the school had more seats than applicants; additionally, the school has recently achieved accreditation, making a site visit to observe key design elements unnecessary.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing Heritage Academy's charter with no conditions for a five-year term of operation.

## **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR

3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.


**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and HERITAGE ACADEMY, INC. ("HERITAGE ACADEMY"). HERITAGE ACADEMY understands, acknowledges, and agrees to the following:

1. On behalf of HERITAGE ACADEMY, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter, dated November 15, 2021 ("Notice").
2. HERITAGE ACADEMY understands and acknowledges the recommendation of the Director, and agrees to accept the recommendation for renewal of its charter with no conditions as proposed in the Notice.
3. HERITAGE ACADEMY understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). HERITAGE ACADEMY further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. HERITAGE ACADEMY understands and acknowledges that if the Commission approves the renewal of HERITAGE ACADEMY's charter, either with or without conditions, the Commission and HERITAGE ACADEMY shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of HERITAGE ACADEMY, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, HERITAGE ACADEMY is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

*[Signatures on following page]*

The Director and the undersigned authorized representative, on behalf of HERITAGE ACADEMY, have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.



Digitally signed by Jenn Thompson  
Date: 2021.12.13 14:30:45 -07'00'

Jenn Thompson  
Director  
Idaho Public Charter School Commission

12/13/21

Date



Authorized Representative  
Board Chair/President  
HERITAGE ACADEMY, INC.

11/17/21

Date



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# HERITAGE ACADEMY

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## July 1, 2022 – June 30, 2027 CHARTER RENEWAL DOCUMENTS

Superintendent: Dr. Christine Ivie	civie@heritageacademyid.org
Chairman of the Board: Mr. Carroll Cone	ccone@heritageacademyid.org
Mission:	Our school community brings together the resources necessary to help all students grow and succeed.
Vision:	<ul style="list-style-type: none"><li>• Heritage Academy believes each student has gifts, talents and strengths.</li><li>• We embrace a diverse student body and commit to creating a nurturing and supportive school culture.</li><li>• Our school ensures that all students acquire the academic, interpersonal, critical thinking and problem-solving skills and mindsets to succeed in school, career and life.</li><li>• Our goal is to enable students to become responsible, respectful and caring members of society.</li></ul>

DECEMBER 10, 2021

HERITAGE ACADEMY PUBLIC CHARTER SCHOOL INC.  
LEA #479; BUILDING #1341



Heritage Academy  
500 S. Lincoln Ave.  
Jerome, ID 83338  
(208)595-1617  
[www.heritageacademyid.org](http://www.heritageacademyid.org)

December 10, 2021

**Idaho Public Charter School Commission**  
**Attn: Alan Reed, Chairman; Jenn Thompson**  
Borah Building  
304 N 8th Street Room 242  
Boise, ID 83702  
Tel: 208-332-1561  
Fax: 208-334-2632  
Email: [pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov)

Dear Director Thompson, Chairman Reed and Commissioners,

It is with a great deal excitement that I submit this letter on behalf of the Board of Directors of the Heritage Academy Public Charter School. I have the attached documents in support of the recommendation for renewal without conditions issued on November 15, 2021, by Director Thompson.

Our Board of Directors and I were pleased to review the academic data presented at the October 2021 Commission meeting. We appreciate Director Thompson highlighting the fact that our school is among the top twenty schools (both traditional public and public charter) for reading growth in Idaho. We also noted that our ELA and Math percentage of students scoring proficient was equal to or greater than that of our comparison group and we met the IPCSC's minimum standards in both areas. As we continue to implement the programs and practices the school has been utilizing over its ten-year history, we expect to see continued growth in our students.

Page five of the IPCSC Guidance Charter Renewal Process document states that we must indicate our acceptance of the recommendation for renewal without conditions on our Acknowledgement of Recommendation Form. That form is included with this letter. The guidance also states that if our school has met all the terms of our performance certificate and met standards on all measures of the performance framework, we do not need to submit an application for renewal. As our conditions were either waived (after our previous negotiations) or met, based upon this year's performance data, we are submitting this letter along with items we believe are important as we move through the next performance period.

The Board and I would like to commend our leadership team and superintendent for their perseverance and commitment to serving students who have not succeeded in previous schools and have moved to Heritage from a variety of local public charter schools, and traditional schools within the Magic Valley. The efforts of our leaders have not gone unnoticed by our school stakeholders and continue to attract

parents and students whose needs were not effectively met in any of their prior education experiences. We appreciate the recognition of growth and achievement produced by our superintendent, leadership team members, teachers, staff members and students. We also appreciate the expertise of the current Commission Director and her willingness and effort to examine data in a meaningful and accurate manner.

We are excited to request an amendment to our charter to allow for a small high school pilot program. This program would expand our total enrollment to a maximum of 250 students by the fall of 2025. The goal of this pilot program would be to continue working with students struggling to succeed in large school environments. For many of those students, enrolling in the Heritage Academy middle school has changed the trajectory of their education. Many are overwhelmed in larger environments and transfer to Heritage in 6<sup>th</sup> or 7<sup>th</sup> grade. This allows our teachers to start making an impact in proficiency but does not allow enough time for students who are often 3 or more years behind to “catch up”. We would like to begin serving a maximum of 18 high school students in grades 9 and 10, in the fall of 2022. We propose adding 15 students and one additional grade level in the fall of 2023 and another 15 in the fall of 2024.

We look forward to continuing to provide a high-quality education in a small, individualized environment, to the students in the Jerome community and in the Magic Valley and we look forward to beginning our next five-year performance period.

Sincerely,

*Carroll Cone*

Mr. Carroll Cone  
Chairman, Heritage Academy Board of Directors

## ENROLLMENT

GRADE LEVEL	CURRENT (2021-22)	PROPOSED (2022-23)
Kindergarten	18	18
1 <sup>st</sup> Grade	18	18
2 <sup>nd</sup> Grade	22	20
3 <sup>rd</sup> Grade	22	20
4 <sup>th</sup> Grade	18	22
5 <sup>th</sup> Grade	14	22
6 <sup>th</sup> Grade	24	24
7 <sup>th</sup> Grade	16	24
8 <sup>th</sup> Grade	24	24
9 <sup>th</sup> & 10 <sup>th</sup> Combined	NA	18
TOTAL	176	210



# **Heritage Academy Strategic Plan 2021-22**

## **VISION**

- Heritage Academy believes each student has gifts, talents and strengths.
- We embrace a diverse student body and commit to creating a nurturing and supportive school culture.
- Our school ensures that all students acquire the academic, interpersonal, critical thinking and problem-solving skills and mindsets to succeed in school, career and life.
- Our goal is to enable students to become responsible, respectful and caring members of society.

## **MISSION**

Our school community brings together the resources necessary to help all students grow and succeed.

## **Belief Statements, Values & Priorities:**

### **We believe:**

- In creating a positive learning environment
- That all students can and will learn
- That Heritage Academy is a safe and caring place
- In serving and respecting others
- That learning should apply to the real world
- In creating opportunities for exploration
- That all members of our school community can be problem-solvers
- That we are always growing, changing, and adapting
- That all Heritage Academy community members will act with integrity and good character
- That all Heritage Academy community members are life-long learners

### **Values & Priorities:**

- Urgency - Acting with the realization that efficiency is vital to success
- Commitment - Doing what it takes to reach our vision of academic success and a love for learning
- Growth Mindset - Believing in the ability to improve and having the desire to improve
- Respect - Holding ourselves, our colleagues, our family, and our community in high regard
- Belonging - Committing to actions that are supportive of family and community

## **2021 - 22 STRATEGIC PLAN**

### **Data-Driven Decisions**

- 100% of staff members will utilize data to plan, implement, adjust and evaluate programs and/or instruction
  - Know what data you need
  - Collect data regularly - define regularly
  - Use data to make decisions
  - Use data to improve your practice
- 100% of teachers will implement strategies tied to data from district benchmark and progress monitoring assessments (Core Phonics, Bridges, IKAN, GLOSS, Istation, ISAT)

### **Instructional Strategies and Curriculum Implementation**



- 100% of teachers will implement district-approved curriculum, with fidelity.
  - No special programs or added resources without admin approval
  - Teachers will prepare pacing guides, lesson plans and materials aligned to standards and submit them to Dr. Lucio
- 100% of teachers will implement effective instructional strategies
  - 100% of teachers will meet with the district instructional coach regularly (minimum of twice each quarter) and implement suggested practices
- 100% of teachers will attend training and incorporate newly-learned strategies in their classroom instruction after attending district or state training.

### **Culture and Community (Calm Environment; 7 Mindsets; Restorative Practices; Behavior Expectations)**

- 100% of HA staff members will contribute to a positive and calm school culture. This culture reflects the following quote:
  - “When little people are overwhelmed by big emotions, it’s our job to share our calm, not join their chaos.” L.R. Knost
  - Leadership team members model and help team members with this
- 100% of staff members will be exposed to, and receive training in 7 Mindsets.. 100% of staff members will utilize elements of these things in their interactions with students.
  - Middle school teachers will facilitate daily advisory groups
  - Elementary teachers will implement 7 Mindsets weekly
- 100% of staff members will set and maintain high behavioral expectations for their classrooms or programs
  - Utilize the techniques in *Teach Like a Champion*
  - All staff members will use restorative approaches to behavior issues
  - Monitor and address student behavior 100% of the time
  - Take duty assignments seriously and don’t arrive late

### **Board Goals for 2021-22**

- By May 30, 2022, the Board will pursue and acquire additional space to accommodate increased growth and need for space.
- By March 1, 2022, the Board will work with the IPCSC to complete the charter renewal process.
- By March 1, 2022, the Board will pursue an amendment to the school’s charter to add a small high school pilot program.
- By June 30, 2022, the Board will review its financial goals and make adjustments to accommodate additional facilities costs while working toward its previously established goal of maintaining a \$500,000 reserve.

### **Teams and Team Goals for 2021-22:**

**Leadership Team:** Dr. Ivie (Team Leader), Dr. Lucio, Mrs. Heil, Mrs. Burnham, Mrs. Carver, Mrs. Radford, Mrs. Wicker and Mrs. Bailey

1. By June 30, 2021, the Leadership team will conduct an annual retreat and develop updated SMART goals, updated employee expectations, and updated student expectations for the strategic plan.
2. By July 31, 2021, the Leadership team will update the Schoolwide Improvement Plan and submit it to the Idaho Department of Education.

3. By November 30, 2021 the Leadership team will follow an agenda focused on schoolwide goals, progress monitoring and outcomes 90% of the time, as measured by team minutes and team member observation.
4. By November 30, 2021, Dr. Ivie will develop leadership team meeting agendas, aligned to the school's strategic plan, and provide them to team members 1 week prior to team meetings.
5. By February 1, 2022, the Leadership Team will include quarterly reports from each team on regular agendas.

**Data Teams:** Dr. Ivie and/or Dr. Lucio (Team Leaders), Mrs. Heil, team leader and teacher/staff member focused on the specific grade-level or content area

Objectives:

1. Team members will understand and be able to explain the purpose of grade-level data teams.
2. Team members will understand and be able to state the expectations for grade-level data teams (what to bring and what to focus on)
3. Team members will understand the difference between grade-level data teams and the Student Support Team Standard: Danielson Domain
4. Professional Responsibility
  1. Reflecting on Teaching
    1. Indicator - Accurate reflections on lessons
    2. Indicator - Citation of adjustments to practice that draw on a repertoire of strategies
  - b. Growing and Developing Professionally
    - Indicator - Participating in learning with colleagues; freely shared insights

How demonstrated or assessed:

- Teachers will explain to Dr. Lucio or Dr. Ivie the purpose of the data teams. Explanations will include a description of:
  - the importance of using data to analyze and improve instruction
  - the importance of using data to make sure core instruction is effective
  - the importance of using data to reflect and make adjustments in instruction
  - the difference between grade-level data teams and the Student Assistance Team
- Teachers will come to data team meetings
  - with the data expected
  - with the focus on what the data is telling them about their instruction

**Elementary School Team:** Mrs. Radford (Team Leader), Ms. Himmelberger, Ms. Davis, Mrs. Francis, Ms. Myhre, Mrs. Reyes, Mrs. Preston, Mrs. Gonzales and Mrs. Crouch

1. Collaborate and cultivate relationships with colleagues on the Elementary team on additional responsibilities i.e. Christmas program, art projects, etc.
2. Meet weekly on Thursdays during specials.

**Middle School Team:** Mrs. Wicker (Team Leader), Mrs. Madrigal, Mrs. Sorensen, Mr. Carver, Mr. Ivie and Mrs. Carpenter

1. The middle school team will develop, implement, monitor and adjust intervention strategies such as "learning lab" in order to help students complete missing work, fill in knowledge and skill gaps and demonstrate proficiency in meeting grade-level standards. This will be measured by classroom assignments and assessments; monthly progress monitoring and performance on the ISAT.

**Human Resources:** Mrs. Carver (Team Leader), Dr. Lucio, Mrs. Heil, Mrs. Burnham and Dr. Ivie

1. By December 31, 2020, all Heritage Employees will develop a personal learning plan with SMART goals identified for the 2020-2021 school year.
2. By May 2021, the HR team will adopt and implement revised evaluation processes for all school staff members (Superintendent, Directors, Teachers, Instructional Coach, Paraprofessionals, Operations' staff members).
3. By January 2021, the Director of Finance and HR, and Director of Operations will begin working with mentors to focus on best practices in team strategic planning; plan implementation; team meeting facilitation and supervision of employees.

**Operations Team:** Mrs. Burnham (Team Leader), Ms. Marona, Mr. Algerin, Ms. Gonzales and Ms. Manzaneres

1. The operations team will meet regularly and use an agenda to make meetings productive and on-task. This will be measured by team meeting observation and notes.
2. The operations team will choose 2 areas to focus on and improve procedures and processes.

**Assessment Team:** Mrs. Wicker (Team Leader), Mrs. Crouch, Mr. Ivie, Mrs. Francis and Mrs. Heil

1. Develop a plan for maintaining benchmark assessment tools to reflect updated student registration in a timely manner (within 48 hours) by November 30, 2020
2. Develop and implement an ISAT Interim Assessment pacing guide for all ISAT eligible classrooms by December 1, 2020.
3. Develop an ISAT assessment implementation plan for the 2020/2021 school year by January 1, 2021.

**Fundraising Team:** Mrs. Sorensen (Team Leader), Mrs. Carver, Mrs. Burnham, Mrs. Preston

1. By May 31, 2021, the Fundraising team will meet its 2020-21 goal of generating a minimum of \$12,500 in donations and fundraising. The primary methods utilized will include:
  1. Monthly staff contributions through voluntary payroll deduction
  2. Christmas theme basket and classroom art silent auction
  3. May Cinco de Mayo Fiesta raffle ticket sales
  4. Small grants and donations

**Wellness Committee** (Child Nutrition, Physical Education and Health): Mr. Carver (Team Leader), Mrs. Marona, Mrs. Preston, Mrs. Carver, Mrs. Burnham

1. By December 31 of each year, the Wellness Committee will update the district policy.
2. By May 31, 2022, the Wellness Committee will develop an implementation plan that addresses physical education, emotional wellness, physical wellness, nutrition and coping skills. The committee will meet with the SEL team to incorporate ideas into the Falcon toolkits.

**Social Emotional Learning Team:** Dr. Ivie (Team Leader), Mrs. Jolovich, Mrs. Madrigal, Mrs. Francis, Mrs. Carpenter and Dr Ivie

1. SEL Toolkit - 95% of students will develop a Healthy Falcon Toolkit by August 2021, modeled after Sources of Strength
  - o Wellness Team - Healthy Activities & Eating Habits Info
  - o Access to Medical Care
  - o FACE resources
  - o School readiness resources
  - o Career planning
  - o Coping skills

**Family and Student Engagement and Accountability Team:** Mrs. Reyes (Team Leader), Mrs. Madrigal, Mrs. Jolovich, Mrs. Radford, Dr. Ivie and Dr. Lucio

1. The FACE team will increase family engagement/connection with the school as measured by survey results (fall and spring) and at least 1 teacher contact per month.
2. The FACE team will increase student and family engagement in academics (math, reading, writing) as measured by attendance at parent teacher conferences and academic-focused events. The goal will be to have 50% of families participating by June 1, 2022.

**Writing Team:** Mrs. Madrigal (Team Leader) Mrs. Wicker and Mrs. Young

1. By January 31, 2021, 100% of Heritage Academy teachers will implement strategies from The Writing Revolution in their classrooms at least twice a week.

**Math Intervention Team:** Mrs. Jolovich (Team Leader), Mr. Carver, Mrs. Heil, Dr Ivie and Mrs. Birnie

1. By May 2022, 45% of Heritage middle school students will demonstrate grade-level proficiency in math by scoring proficient on the ISAT math assessment.
2. By May 2022, 50% of Heritage 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> grade students will demonstrate grade-level proficiency in math by scoring proficient on either the ISAT or Istation math assessment.
3. By May 2022, 75% of Heritage K, 1<sup>st</sup> and 2<sup>nd</sup> grade students will demonstrate grade-level proficiency in math by scoring proficient on the Istation math assessment.

**Reading Intervention Team:** Mrs. Francis (Team Leader), Mrs. Bailey, Mrs. Carpenter, Mrs. Radford and

1. By May 2022, 60% of Heritage middle school students will demonstrate grade-level proficiency in ELA by scoring proficient on the ISAT ELA assessment.
2. By May 2022, 50% of Heritage 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> grade students will demonstrate grade-level proficiency in ELA by scoring proficient on either the ISAT or Istation ELA assessment.
3. By May 2022, 85% of Heritage K, 1<sup>st</sup> and 2<sup>nd</sup> grade students will demonstrate grade-level proficiency in reading by scoring proficient on the Istation reading assessment (Idaho Reading Indicator).

**Teacher Professional Development Team:** Dr. Barajas and Mrs. Heil (Team Leaders), Mrs. Radford, Mrs. Wicker, Mrs. Young, Mrs. Bailey and Dr. Ivie

1. By May 2021, all Heritage Academy staff members will have participated in the HA Effective Lessons professional development process and in regular team meetings (as measured by attendance records for Friday PD days and team meetings). The expectation will be that each staff member attends 90-100% of scheduled meetings.

**State Data Team** (ISEE and Power School): Mrs. Carver (Team Leader), Mr. Ivie, Mrs. Burnham and Mrs. Reyes

1. By November 1 of each year,, the State Data Team will produce accurate ISEE reports with any errors or changes made prior to the end of October.

2. By May 2021, the State Data Team will explore Power School tools and identify any new tools that would assist the school in maintaining accurate, comprehensive data for the school.

**Elementary Specials and Schoolwide Enrichment Team:** Mrs. Crouch (Team Leader), Mr. Biesen, Mrs. Preston, Mrs. Madrigal and Mr. Ivie

1. By January 3, 2022, the elementary specials team will develop a plan to incorporate secondary students into spring clusters by February 1, 2022 (even if the COVID-19 pandemic limits movement around the school).

**20. Student Support Team:** Dr. Barajas (Team Leader), Mrs. Bailey, Mrs. Young, Dr. Ivie, Mrs. Heil and the referring staff member

1. By November 30 of each year, the Student Support Team will meet and develop an initial plan for referrals, team meetings and team processes for the 2020-21 school year.

## **HERITAGE ACADEMY STAKEHOLDER EXPECTATIONS**

### **HA BOARD MEMBER EXPECTATIONS**

- Read board packet, prepare, participate
- Contact appropriate person and ask questions prior to board meetings
- Be on time
- No Surprises
- Communication is not expected, between board members unless they have questions or needs
- Chairman will reign things in if board gets off topic and Board Members will choose not to get offended
- Assume the best of each other
- Stay in your lane – focus on your responsibility
- Trust and respect each other and staff members
- Trust and respect parents
- Follow Code of Ethics

### **HA TEACHER EXPECTATIONS**

- Instruction
  - Teachers are “on their feet” and engaged 100% of instruction time, as defined in the master schedule (changes to teachers’ schedules need to be made in cooperation with Dr. Ivie and Dr. Lucio)
  - Teachers focus on core and do not implement extras or favorites until data show students are proficient in reading, language arts, math, science, social studies and technology
  - Core instruction in reading and math is uninterrupted and the full time allotted is rigorous math/reading instruction
  - Teachers utilize a variety of research-based whole group, small group and individual instructional strategies identified as best practices
  - Teachers utilize a variety of research-based direct instruction, collaboration and hands-on instructional strategies in their classrooms
- Management
  - Teachers train students to follow school procedures and meet teacher and school expectations
  - Teachers train students to ignore interruptions
  - Teachers only allow 1 student at a time to leave the room

- After teaching and modeling student expectations, TAs may walk students to and from breakfast, specials, and recess, if teacher prefers.
- Teachers require the use of a hall pass or planner when students leave the room
- Teachers train students to use the restroom and get drinks one at a time or as a whole class, with adult supervision
- Teachers begin classes and core instruction at the designated times identified in the master schedule
- Teachers arrive by 7:45 am and stay until 4:00 pm
- Duties
  - Teachers supervise students in the hallway, except during designated recess or break times, when another staff member is assigned that duty
  - Teachers train students to meet appropriate expectations while they are supervising the students
  - Teachers walk students in and out of the building and to specials, recess, lunch, etc. unless another person is assigned that duty
  - Teachers provide direct supervision to students 100% of the time that students are assigned to them (all times except designated lunch and prep times)
- Culture
  - Teachers have elevated discussions with students that always encourage, engage and challenge students
  - Teachers communicate the value of learning, kindness, respect, organization, creativity and cleanliness – both by their words and their actions
  - Teachers model appropriate behavior in classrooms and hallways
  - All teachers are responsible for teaching and training all K-8 students (not just the ones in their respective classes)
- Other
  - Teachers follow the master schedule with fidelity
  - Middle school teachers follow the bell schedule and minimize transition times
  - Teachers utilize the student data management system for attendance, lunch count and grades, and they enter data daily
  - Teachers implement Heritage Academy adopted curriculum with fidelity
  - Teachers are where they are supposed to be when they are supposed to be at all times

## **HA PARAPROFESSIONAL & CLASSIFIED STAFF MEMBER EXPECTATIONS**

**To be developed in the future**

## **HA ADMINISTRATOR & TEAM LEADER EXPECTATIONS**

HA Administrators and Leadership Team members will adhere to applicable teacher expectations. In addition, administrators will be expected to meet the following expectations:

- Communication
  - Administrators & Team Leaders will communicate relevant information in a timely manner
  - Administrators & Team Leaders will utilize effective communication tools
  - Administrators & Team Leaders will take the time to think about the stakeholders involved in an issue and include them in the communication process
  - Administrators & Team Leaders will seek to identify and utilize communication tools that are easy to use; indicate the urgency of an issue; indicate the audience for which the message applies, and are accessible to the appropriate stakeholders
- Consistency

- Administrators & Team Leaders will have consistent expectations of staff members
- Administrators & Team Leaders will communicate their expectations in advance
- Administrators & Team Leaders will be consistent in implementing rules and policies
- Administrators & Team Leaders will consistently apply a “love and logic” approach to situations
- Administrators & Team Leaders will create a safe environment for children and adults, at all times
- Administrators & Team Leaders will facilitate regular staff and team meetings
- Administrators & Team Leaders will attend and contribute to regular leadership team meetings
- Administrators & Team Leaders will create a culture of accountability for staff members and students to achieve high standards
- Support
  - Administrators & Team Leaders will be available to help with planning, curriculum, instruction, behavior, brainstorming and general questions
  - Administrators & Team Leaders will have patience and empathy
  - Administrators & Team Leaders will recognize staff members' gifts and accomplishments
  - Administrators & Team Leaders will provide specific and timely feedback
- Logistics
  - Administrators & Team Leaders will provide staff rosters, chain of command information and contact information for staff members
  - Administrators & Team Leaders will provide a master schedule
  - Administrators & Team Leaders will provide information regarding responsibilities for each area of operation (facilities, transportation, curriculum, technology, professional development, etc.)

## HA STUDENT EXPECTATIONS

Staff members, at Heritage Academy, will teach students to meet the following expectations:

- Behavior:
  - Students will be respectful of themselves, other students and adults
  - Students will be accountable for their actions and their attitudes
  - Students will be responsible for where they are supposed to be and when they are supposed to be there
  - Students will be punctual for classes
  - Students will deal with problems directly with the person who can help them solve the problem (chain of command)
  - Students will deal with issues in a timely and appropriate manner
  - When a problem is resolved, students will move on, forgive and forget
  - Students will use effective strategies to determine the “need to tell” versus “tattletale” issues
  - Students will use effective problem-solving and coping strategies such as “stop, walk, talk” and journal
- § Culture
  - Students will be respectful of and responsible for, the building, furniture, supplies, lockers, hallways, bathrooms, cafeteria, playground, bathrooms and classrooms
  - Students will work on developing strong character through implementing the 7 Mindsets

- Students will be 100% engaged (SLANT)
- Students will be kind and appreciative toward others
- Students will show empathy and tolerance to peers and adults
- Students will do their best
- Students will embrace opportunities to learn and have fun learning
- Students will participate in school activities
- Students will be helpful to others
- § Academics
  - Students will be 100% accountable for their work
  - Students will show integrity and honesty in completing their own work
  - Students will develop and work toward academic goals
  - Students will understand that they need to grow and will be able to identify specific areas of focus for growth
  - Students will exhibit the following characteristics: responsibility, perseverance, self-motivation, engagement and attentiveness.
  - Students will be proficient or advanced in meeting the academic standards for their grade levels

## **BOARD COMMITTEES:**

**All committees will meet at least one time each semester. Committee reports will be included on all regular monthly board meeting agendas. Each committee chairman will have time scheduled to present information from his or her committee, however, each committee chair may table his/her report when there is no new information to report.**

**Finance** – Julia Rivas (Board Treasurer & Chair); Toni Carver; Nancy, Barajas, Christine Ivie (staff)

- Review budget and monitor financial reports
- Meet monthly with Administrator and Business Manager
- Review recommendations from the Administration
- Provide budget recommendations to the Board
- Focus on long-term planning and development of an emergency reserve fund
- Review evaluation process for staff and make sure all eval processes are aligned with State requirements
- Coordinate Superintendent evaluation for the year
- Receive recommendations regarding personnel and professional development (from administrator) and present to Board

**Facilities Committee** – Chris Myre (chair); Ashley Burnham, Aaron Ivie (staff)

- Review facilities plan and ensure there is a 5-10 year, Board-approved plan in place
- Hold emergency meetings in the event of an emergency facilities issue
- Review budget and priority recommendations from the Administration
- Provide facilities budget and priority recommendations to the Board

**Board Operations Committee** – Carroll Cone (chair); Sonja Howerton and Christine Ivie (staff)

- Develop plan for board self-evaluation and ensure annual self-evaluation is completed
- Review and create recommendations for follow-up based on self-evaluation
- Plan and coordinate board training activities
- Plan for recruitment, retention and succession
- Review policy manual (1 section each year, in depth; general review each summer)
- Propose new policies (if a need is identified)



**Government Relations Committee** – Carroll Cone (chair) and Christine Ivie (staff)

- Works with Idaho Public Charter School Commission
- Works with local, state and federal lawmakers
- Works with state agencies

**Marketing and Community Relations** – Kaylynn Sharpe (chair); Ashley Burnham & Nancy Lucio

- Facilitates the lottery and enrollment process
- Develops a marketing plan and strategies
- Manages social media, marketing and web presence
- Coordinates with the Family and Student Engagement and Accountability Team

**Student Achievement Committee** – Christine Ivie (Chair) and Leadership Team (Staff)

This committee is the school's leadership team and includes all of the team leaders (staff members) from school teams (assessment, elementary, secondary, special services, family and student accountability and engagement, social emotional learning, etc.).



# Annual Performance Report 2021

## Heritage Academy, Inc.

**Mission Statement:** Our school community brings together the resources necessary to help all students grow and succeed.

<b>Chair/President</b>	Carroll Cone
<b>Secretary</b>	Chris Myhre
<b>Clerk</b>	Sonja Howerton
<b>Administrator</b>	Dr. Christine Ivie
<b>Business Manager</b>	Toni Carver
<b>School Location</b>	500 S. Lincoln Ave Jerome
<b>School Phone</b>	(208) 595-1617

## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>School Overview .....</b>	<b>4</b>
<b>Annual Snapshot .....</b>	<b>5</b>
<b>Academic Outcomes .....</b>	<b>6</b>
Math Proficiency & Math Growth .....	6
ELA Proficiency & ELA Growth .....	7
Literacy Proficiency .....	8
Longitudinal Academic Ratings .....	9
<b>Operational Outcomes: Board Stewardship.....</b>	<b>10</b>
Governance Structure .....	10
Governance Oversight .....	10
Governance Compliance .....	10
<b>Operational Outcomes: Management.....</b>	<b>11</b>
Student Services .....	11
Data Security and Information Technology .....	11
Facility & Services .....	11
Operational Compliance .....	11
Longitudinal Operational Ratings .....	12-13
<b>Financial Outcomes .....</b>	<b>14</b>
Near Term Measures .....	14-15
Sustainability Measures .....	16-18
Longitudinal Financial Ratings .....	19-20
<b>Conditions (If Applicable).....</b>	<b>21</b>
<b>Contact Us.....</b>	<b>22</b>

# 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.

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Heritage Academy, Inc. Performance Certificate: [HA Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2017-2022

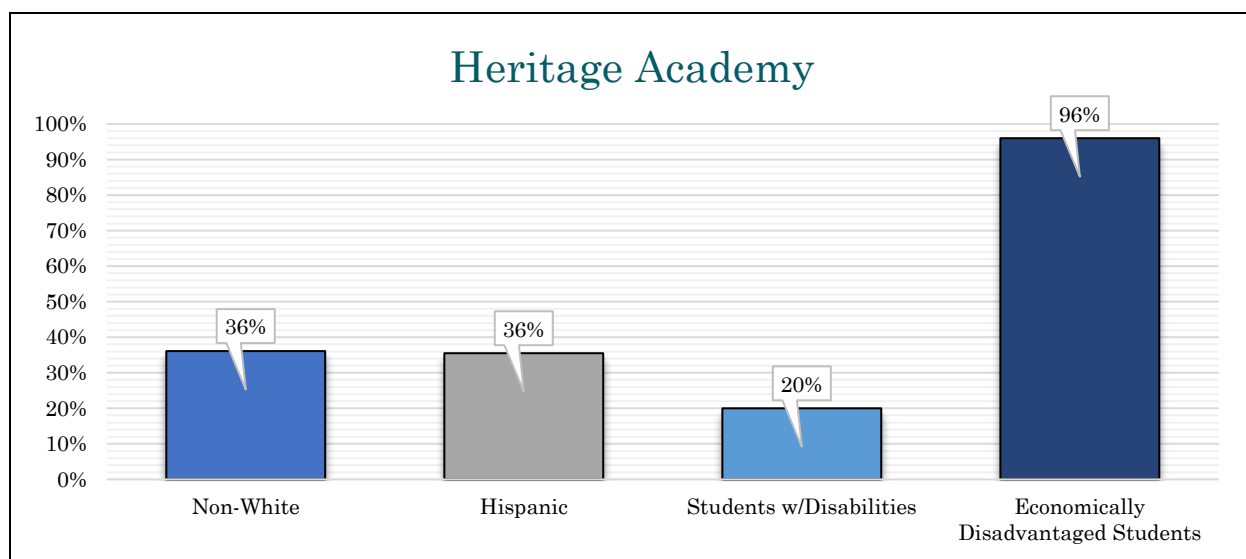
# School Overview

Model:	Schoolwide Enrichment
Enrollment Capacity:	210
Grades Served:	K-8
Enrollment Projected FY22:	176

## Key Design Elements:

- Use the School Enrichment Model (SEM) to provide expanded educational opportunities for all students based on their strengths and interests in order to engage them in their learning, thereby raising expectations and achievement for all. The fundamental aspect of the SEM is Enrichment Clusters
  - Each student participates in at least one enrichment cluster per school year. Clusters last 6-12 weeks, and typically meet once per week.
  - Students work in small groups to produce products or services that solve real-world problems and benefit the students, their school, or the larger community.
- Strong Social Emotional Learning (SEL) program
  - Implementation of 7 Mindsets Program
  - Safe environment
    - Students are provided with a safe school facility.
    - Students have access to adults willing to listen and protect students' safety.
    - Students are provided with education and tools to encourage safe behavior among themselves.
    - A strong, anti-bullying policy will be enforced.
- Community School Approach to Meeting the Needs of Students and Families
  - Community partnerships developed to support students and families
  - Social, emotional and academic needs of students and families are addressed as part of a comprehensive approach to helping students succeed in school and in life.

## 2021 HERITAGE 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	20%
Math Growth	<i>Data Not Available for 2020-2021</i>
ELA Proficiency	31%
ELA Growth	<i>Data Not Available for 2020-2021</i>
Literacy Proficiency	FALL IRI: 24% SPRING IRI: 65%

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	45.40
Unrestricted Days Cash	81
Default	None
Enrollment Variance	96.88%

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

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin 3 Yr. Aggregate Margin	TM: 17.72% 3YR: 8.15%
Cash Flow Multi-Year Cash Flow	CF: \$228,652 MY:\$231,639
Debt Service Coverage Ratio	Debt Free
Debt Asset Ratio	.14
Financial Compliance	Not Rated for 2020-2021

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

*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

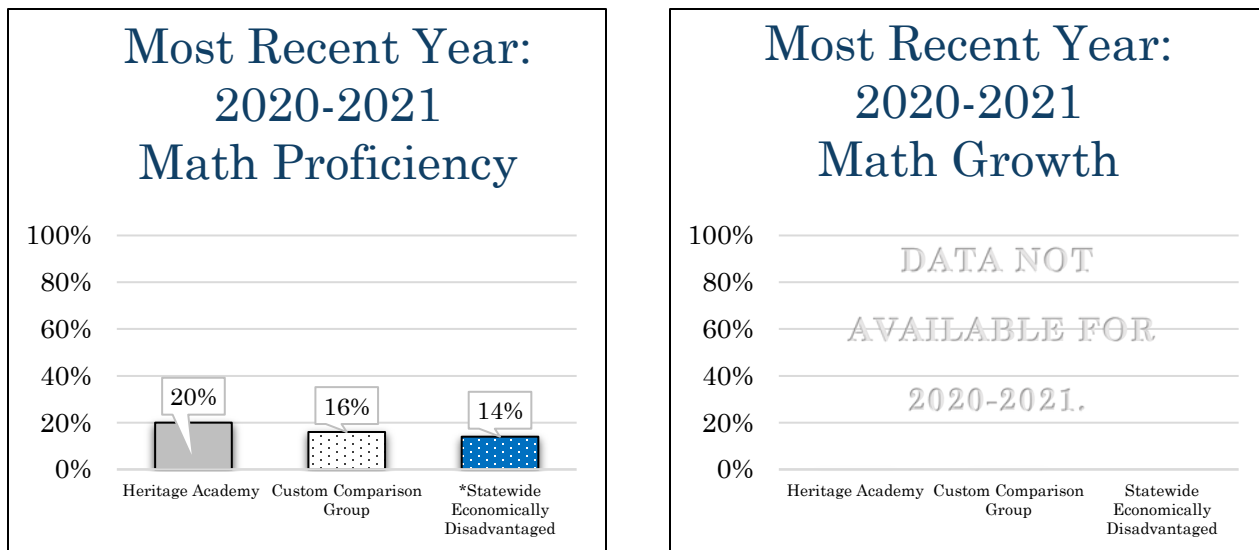
### MATH PROFICIENCY & MATH GROWTH

#### 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: Heritage Community Charter School (1343); Chief Tahgee Elementary (1347); Bickel Elementary School (0820); Central Elementary (0447); Lakeside Elementary (0752); Garfield Elementary (0303)**



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

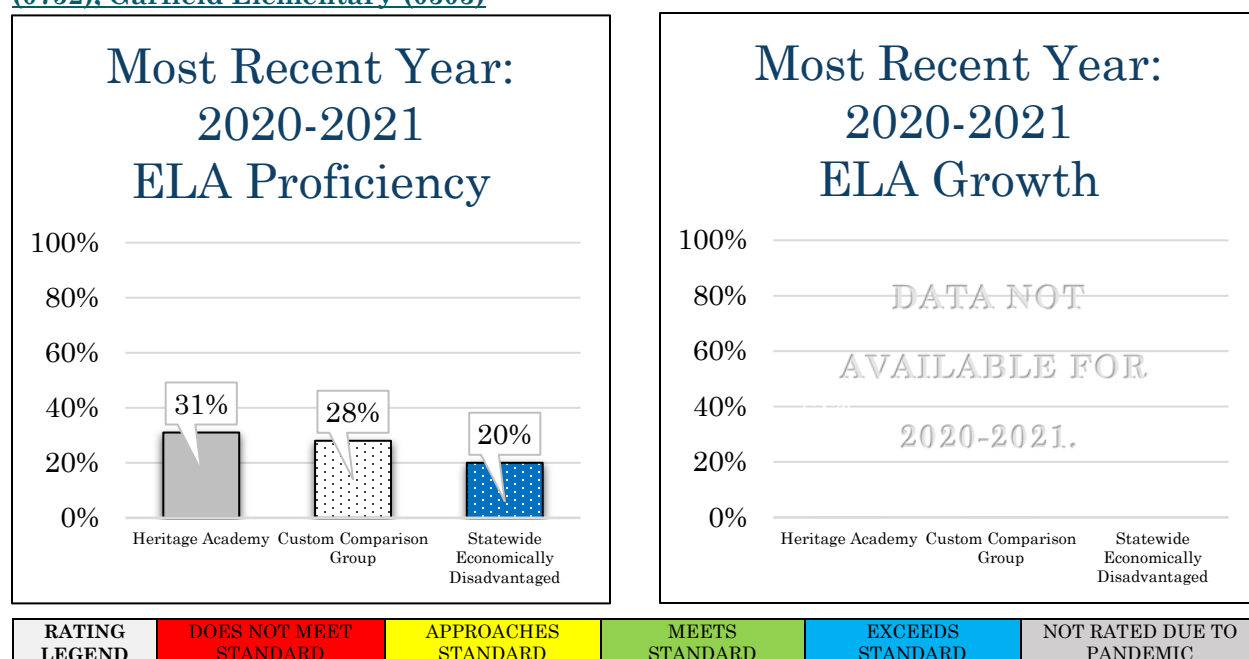
### ELA PROFICIENCY & ELA GROWTH

#### 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:** Heritage Community Charter School (1343); Chief Tahgee Elementary (1347); Bickel Elementary School (0820); Central Elementary (0447); Lakeside Elementary (0752); Garfield Elementary (0303)



\*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

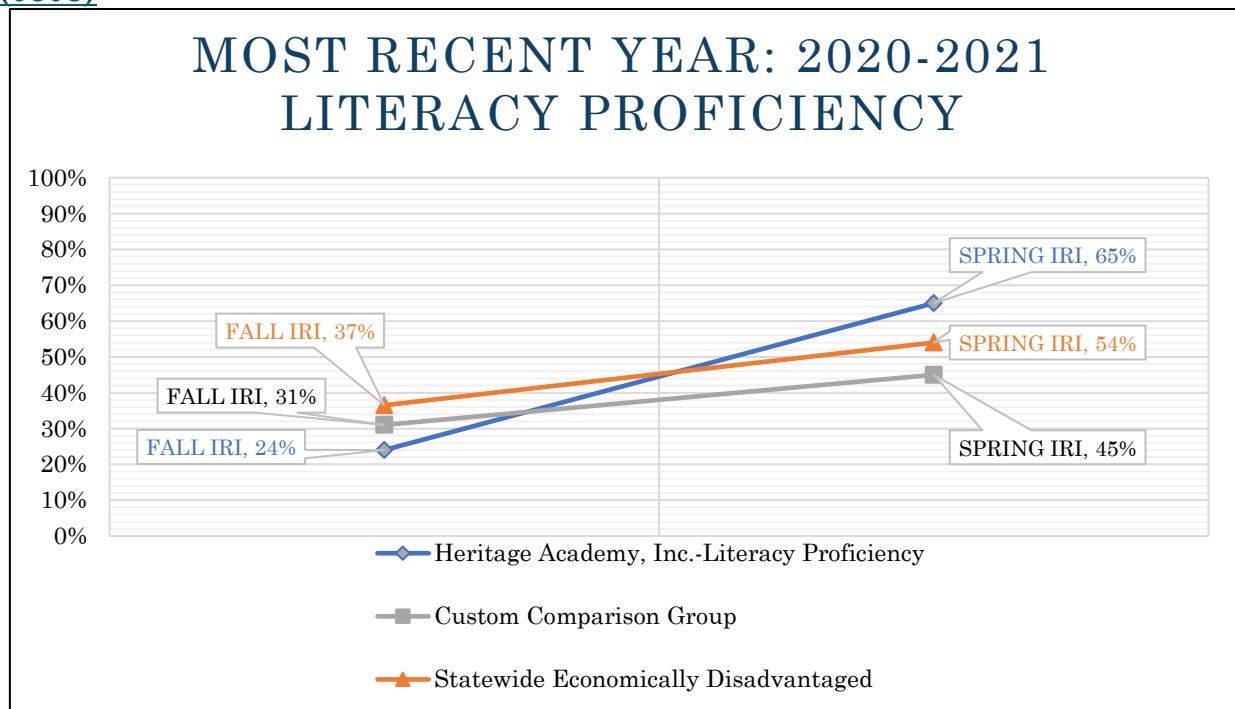
### LITERACY PROFICIENCY

#### 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: Heritage Community Charter School (1343); Chief Tahgee Elementary (1347); Bickel Elementary School (0820); Central Elementary (0447); Lakeside Elementary (0752); Garfield Elementary (0303)**



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

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

## Longitudinal Academic Ratings | 2017-2022

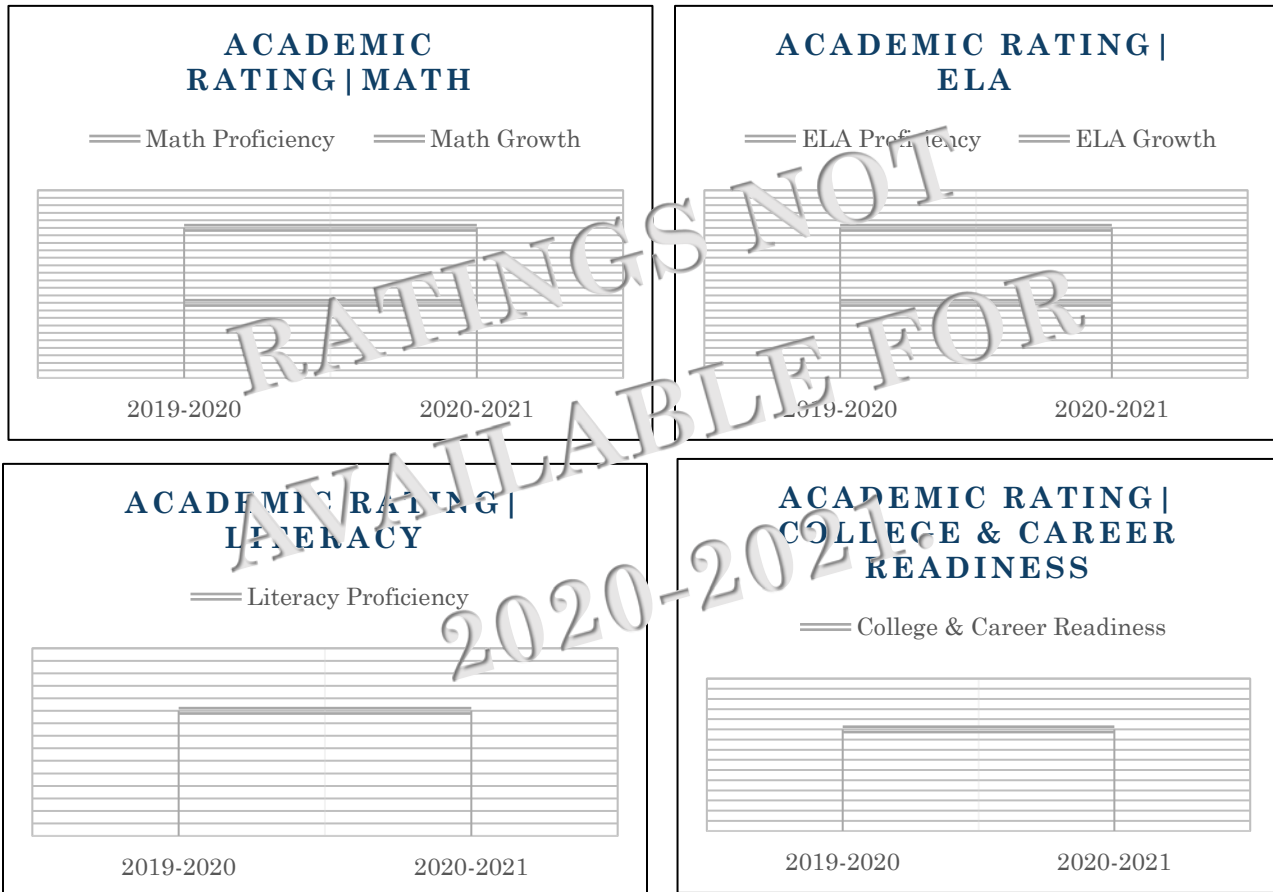
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

### Academic Ratings | Historical Framework

SCHOOL YEAR	ACADEMIC GEN ED OUTCOME
2017-2018	CRITICAL
2018-2019	CRITICAL

### 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: EXCEEDS STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 11/15/2013. *Please provide an updated copy if any amendments have been made as of 7/1/21.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 8/21/2009. Most recently updated on 7/3/2020.
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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b>	

## 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: EXCEEDS 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.	Continuous Improvement Plan 2020-2021
Comments/ Context:	

STANDARD RATING: EXCEEDS 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:	

STANDARD RATING: EXCEEDS 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.	*Most Recent: 9/15/2020 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:	

STANDARD RATING: EXCEEDS 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:	

## Longitudinal Operational Ratings | 2017-2022

### 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.

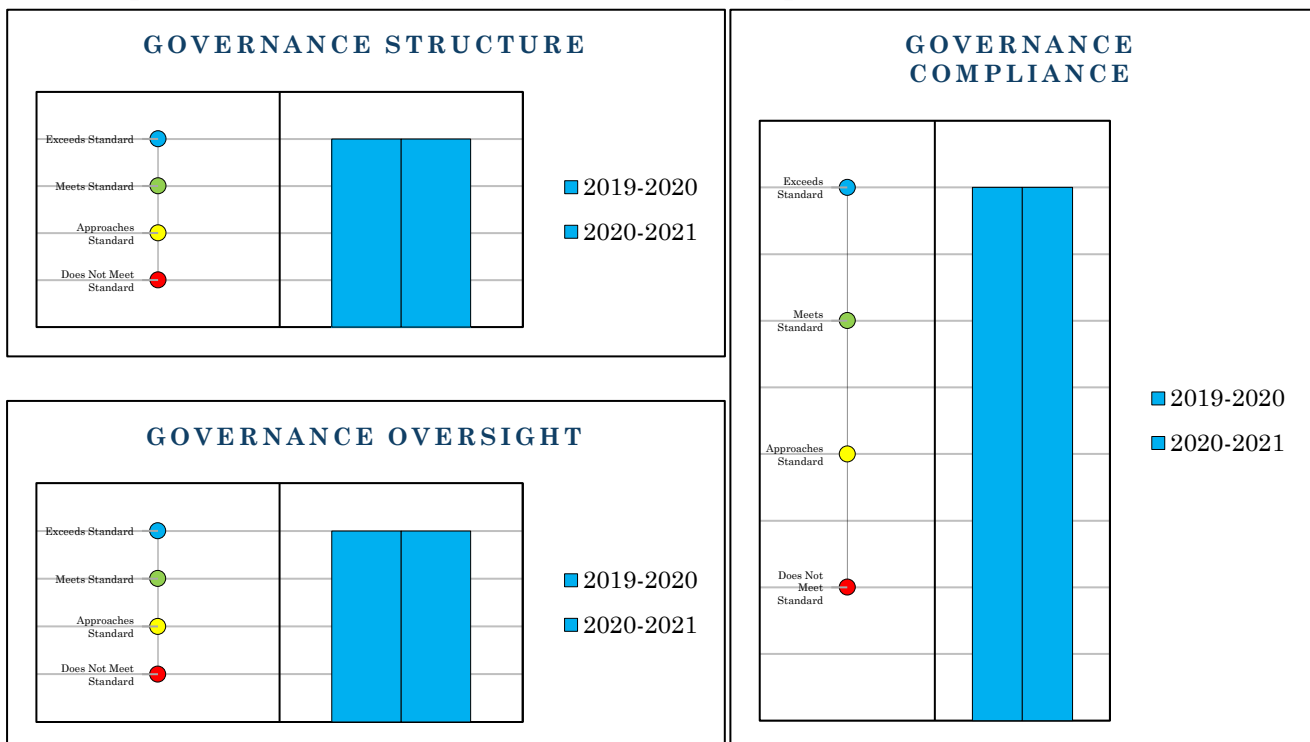
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
2017-2018	HONOR
2018-2019	HONOR

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 | 2017-2022

### Management

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 your strategic planning as your school approach its next renewal decision.

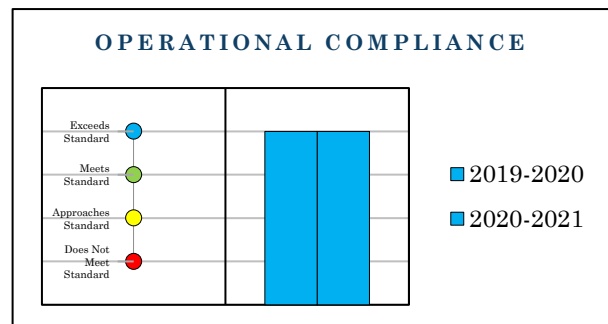
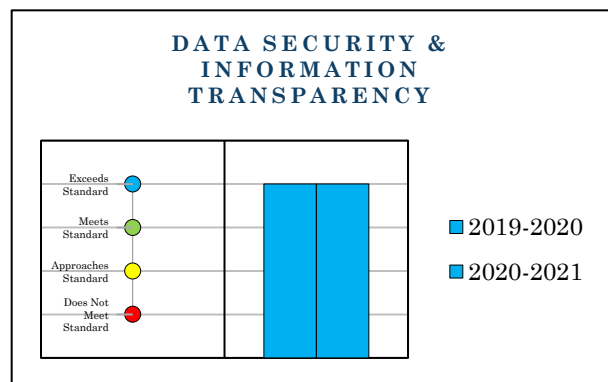
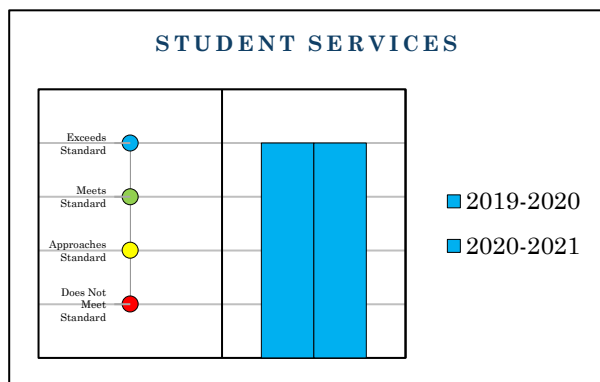
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
2017-2018	HONOR
2018-2019	HONOR

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



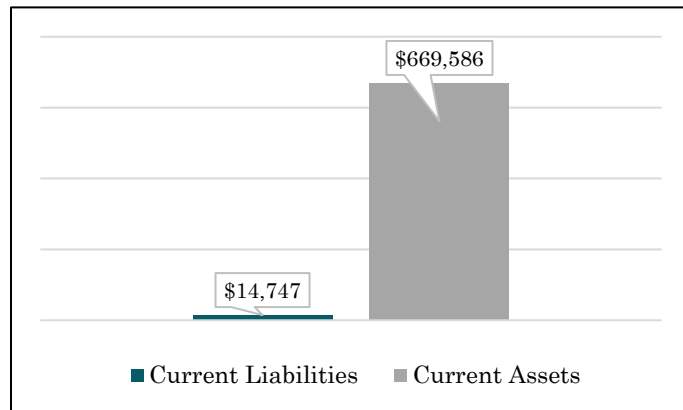
## Financial Outcomes

### 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 45.40	Ratings Not Applicable for 2020-2021
--	---------------------	--------------------------------------



#### **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.

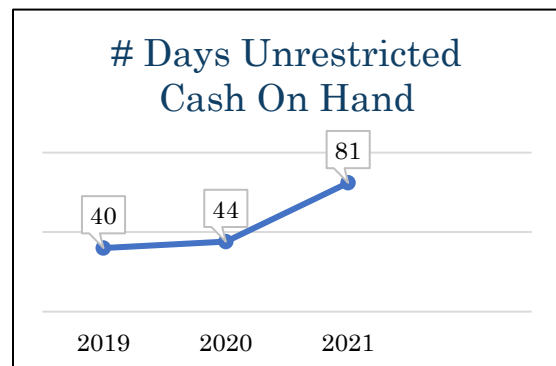
### Unrestricted Days Cash

The school has more than 60 days cash on hand	81 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
---	--------------------------------------

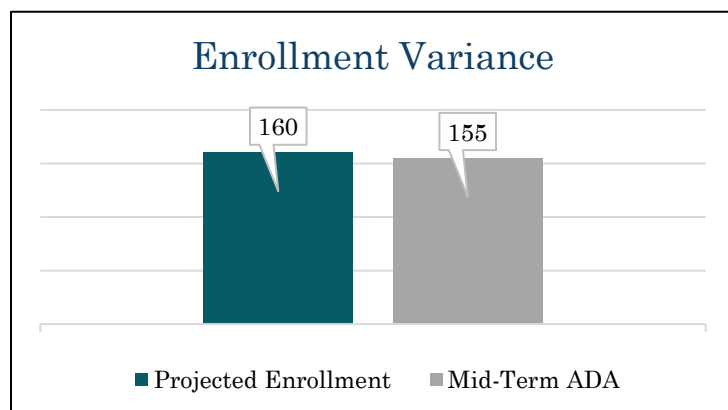
### Why this Matters:

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 96.88%	Ratings Not Applicable for 2020-2021
--	-------------------------------	--------------------------------------



### 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.	CY Total Margin 17.72%  3-Year Aggregated 8.15%	Ratings Not Applicable for 2020-2021
---	---	--------------------------------------

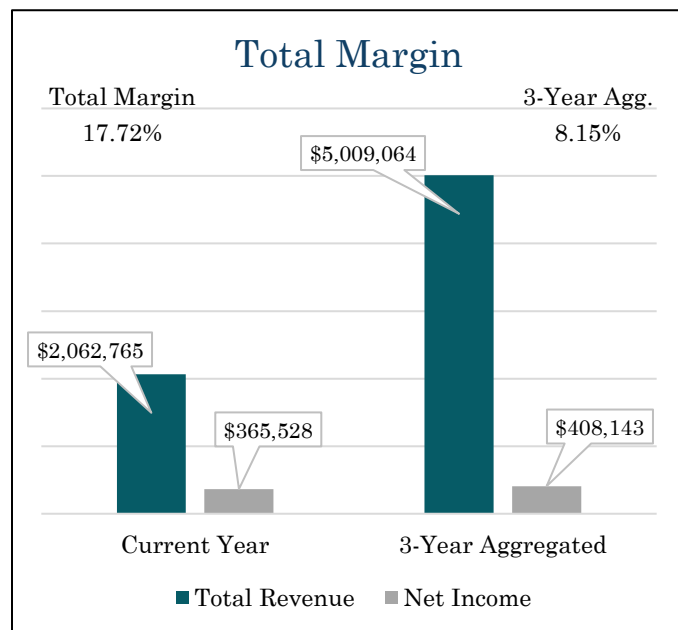
#### Why this Matters:

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

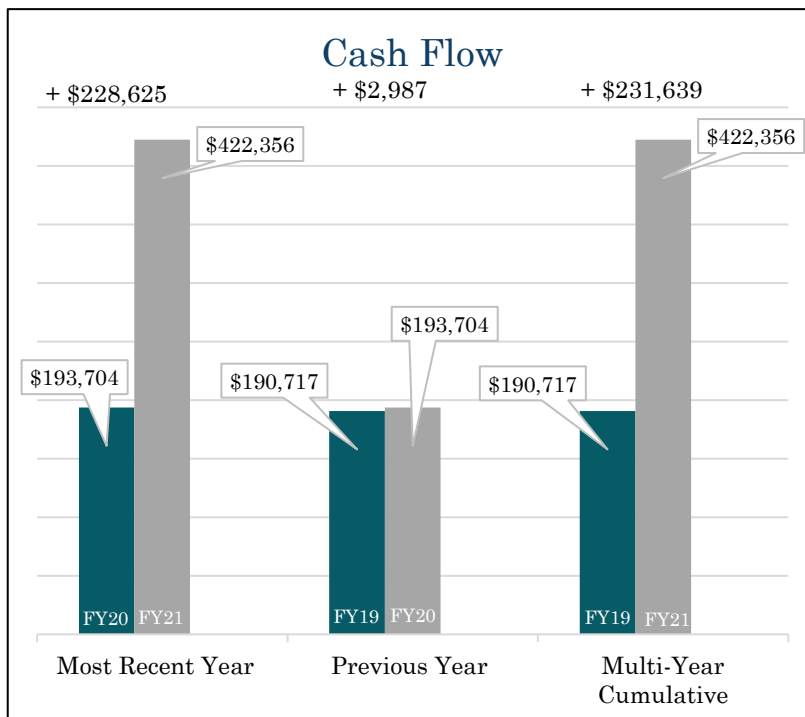
The school's multi-year cumulative cash flow has been positive, and the most recent year's cash flow has been positive for at least 3 consecutive years.	Most Recent Year \$228,652 Previous Year \$2,987 Multi-Year \$231,639	Ratings Not Applicable for 2020-2021
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### 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.

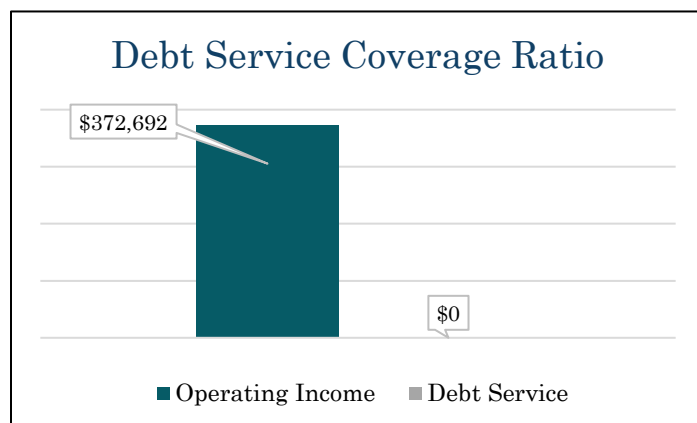
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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



## Debt Service Coverage Ratio

The school operate debt-free.	NA	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 has maintained a debt to asset ratio less than .9 for at least 3 consecutive years.	Debt/Asset Ratio .14	Ratings Not Applicable for 2020-2021
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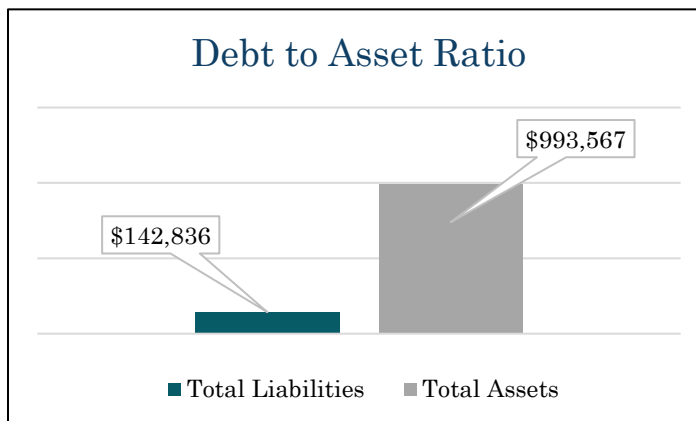
### Why This Matters:

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 *See Comments
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 | 2017-2022

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.

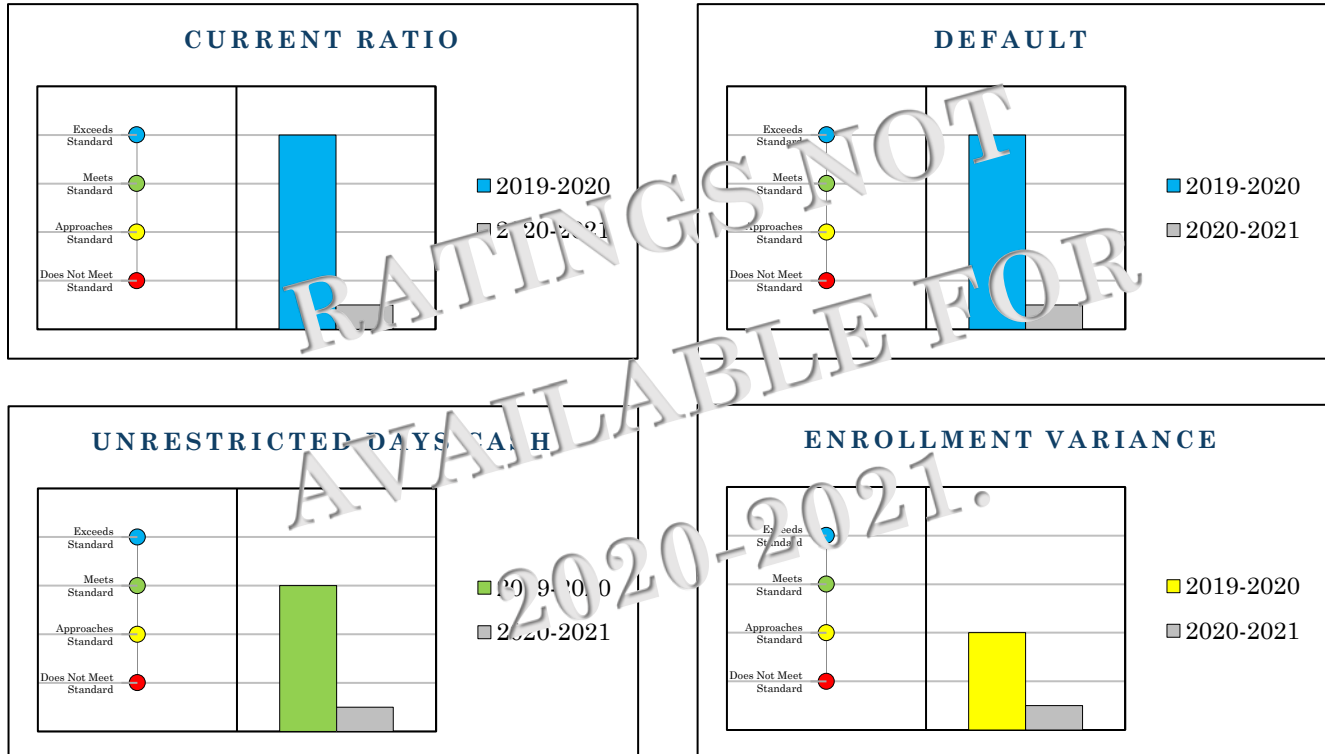
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 | Historical Framework

School Year	Near Term Health Rating
2017-2018	REMEDIATION
2018-2019	HONOR

## Financial Near Term Health Ratings | Revised Framework



## Longitudinal Financial Ratings | 2017-2022

Longitudinal data provides a snapshot of a school's ratings over a 5-year period. 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.

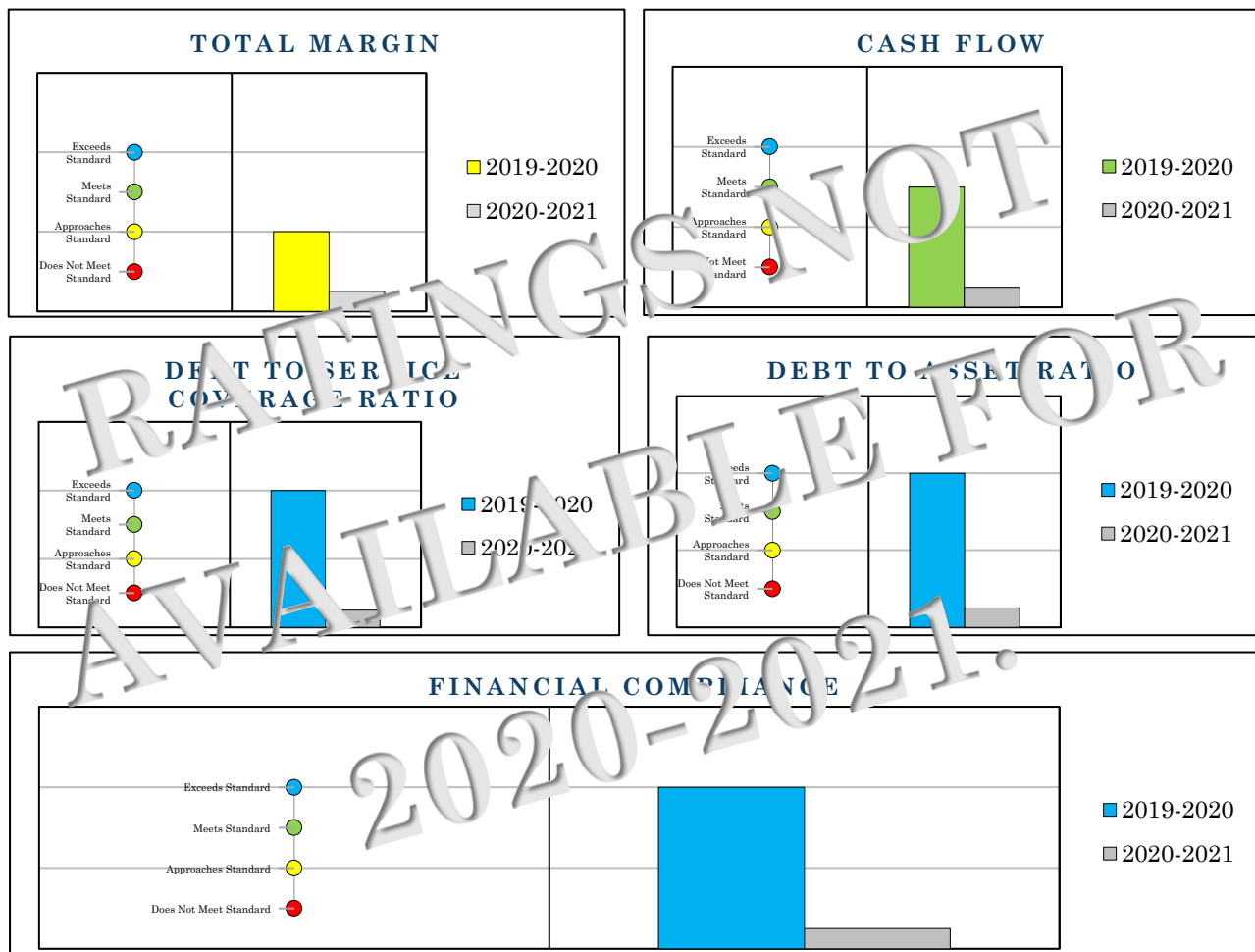
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 Sustainability Ratings | Historical Framework

School Year	Sustainability Rating
2017-2018	REMEDATION
2018-2019	HONOR

## Financial Sustainability Ratings | Revised Framework



## Conditional Certificate Status Update

Heritage Academy's Performance Certificate was renewed in 2017 subject to the conditions listed below.

### Condition 1: Condition Waived

By June 30, 2020, HA's ISAT proficiency in each subject area will meet or exceed the percentage of Jerome School District students, in all tested grades 3-8, who scored proficient or above. Proficiency rates will be based on the appealed data set. References to the ISAT shall apply to any other statewide assessment selected to replace the ISAT by SBAC in the event of state-level requirement changes.

**Status:** This condition was waived as no assessment data was available for the 2019-20 school year due to the pandemic.

### Condition 2: Condition Waived

By June 30, 2020, HA's continuously enrolled student population will achieve "meets standard" or better on the criterion-referenced academic growth measures contained in the performance framework adopted by the Commission in 2017.

**Status:** This condition was waived as no assessment data was available for the 2019-20 school year due to the pandemic.

*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.



304 N. 8<sup>th</sup> St. Ste.242

Boise, ID 83720

208-332-1561

[pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov)

# Idaho Public Charter School Commission

## Annual Performance Report 2020

### PCSC School: Heritage Academy

**Mission Statement:** Our school community brings together the resources necessary to help all students grow and succeed.

<b>School Location:</b>	500 S. Lincoln Ave Jerome, Idaho, 83338
<b>School Phone:</b>	(208) 595-1617
<b>Comparison Group:</b>	<i>Heritage Community Charter School (1343); Chief Tahgee Elementary (1347); Bickel Elementary School (0820); Central Elementary (0447); Lakeside Elementary (0752); Garfield Elementary (0303)</i>
<b>Opening Year:</b>	2011
<b>Current Term:</b>	2017-2022
<b>Model:</b>	School-Wide Enrichment
<b>Grades Served:</b>	K-8
<b>Enrollment Capacity:</b>	207
<b>Enrollment (Projected):</b>	177
<b>Mid Term ADA (Actual):</b>	126
<b>FY20 Full-Term ADA:</b>	133

### SCHOOL LEADERSHIP

Chair	Carroll Cone
Treasurer	Mike Haddox
Secretary	Chris Mhyre
Director	Kris Gilgren
Director	Stephanie Callen
Executive Director	Dr. Christine Ivie
Business Manager	Ms. Toni Carver



## Table of Contents

<b>Introduction .....</b>	<b>4</b>
<b>School Overview.....</b>	<b>5</b>
Key Design Elements .....	5
Demographic Summary.....	5
<b>Annual Snapshot .....</b>	<b>6</b>
Annual Snapshot .....	6
<b>Academic Outcomes (Not Evaluated for 2019-2020) .....</b>	<b>7</b>
Proficiency.....	7
Growth.....	7
<b>Operational Outcomes (Board Stewardship) .....</b>	<b>8</b>
Governance Structure .....	8
Governance Oversight.....	8
Governance Compliance.....	8
<b>Operational Outcomes (Management) .....</b>	<b>9</b>
Student Services .....	9
Data Security and Information Technology .....	9
Facility & Services.....	9
Operational Compliance.....	9
<b>Financial Outcomes.....</b>	<b>10</b>
Near Term Measures.....	10
Sustainability Measures .....	10
Financial Operations.....	10
<b>Longitudinal Snapshot .....</b>	<b>11</b>

PREPARED BY

Idaho Public Charter School Commission

Jenn Thompson Director, Public Charter School Commission 208-332-1594 <a href="mailto:jenn.thompson@osbe.idaho.gov">jenn.thompson@osbe.idaho.gov</a>	Jared Dawson Portfolio Program Manager 208-332-1585 <a href="mailto:Jared.Dawson@osbe.idaho.gov">Jared.Dawson@osbe.idaho.gov</a>
Dianne Hobbs Administrative Assistant 208-332-1561 <a href="mailto:Dianne.Hobbs@osbe.idaho.gov">Dianne.Hobbs@osbe.idaho.gov</a>	Melissa-Jo "Mel" Rivera Portfolio Program Manager 208-332-1583 <a href="mailto:Mel.Rivera@osbe.Idaho.gov">Mel.Rivera@osbe.Idaho.gov</a>

## 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 include a framework describing the expectations the school must meet in order to earn a next operational term. It also requires that charter school authorizers complete performance reports for the schools they oversees each year. The annual performance report serves the following purposes:

1. To provide transparent, data-driven information about charter school quality to the public;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to the school's renewal year; and
3. To inform mid-term authorizing decisions (such as consideration of amendments).

This report, based on the performance framework adopted by the PCSC on October 8, 2020, 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 of operation.

Each measure included in the PCSC'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, statewide assessments were canceled in the spring of 2020. No academic evaluation has been made in this report due to absent and incomplete data. The academic outcomes overview page only includes graduation rate (if applicable), though the measure is not rated.

The [performance framework](#) rubrics provide detail on calculations and data sources.

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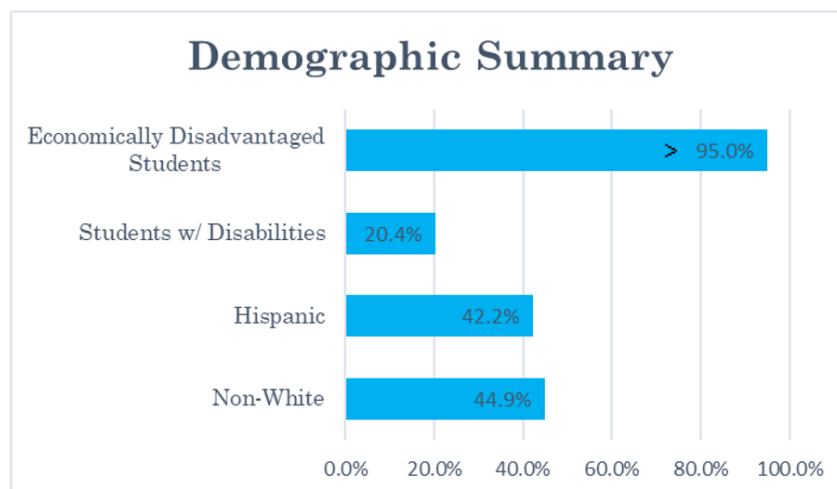
*Each authorized chartering entity shall annually publish and make available to the public a performance report for each public charter school it oversees, in accordance with the performance framework set forth in the performance certificate and section 33-5209(C)(2), Idaho Code.*

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## School Overview

### Key Design Elements

- Use the School Enrichment Model (SEM) to provide expanded educational opportunities for all students based on their strengths and interests in order to engage them in their learning, thereby raising expectations and achievement for all. The fundamental aspect of the SEM is Enrichment Clusters
  - Each student participates in at least one enrichment cluster per school year. Clusters last 6-12 weeks, and typically meet once per week.
  - Students work in small groups to produce products or services that solve real world problems and benefit the students, their school, or the larger community.
- Strong Social Emotional Learning (SEL) program
  - Implementation of 7 Mindsets Program
- Safe environment
  - Students are provided with a safe school facility.
  - Students have access to adults willing to listen and protect students' safety.
  - Students are provided with education and tools to encourage safe behavior among themselves.
- A strong, anti-bullying policy will be enforced.
  - Community School Approach to Meeting the Needs of Students and Families
  - Community partnerships developed to support students and families
  - Social, emotional and academic needs of students and families are addressed as part of a comprehensive approach to helping students succeed in school and in life.



## 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.*

ACADEMIC	
Math Proficiency	<i>Not Applicable (2020)</i>
ELA Proficiency	<i>Not Applicable (2020)</i>
Literacy Proficiency	<i>Not Applicable (2020)</i>
Math Growth	<i>Not Applicable (2020)</i>
ELA Growth	<i>Not Applicable (2020)</i>

FINANCIAL HEALTH (NEAR TERM MEASURES)	
Current Ratio	<i>Exceeds Standard</i>
Unrestricted Days Cash	<i>Meets Standard</i>
Default	<i>Exceeds Standard</i>
Enrollment Variance	<i>Approaches Standard</i>

BOARD STEWARDSHIP	
Governance Structure	<i>Exceeds Standard</i>
Governance Oversight	<i>Exceeds Standard</i>
Governance Compliance	<i>Exceeds Standard</i>

FINANCIAL HEALTH (SUSTAINABILITY MEASURES)	
Total Margin	<i>Approaches Standard</i>
Debt to Asset Ratio	<i>Exceeds Standard</i>
Cash Flow	<i>Meets Standard</i>
Debt Service Coverage Ratio	<i>Exceeds Standard</i>
Financial Compliance	<i>Exceeds Standard</i>

MANAGEMENT	
Student Services	<i>Exceeds Standard</i>
Data Security/Transparency	<i>Exceeds Standard</i>
Facility & Services	<i>Exceeds Standard</i>
Operational Compliance	<i>Exceeds Standard</i>

## Academic Outcomes

### Proficiency

(Data Source: Scatterplot)

Math Proficiency	Standard Rating
Math proficiency data is not available for FY20.	N/A
ELA Proficiency	Standard Rating
ELA proficiency data is not available for FY20.	N/A
IRI Spring Proficiency	Standard Rating
IRI spring proficiency data is not available for FY20	N/A
<b>Comments/ Context:</b> <i>Academic ratings are <u>not applicable for 2020 outcomes.</u></i>	

### Growth

(Data Source: Scatterplot)

Math Growth	Standard Rating
Math growth data is not available for FY20.	N/A
ELA Growth	Standard Rating
ELA growth data is not available for FY20.	N/A
<b>Comments/ Context:</b> <i>Academic ratings are <u>not applicable for 2020 outcomes.</u></i>	

## Operational Outcomes: Board Stewardship

STANDARD RATING: EXCEEDS STANDARD	
Governance Structure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 11/15/13. *Please provide an updated copy if any amendments have been made.
The school's articles of incorporation are current.	Articles of Incorporation initially filed 2009. Most recently updated 7/3/20.
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were not conducted into either 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.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Governance Oversight	Data/Evidence Source
The board did review academic data in a timely and thorough manner.	*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.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
General Compliance	Data/Evidence Source
The PCSC 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.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	

## Operational Outcomes: Management

STANDARD RATING: EXCEEDS 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.	Continuous Improvement Plan 2019-2020.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
Safety inspections and evacuation drills are compliant.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
The school does provide daily transportation for students.	*No instances of non-compliance documented.
The school does provide a compliant National School Lunch Program.	*No instances of non-compliance documented.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b> The school has met this standard for at least 3 consecutive years.	



## Financial Outcomes

(Primary Data Source: FY20 Financial Audit.)

Near Term Measures		STANDARD RATING
The school has a current ratio of more than 1.5.	Current Ratio 2.78	Exceeds Standard
The school has between 30 and 60 days cash and one-year trend is positive.	44 Days	Meets Standard
The school is not in default of any financial obligations, and did not experience any instances of default during the fiscal year. The school has met this standard for at least 3 consecutive years.	No Default	Exceeds Standard
The enrollment variance was less than 90% and the school provided an amended budget evidencing break-even based on mid-term enrollment.	Enrollment Variance 71.02%	Approaches Standard
Comments/Context		

Sustainability Measures		STANDARD RATING
Aggregated 3-Year Total Margin is greater than -1.5 percent, but the most recent year total margin is negative.	Most Recent Year Total Margin -6.6% 3-Year Aggregated 1.53%	Approaches Standard
Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive in the most recent year.	Most Recent Year \$2,987 Previous Year \$147,867 Multi-Year \$150,854	Meets Standard
The school's debt service coverage ratio is 1.5.	Debt Service Coverage Ratio 2.31	Exceeds Standard
The school's Debt to Asset Ratio is less than 0.9. The school has met this standard for at least 3 consecutive years.	Debt/Asset Ratio -.55	Exceeds Standard
Comment/Context		

STANDARD RATING: MEETS STANDARD	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	Financial Audit received on 10/26/20 *No instances of non-compliance documented.
Expenditures and contracts are posted online appropriately.	School's Expenditure Page was reviewed quarterly. *No instances of non-compliance documented.
The school maintains compliant internal controls.	*No instances of non-compliance documented
The school is not operating under a Notification of Fiscal Concern.	N/A
The school is not operating under a Notification of Possible or Imminent Closure.	N/A
Comments/Context	

## Longitudinal Snapshot

### Operational Outcomes: Board Stewardship

2020 2021 2022 2023

Governance Structure	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Governance Oversight	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Governance Compliance	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE

*“Success is the sum of small efforts repeated day in and day out.”*  
-Anonymous

### Operational Outcomes: Management

2020 2021 2022 2023

Student Services	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Data Security & Transparency	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Facility & Services	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE
Operational Compliance	EXCEEDS STANDARD	DATA NOT AVAILABLE	DATA NOT AVAILABLE	DATA NOT AVAILABLE

*“Education is the MOST powerful weapon which you can use to change the world.”*  
-Nelson Mandela

# HERITAGE ACADEMY

## 2019 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	Our school community brings together the resources necessary to help all students grow and succeed.		
<b>Key Design Elements</b>	<p>Use the School Enrichment Model (SEM) to provide expanded educational opportunities for all students based on their strengths and interests in order to engage them in their learning, thereby raising expectations and achievement for all.</p> <ul style="list-style-type: none"> <li>●Each student participates in at least one enrichment cluster per school year. Clusters last 6-12 weeks and typically meet weekly. Students work as individuals or in small groups to produce products or services that solve real-world problems.</li> </ul> <p>Strong Character Development and Social Emotional Learning Program: Implementation of 7 Mindsets SEL Program with a focus on specific mindsets associated with success in school, career, and life. The 7 Mindsets are research-based and include: The Time is Now; We Are Connected; 100% Accountable: Attitude of Gratitude; Passion First; Live to Give; Everything is Possible.</p> <p>Students are consistently recognized for their demonstration of strong character traits and specific mindsets.</p> <p>Safe and Nurturing Environment: Students are provided with a safe school facility; Students have access to adults willing to listen and protect students' safety; Students are provided with education and tools to encourage safe behavior among themselves; Students needs are met with a focus on Maslow's Hierarchy of Needs; Resources are available within the school and school/community to meet the needs of both students and families; Community partnerships support the needs of students and their families.</p>		
<b>School Location</b>	500 S. Lincoln Ave Jerome, Idaho, 83338	<b>School Phone</b>	(208) 595-1617
<b>Surrounding District</b>	Jerome School District		
<b>Opening Year</b>	2011		
<b>Current Term</b>	July 1, 2017-June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	214	<b>Enrollment (Actual)</b>	170

SCHOOL LEADERSHIP	
Mr. Carroll Cone	Board Chair
Mr. Mike Haddox	Board Treasurer
Mr. Christopher Myhre	Board Secretary
Ms. Stephanie Callen	Board Member
Ms. Kris Gilgren	Board Member

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	37.06%	24.85%	54.93%	N/A
<b>Limited English Proficiency</b>	18.82%	6.44%	22.04%	N/A
<b>Special Needs</b>	25.88%	10.73%	11.87%	N/A
<b>Free and Reduced Lunch</b>	CEP	44.74%	64.02%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	15.46%
Percentage of students meeting or exceeding proficiency in English Language Arts	29.47%
Percentage of students meeting or exceeding proficiency in Science	30.77%

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	N/A
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	1	HA has chosen not to include mission-specific measures.
	2	
	3	
	4	
	5	
	6	
Total Mission-Specific Points		
% of Mission-Specific Points		

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	25		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	400				
% of Operational Points			100%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	24%	0%	75% - 100%	NA	90% - 100%	100%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

## ACADEMIC K-8

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50 0
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45 0
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29 0
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	X	0 - 14 0
			0
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50 0
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45 0
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29 0
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	X	0 - 14 4
			4
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible
Math Proficiency Rate		Points Earned
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<div>50</div> <div>0</div> <div>X</div> <div>30 - 45</div> <div>15 - 29</div> <div>0 - 14</div> <div>19</div>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Jerome School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible
ELA Proficiency Rate		Points Earned
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<div>50</div> <div>0</div> <div>X</div> <div>30 - 45</div> <div>15 - 29</div> <div>0 - 14</div> <div>21</div>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Jerome School District will be used for comparison purposes.	



INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	76-100 51-75 26-50 42 0-25	0 0 0 <u>21</u> 21
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	76-100 51-75 52 26-50 0-25	0 0 29 <u>0</u> 29
Notes			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	0
	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	0
			25	

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes	No points are deducted for failure to comply with GASB 75.			25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	99.52%	25	25
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.			25

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
				25
Notes				
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		See note	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
				25
Notes				
The school's board is actively involved in strategic planning. Additionally board meeting materials evidence regular review of academic and financial data.				

OPERATIONAL

<p><b>Measure 3c</b></p> <p><b>Reporting Requirements</b></p> <p><b>Is the school complying with reporting requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p>
<p><b>Measure 3d</b></p> <p><b>Public Transparency</b></p> <p><b>Is the school complying with public transparency requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p>
<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p>

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS																	
Measure 5a	Is the school complying with all other obligations?	<table><tr><th>Result</th><th>Points Possible</th><th>Points Earned</th></tr><tr><td>No instances of non-compliance documented</td><td>25</td><td>25</td></tr><tr><td></td><td>15</td><td></td></tr><tr><td></td><td>0</td><td></td></tr><tr><td></td><td></td><td>25</td></tr></table>	Result	Points Possible	Points Earned	No instances of non-compliance documented	25	25		15			0				25
Result	Points Possible	Points Earned															
No instances of non-compliance documented	25	25															
	15																
	0																
		25															
Additional Obligations	<p><b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.</p> <p><b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>																
Notes																	



## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	2.39	50 50
Notes			10 0 50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	1.21	50 50
Notes			10 0 50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	See note	50 50
Notes	The school had 40 days of unrestricted cash on hand at FY19 year end. This represents a positive trend over the previous year.		10 0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes			0 50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.22	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	The schools Multi-Year Cash Flow is positive and the most recent year Cash Flow is positive.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	See note	50 50
			0
			50
Notes	The school does not appear to have long-term debt at this time.		

# Heritage Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			0%			
	1b			8%			
District Proficiency Comparison	2a			38%			
	2b			42%			
Criterion-Referenced Growth	3a			21%			
	3b			29%			

**% of Possible Academic Points for this School**

**18%**

**14%**

**24%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%	100%			
Financial Management	2a - 2c	100%	67%	100%			
Governance & Reporting	3a - 3f	93%	100%	100%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			

**% of Possible Operational Points for this School**

**95%**

**94%**

**100%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	55%	50%	100%			
Sustainability	2a - 2d	75%	50%	100%			

**% of Possible Financial Points for this School**

**65%**

**50%**

**100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical	Critical			
Mission Specific		N/A	N/A	N/A			
Operational		Honor	Honor	Honor			
Financial		Good Standing	Remediation	Honor			

# **HERITAGE ACADEMY**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	Using the School-Wide Enrichment Model, Heritage Academy will educate students, leading them to develop meta-cognitive skills. In a safe and respectful environment, these skills will allow them to learn how to organize information and solve real-life problems. Our students will graduate with skills in both the core content areas and in critical thinking that will lead to success in school, in the workforce, and in the community.		
<b>Key Design Elements</b>	<p>Use the School Enrichment Model (SEM) to provide expanded educational opportunities for all students based on their strengths and interests in order to engage them in their learning, thereby raising expectations and achievement for all. The fundamental aspects of the Educational Mission are as follows:</p> <p>The Total Talent Portfolio</p> <ul style="list-style-type: none"> <li>● Each student completes a portfolio at the beginning of the year which provide information about their strengths, interests, learning styles, and styles of expression.</li> <li>● School personnel (teachers, counselors, etc.) review students' portfolios and use them to provide individualized instruction and support.</li> </ul> <p>Enrichment Clusters</p> <ul style="list-style-type: none"> <li>● Each student participates in at least one enrichment cluster per school year. Clusters last 6-12 weeks and typically meet weekly.</li> <li>● Students work as individuals or in small groups to produce products or services that solve real-world problems.</li> </ul> <p>Strong character development program</p> <ul style="list-style-type: none"> <li>● Each month, teachers address one of the six Integrity Initiative characteristics with their classes.</li> <li>● Students are consistently recognized for their demonstration of strong character traits.</li> </ul> <p>Safe environment</p> <ul style="list-style-type: none"> <li>● Students are provided with a safe school facility.</li> <li>● Students have access to adults willing to listen and protect students' safety.</li> <li>● Students are provided with education and tools to encourage safe behavior among themselves.</li> <li>● A strong, anti-bullying policy will be enforced.</li> </ul>		
<b>School Location</b>	500 S. Lincoln Ave Jerome, Idaho, 83338	<b>School Phone</b>	(208) 595-1617
<b>Surrounding District</b>	Jerome School District		
<b>Opening Year</b>	2011		
<b>Current Term</b>	July 1, 2017-June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	214	<b>Enrollment (Actual)</b>	147

SCHOOL LEADERSHIP	
Tiffany Packard	Chairman
LaMar Brooks	Vice Chairman
Jeff Pierson	Secretary
Kris Gilgren	Treasurer
Shawna Lemoine	Member
Karen McGee	Member
Christine Ivie	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
Non-White	43%	25%	54%	N/A
Limited English Proficiency	15%	6%	20%	N/A
Special Needs	20%	10%	10%	N/A
Free and Reduced Lunch	100%*	47%	63%	N/A

\*The school qualifies for and participates in the Community Eligibility Provision.

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	%*
Percentage of students meeting or exceeding proficiency in English Language Arts	%*
Percentage of students meeting or exceeding proficiency in Science	%*

\*Masked per state law or statistical irrelevance

GO-ON RATE (Post-secondary enrollment within 12 months of graduation)	N/A
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ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50		50	0	50	0		
	1b	50		50	0	50	0		
District Proficiency Comparison	2a	50		50	0	50	0	50	0
	2b	50		50	0	50	0	50	0
Criterion-Referenced Growth	3a	100				50	0		
	3b	100				50	0		
Norm-Referenced Growth	4a			100	0	50	0	50	0
	4b			100	0	50	0	50	0
Post-Secondary Readiness	5a			125	0	125	0	100	0
Total Academic Points		400	55	525	0	525	0	300	0
% of Academic Points			14%		0%		0%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

HA has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	0
	1c	25	25		1c	50	0
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	0		2c	50	0
Governance & Reporting	3a	25	25		2d	50	0
	3b	25	25	Total Financial Points		400	200
	3c	25	25	% of Financial Points			50%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	375				
% of Operational Points			94%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	14%	0%	55% - 74%	NA	80% - 89%	94%	65% - 84%	50%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.



ACADEMIC K-8

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		0 - 14
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		0 - 14
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Jerome School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Jerome School District will be used for comparison purposes.	

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
Math	Exceeds Standard: At least 85% of students are making adequate academic growth in math. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.		76-100 51-75 26-50 0-25
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.		76-100 51-75 26-50 0-25
Notes			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	Non instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes	Points are not deducted from this measure for failure to comply with GASB Statement 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	78%	25	
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0	0
	Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25



OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 4: SCHOOL ENVIRONMENT			
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible
Transportation			Points Earned
	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	<p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p>	<p>25</p> <p>25</p> <p>25</p>
Notes			25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible
Public Transparency			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	<p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p>	<p>25</p> <p>25</p> <p>25</p>
Notes			25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p>1.54</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p>0.37</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>0</p>
Notes	Due to an error on ISEE reports, it is possible that some funds due to the school in FY18 did not arrive until FY19. This error may have negatively impacted this measure for FY18.		
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p>10 days</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>0</p>
Notes	Due to an error on ISEE reports, it is possible that some funds due to the school in FY18 did not arrive until FY19. This error may have negatively impacted this measure for FY18.		
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p>No default noted</p>	<p><b>Points Possible</b></p> <p>50</p> <p>0</p> <hr/> <p>50</p>
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	Aggregated 3-year Total Margin is positive and most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.2	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>		50
			30
		See note	0 0
			0
Notes	Multi-Year Cumulative Cash Flow is negative and Cash Flow is negative each year.		

Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible	Points Earned
Debt Service Coverage Ratio	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>		50	
		0.65	0	0
Notes	<p>1. Due to the final payment on the building loan in FY 2018, the debt service coverage was less than 1.1. We expect that this measure will meet standard in future years because there will no longer be debt to service. 2.Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.</p>			0

# Heritage Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b						

**% of Possible Academic Points for this School**

**18%**

**14%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a - 1d	90%	100%				
Financial Management	2a - 2c	100%	67%				
Governance & Reporting	3a - 3f	93%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**95%**

**94%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	55%	50%				
Sustainability	2a - 2d	75%	50%				

**% of Possible Financial Points for this School**

**65%**

**50%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical				
Mission Specific		N/A	N/A				
Operational		Honor	Honor				
Financial		Good Standing	Remediation				

## HERITAGE ACADEMY AMENDED PERFORMANCE CERTIFICATE

This performance certificate amendment is executed on this 9<sup>th</sup> day of April, 2020, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Heritage Academy, Inc. (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.”) This document is an amendment to the performance certificate executed on the 26<sup>th</sup> day of June, 2017 between the Authorizer and the School.

### RECITALS

WHEREAS, on August 5, 2010, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2011; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

### SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

### SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.
- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as



Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.

- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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 and Vision.**

- **Mission:** Our school community brings together the resources necessary to help all students grow and succeed.
- **Vision:**
  - Heritage Academy believes each student has gifts, talents and strengths.
  - We embrace a diverse student body and commit to creating a nurturing and supportive school culture.
  - Our school ensures that all students acquire the academic, interpersonal, critical thinking and problem-solving skills and mindsets to succeed in school, career and life.
  - Our goal is to enable students to become responsible, respectful and caring members of society.

**B. Grades Served.** The school may serve students in Kindergarten through grade 8.

**C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:

- Use the School Enrichment Model (SEM) to provide expanded educational opportunities for all students based on their strengths and interests in order to engage them in their learning, thereby raising expectations and achievement for all. The fundamental aspect of the SEM is Enrichment Clusters
  - Each student participates in at least one enrichment cluster per school year. Clusters last 6-12 weeks, and typically meet once per week.
  - Students work in small groups to produce products or services that solve real-world problems and benefit the students, their school, or the larger community.
- Strong Social Emotional Learning (SEL) program
  - Implementation of 7 Mindsets Program
  - Safe environment
    - Students are provided with a safe school facility.
    - Students have access to adults willing to listen and protect students’ safety.
    - Students are provided with education and tools to encourage safe behavior among themselves.
    - A strong, anti-bullying policy will be enforced.
- Community School Approach to Meeting the Needs of Students and Families
  - Community partnerships developed to support students and families

- Social, emotional and academic needs of students and families are addressed as part of a comprehensive approach to helping students succeed in school and in life.
- 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 mutually agreed upon 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 performance primarily for purposes of renewal and enforcement in compliance with Idaho Code, 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 of the Performance Framework, including any required indicators, measures, metrics, and targets, shall be compliant with statutory requirements, be mutually agreed upon by the Authorizer and the school, and shall 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 the following schools:  
 Heritage Community Charter School (1343)  
 Chief Tahgee Elementary (1347)  
 Bickel Elementary School (0820)  
 Central Elementary (0447)  
 Lakeside Elementary (0752)  
 Garfield Elementary (0303)
- 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 an annual formal review based on the Performance Framework.
- E. **School Performance.** Heritage Academy shall be exempt from the enrollment variance measure and the financial measures of the performance framework (as detailed in Section 6D of this document) for FY20 and FY21. Otherwise The School shall meet the standard on all measures included in 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 Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the current Certificate term. As part of the Performance Framework, the Authorizer agrees to consider school-specific or 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. The school shall have the opportunity to respond orally and/or in writing at any open Commission meeting or executive session thereof at which the school's academic, operational, financial performance or any other school-specific information is discussed.

The school will receive notice a minimum of twenty eight (28) days prior to any meeting at which the school will be discussed. The school will have a minimum of twenty-one (21) days to provide materials for inclusion in the official meeting materials.

- 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.** The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. In such a case, the 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 will provide the School a minimum of fourteen (14) days' notice prior to site visits to the School. Notice shall include the purpose of the visit and the names of the visiting representatives. The Authorizer shall ensure that all site visits include at least two (2) representatives. One representative shall hold current certification in K-12 education. In the event that a Commissioner visits the school, the Authorizer shall provide a representative who meets the above criteria to accompany the Commissioner.

For the purposes of renewal, the Authorizer shall accept a site-visit report from the recognized public school accreditation agency (currently AdvancEd) in lieu of conducting an independent site-visit. In addition, the Authorizer agrees to a one-time waiver of up to \$5,000 of the authorizer fee (as assessed in March of 2021, and in addition to the 10% for purposes of payment of membership dues), based on verifiable costs incurred for an accreditation site-visit. 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. The School shall have the opportunity to respond orally or in writing at any commission meeting at which the site visit is

discussed. It shall be the duty of the Authorizer to notify the School no later than twenty-eight (28) days prior to any meeting at which the site visit will be discussed.

- 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 210 students.
- 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.** 500 S. Lincoln Ave, Jerome, Idaho, 83338. 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:
  - North Boundary: 900 North Road (Northern Jerome County Boundary)
  - East Boundary: 500 East Road
  - South Boundary: Golf Course Road (700 South) (Southern Jerome County Boundary)
  - West Boundary: 500 West Road (Western Jerome County Boundary)
- 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 Performance Framework incorporated into this agreement 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 required for submission to the Idaho State Department of Education. Heritage Academy shall be exempt from the cash flow and cash ratio measures of the Performance Framework in FY20 and FY21. The school will also be exempt from the cash on hand measure in FY20 and FY21, excepting if the school's audit reflects fewer than 15 days cash on hand. In such a case, notification of closure or automatic closure will begin pursuant to I.C. §33-5209C.

## **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 School 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 maybe 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.

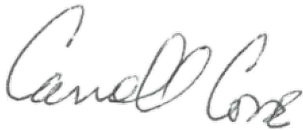
Amendment 1

IN WITNESS WHEREOF, the Authorizer and the School have executed this amendment to the Performance Certificate to be effective: 4/9/2020.

A handwritten signature in blue ink that reads "Alan Reed".

---

**Chairperson, Idaho Public Charter School Commission**

A handwritten signature in black ink that reads "Candice Cox".

---

**Chairperson, Heritage Academy, Inc. Board of Director**

## Amendment 2

WITNESS WHEREOF, the Authorizer and Heritage Academy have executed this amendment to the Performance Certificate, effective 12/1/2020:

1. 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:

- The School's comparison group shall the following schools:

Heritage Community Charter School (1343)  
Chief Tahgee Elementary (1347)  
Bickel Elementary School (0820)  
Central Elementary (0447)  
Lakeside Elementary (0752)  
Garfield Elementary (0303)

2. To remove the following language from section 5B of this Performance Certificate:

The maximum number of students who may be enrolled per class/grade level shall be as follows:  
20 students per grade level in kindergarten, 1<sup>st</sup>, and 2<sup>nd</sup> grade; 22 students in 3<sup>rd</sup> grade; 25 students in grades 4-8.

3. To change the maximum enrollment from 207 to 210 students.

Alan Reed

Alan Reed (Jan 29, 2021 13:15 MST)

**Chairman, Idaho Public Charter School Commission**

Candice Cox

**Chairman, Heritage Academy School Board**



HERITAGE ACADEMY, INC.

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021

## TABLE OF CONTENTS

Independent Auditor's Report .....	1-2
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	3
Statement of Activities .....	4
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet .....	5
Statement of Revenues, Expenditures and Changes in Fund Balances .....	6
Notes to Financial Statements .....	7-16
Required Supplementary Information:	
Budgetary Comparison Schedule:	
General Fund .....	17
Food Service Fund .....	18
Title I-A Basic Fund .....	19
CARES Act - ESSER II Fund .....	20
Schedule of Employer's Share of Net Pension Liability .....	21
Schedule of Employer Contributions .....	22
Notes to Required Supplementary Information .....	23
Supplementary Information:	
Nonmajor Governmental Funds:	
Combining Balance Sheet .....	24
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	25
Schedule of Apportionment - Foundation Program .....	26
Schedule of General Revenues by Source .....	27
Schedule of General Governmental Expenditures by Function .....	28
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ....	29-30

# Rexroat, Harberd & Assoc., P.A.

## Certified Public Accountants

P.O. Box 7 - 125 North Buchanan - Jerome, Idaho 83338  
Telephone 208-324-2391 Fax 208-324-8266

October 21, 2021

### Independent Auditor's Report

Board of Trustees  
Heritage Academy, Inc.  
Jerome, Idaho 83338

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Heritage Academy, Inc. (the Academy), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Academy, as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

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

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

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Academy, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 17 to 20; the Employer Pension schedules on page 21 and 22; and the Notes to Required Supplementary Information on page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not required to be part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Academy's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2021, on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Academy's internal control over financial reporting and compliance.

*Retroat, Harberd & Assoc., P.A.*

HERITAGE ACADEMY, INC.  
STATEMENT OF NET POSITION  
JUNE 30, 2021

	Total Governmental
<u>ASSETS:</u>	
Pooled cash, cash equivalents and investments	\$ 422,356
Accounts receivable:	
State of Idaho:	
Foundation programs apportionment:	
Base support program	151,576
Federal grants	75,110
Other receivable	985
Restricted cash, cash equivalents and investments	19,559
Capital assets:	
Land	75,000
Other capital assets, less accumulated depreciation	248,981
Total assets	<u>993,567</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Net difference between projected and actual investment earnings on pension plan investments	70,642
Changes in pension assumptions or other inputs	10,423
Differences between expected and actual experience	48,153
Employer contributions to pension plan made subsequent to the measurement date for the net pension liability	101,001
Change in proportionate share percentage from prior years	30,158
Total deferred outflows of resources	<u>260,377</u>
<u>LIABILITIES:</u>	
Accounts payable	515
Salaries and benefits payable	142,321
Net pension liability	616,317
Total liabilities	<u>759,153</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>	
Net difference between projected and actual investment earnings on pension plan investments	20,124
	<u>20,124</u>
<u>NET POSITION:</u>	
Net investment in capital assets	323,981
Restricted	19,559
Unrestricted	131,127
Total net position	<u>\$ 474,667</u>

The accompanying notes are an integral part of the financial statements

HERITAGE ACADEMY, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
	<u>Expenses</u>			
<u>Functions/Programs:</u>				
<u>Governmental Activities:</u>				
Instruction and instruction-related services	\$ 1,218,811	\$ -	\$ 513,805	\$ (705,006)
Support services	251,619	-	24,801	(226,818)
Maintenance and operations	126,899	-	10,547	(116,352)
Transportation	100,183	-	90,157	(10,026)
Food services	120,439	473	111,993	(7,973)
Pension expense	238,664	-	-	(238,664)
Depreciation - unallocated*	7,164	-	-	(7,164)
Total governmental activities	<u>\$ 2,063,779</u>	<u>\$ 473</u>	<u>\$ 751,303</u>	<u>(1,312,003)</u>
General Revenues:				
State aid not restricted to a specific purpose				1,281,168
Unrestricted investment earnings				39
Other local revenue				258,661
Total general revenues and special items				<u>1,539,868</u>
Change in net position				227,865
Net position-beginning of year				246,802
Net position-end of year				<u>\$ 474,667</u>

\* This amount includes all depreciation. There is no depreciation that is included in the direct expenses of the various programs.

The accompanying notes are an integral part of the financial statements

HERITAGE ACADEMY, INC.  
BALANCE SHEET-GOVERNMENTAL FUNDS  
JUNE 30, 2021

	General	Food	Title I-A	CARES Act -	Nonmajor	Total
	Fund	Service	Basic	ESSER II	Governmental	Governmental
<u>ASSETS:</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Pooled cash and cash equivalents	\$ 413,125	\$ 8,591	\$ -	\$ -	\$ 640	\$ 422,356
Accounts receivable:						
State of Idaho:						
Foundation programs apportionment:						
Base support program	151,576	-	-	-	-	151,576
Federal grants	-	-	30,235	29,603	15,272	75,110
Other	-	985	-	-	-	985
Prepaid expenses	-	-	-	-	-	-
Due from other funds	46,789	-	-	-	-	46,789
Restricted cash and cash equivalents	19,559	-	-	-	-	19,559
<u>TOTAL ASSETS</u>	<u>\$ 631,049</u>	<u>\$ 9,576</u>	<u>\$ 30,235</u>	<u>\$ 29,603</u>	<u>\$ 15,912</u>	<u>\$ 716,375</u>
<u>LIABILITIES:</u>						
Accounts payable	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ 515
Salaries and benefits payable	111,740	1,731	19,739	4,293	4,818	142,321
Due to other funds	-	-	10,496	25,310	10,983	46,789
<u>TOTAL LIABILITIES</u>	<u>112,255</u>	<u>1,731</u>	<u>30,235</u>	<u>29,603</u>	<u>15,801</u>	<u>189,625</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>						
Unavailable revenue - Federal grants	-	-	9,870	2,147	2,145	14,162
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>-</u>	<u>-</u>	<u>9,870</u>	<u>2,147</u>	<u>2,145</u>	<u>14,162</u>
<u>FUND BALANCES:</u>						
Restricted for:						
State Programs	-	-	-	-	-	-
Federal Programs	-	7,845	(9,870)	(2,147)	(2,034)	(6,206)
Local grants	711	-	-	-	-	711
Student-occupied building maintenance	18,848	-	-	-	-	18,848
Unassigned	499,235	-	-	-	-	499,235
<u>TOTAL FUND BALANCES</u>	<u>518,794</u>	<u>7,845</u>	<u>(9,870)</u>	<u>(2,147)</u>	<u>(2,034)</u>	<u>512,588</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS</u>						
<u>OF RESOURCES, AND FUND BALANCES</u>	<u>\$ 631,049</u>	<u>\$ 9,576</u>	<u>\$ 30,235</u>	<u>\$ 29,603</u>	<u>\$ 15,912</u>	<u>\$ 716,375</u>
<u>Reconciliation to the Statement of Net Position:</u>						
Total Fund Balances - Governmental Funds						\$ 512,588
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:						
Land and buildings						384,927
Accumulated depreciation						(60,946)
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable revenue in the funds:						
Federal grant program revenues						14,162
The net pension and related deferred inflows/outflows are not due and payable in the current period and, therefore, are not reported in the funds:						
Deferred outflows						260,377
Deferred inflows						(20,124)
Net pension liability						(616,317)
Total Net Position - Governmental Activities						<u>\$ 474,667</u>

The accompanying notes are an integral part of the financial statements

HERITAGE ACADEMY, INC.  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021

	General	Food	Title I-A	CARES Act -	Nonmajor	Total
	Fund	Service	Basic	ESSER II	Governmental	Governmental
<u>REVENUE:</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Interest on investments	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 39
Federal assistance	11,340	106,995	124,842	110,353	246,517	600,047
State assistance	1,381,872	-	-	-	48,556	1,430,428
Contributions	17,462	-	-	-	-	17,462
Other local revenue	9,318	4,998	-	-	-	14,316
Sale of lunches	-	473	-	-	-	473
Total revenue	<u>1,420,031</u>	<u>112,466</u>	<u>124,842</u>	<u>110,353</u>	<u>295,073</u>	<u>2,062,765</u>
<u>EXPENDITURES:</u>						
Current:						
Instruction - salaries and benefits	799,440	-	120,501	90,601	46,524	1,057,066
Instruction - other	26,369	-	3,520	21,899	232,857	284,645
Support services	233,158	-	-	-	13,461	246,619
Maintenance and operations	110,000	-	-	-	-	110,000
Transportation	100,183	-	-	-	-	100,183
Non-instruction	-	120,439	-	-	-	120,439
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,269,150</u>	<u>120,439</u>	<u>124,021</u>	<u>112,500</u>	<u>292,842</u>	<u>1,918,952</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>150,881</u>	<u>(7,973)</u>	<u>821</u>	<u>(2,147)</u>	<u>2,231</u>	<u>143,813</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Loan proceeds	-	-	-	-	-	-
Operating transfers in	-	3,813	-	-	-	3,813
Operating transfers out	(3,813)	-	-	-	-	(3,813)
Total other financing sources (uses)	<u>(3,813)</u>	<u>3,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER</u>						
<u>FINANCING SOURCES OVER EXPENDITURES AND</u>						
<u>OTHER FINANCING USES</u>	147,068	(4,160)	821	(2,147)	2,231	143,813
<u>FUND BALANCE JULY 1, 2020</u>	<u>371,726</u>	<u>12,005</u>	<u>(10,691)</u>	<u>-</u>	<u>(4,265)</u>	<u>368,775</u>
<u>FUND BALANCE JUNE 30, 2021</u>	<u>\$ 518,794</u>	<u>\$ 7,845</u>	<u>\$ (9,870)</u>	<u>\$ (2,147)</u>	<u>\$ (2,034)</u>	<u>\$ 512,588</u>

Reconciliation to the Statement of Activities:

Total net changes in fund balances - governmental funds	\$ 143,813
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	
Capital outlay	-
Depreciation expense	(7,164)
Some Federal grant revenues will not be collected for several months after the Academy's fiscal year ends so they do not provide current financial resources and are not reported as revenues in the governmental funds:	
Current year grant revenues	14,162
Prior year grant revenues	(17,164)
PPP Loan and accrued interest shown as a liability in the prior year on the Statement of Net Position was forgiven in the current year	231,881
Changes in pension related deferred outflows of resources, deferred inflows of resources, and net pension liability do not require the use of current financial resources and are not reported in the governmental funds	(137,663)
Change in net position of governmental activities	<u>\$ 227,865</u>

The accompanying notes are an integral part of the financial statements



HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A) Basis of Presentation**

The financial statements of Heritage Academy, Inc., (the Academy) are prepared in accordance with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). GASB is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments through its pronouncements.

**B) Financial Reporting Entity**

The Academy is a charter school organized under the laws of the State of Idaho and is located in Jerome in the southern portion of Idaho. It is legally separate from and fiscally independent of other state and local governments. The Academy provides public education to children in the local area. Operations of the Academy are the responsibility of a five member Board of Directors. The Academy receives state, local, and federal government funding and must adhere to the legal requirements of each funding entity.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board. Based on the application of the criteria set forth by GASB, management has determined that there are no entities which would be component units of the Academy.

**C) Financial Statement Presentation, Measurement Focus, and Basis of Accounting**

The Academy's financial statements include the activities of the Academy. The Academy's *government-wide financial statements* provide both short-term and long-term information about the Academy's overall financial status. The Academy's *fund financial statements* focus on the individual activities of Academy government, reporting the Academy's operations in more detail than the government-wide financial statements.

**Government-wide financial statements.** The statement of net position and the statement of activities display information about the Academy. These statements include the financial activities of the overall government. Eliminations have been made to minimize the effect of internal activities upon revenues and expenses. These statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The *statement of net position* presents information on all of the Academy's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: net investment in capital assets, restricted, or unrestricted. Restricted net position is further classified as either restricted by enabling legislation or otherwise restricted. Net investment in capital assets is separately reported because the Agency reports all assets which make up a significant portion of total net position. Restricted net position accounts for the portion of net position restricted by parties outside the Agency. Unrestricted net position is the remaining net position not included in the previous two categories.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event gives rise to the change that occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected federal grants and earned but unused vacation leave).

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported as program revenues on the government-wide financial statements include (a) charges for services - amounts received from customers or applicants who purchase, use or directly benefit from the goods, services or privileges provided by the Academy, (b) program-specific operating grants and contributions, and (c) program-specific capital grants and contributions. General revenues consist of taxes and all other revenues that do not meet the definition of program revenues. Special items are significant transactions or events within the control of management that are either unusual in nature or infrequent in occurrence.

**Fund financial statements.** The Academy, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Academy's funds are reported in governmental funds. The Academy has no proprietary funds or fiduciary funds.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements use a current financial resources measurement focus and the modified accrual basis of accounting, focusing on the near-term inflows and outflows of spendable resources and balances of spendable resources available at fiscal year end. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Academy considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences and claims and judgments, which are recorded only when payment is due.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Academy maintains fourteen individual governmental funds. Information is presented separately for the following major funds:

*General Fund* - The General Fund is the Academy's primary operating fund. It accounts for all resources used to finance Academy maintenance and operation except those required to be accounted for in other funds.

*Food Service Fund* - The Food Service Fund accounts for the accumulation of financial resources to be used for providing food to school children.

*Title I-A Basic Fund* - The Title I-A Basic Fund accounts for the accumulation of federal financial resources provided to assist with improving the academic achievement of children from low-income families and to help ensure that all children meet the challenging state academic standards.

*CARES Act-ESSER II Fund* - The CARES Act-ESSER II Fund accounts for the accumulation of federal financial resources provided under the CARES Act to assist with the multiple needs related to the impact of COVID-19 on the Academy.

Data from the other governmental funds (nonmajor funds) are combined into a single, aggregated presentation identified as "Nonmajor Governmental."

The Academy adopts annual budgets for the General Fund and a combined budget for all other funds. Budgetary comparison schedules have been provided for all major funds.

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

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

D) Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

1. Inventories  
The Academy does not capitalize and reflect as inventory, expendable supplies on hand at fiscal year end. Materials and supplies are recorded as an expense of the period.
2. Prepaid Items  
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.
3. Capital Assets  
Capital assets, which include property, plant, equipment, and land are reported in the government-wide financial statements. Assets are capitalized when they have a useful life in excess of one year and have a unit cost of \$4,000 or more. Purchased or constructed capital assets are valued at cost or estimated historical cost if actual historical cost is not practicably determinable. Donated capital assets are recorded at their fair value at the time received.  
  
Exhaustible capital assets are depreciated on the straight-line method over the asset's useful life. Depreciation expense is recorded in the government-wide financial statements. There is no depreciation recorded for land, construction in process, or other capital assets defined as inexhaustible. The Academy uses the guidance provided by the Association of School Business Officials International's GASB Statement 34 Implementation Recommendations for School Districts, which is included in the Idaho Financial Reporting Management System (IFARMS) manual, to determine asset lives.
4. Encumbrances  
Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in the funds. This is in conformance with Idaho State Statutes which require that appropriations lapse at the end of a fiscal year and are not available to be carried forward to be used in addition to the succeeding year's appropriation.
5. Long-term Debt Obligations  
In the government-wide financial statements long-term debt is reported as a liability. Issuance costs are deferred and amortized using the effective interest rate method. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources and other financing uses, respectively.
6. Deferred Outflows/Inflows of Resources  
In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. Currently, pension related items, as listed in Note 6, are the only items that qualify for reporting in this category.

In addition to liabilities, the statement of net position and the balance sheet include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The statement of net position reports pension related items, as listed in Note 6, as deferred inflows

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

of resources. The balance sheet reports federal grant program revenues which are unavailable (will not be collected soon enough after year-end to pay for the current year's expenditures) as deferred inflows of resources.

7. Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Fund Balance Classifications

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, committed, assigned, and unassigned fund balance classifications.

*Nonspendable* - amounts that cannot be spent because they are either (a) not in a spendable form or (b) are legally or contractually required to be maintained intact.

*Restricted* - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Federal grant programs require that funds received be used only for those specific programs and are therefore classified as restricted.

*Committed* - amounts that can be spent only for specific purposes determined by a formal action of the Academy Board which is the highest level of decision-making authority for the Academy. These amounts cannot be used for any other purpose unless the Academy's Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

*Assigned* - amounts that do not meet the criteria to be classified as restricted nor committed but that are intended to be used for specific purposes. This intent can be expressed by the Academy's Board or Administrator.

*Unassigned* - all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Academy considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Academy considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Academy Board has provided otherwise in its commitment or assignment actions.

E) Use of Estimates

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

F) Inter-fund Transactions

On fund financial statements, inter-fund transactions are reflected as either loans or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds." Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

G) New GASB Pronouncements

GASB issued Statement 87, *Leases*, which is effective for fiscal years beginning after June 15, 2021. The standard will increase transparency and comparability among organizations that lease buildings, equipment, and other assets by recognizing the assets and liabilities that arise from lease transactions. The Academy continues to evaluate the impact of this statement on the District financial statements.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Idaho State statute authorizes the Academy to invest in a number of types of investments, including obligations of the U.S. Treasury, the State of Idaho or county, city or other taxing districts of the State of Idaho, commercial paper, corporate bonds, and repurchase agreements. Current Academy investments are limited to depository accounts.

The Academy maintains a cash and investment pool that is available for use by all funds. At June 30, 2021, the carrying amount of the pool was \$441,915. A reconciliation of this amount to the amounts in the financial statements is as follows:

Pooled cash, cash equivalents and investments	\$422,356
Restricted cash, cash equivalents and investments	<u>19,559</u>
	<u>\$441,915</u>

*Deposits* - For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The Academy does not have a formal policy regarding custodial credit risk. At June 30, 2021, the bank balance was \$461,207 of which \$211,207 was not covered by federal depository insurance.

*Investments* - The Academy had no investments at June 30, 2021.

*Restricted Cash and Fund Balance* - The fund balance at June 30, 2021, was restricted for the following specific uses: 1) amounts required to be used for student-occupied building maintenance were \$18,848 and 2) local grant funds collected to be used for various specific purposes was \$711.

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities:				
Land .....	\$ 75,000	\$ ...	\$ ...	\$ 75,000
Buildings and Improvements .....	277,757	...	...	277,757
Equipment .....	32,170	...	...	32,170
Totals at historical cost .....	<u>384,927</u>	...	...	<u>384,927</u>
Less accumulated depreciation for:				
Buildings and Improvements ...	49,995	5,555	...	55,550
Equipment .....	3,787	1,609	...	5,396
Total accumulated depreciation .....	<u>53,782</u>	<u>7,164</u>	...	<u>60,946</u>
Governmental activities capital assets, net .....	<u>\$ 331,145</u>	<u>\$ 7,164</u>	<u>\$ ...</u>	<u>\$ 323,981</u>

Depreciation expense of \$7,164 was charged to the general government and was not allocated to individual programs or activities.

**NOTE 4 - DEFICIT FUND BALANCE**

Funds reporting a deficit fund balance at June 30, 2021, are:

Major Funds:

Title I-A Basic Fund	\$ 9,870
CARES Act - ESSER II Fund	2,147

Nonmajor Governmental Funds:

IDEA Part B School-Age Fund	1,248
Title II-A Teacher Quality Fund	897

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 5 - INTER-FUND RECEIVABLES, PAYABLES AND TRANSFERS**

At June 30, 2021, the composition of inter-fund balances, which resulted from loans made from the General Fund to cover operating cash deficits in other funds, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	CARES Act - ESSER III	\$ 1,639
	Title I-A Basic	10,496
	CARES Act - ESSER II	25,310
	IDEA Part B School-Age	3,771
	Medicaid	2,567
	Title IV Student Support & Enrichment	2,109
	Title II-A Teacher Quality	897
		<u>\$ 46,789</u>

During the year ended June 30, 2021, the following amounts were transferred:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Food Service	\$ 3,813	Required by State law to cover FICA taxes

**NOTE 6 - PENSION PLAN**

*Plan Description*

Heritage Academy, Inc., (Employer) contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits for eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate. As of June 30, 2020, it was 7.16%. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94%. The Academy's contributions were \$112,844 for the year ended June 30, 2020.

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the Academy reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Academy's proportion of the net pension liability was based on the Academy's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the Academy's proportion was .0265410 percent.

For the year ended June 30, 2021, the Academy recognized pension expense of \$238,664. At June 30, 2021, the Academy reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 48,153	\$ ...
Changes in pension assumptions or other inputs	10,423	...
Net difference between projected and actual earnings on pension plan investments	70,642	20,124
Changes in proportionate share percentage from prior year	30,158	...
Academy contributions subsequent to the measurement date	101,001	...
	<u>\$260,377</u>	<u>\$ 20,124</u>

The \$101,001 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the June 30, 2020, measurement date will be recognized as a reduction of the net pension liability at the June 30, 2021, measurement date.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019, the beginning of the measurement period ended June 30, 2019, is 4.8 years and 4.7 years for the measurement period ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows (using the future measurement dates for PERSI):

<b>Year Ended June 30:</b>	
2021	\$ 1,990
2022	25,962
2023	35,236
2024	45,906

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.



HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP - 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017, which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2020, is based on the results of an actuarial valuation dated July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of the System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

**Capital Market Assumptions from Callan 2020**

Asset Class	Target Allocation	Long-Term Expected	Long-Term
		Nominal Rate of Return (Arithmetic)	Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%



HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

**Investment Policy Assumptions from PERSI November 2019**

Portfolio Long-Term Expected Real Rate of Return,	
Net of Investment Expenses	4.14%
Portfolio Standard Deviation	14.16%

**Economic/Demographic Assumptions from Milliman 2018**

**Valuation Assumptions Chosen by PERSI Board**

Long-term Expected Real Rate of Return, Net of	
Investment Expenses	4.05%
Assumed Inflation	3.00%
Long-term Expected Geometric Rate of Return, Net of	
Investment Expenses	7.05%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	<u>\$1,263,898</u>	<u>\$616,317</u>	<u>\$ 80,874</u>

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Payables to the pension plan*

At June 30, 2021, Heritage Academy, Inc., reported no payables to the defined benefit pension plan for legally required employer contributions or for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**NOTE 7 - RISK FROM LOSSES/CONTINGENT LIABILITIES**

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, students and guests; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There has been no significant change in insurance coverage from the previous fiscal year. Settled claims have not exceeded commercial insurance coverage in any of the last two years.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by a grantor cannot be determined at this time, although the Academy expects such amounts, if any, to be immaterial.

HERITAGE ACADEMY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021

**NOTE 8 - PAYCHECK PROTECTION PROGRAM LOAN FORGIVEN**

On May 1, 2020, the Academy obtained a loan from DL Evans Bank in the amount of \$231,500 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan, including accrued interest, was fully forgiven on December 15, 2020.

**NOTE 9 - RELATED PARTY TRANSACTIONS**

A company owned by a board member was paid \$2,493 during the year ended June 30, 2021, for webpage services provided to the Academy.

**NOTE 10 - COVID-19 PANDEMIC**

On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus to be a pandemic. First identified in late 2019, and now known as COVID-19, the outbreak has impacted many individuals worldwide. The COVID-19 pandemic developed rapidly in 2020 and remains a constantly evolving situation.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the federal government to alleviate some of the effects of the sharp economic downturn due to the COVID-19 pandemic. Among the CARES Act key provisions was the Elementary and Secondary School Emergency Relief Fund (ESSER Fund) which provided funding for 1) materials and supplies necessary to maintain school operations during the pandemic such as personal protective equipment (PPE) and cleaning and sanitizing materials and 2) activities to support distance learning for all students, especially disadvantaged or at-risk students and their teachers.

In addition, the State of Idaho established the Idaho Rebound Coronavirus Relief Funds (IRCRF) for Distance/Blended Learning which provided funding for devices for students, connectivity for students, infrastructure for staff, and professional development on distance learning.

During the year ended June 30, 2021, the Academy received a total of \$166,348 from the ESSER funds reported in three separate funds by the Academy and a total of \$122,190 from the Idaho Rebound Coronavirus Relief Funds.

**NOTE 11 - PRIOR PERIOD ADJUSTMENT**

During the current year, it was determined that a prior year transfer from the General Fund to the Medicaid Fund was made in error. To correct this error, the beginning fund balance of the General Fund of \$369,871, as originally reported, has been increased by \$1,855 to \$371,726. In addition, the beginning fund balance of the Medicaid Fund of \$1,855, as originally reported, has been decreased by \$1,855 to zero.

HERITAGE ACADEMY, INC.  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary	Variance With Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	
<u>REVENUE:</u>				
Local revenue	\$ 20,150	\$ 20,150	\$ 26,819	\$ 6,669
Federal assistance	-	-	11,340	11,340
State assistance	1,204,349	1,204,349	1,381,872	177,523
Other	-	-	-	-
Total revenue	<u>1,224,499</u>	<u>1,224,499</u>	<u>1,420,031</u>	<u>195,532</u>
<u>EXPENDITURES:</u>				
Salaries	752,376	752,376	752,533	157
Benefits	260,412	260,412	242,286	(18,126)
Purchased services	231,700	231,700	233,944	2,244
Supplies & materials	38,794	38,794	30,306	(8,488)
Insurance & judgments	11,000	11,000	10,081	(919)
Capital Outlay	-	-	-	-
Total expenditures	<u>1,294,282</u>	<u>1,294,282</u>	<u>1,269,150</u>	<u>(25,132)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>(69,783)</u>	<u>(69,783)</u>	<u>150,881</u>	<u>220,664</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Loan proceeds	-	-	-	-
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(3,813)	(3,813)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,813)</u>	<u>(3,813)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	<u>\$ (69,783)</u>	<u>\$ (69,783)</u>	<u>\$ 147,068</u>	<u>\$ 216,851</u>

HERITAGE ACADEMY, INC.  
BUDGETARY COMPARISON SCHEDULE  
FOOD SERVICE FUND  
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u>	<u>Variance</u> <u>With Final</u> <u>Budget</u> <u>Over</u> <u>(Under)</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	
<u>REVENUE:</u>				
Federal assistance	\$ 58,908	\$ 58,908	\$ 106,995	\$ 48,087
Contributions	-	-	-	-
Sale of lunches	500	500	473	(27)
Other revenue	-	-	4,998	4,998
Total revenue	<u>59,408</u>	<u>59,408</u>	<u>112,466</u>	<u>53,058</u>
<u>EXPENDITURES:</u>				
Salaries	24,360	24,360	49,309	24,949
Benefits	15,251	15,251	16,446	1,195
Purchased services	-	-	-	-
Supplies & materials	46,300	46,300	54,684	8,384
Capital outlay	-	-	-	-
Total expenditures	<u>85,911</u>	<u>85,911</u>	<u>120,439</u>	<u>34,528</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>(26,503)</u>	<u>(26,503)</u>	<u>(7,973)</u>	<u>18,530</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	-	-	3,813	3,813
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,813</u>	<u>3,813</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER</u> <u>FINANCING SOURCES OVER EXPENDITURES AND</u> <u>OTHER FINANCING USES</u>	<u>\$ (26,503)</u>	<u>\$ (26,503)</u>	<u>\$ (4,160)</u>	<u>\$ 22,343</u>

HERITAGE ACADEMY, INC.  
BUDGETARY COMPARISON SCHEDULE  
TITLE I-A BASIC FUND  
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>REVENUE:</u>				
Federal assistance	\$ 125,347	\$ 125,347	\$ 124,842	\$ (505)
Total revenue	<u>125,347</u>	<u>125,347</u>	<u>124,842</u>	<u>(505)</u>
<u>EXPENDITURES:</u>				
Salaries	90,200	90,200	91,324	1,124
Benefits	32,403	32,403	29,177	(3,226)
Purchased services	200	200	200	-
Supplies & materials	4,552	4,552	3,320	(1,232)
Capital outlay	-	-	-	-
Total expenditures	<u>127,355</u>	<u>127,355</u>	<u>124,021</u>	<u>(3,334)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	<u>\$ (2,008)</u>	<u>\$ (2,008)</u>	<u>\$ 821</u>	<u>\$ 2,829</u>

HERITAGE ACADEMY, INC.  
BUDGETARY COMPARISON SCHEDULE  
CARES ACT - ESSER II FUND  
YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary	Variance With Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>(Under)</u>
<u>REVENUE:</u>				
Federal assistance	\$ -	\$ -	\$ 110,353	\$ 110,353
Total revenue	-	-	110,353	110,353
<u>EXPENDITURES:</u>				
Salaries	-	-	72,749	72,749
Benefits	-	-	17,852	17,852
Purchased services	-	-	5,000	5,000
Supplies & materials	-	-	16,899	16,899
Capital outlay	-	-	-	-
Total expenditures	-	-	112,500	112,500
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER</u>				
<u>FINANCING SOURCES OVER EXPENDITURES AND</u>				
<u>OTHER FINANCING USES</u>	\$ -	\$ -	\$ (2,147)	\$ (2,147)

HERITAGE ACADEMY, INC.  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
JUNE 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of the net pension liability	0.0265410%	0.0257439%	0.0233172%	0.0236209%	0.0232512%	0.0214847%	0.0214146%
Employer's proportionate share of the net pension liability	\$ 616,317	\$ 293,859	\$ 343,933	\$ 371,280	\$ 471,338	\$ 282,919	\$ 157,645
Employer's covered-employee payroll	\$ 945,092	\$ 874,364	\$ 750,203	\$ 733,648	\$ 680,027	\$ 601,776	\$ 580,149
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	65.21%	33.61%	45.85%	50.61%	69.31%	47.01%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	93.79%	91.69%	91.69%	90.68%	87.26%	91.38%	94.95%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Academy will present information for those years for which information is available.

Data reported is measured as of June 30, 2020 (measurement date).

HERITAGE ACADEMY, INC.  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
JUNE 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 112,844	\$ 98,978	\$ 84,923	\$ 83,049	\$ 76,979	\$ 68,121	\$ 65,673
Contribution in relation to the statutorily required contribution	(112,844)	(98,978)	(84,923)	(83,049)	(76,979)	(68,121)	(65,673)
Contribution (deficiency) excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered-employee payroll Contributions as a percentage of covered-employee payroll	\$ 945,092 11.94%	\$ 874,364 11.32%	\$ 750,203 11.32%	\$ 733,648 11.32%	\$ 680,027 11.32%	\$ 601,776 11.32%	\$ 580,149 11.32%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Academy will present information for those years for which information is available.

Data reported is measured as of June 30, 2020 (measurement date).



HERITAGE ACADEMY, INC.  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021

**NOTE 1 - BUDGETARY INFORMATION**

**A) Budgetary-GAAP Reporting Reconciliation**

The accompanying Budgetary Comparison Schedules compare the legally adopted budget with actual data on a budgetary basis. Accounting principles applied for purposes of developing data on the budgetary basis do not differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP).

**B) Budgetary Policies**

Heritage Academy, Inc., prepares an annual budget of revenue and expenditures prior to the beginning of the fiscal year. The budget is prepared on the modified accrual basis of accounting. Budget figures are based on prior levels of revenue and expenditures taking into account specific items which may be planned in advance by the Academy such as capital outlay expenditures. Any excess of budgeted expenditures over budgeted revenue are temporary situations and are budgeted so as to utilize cash balances in the individual fund.

**C) Excess of Expenditures over Appropriations**

For the year ended June 30, 2021, expenditures exceeded appropriations in the Food Service Fund by \$34,528 which were funded by greater than anticipated revenues in that fund. There was no budget adopted for the CARES Act - ESSER II Fund. None of the other funds show an excess of expenditures over appropriations.

**NOTE 2 - PENSION INFORMATION**

**A) Changes of benefit terms**

None to report.

**B) Changes in Composition of the Population Covered by the Benefit Terms**

None to report.

**C) Changes of Assumptions**

None to report.

HERITAGE ACADEMY, INC.  
COMBINING BALANCE SHEET-NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

	Technology Fund	Safe & Drug Free Fund	CARES Act - ESSER III Fund		CARES Act - ESSER I Fund		IDEA Part B School-Age Fund		Medicaid Fund	Title IV Student Support & Enrichment Fund	Rural Education Achievement Program Fund	Title II-A Teacher Quality Fund	IRCRF Distance/ Blended Learning Fund	Total
<b>ASSETS:</b>														
Pooled cash and cash equivalents	\$ -	\$ 529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ 100	\$ 640
Other receivable	-	-	-	1,639	-	-	6,266	-	2,567	-	2,109	2,691	-	15,272
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ 529	\$ 1,639	\$ -	\$ -	\$ 6,266	\$ 2,567	\$ 11	\$ 2,109	\$ 2,691	\$ 100	\$ 15,912		
<b>LIABILITIES:</b>														
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	529	-	-	-	2,495	-	-	-	-	-	1,794	-	4,818
Due to other funds	-	-	1,639	-	-	3,771	2,567	-	2,109	-	2,691	897	-	10,983
	-	529	1,639	-	-	6,266	2,567	-	2,109	-	2,691	-	-	15,801
<b>DEFERRED INFLOWS OF RESOURCES:</b>														
Unavailable revenue - Federal grants	-	-	-	-	-	1,248	-	-	-	-	-	897	-	2,145
	-	-	-	-	-	1,248	-	-	-	-	-	897	-	2,145
<b>FUND BALANCES:</b>														
Nonspendable:														
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted for:														
State Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Programs	-	-	-	-	-	(1,248)	-	11	-	-	-	(897)	100	(2,034)
	-	-	-	-	-	(1,248)	-	11	-	-	-	(897)	100	(2,034)
<b>TOTAL FUND BALANCES</b>														
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	\$ -	\$ 529	\$ 1,639	\$ -	\$ -	\$ 6,266	\$ 2,567	\$ 11	\$ 2,109	\$ 2,691	\$ 100	\$ 15,912		

HERITAGE ACADEMY, INC.  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021

	Technology Fund	Safe & Drug Free Fund	CARES Act - ESSER III Fund	CARES Act - ESSER I Fund	IDEA Part B School-Age Fund	Medicaid Fund	Title IV Student Support & Enrichment Fund	Rural Education Achievement Program Fund	Title II-A Teacher Quality Fund	IRCRF Distance/ Blended Learning Fund	Total
REVENUE:											
Federal assistance	\$ -	\$ -	\$ 1,639	\$ 54,356	\$ 26,135	\$ 16,835	\$ 10,569	\$ 8,763	\$ 6,030	\$ 122,190	\$ 246,517
State assistance	44,899	3,657	-	-	-	-	-	-	-	-	48,556
Other local revenue	-	-	-	-	-	-	-	-	-	-	-
Total revenue	44,899	3,657	1,639	54,356	26,135	16,835	10,569	8,763	6,030	122,190	295,073
EXPENDITURES:											
Instruction - salaries and benefits	1,952	2,929	-	4,711	17,545	-	8,655	-	5,581	5,151	46,524
Instruction - other	42,947	2,936	1,639	49,645	5,690	3,374	924	8,763	-	116,939	232,857
Support services	-	-	-	-	-	13,461	-	-	-	-	13,461
Total expenditures	44,899	5,865	1,639	54,356	23,235	16,835	9,579	8,763	5,581	122,090	292,842
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(2,208)	-	-	2,900	-	990	-	449	100	2,231
OTHER FINANCING SOURCES (USES):											
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(2,208)	-	-	2,900	-	990	-	449	100	2,231
FUND BALANCE JULY 1, 2020	-	2,208	-	-	(4,148)	-	(979)	-	(1,346)	-	(4,265)
FUND BALANCE JUNE 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ (1,248)	\$ -	\$ 11	\$ -	\$ (897)	\$ 100	\$ (2,034)

HERITAGE ACADEMY, INC.  
SCHEDULE OF APPORTIONMENT - FOUNDATION PROGRAM  
YEAR ENDED JUNE 30, 2021

Balance Receivable June 30, 2020 .....	\$ 102,981
2020-21 Program .....	1,181,814
2020-21 Receipts .....	<u>(1,133,219)</u>
Balance Receivable June 30, 2021 .....	<u>\$ 151,576</u>

COMPARATIVE STATE APPORTIONMENT DATA

Fiscal

<u>Year</u>	
2021 .....	\$ 1,181,814
2020 .....	977,226
2019 .....	1,258,403
2018 .....	997,605
2017 .....	1,071,876
2016 .....	999,980
2015 .....	965,062
2014 .....	909,087
2013 .....	718,459
2012 .....	635,042

HERITAGE ACADEMY, INC.  
SCHEDULE OF GENERAL REVENUES BY SOURCE

<u>Year Ended June 30:</u>	<u>State Foundation Program</u>	<u>Other State Assistance</u>	<u>Federal Assistance</u>	<u>Interest on Investments</u>	<u>Sale of Lunches</u>	<u>Other</u>
2021 .....	\$1,030,238	\$400,190	\$600,047	\$ 39	\$ 473	\$31,778
2020 .....	977,226	213,276	333,298	696	433	24,518
2019 .....	1,258,403	253,056	337,098	405	633	19,203
2018 .....	997,605	196,398	242,625	271	32	17,172
2017 .....	1,071,876	181,349	264,578	277	115	22,239
2016 .....	999,980	115,456	277,224	268	1,035	14,919
2015 .....	965,062	96,095	273,523	201	1,508	28,374
2014 .....	909,087	55,772	166,406	135	10,406	22,122
2013 .....	718,459	36,728	143,351	226	8,989	21,470
2012 .....	635,042	4,792	181,813	346	14,125	2,754

HERITAGE ACADEMY, INC.  
SCHEDULE OF GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

<u>Year Ended June 30:</u>	<u>Instruction</u>	<u>Support Services</u>	<u>Non- Instructional Services</u>	<u>Debt Service &amp; Retirement</u>	<u>Capital Outlay</u>
2021 .....	\$1,341,711	\$ 246,619	\$ 330,622	\$ ...	\$ ...
2020 .....	1,064,123	254,116	304,386	...	...
2019 .....	1,166,983	294,593	293,833	...	7,394
2018 .....	912,699	254,283	264,674	48,776	24,776
2017 .....	898,665	270,640	250,670	53,845	...
2016 .....	769,120	330,741	235,486	54,333	...
2015 .....	747,891	287,627	213,212	53,999	...
2014 .....	739,683	202,942	187,920	51,602	...
2013 .....	569,869	175,043	175,888	78,024	...
2012 .....	469,756	214,724	226,835	84,500	...

# Rexroat, Harberd & Assoc., P.A.

## Certified Public Accountants

P.O. Box 7 - 125 North Buchanan - Jerome, Idaho 83338  
Telephone 208-324-2391 Fax 208-324-8266

October 21, 2021

Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards

Board of Trustees  
Heritage Academy, Inc.  
Jerome, Idaho 83338

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Heritage Academy, Inc., (the Academy) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements and have issued our report thereon dated October 21, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

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

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

### **Compliance and Other Matters**

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

**Purpose of this Report**

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

Rexroat, Harberd & Assoc., P.A.



## **IX. CONSIDERATION OF CHARTER RENEWAL**

Idaho Connects Online School

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Idaho Connects Online School opened in 2009. The school serves approximately 255 students in grades 6-12. The school is located in Nampa and offers an online model of instruction. In addition to running a general education program and an alternative program (serving at-risk students), this school also serves a significant number of students who are enrolled in treatment centers. These students are expected to be short-term enrollments and, depending on medical advice, less than full-time students. This unique feature impacts academic data outcomes and requires that the school include additional student data in their state-level reporting.

Planned improvements during the upcoming performance certificate term include improvements in data tracking; improvements in progress towards graduation; increases in student agency and learner support; improvements in the rate of college and career readiness among students.

This school met standard on the measures of the operational and financial sections of the framework consistently across the current performance certificate term. In FY21, the school achieved higher proficiency rates in both math and ELA than its comparison group (all virtual schools); however, the alternative program did not outperform its comparison group (all alternative schools).

Idaho Connects Online has agreed to the Director's recommendation of renewal with conditions. The school has kept fidelity to its mission and key design elements. The school has moved to a Mastery-based approach. One challenge the school faces is lower-than-average retention rates. The school is fiscally viable and has a strong board.

Idaho Connects Online has agreed to the following conditions for the renewal performance certificate term:

1. The alternative program will meet the IPCSC performance framework standard on the Progress Toward Graduation measure at end of 2022-2023 school year;
2. At least 35% of non-alternative continuously-enrolled students must achieve math proficiency by June 30, 2023;
3. The school's maximum enrollment may not exceed 800 students.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed consent to recommendation agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; the school's most recent accreditation report; and IPCSC staff's board observation report.

Note: as the school's current performance certificate allows for unlimited enrollment, a lotter observation was not necessary; however, condition three noted above will require that lottery observations take place going forward.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

### **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing ICON's charter with the stated academic and operational conditions for a five-year term of operation.

### **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and IDAHO VIRTUAL EDUCATION PARTNERS, DBA IDAHO CONNECTS ONLINE CHARTER SCHOOL ("ICON"). ICON understands, acknowledges, and agrees to the following:

1. On behalf of ICON, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions, dated November 15, 2021 ("Notice").
2. ICON understands and acknowledges the recommendation of the Director, and agrees to accept the conditions as proposed in the Notice and restated below:

Condition 1: ICON's alternative program will meet standard on the IPCSC's Progress Toward Graduation measure at the end of the 2022-23 school year. This condition will be evaluated by October 31, 2023. The evaluation will be consistent with the formula for this measure as it is defined in the Commission's Performance Framework incorporated into ICON's active Performance Certificate as of October 31, 2023. The measures will be based on instructional days rather than calendar days and will exclude students enrolled through identified treatment programs.

Condition 2: At least 35% of the continuously-enrolled students who took the math ISAT and are not enrolled in ICON's alternative program must achieve proficiency on the statewide math assessment (currently the ISAT) by June 30, 2023. This condition reflects a 5% increase in the mathematics proficiency rate achieved by students not enrolled in the alternative program during FY21.

Condition 3: ICON's negotiated performance certificate shall include a maximum enrollment number not to exceed 800 students across grades 6-12 and across all program offerings. However, ICON will be permitted to request an increase in this enrollment number through the charter revision process. This condition considers that the average enrollment at ICON across the 5 years preceding the COVID-19 pandemic was 181 students, and that at the highest point during the COVID-19 pandemic, ICON's enrollment peaked at 338 students. The purpose of this condition is to ensure budget predictability for all schools and to ensure that emergency growth decisions are made by the appropriate entity. This condition must be met by June 30, 2022.

3. ICON understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). ICON further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.

*[Continued on following page]*

4. ICON understands and acknowledges that if the Commission approves the renewal of ICON's charter, the Commission and ICON shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of ICON, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, ICON is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

The Director and the undersigned authorized representative, on behalf of ICON, have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.



Digitally signed by Jenn Thompson  
Date: 2021.12.15 12:33:56 -07'00'

12/15/21

Jenn Thompson  
Director  
Idaho Public Charter School Commission

Date



Authorized Representative  
Board Chair/President

IDAHO VIRTUAL EDUCATION PARTNERS, DBA IDAHO CONNECTS ONLINE CHARTER  
SCHOOL

12/14/21

Date

**Idaho Virtual Education Partners dba Idaho Connects Online School**

4483 N Dresden Place Suite 101 Garden City, Idaho 83714

LEA 469 Schools 1221, 1303, and 1353

Vickie McCullough 208-994-2855 [vickie.mccullough@iconschool.org](mailto:vickie.mccullough@iconschool.org)

David High 208-949-1011 [dhigh2@mindspring.com](mailto:dhigh2@mindspring.com)

The mission of ICON is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho Public Charter School.

Number of 6 <sup>th</sup> graders enrolled as of 11/05/2021	14
Number of 7 <sup>th</sup> graders enrolled as of 11/05/2021	26
Number of 8 <sup>th</sup> graders enrolled as of 11/05/2021	28
Number of 9 <sup>th</sup> graders enrolled as of 11/05/2021	32
Number of 10 <sup>th</sup> graders enrolled as of 11/05/2021	58
Number of 11 <sup>th</sup> graders enrolled as of 11/05/2021	70
Number of 12 <sup>th</sup> graders enrolled as of 11/05/2021	63

**Summary of Key Distinguishing Characteristics of ICON**

Idaho Connects Online School was formed to bring the strengths of virtual education to the diverse Idaho student population. As discussed in more detail in this application, our most significant contributions to the Idaho educational system have been made when we have successfully tailored our unique strengths to the specific needs of the Idaho educational system.

1. Emphasis on excellent student to teacher ratio and low student to advisor ratios to support the unique needs of the At-Risk online learner. ICON's teacher/student ratio is 8:1. ICON's advisor/student ratio is: 35:1
2. Emphasis on educating students in treatment care facilities to support educational needs for students who are receiving behavioral or medical intervention. ICON's treatment center population makes up 53% of our alternative school population.
3. Emphasis on a mastery-based learning approach that allows ICON staff to meet students where they are and address critical learning paths to meet essential learning targets. ICON currently offers a mastery-based approach in all core content subjects in grades 6-12.
4. Emphasis on flexible instruction that supports access to teachers and instruction through an extended school day model. The ICON instructional school day is from 8:00 AM to 8:00 PM Mountain Standard Time. The ICON content is available 24/7.

5. Emphasis on the building of community with both students and parents including the monthly reflection and significant conversations that students have with their advisors, and the biannual reflective conferences with parents and advisors.
6. Emphasis on staying in school with our Drop Before You Stop process, which encourages a course reduction to help balance school and other needs before a student drops out.
7. Emphasis on open enrollment options that allows for students to have a choice to continue their education through the school year. Open enrollment options also allow for that that may prefer to make a school change for personal reasons or are forced to make a school change for medical, disciplinary, or judicial reasons.
8. Emphasis on innovation and trying innovative ideas to meet learner needs.

## **Narrative**

Idaho Connects Online (ICON) is a statewide virtual public charter school headquartered in Garden City, Idaho. The school offers both a general education and an alternative education program to students in grades 6-12. The charter states that ICON will offer a “flexible learning environment using modern technology to stimulate and support independent learning.”

Course offerings range from remedial to college preparatory and include professional-technical options. The instructional team is trained to work with a diverse student population and uses data to guide focused instruction for struggling students. ICON initially used Kaplan Virtual Education (KVE) as its management company and curriculum provider. In 2011, KVE was purchased by Insight School; the school board replaced that contract with the Odysseyware curriculum later that same year. Odysseyware is a curriculum provider only.

The petition for ICON (then known as Kaplan Academy of Idaho) was approved in October 2008. The school opened in the Fall, 2009. The last charter amendment was completed in 2013 when the charter was updated to include: Information related to the At-Risk learner regarding course offerings, academic instruction, support plans for low achieving students, and enrollment and identification. As part of the Kaplan/ICON transition, the school was able to lower student/teacher ratios and invest additional monies back into the school and to the learners.

### **Idaho Connects Online School has kept fidelity to the mission and key design elements of our charter.**

ICON’s mission has evolved due to the nature of the student population. ICON is committed to providing students with an online option that is flexible and is able to provide individualized attention for all students. ICON’s unique online platform allows for students to learn and receive instruction that is tailored to their needs. Teachers can move from student to student giving them support that is customized for their individual needs without the fear that some students will be left behind. Key characteristics present in our school model include instruction that is freely scheduled, flexibly paced, individually targeted, and closely monitored by expert teachers. ICON supports dual credit, dual enrollment, and enrollments through other schools. For example, the migrant population who wish to stay enrolled with their traditional school, and also have an online experience for credit recovery and accrual.

ICON is a last resort for many students who would not otherwise have another option, such as those in treatment centers (including correctional and mental health centers) and students who experience bullying in traditional school, such as transgender students. ICON demographics also include students who must work during the day to support their families.

ICON currently serves:

- a 48% Free and Reduced Lunch Population (the state average in the 20/21 school year was 44%)
- a 56% At-Risk population (the state average in the 20/21 school year was 12%)
- a Special Education population of 14% (the state average in the 20/21 school year was 11%)
- 53% of ICON's At-Risk youth are comprised of students in treatment centers.

The ICON enrollment packet contains pertinent questions to help ICON staff to understand the various needs that a learner may bring with them to ICON. The answers to those questions, along with analysis of the student's transcript and prior school records, allows ICON to create learner profiles and place students in the appropriate school with appropriate supports. This would also include the services for Special Education students. The primary reason that students come to ICON is for an option of flexibility and an alternative to the traditional school path (identified through the intake survey given during enrollment)

ICON offers year-round schooling options to meet students' educational needs with a just-in-time approach. Depending on when a student enrolls within the year, the number of instructional days can vary. In the school calendar for the 20/21 school year, there were approximately 269 calendar days, however, only 168 instructional days allowed students access to teachers that were present and offering interactive and engaging personalized learning opportunities. Definitions for a quarter of instruction may also vary depending upon the date of entry and withdrawal. Instructional days, combined with the learner profiles, support the individualized pathways for each student.

Items collected include:

- On track to graduate at entry into ICON
- Number of schools before ICON
- Reasons they chose ICON
- Previous year's ELA and Math scores

This year ICON is also tracking College and Career Goals, preferred methods of school to family communication, and definition of school success.

**(A copy of Student Profiles is attached as Exhibit A)**

### **Idaho Connects Online School adds educational value to the Idaho landscape by offering a unique educational option for many Idaho students**

The teachers employ asynchronous and synchronous instruction through the Odysseyware platform, as indicated in the charter. The Odysseyware curriculum is aligned to standards and is customizable so that teachers can modify existing curriculum to meet the needs of all students. ICON has partnered with Quality



Matters to ensure excellence in course creation and design. Lessons are delivered through an online system with clear lesson objectives written at the beginning of each lesson. Prior knowledge of a student's skills is assessed at the beginning of every unit in the core content and used to determine the appropriate learning path for that unit for each student. ICON's Spring 2021 Middle School pre and post test data show a growth score in the typical growth score range of 35-65 percent.

Spring 2021 Course	Students in class	Average Pretest Score	Average Posttest Score	Average Growth
Language Arts 600 A	2	66.7	87.6	33.5
Language Arts 600 B	4	32.9	86.5	55.0
Language Arts 700 A	3	29.3	91.0	54.4
Language Arts 700 B	7	32.8	81.2	44.9
Language Arts 800 A	5	37.2	78.8	41.8
Language Arts 800 B	10	38.5	78.6	41.9
<b>Average Growth for all Middle School Language Arts</b>				<b>45.2</b>

Math 600 A	2	66.7	85.2	18.1
Math 600 B	4	10.2	84.1	72.9
Math 700 A	2	16.0	66.4	50.4
Math 700 B	12	22.7	79.2	56.2
Pre-Algebra A	5	21.9	74.0	51.4
Pre-Algebra B	10	19.1	71.9	52.9
<b>Average Growth for all Middle School Math</b>				<b>50.3</b>

Science 700 A	1	23.2	72.7	47.0
Science 700 B	10	27.6	77.9	51.0
Earth Science A	7	24.2	67.7	45.6
Earth Science B	12	32.7	74.5	42.6
<b>Average Growth for all Middle School Science</b>				<b>46.5</b>

History 600 A	2	38.7	84.0	42.9
History 600 B	1	26.4	87.0	60.6
World Civ 700 A	3	33.3	73.2	38.2
World Civ 700 B	7	34.1	84.6	49.6
History 800 A	6	15.6	66.2	50.3
History 800 B	11	24.7	79.9	56.0
<b>Average Growth for all Middle School Social Studies</b>				<b>49.6</b>

<b>Total Average Growth for all Middle School CORE Subjects</b>				<b>47.9</b>
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**(A copy of Pre and Post Test Data for both Middle and High School is attached as Exhibit B)**

Teachers adjust instructional practices to meet the needs of the diverse learners. Teachers leverage technology to engage students in the learning of essential concepts and standards. This may include recorded lessons, direct instructional live lessons via Zoom, interaction with other students using collaborative platforms such as Padlet, Nearpod, Flipgrid, Kahoot, Quizlet and other game-based sites.

ICON has also extended the school day to support those that seek instruction after typical school hours. ICON's instructional day runs from 8:00 AM to 8:00 PM Monday through Friday. ICON's current student to teacher ratio is 8:1.

In alignment with the Idaho Legislature and 33-1632, ICON is continuing to move from a time-based system to a Mastery-Based Learning approach which allows for more personalized and differentiated learning; creates a focus on explicit, measurable, transferable learning objectives that empower students, and emphasizes competencies that include application and knowledge along with skill development. The core Mastery Based Learning pillars include Students Empowered, Learning Personalized, Competency Demonstrated, and Mastery Recognized. ICON desires to have students actively engaged in their education through personalized pathways and allows students multiple ways to demonstrate mastery while ensuring alignment to College and Career Ready competencies. ICON currently has eight instructors that are certified to teach College and Career ready courses through CWI through the Dual Credit Program.

ICON uses several methods to check student progress and engage parents, including the use of the parent portal, progress reports, and a system of tiered support for students with both behavioral and academic needs. ICON's tiered system of support ensures that those who can provide the best level of support are employing behavioral or instructional strategies and documenting that in the schoolwide Student Information System so that others can see the strategies that are being deployed.

ICON has full time advisors at a ratio of 35:1 who support the behavioral needs of the student. The advisors also support enrolling in courses, defining three- and four-year plans to meet graduation timelines, and supporting life after high school goals through College and Career Readiness activities. Advisors communicate with both students and parents. This advisory model allows teachers to focus on instruction and content, while advisors support the behavioral and organizational needs of the students.

As part of the Mastery-Based Learning Program, students must conference with their advisor monthly through a reflective practice designed to build student agency. Parents must conference twice a year through the same reflective practice to support student engagement within school.

The most recent parent reflection conferences show the following trends:

- Parents are happy with ICON and feel it is a good fit for their child
- Parents appreciate that teachers reach out and there is a general feeling and tone that the level of communication with parents has increased from the previous school year
- There is help available and teachers are supportive, and the school is patient with life circumstances that may hinder engagement in school
- Self-advocacy on behalf of the student as they discuss their needs
- Self-realization on behalf of the students as they discuss barriers to their success

**(A copy of the most recent parent and student reflective practice summary is attached as Exhibit C and Exhibit D)**

ICON teachers provide pre and post test instructional feedback to parents for each core unit of instruction. Feedback is given to ensure that parents and students know the targets for the unit, how well the student performed, and additional information is given that provides a specific learning pathway for the material not yet mastered. ICON teachers also provide feedback at the end of each course completion to both students and parents.

ICON seeks to support the whole student and provides a variety of opportunities for students to interact with others outside of the classes. All school virtual assemblies, clubs (such as Social Club and Senior Club), and Work-Study opportunities are offered to the ICON student population. ICON also seeks to support the whole family and offers resources found through the school counselor and through local community agencies. ICON has designed a community resource bank and currently is using services through findhelp.org and seeks to aid with food, housing, goods, transportation, childcare, health, money, employment, and legal support. ICON provides a computer free of charge to any family that requests one, regardless of income status.

ICON has a strong focus on student learning and engagement and in improving instruction and curriculum through teacher training and professional development. ICON aligns professional development opportunities to both our Mastery-Based Learning model and to the Framework for Teaching to ensure teachers are engaged in research-based best practices that continue to meet the needs of the online learner. Topics over the last year have included: Trauma informed practices, providing meaningful feedback, how to increase teacher presence in an online model, strategies for making learning pathways, focus on essential standards, providing engaging activities, building connections from course to life, using technology to enhance student engagement, providing choice and alternative ways to demonstrate mastery, understanding student privacy, and using data to identify student needs and adjust lessons. ICON provides whole school and individual options for teachers to grow and develop.

**Idaho Connects Online School online customizable platform and year-round enrollment structure allows us to educate students in local facilities.**

ICON enrolls a transient population of students who have lower than average retention rates (see ICON’s June ISEE report submission data for ICON’s alternative school below.) ICON’s district level enrollment included a total student population of 516 students for the 20/21 school year with 63% of the student enrolled in the alternative school. Out of the 322 students enrolled in alternative school, 174 students were enrolled through one of ICON’s treatment center programs. To ensure that there is a balance between education and wellness, ICON’s special population students are not given full course loads while in treatment. The learning pathways for students in treatment are based upon treatment care and plans, and work in conjunction with the staff at each of the treatment centers.

Total # of Continuously Enrolled Students in grades 6-8	12
Total # of Continuously Enrolled Students in grades 9-12	69

Total # of Students not continuously enrolled, but enrolled for at least one quarter	124
Total # of students enrolled for less than one quarter	117

ICON operates with a Drop Before you Stop Model which allows for students to drop courses when appropriate to continue to stay enrolled in school rather than dropping out. While a student may complete all credits offered, it may not be in the timeframe outlined in the framework, due to their course load balance.

**Idaho Connects Online School is a sound, fiscally viable organization with strong board governance.**

It is important to note that this is a result of arduous work and effort on behalf of the governance at the school to ensure that resources are put back into the school where it has the most impact such as hiring and retaining qualified staff and administration to educate our students. The board is committed to experimentation and trying new initiatives to improve learning and is willing to spend school funds to benefit students. Through a well-aligned system of checks and balances and strong accounting procedures, we anticipate that ICON will continue to be a fiscally sound organization.

The ICON Board meets about nine times a year at a minimum. Meetings are held via Zoom and have a face-to-face option as well. The board has a policy review and adoption schedule along with a relationship with the Idaho School Board Association to ensure policies are complete, compliant, and effective for the online environment. The board has a policy and plan on how to recruit and train new board members for the school with an emphasis on recruiting board members to represent a statewide presence. The board and administrator have developed a strategic plan with a core focus on leadership, learning, and resources. Board conversations are centered around providing the best learning opportunities for students and ensuring the long-term viability of the school. The board has provided depth to the organization and has collaborated with the school administrator to ensure shared leadership.

**Idaho Connects Online School is committed to innovation to support our diverse student population.**

ICON is proud of our evolution since our charter was first approved for operation in the 2009-10 school year. Also, in the areas of demonstrated success, such as our innovation in schooling students all year through our online platform, and working with unique student populations, such as those at treatment centers. ICON is committed to trying innovative ideas to support our diverse student population. The ICON Board commits money and time to fund and analyze the effectiveness of innovative ideas. The school provides a safe space to try an idea and looks at each outcome as an opportunity to gain experience and learn.

Ideas have included but are not limited to:

- Internet stipend for students
- Various technology platforms to create interactives for students to self-check for understanding within their lessons
- Student led learning sessions
- Game-based learning
- Student led conferences
- Learning style inventories

- Check and Connect Program
- Hotline to share student concerns
- Reflection Conferences with students and parents
- Educating Treatment Students
- Partnering with other Idaho School Districts for students' educational needs
- Extended School Day
- Low Teacher Student Relationship
- Hiring of a Data Scientist

## **ACTION PLANS FOR CONTINUED IMPROVEMENT:**

### **Data Tracking**

ICON recognizes that an accurate recording keeping system is the key to tracking the mobile population of students that are served. ICON has purchased PowerSchool for the 21/22 school year to aid in using data driven planning and analysis at the classroom, school, and district level. Also, to support whole child instruction and needs, follow each student's unique learning path, streamline educator's tasks, and provide a consistent, unified transparent experience for staff, students, and parents. This new robust student information system will allow ICON teachers to streamline their data mining and provide increased efficiency in using data to drive instruction and learning paths.

### **Progress Toward Graduation**

ICON recognizes that the curriculum offered in ICON not only has to be aligned to standards, but also must be engaging and relevant for our student population. ICON has formed a curriculum leadership team that is currently seeking a curriculum that may better meet the needs of ICON students and teachers. The curriculum team uses the Idaho State Curriculum Rubrics as a guide to help identify the strengths and gaps of each vendor. The ICON Board will provide resources for a curriculum pilot to occur while determining the best fit curriculum for ICON's diverse student population. Technology is consistently changing, and it is the desire of the school to ensure that we are offering the most up to date curriculum that leverages today's technology to meet the needs of our student population. An engaged student is always learning and making progress toward graduation.

### **Student Agency and Learner Support**

ICON recognizes the continued need to support the whole child and seeks to offer a sense of belonging and support that extends beyond the classroom and the student. ICON is working with the United Way Community School program to establish and grow the school community. United Way's Community Schools initiative brings a wide range of resources directly into the school to support students and their families, removing barriers to learning so children can be successful in school... and life! Community Schools become hubs, rich with resources for students and their families. Areas of focus include medical, behavioral health, arts and music, family literacy, resources, transportation, clothes, and nutrition. ICON recognizes that the additional supports that can be offered to the school community will result in an increase in student agency, which will increase student achievement and success.

ICON recognizes that a flexible model may need additional flexibility for students that need teacher presence and support over the weekend and during school breaks. ICON will examine the additional hiring/stipend process to have additional instructional opportunities and resources for student to teacher access when school

is out of session. ICON will also examine a balanced calendar that allows for continual learning all year with designated breaks to support a school/life balance.

ICON also wishes to explore personalized learning plans using integrated digital content, targeted instruction, data driven decisions, and student reflection and ownership. ICON would like to continue to work with the Mastery-Based Learning program specialists at the State Department of Education. As discussed earlier, our unique platform and the ability to meet customized individual content for students makes our online school an ideal environment to continue to utilize the mastery model. Our financial structure also allows us to provide resources to support our teachers, students, and school during a time of education transition.

### **College and Career Ready**

ICON recognizes the need to have quick wins for At-Risk youth that not only keep them engaged but allows them to practice and learn skills that will support them in the classroom and in the workforce. ICON will begin to issue micro credentials that will allow students to have bite sized chunks of learning in an abbreviated time frame. These micro credentials will align to the Idaho State Board College and Career Ready Skills and include knowledge of core subjects, critical thinking/problem solving, oral/written communications, teamwork, digital literacy, leadership, work ethic, career, civic responsibility, and financial literacy. These micro credentials will be recorded on a student's transcript to aid in college recruitment and can be added to a student's resume to show additional skill sets in the workplace.

ICON recognizes the need to have students demonstrate proficiency on state standardized assessments for those that are continuously enrolled with ICON. ICON will seek to use the ISAT Interim Benchmark Assessments as part of the learning path for continuously enrolled students to identify strengths and gaps and provide a specific learning path to support students in achieving proficiency. Ideas could include both a standalone and a built-in component of their learning pathway to address specific achievement gaps.

ICON remains committed to serving a diverse population of students and, if given renewal, will continue to do the arduous work required to meet the needs of our students through an engaged, supportive, engaging, and innovative school community.



# Annual Performance Report 2021

IDAHO VIRTUAL EDUCATION PARTNERS, dba

IDAHO CONNECTS ONLINE and IDAHO CONNECTS ONLINE  
ALTERNATIVE

**Mission Statement:** The mission of ICON is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho Public Charter School.

**Chair/President**

David High

**Administrator**

Vickie McCullough

**Business Manager**

Dorian Bell

**School Location**

5680 E Franklin Rd Suite 200, Nampa, ID 83687

**School Phone**

(208) 475-3093

## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>School Overview .....</b>	<b>4</b>
<b>Annual Snapshot .....</b>	<b>5</b>
<b>Academic Outcomes: Idaho Connects Online .....</b>	<b>6</b>
Math Proficiency .....	6
ELA Proficiency .....	7
College & Career Readiness.....	8
<b>Academic Outcomes: Idaho Connections Online- Alternative Program.....</b>	<b>9</b>
Math & ELA Content Proficiency.....	9
Math & ELA Content Mastery .....	10
9-12 Progress Towards Graduation.....	11
College & Career Readiness 5Yr ACGR.....	12
College & Career Readiness (Additional Graduates).....	13
Longitudinal Alternative Academic Ratings .....	14-15
<b>Operational Outcomes: Board Stewardship.....</b>	<b>16</b>
Governance Structure .....	16
Governance Oversight.....	16
Governance Compliance.....	16
<b>Operational Outcomes: Management.....</b>	<b>17</b>
Student Services .....	17
Data Security and Information Technology.....	17
Facility & Services.....	17
Operational Compliance.....	17
Longitudinal Operational Ratings.....	18-19
<b>Financial Outcomes.....</b>	<b>20</b>
Near Term Measures.....	20-21
Sustainability Measures .....	22-24
Longitudinal Financial Ratings.....	25-26
<b>Contact Us.....</b>	<b>27</b>



# 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.

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iSucceed Virtual High School Performance Certificate: [ICON Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2017-2022

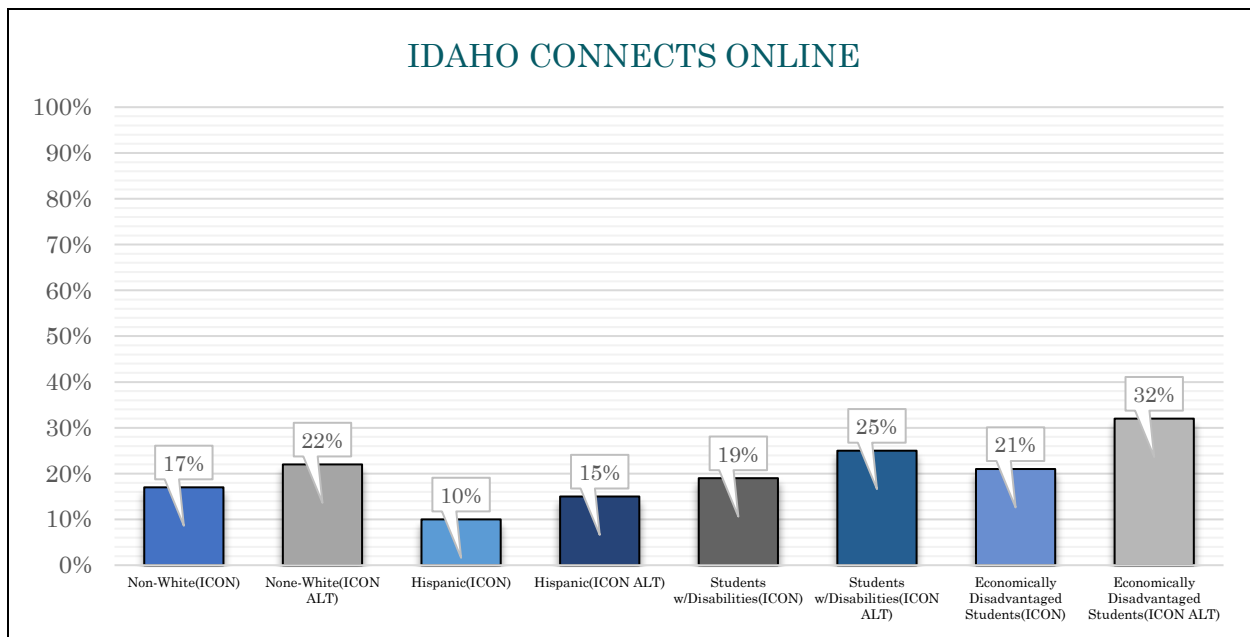
# School Overview

Model:	Virtual
Enrollment Capacity:	Unlimited
Grades Served:	6-12
Enrollment Projected FY21:	840

## Key Design Elements:

- The learning environment will be a virtual, online program delivered via synchronous and asynchronous modes.
- The learner will have the opportunity to participate in a 21st Century Online Course to prepare them for schooling in a virtual world.
- The learning environment will be targeted toward each specific learner and their needs.
- The learner can have flexible pacing which allows them to work ahead if they wish and/or to spend additional time in studies for areas of weakness or need.
- The online curriculum offered will include essential design elements with an introduction to the concept, objectives, vocabulary, direct instruction, guided practice, closure, and independent practice.
- The learner is guided through courses by Highly Qualified Teachers and supported by their grade level advisor to meet both their behavioral and academic needs.
- The learner will have the ability to school from a variety of locations that include but are not limited to their home environment, state facility if allowed, and local school if approved for dual enrollment.
- The learner and their parent/guardian will have the ability to have access to the learner's teachers and advisor, as well as, having the ability to have access to the student's online learning portal. Opportunities will be present for Parent, Teacher and Student conferences.

## 2021 IDAHO CONNECTS ONLINE 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: IDAHO CONNECTS ONLINE	
Math Proficiency	19%
ELA Proficiency	42%
College & Career Readiness (4Yr ACGR)	

ALTERNATIVE ACADEMIC OUTCOMES: ICON ALTERNATIVE PROGRAM	
Math & ELA Content Mastery	Math: 27% ELA: 25%
Math & ELA Proficiency	Math: 28% ELA: 32%
9-11 Progress Towards Graduation	8%
College & Career Readiness (Additional Graduates)	N_size
College & Career Readiness (5Yr ACGR)	

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

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

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	7.63
Unrestricted Days Cash	295
Default	None
Enrollment Variance	97.7%

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin	TM: 7.58%
3 Yr. Aggregate Margin	3YR: 45.39%
Cash Flow	CF: \$732,834
Multi-Year Cash Flow	MY: \$1,665,625
Debt Service Coverage Ratio	6.22
Debt Asset Ratio	.12
Financial Compliance	Not Rated for 2020-2021

# Idaho Connects Online Academic Outcomes

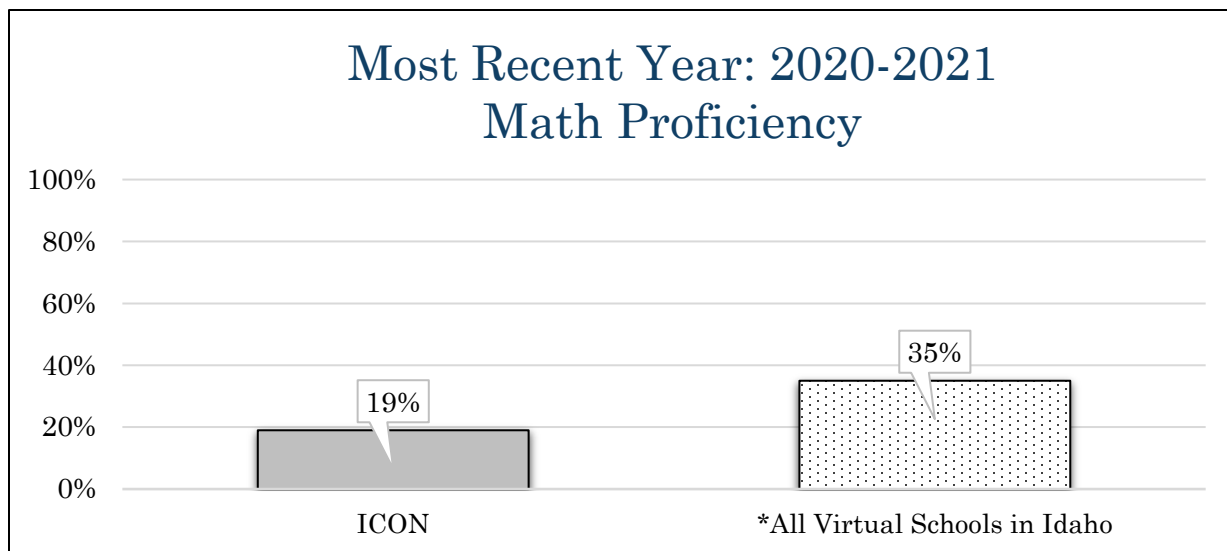
## MATH PROFICIENCY

### 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 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: All Virtual Schools in Idaho



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

## Idaho Connects Online Academic Outcomes

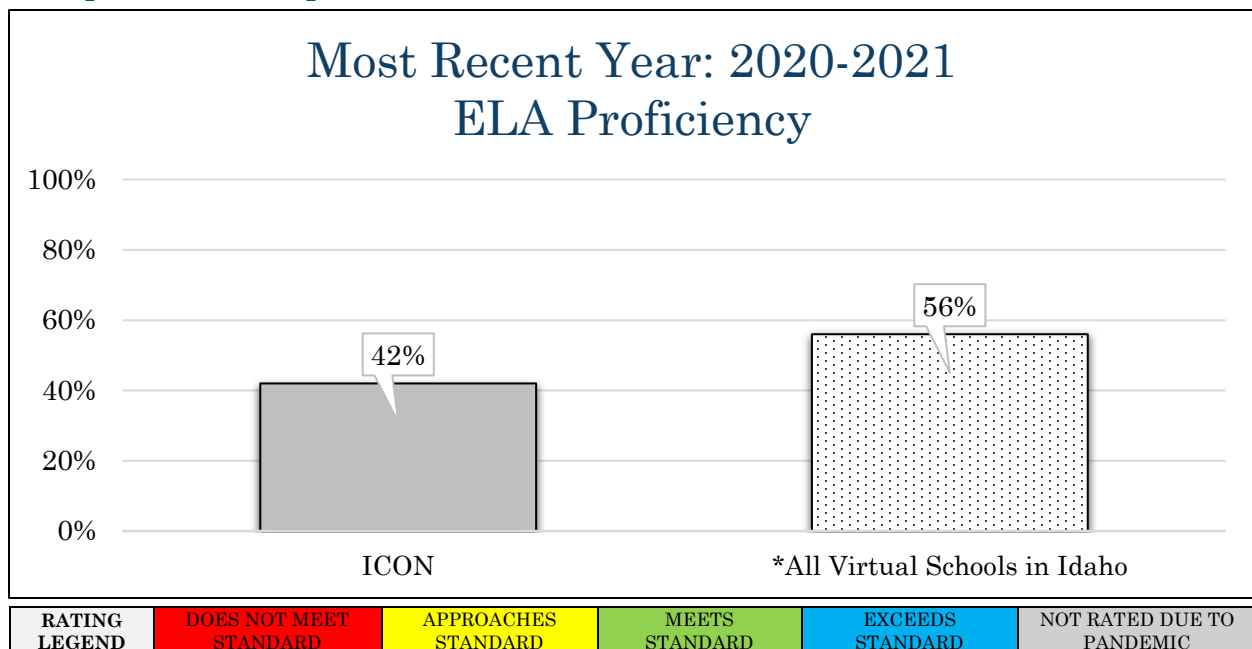
### ELA PROFICIENCY

#### 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 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: All Virtual Schools in Idaho



\*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

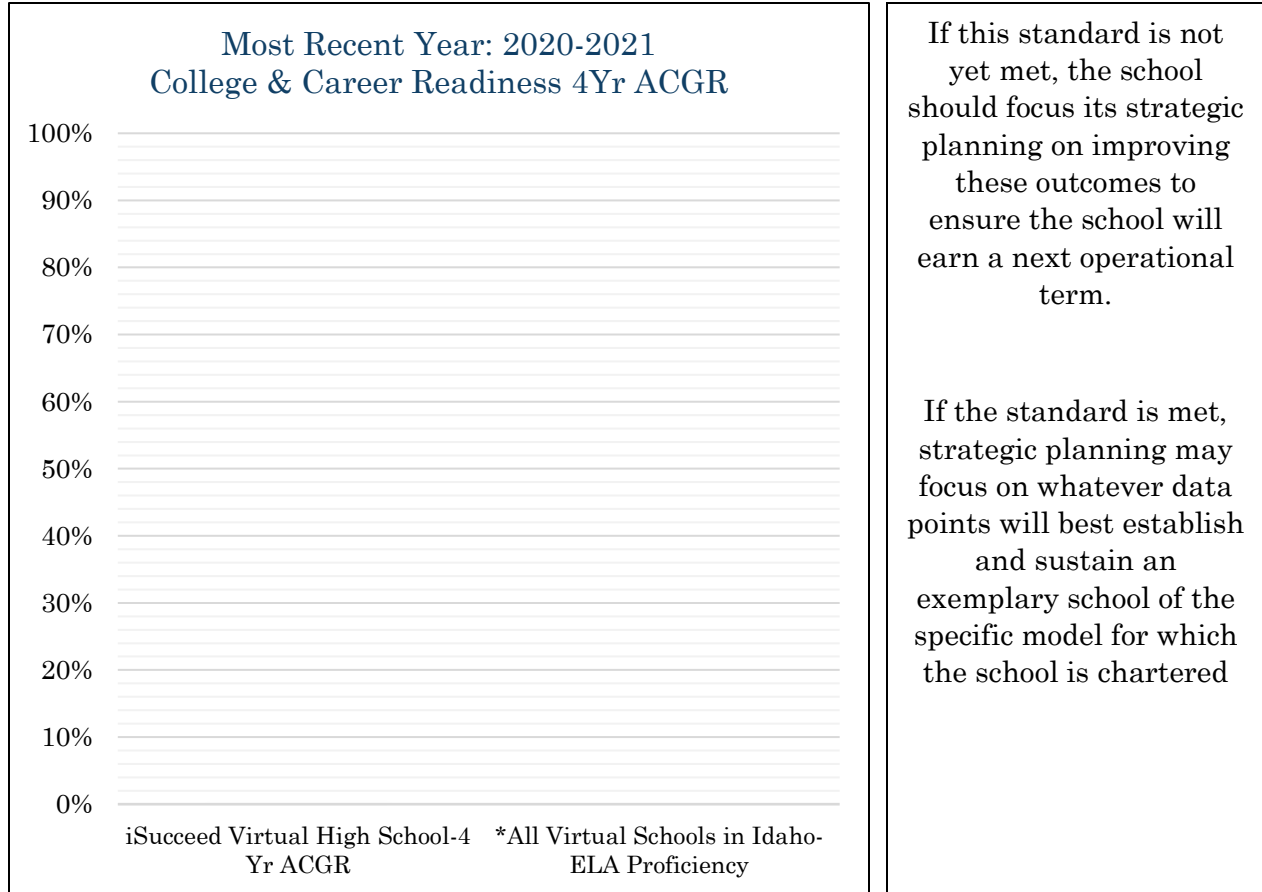
## Idaho Connects Online Academic Outcomes

### COLLEGE & CAREER READINESS (4Yr ACGR)

#### 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: All Virtual Schools in Idaho



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.

# ICON- Alternative Program Academic Outcomes

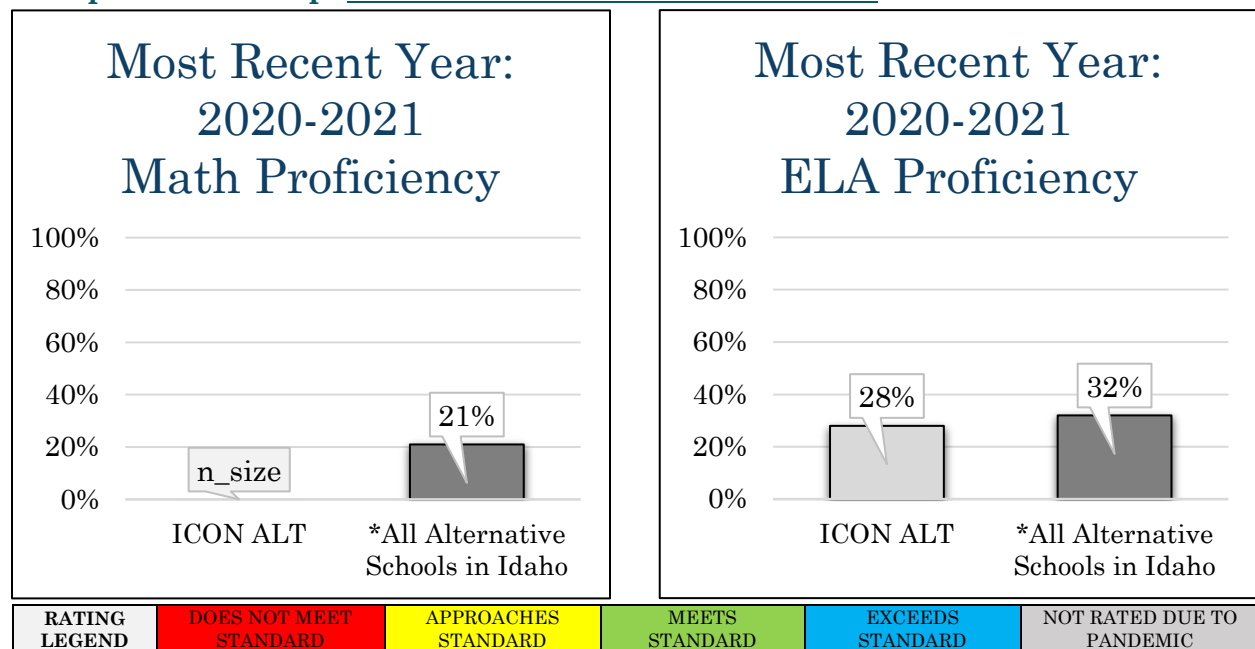
## ELA & MATH PROFICIENCY

### 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 statewide ELA and Mathematics assessments (ISAT) meets the IPCSC standard on both the ELA and Math Proficiency measures.

If this standard is not yet met for one or both subjects, 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: All Alternative Schools in Idaho



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

# ICON- Alternative Program Academic Outcomes

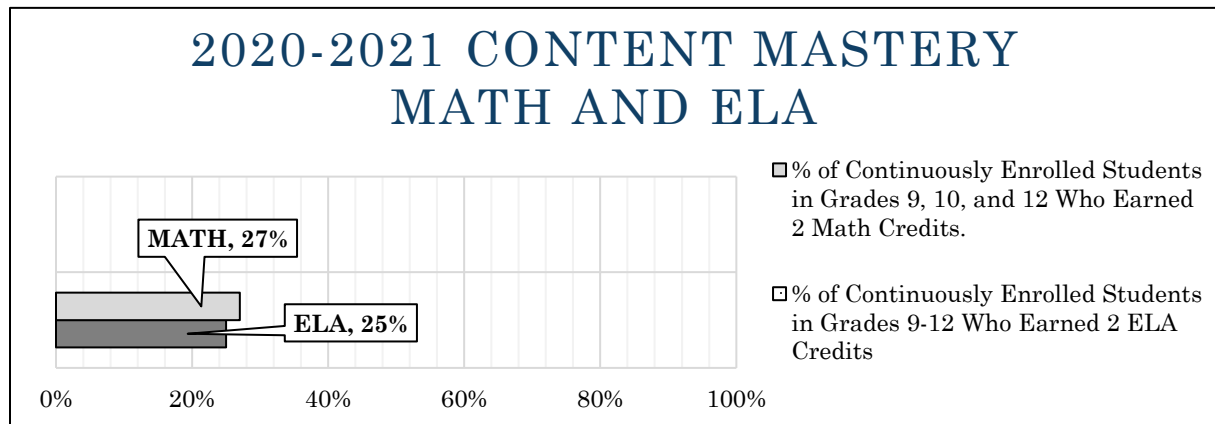
## MATH AND ELA CONTENT MASTERY

### Why This Matters:

Students enrolled at alternative schools face additional barriers to academic success. Often, these students are behind in grade-level proficiency in both Math and ELA. This means that the traditional academic measures may not accurately reflect whether a school that exclusively serves at-risk students is successfully serving the needs of its student population.

The content mastery measure considers the percentage of students who were continuously enrolled at the school for the whole year who earned credit for the equivalent of one school year in Math and ELA, regardless of the grade-level of the course taken. This measure acknowledges that a student enrolled in 8<sup>th</sup> grade, may not perform well on the 8<sup>th</sup> grade ISAT assessment if his or her skills are at the 6<sup>th</sup> grade level; however, if that student mastered the content (earned full credit) in the next course in his/her own academic progression, that success should be noted for the student and the school.

This measure also considered whether students in grades 9-12 are gaining a sufficient level of learning in the crucial disciplines of Math and ELA, even though the ISAT no longer applies.



\*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

<b>RATING LEGEND</b>	<b>DOES NOT MEET STANDARD</b>	<b>APPROACHES STANDARD</b>	<b>MEETS STANDARD</b>	<b>EXCEEDS STANDARD</b>	<b>NOT RATED DUE TO PANDEMIC</b>
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MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
<b>Math Content Mastery</b>	<b>Ratings Not Applicable for 2020-2021.</b>	As this is a new measure, current year data is considered baseline data. Results will meet standard for the 2021-22 school year if the outcome is equal to or up to 10% greater than the current year's outcome. A minimum meets standard level will be established in future years.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
<b>ELA Content Mastery</b>	<b>Ratings Not Applicable for 2020-2021.</b>	As this is a new measure, current year data is considered baseline data. Results will meet standard for the 2021-22 school year if the outcome is equal to or up to 10% greater than the current year's outcome. A minimum meets standard level will be established in future years.



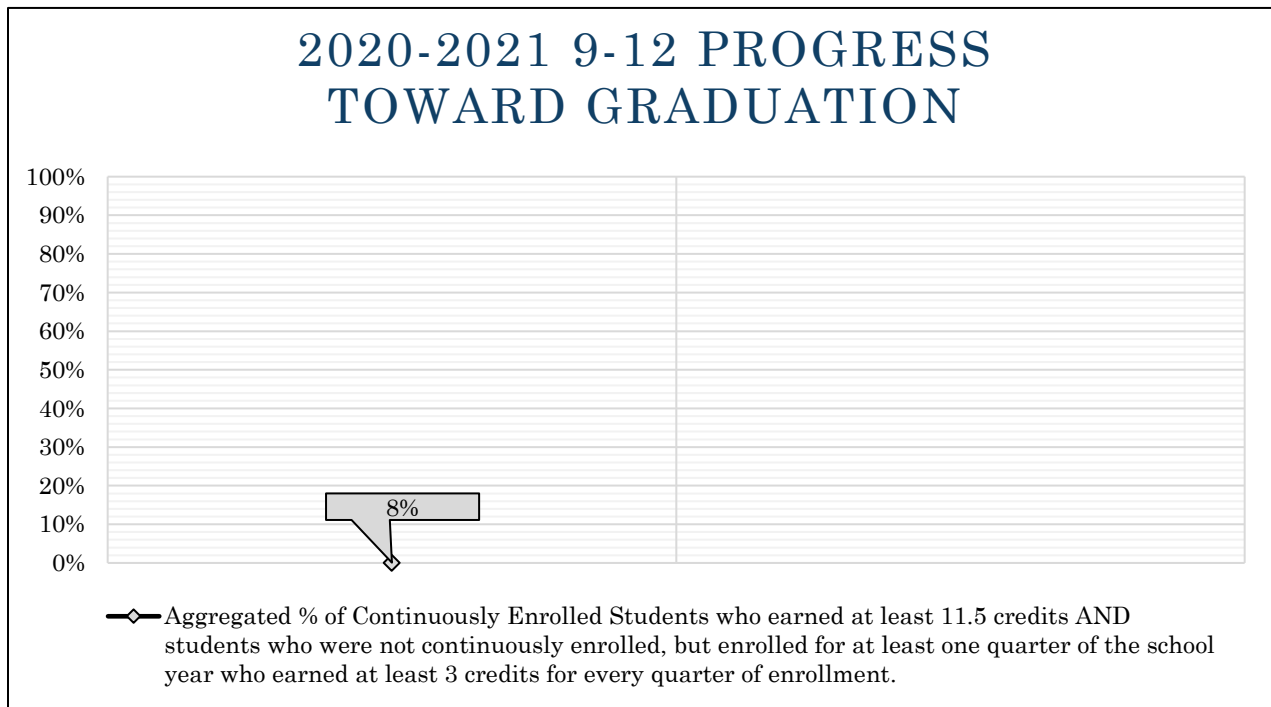
# ICON- Alternative Program Academic Outcomes

## 9-12 PROGRESS TOWARD GRADUATION

### Why This Matters:

Students enrolled at alternative schools face additional barriers to academic success. Often, these students change schools frequently and fall behind in credits earned. As traditional academic measures only reflect the school's success with students who were continuously enrolled for the whole school year, alternative measures are necessary to evaluate whether a school is serving all students well.

For students who are at-risk of failing to graduate, it is crucial to ensure that they earn enough credit while enrolled at a school to not fall further behind, whether they are enrolled for the whole school year or only one grading term. The 9-12 progress toward graduation measure considers whether a student successfully completed at least as many credits as expected during the time, they attended the school.



RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
<b>9-12 Progress Towards Graduation</b>	<b>Ratings Not Applicable for 2020-2021.</b>	As this is a new measure, current year data is considered baseline data. Results will meet standard for the 2021-22 school year if the outcome is equal to or up to 10% greater than the current year's outcome. A minimum meets standard level will be established in future years. .

\*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

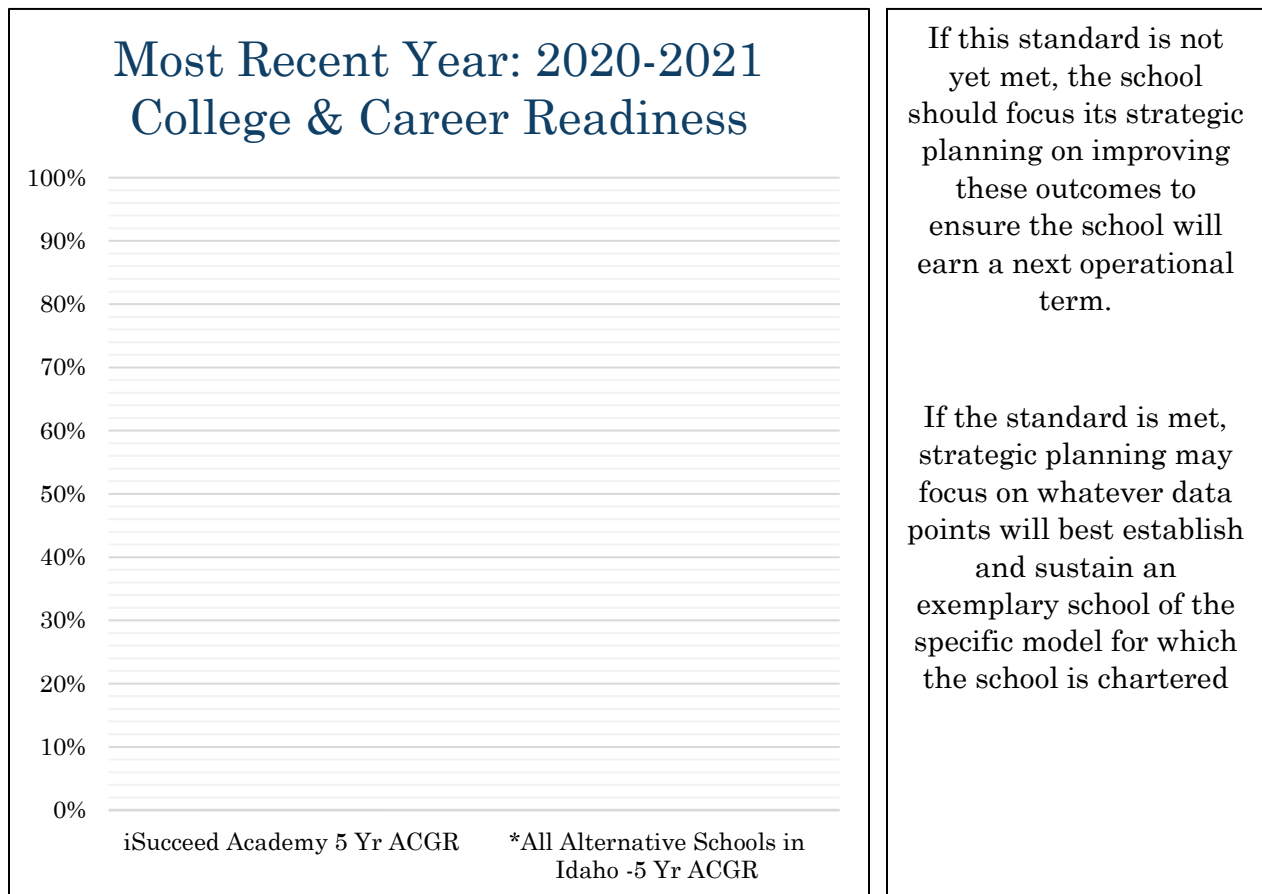
## ICON- Alternative Program Academic Outcomes

### COLLEGE AND CAREER READINESS (5Yr ACGR)

#### 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: All Alternative Schools in Idaho



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.

## ICON- Alternative Program Academic Outcomes

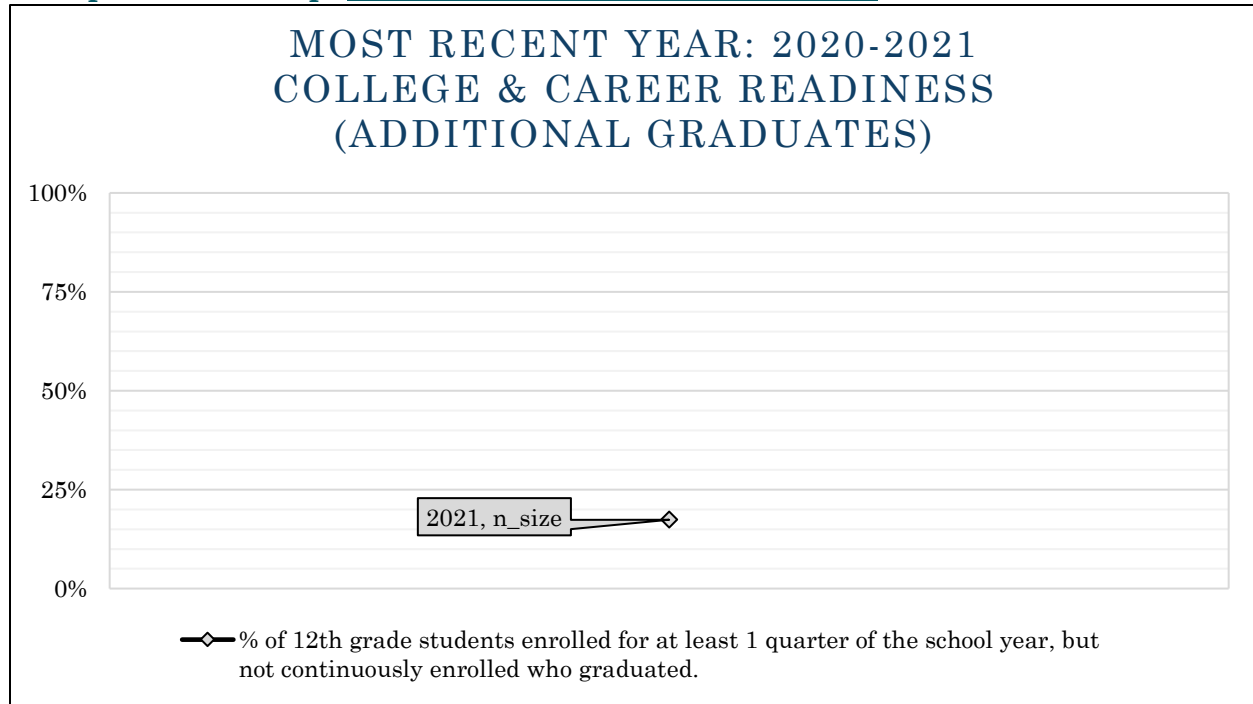
### COLLEGE AND CAREER READINESS (ADDITIONAL GRADUATES)

#### Why This Matters:

4 and 5 Year ACGR measures capture the percentage of students who graduate 4 and 5 years after they began 9<sup>th</sup> grade. These measures speak to school success only in cases where the school retained the student for the entire 4 or 5 years. At-risk students are a more mobile population and generally enroll in several high schools throughout their high school career. This means that the traditional measures do not sufficiently help us understand whether an alternative school is serving its student population well.

The alternative college and career readiness measure allows the IPCSC to consider the percentage of students who were in enrolled as 12<sup>th</sup> grade students and graduated, regardless of when the student *should* have graduated. As this measure includes students who may be in their 6<sup>th</sup> or 7<sup>th</sup> year of high school, it helps tell more of the data story for at-risk students and the schools that serve them.

#### Comparison Group: All Alternative Schools in Idaho



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
<b>College &amp; Career Readiness</b>	<b>Ratings Not Applicable for 2020-2021.</b>	As this is a new measure, current year data is considered baseline data. Results will meet standard for the 2021-22 school year if the outcome is equal to or up to 10% greater than the current year's outcome. A minimum meets standard level will be established in future years.

## Longitudinal Alternative Academic Ratings | 2017-2022

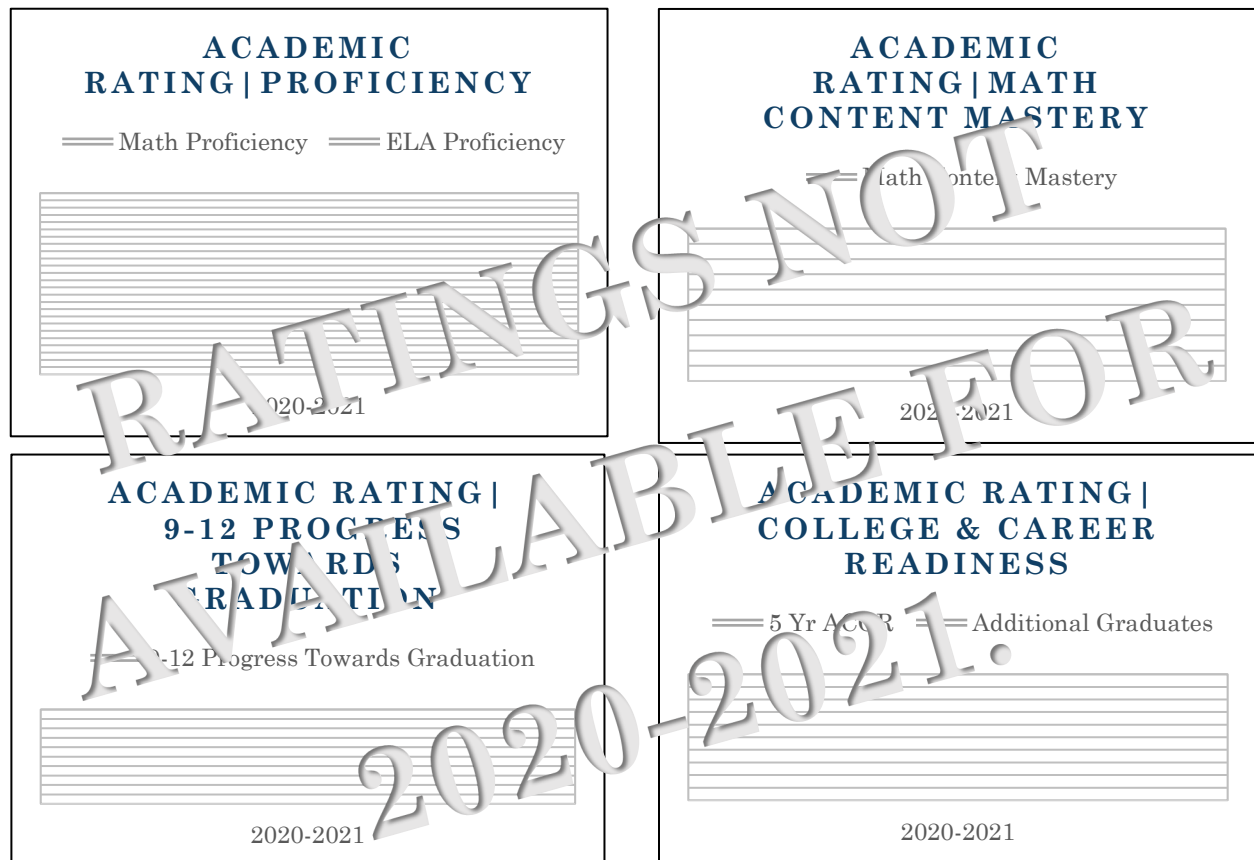
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

### ICON Academic Ratings | Historical Framework

SCHOOL YEAR	ACADEMIC ALT OUTCOME
2017-2018	REMEDIATION
2018-2019	CRITICAL
2019-2020	NOT RATED DUE TO PANDEMIC

### Alternative 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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## Longitudinal Academic Ratings | 2017-2022

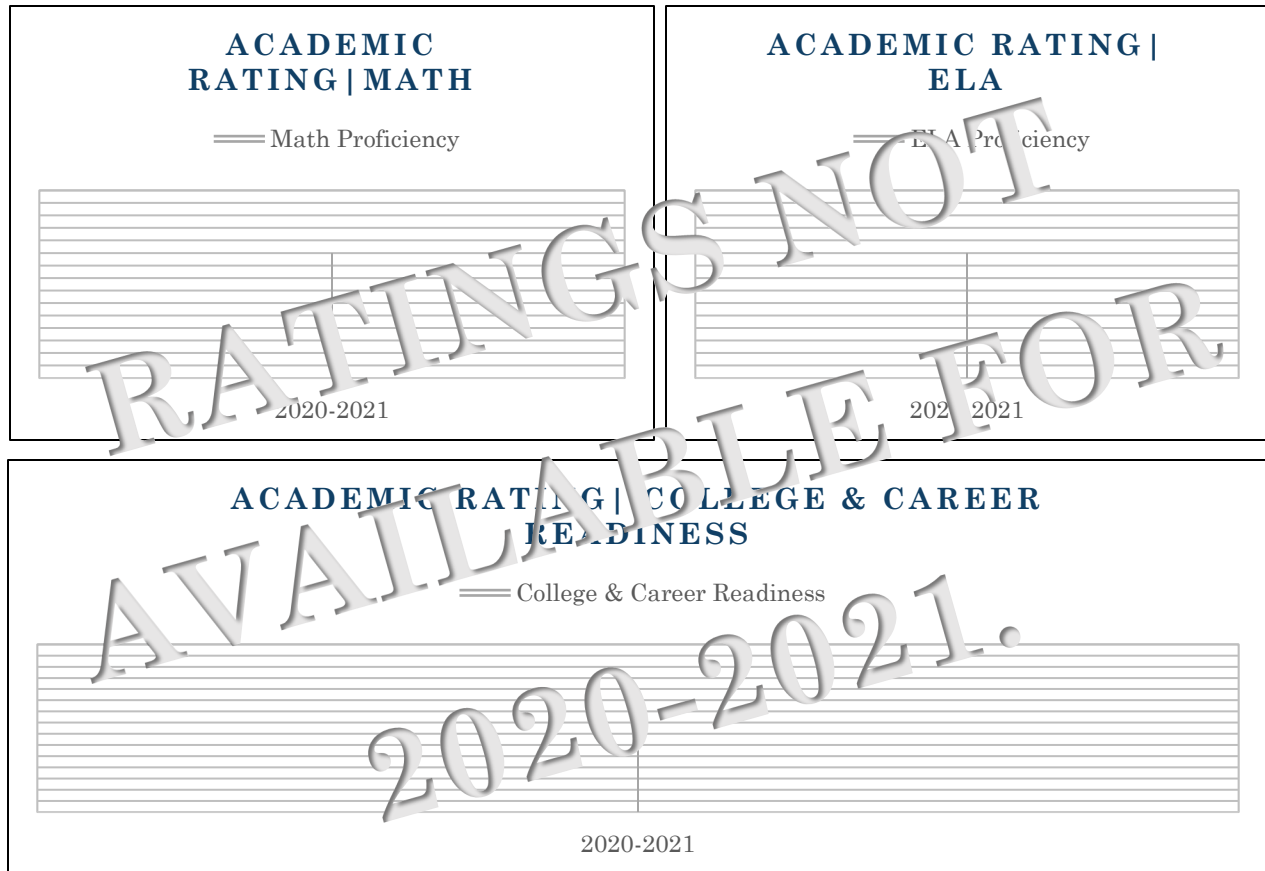
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

## ICON- ALT Academic Ratings | Historical Framework

SCHOOL YEAR	ACADEMIC GEN ED OUTCOME
2017-2018	REMEDATION
2018-2019	REMEDATION
2019-2020	NOT RATED DUE TO PANDEMIC

## 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: EXCEEDS STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 07/09/2007. 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 07/16/2007. Most recently updated on 08/11/2020.
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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS STANDARD	
Governance Oversight Measure	Data/Evidence Source
The board did review academic data in a timely and thorough manner.	*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.
<b>Comments/ Context:</b>	

STANDARD RATING: EXCEEDS 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.
<b>Comments/ Context:</b>	

## 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: EXCEEDS 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 04/30/2021 Continuous Improvement Plan 2020-2021
<b>Comments/ Context:</b>	

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.
<b>Comments/ Context:</b> A review of the school's website identified that the prior fiscal year IPCSC annual report was missing from the website. This documentation is required to be published to the schools website by (I.C.33-5209C(2)). Though the school has met standard for three years earning an Exceeds Standards rating, The IPCSC has determined a Meets Standard rating is appropriate for failure to have a fully compliant website in the 2020-2021 school year.	

STANDARD RATING: EXCEEDS 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: 4/20/2021 Fire Marshal: 5/01/2021 *No instances of non-compliance documented.
The IPCSC did not evaluate school transportation for students due to measure being waived for 2020-2021.	*No instances of non-compliance documented.
The IPCSC did not evaluate school transportation for students due to measure being waived for 2020-2021.	*No instances of non-compliance documented.
<b>Comments/ Context:</b>	

STANDARD RATING: APPROACHES STANDARD	
Operational Compliance	Data/Evidence Source
Required reports were not submitted accurately and on time.	*See comments.
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.
<b>Comments/ Context:</b> The school provided the IPCSC quarter 2 reports past the deadline: received on 2/2/2021. The school also provided the financial audit passed the deadline 11/2/2020.	

## Longitudinal Operational Ratings | 2017-2022

### 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.

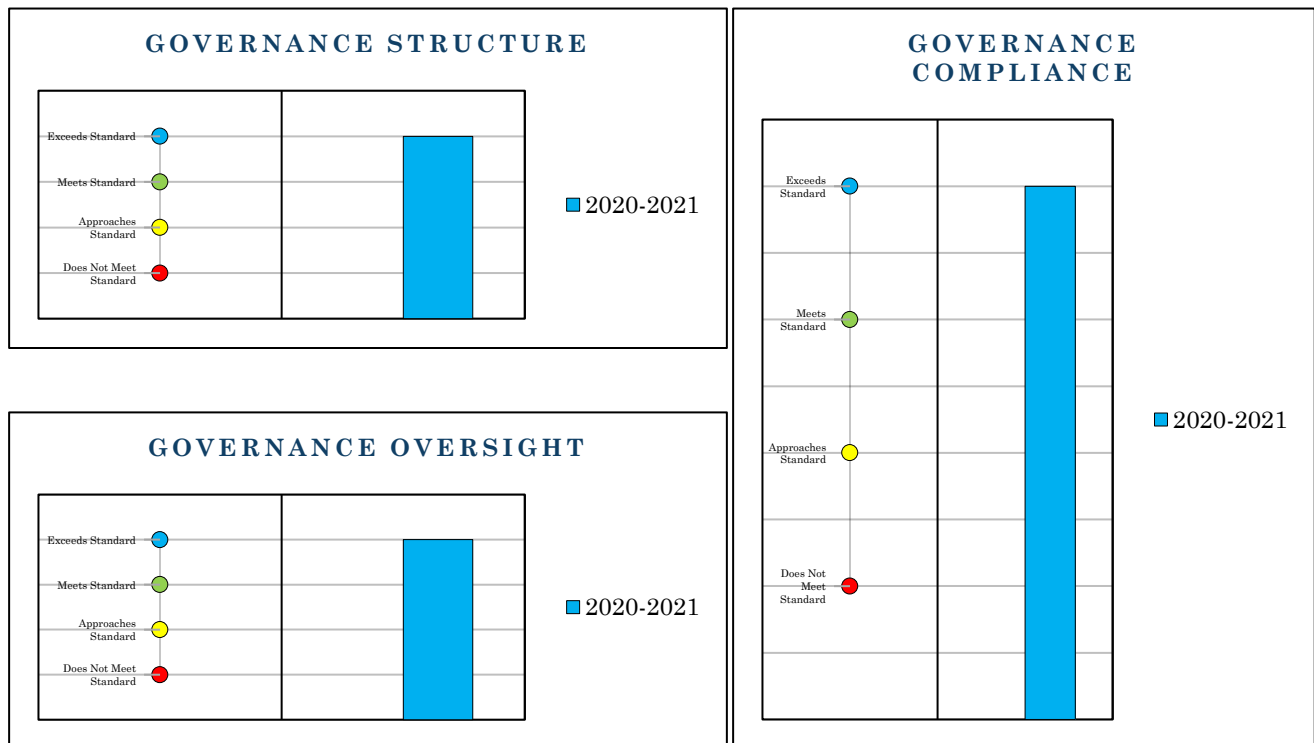
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
2017-2018	HONOR
2018-2019	HONOR
2020-2021	HONOR

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 | 2017-2022

### 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.

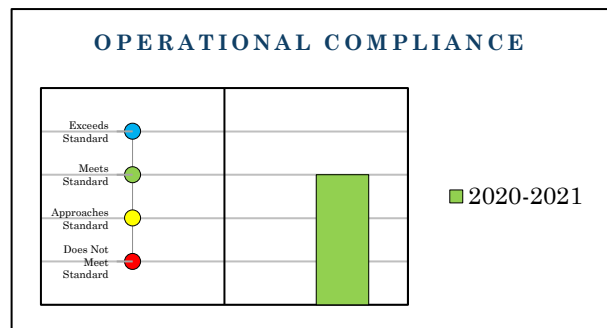
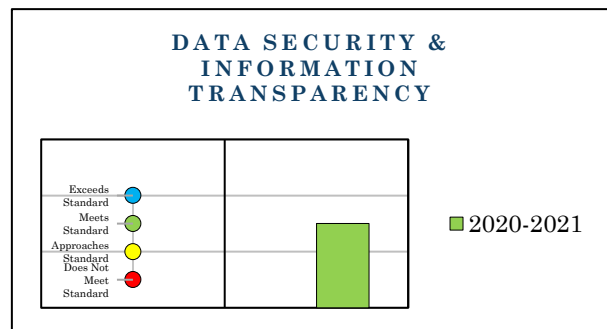
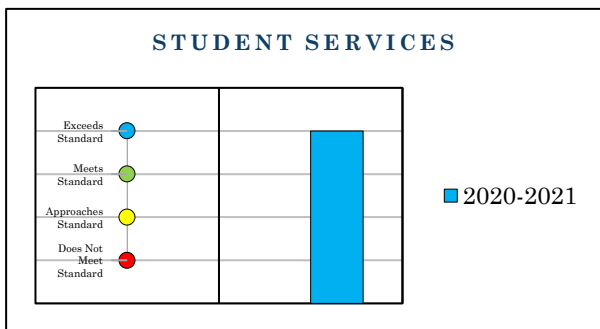
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
2017-2018	HONOR
2018-2019	HONOR
2019-2020	HONOR

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



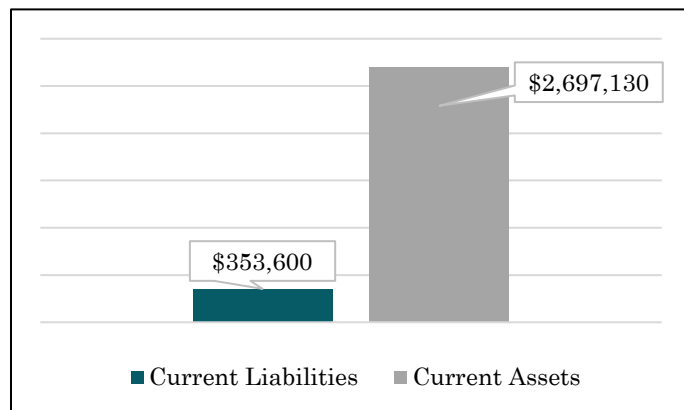
## Financial Outcomes

### 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 7.63%	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.

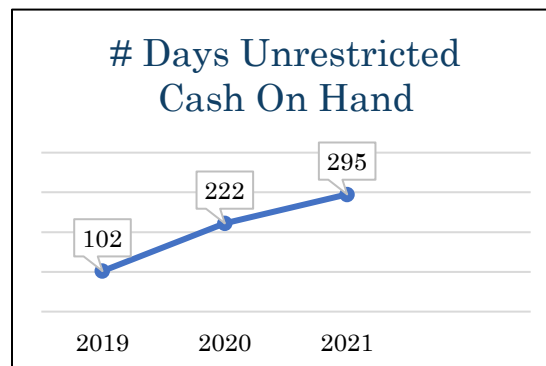
### Unrestricted Days Cash

The school has more than 60 days cash on hand	295 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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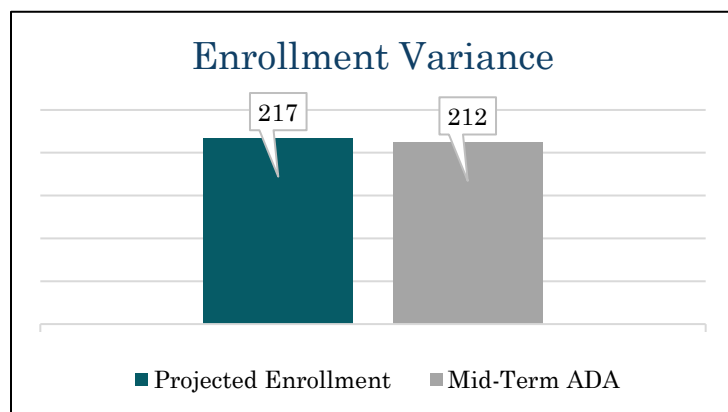
### Why this Matters:

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 97.7%	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 has maintained a positive total margin for at least 3 consecutive years	CY Total Margin 7.58% 3-Year Aggregated 45.39%	Ratings Not Applicable for 2020-2021
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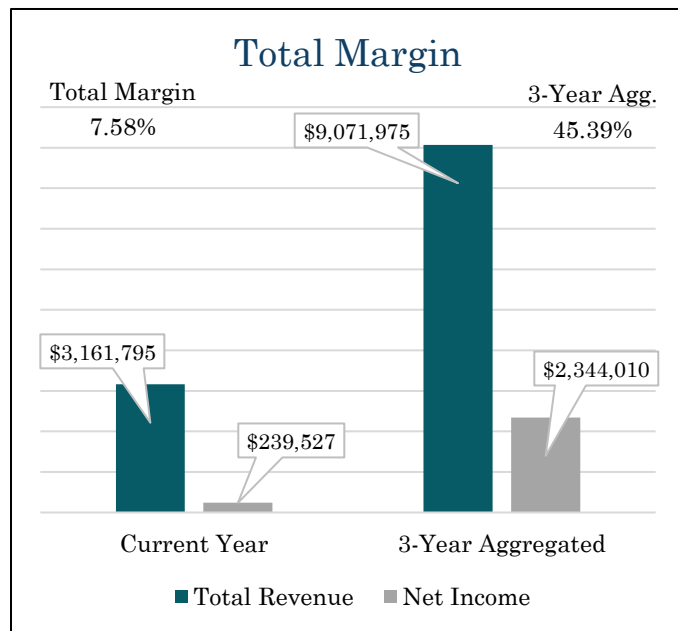
#### Why this Matters:

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

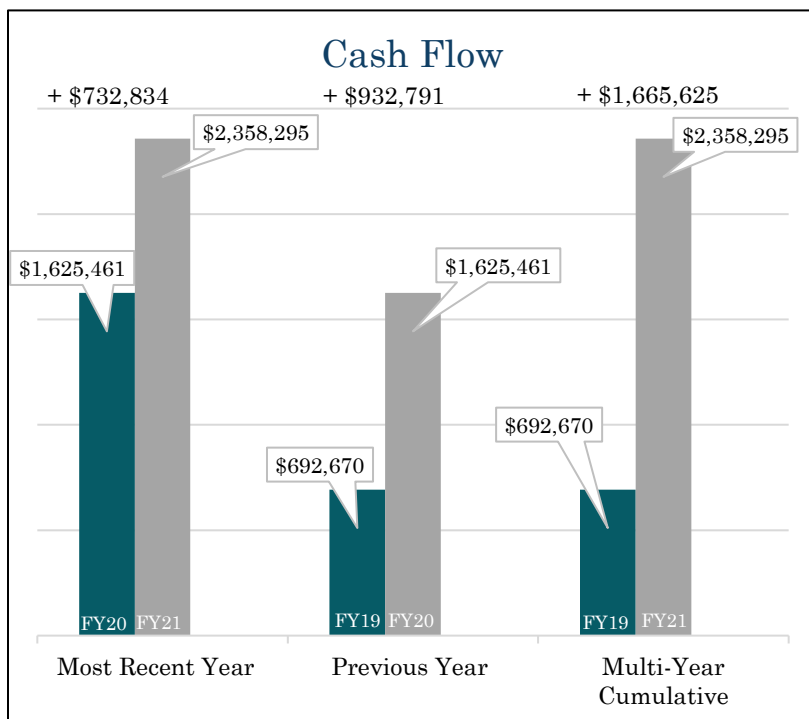
The school's multi-year cumulative cash flow has been positive, and the most recent year's cash flow has been positive for at least 3 consecutive years.	Most Recent Year \$732,834 Previous Year \$932,791 Multi-Year \$1,665,625	Ratings Not Applicable for 2020-2021
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### 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.

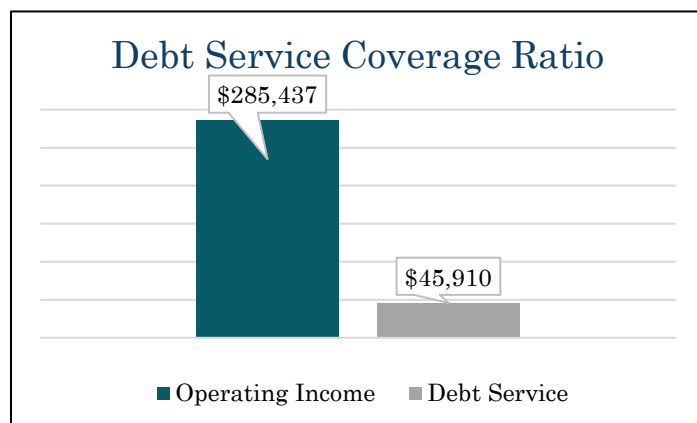
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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 6.22	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 has maintained a debt to asset ratio less than .9 for at least 3 consecutive years.	Debt/Asset Ratio .12	Ratings Not Applicable for 2020-2021
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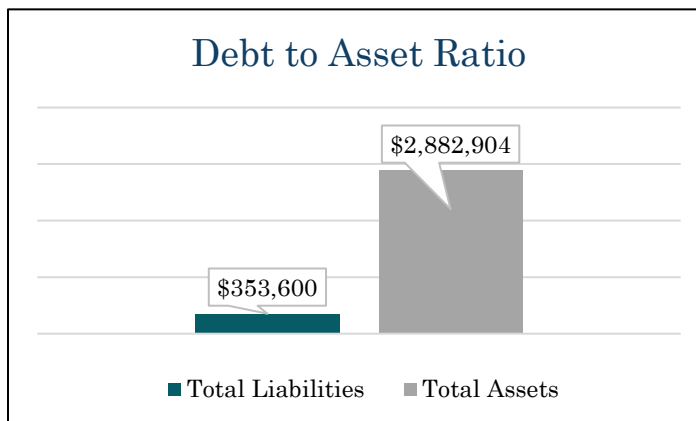
### Why This Matters:

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 10/14/2021
Expenditures and contracts are not 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.
<b>Comments/Context</b> IPCSC staff was unable to verify/locate contracts that supported the schools' expenditures.	

## Longitudinal Financial Ratings | 2017-2022

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.

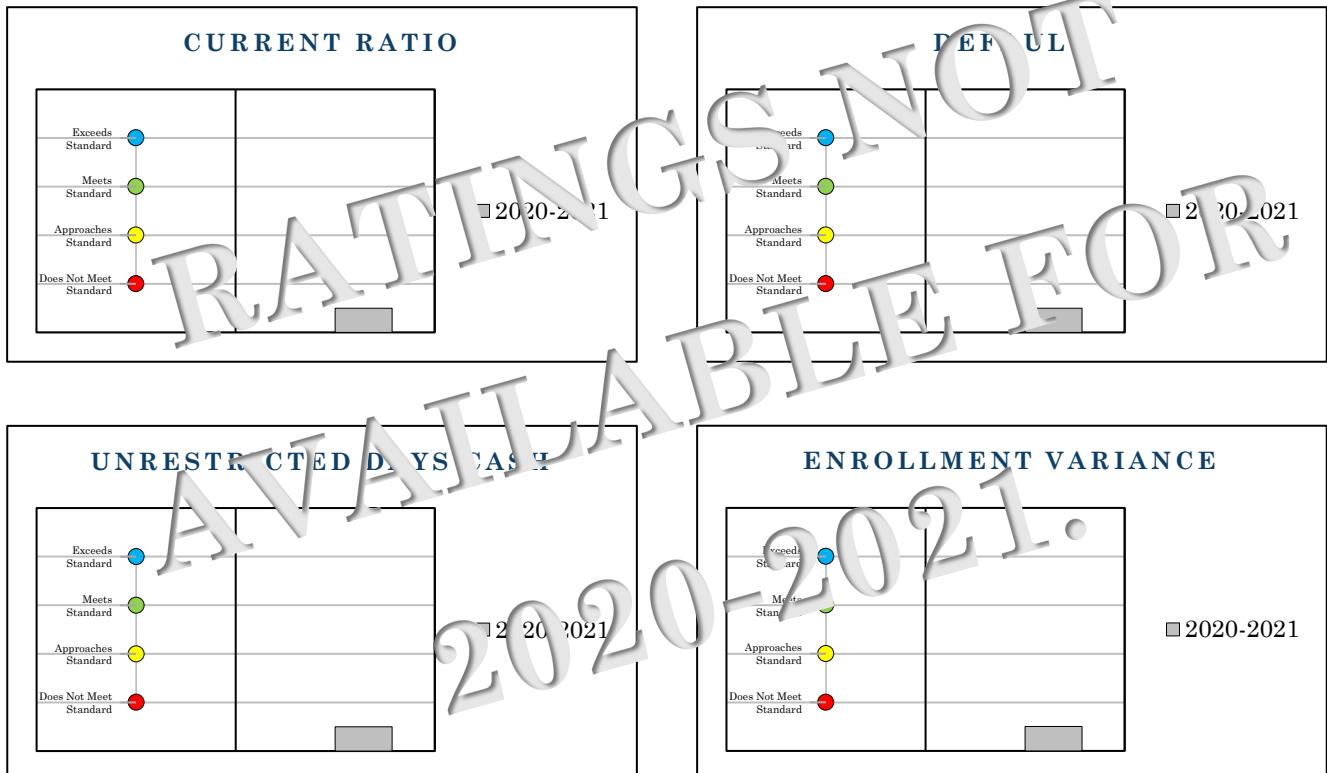
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 | Historical Framework

School Year	Near Term Health Rating
2017-2018	HONOR
2018-2019	HONOR
2020-2021	HONOR

## Financial Near Term Health Ratings | Revised Framework



## Longitudinal Financial Ratings | 2017-2022

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.

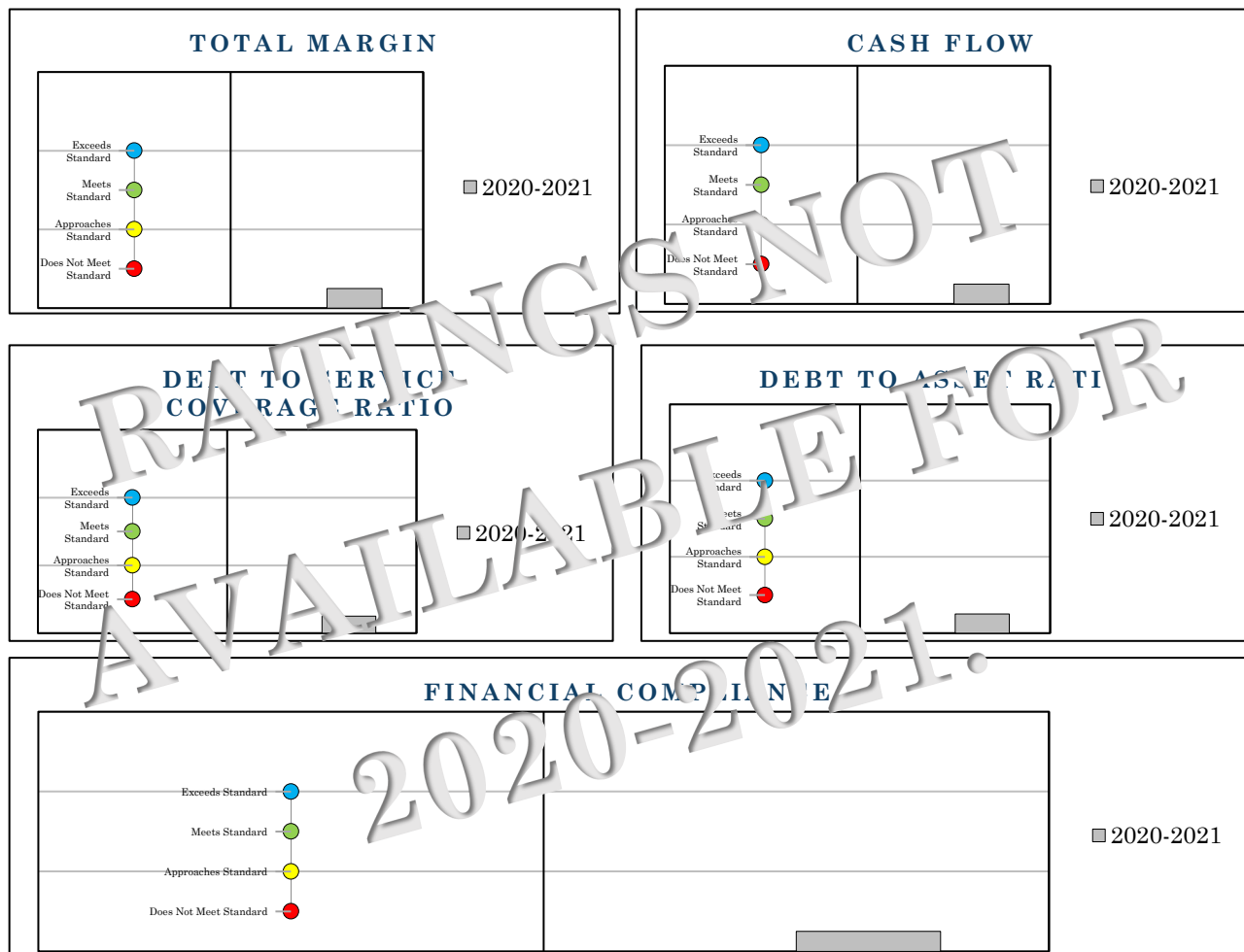
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Due to the impact of the pandemic, financial outcomes are not rated for 2020-21. Additionally, the enrollment variance measure was calculated based on projected enrollment and actual enrollment (not ADA).

## Financial Sustainability Ratings | Historical Framework

School Year	Sustainability Rating
2017-2018	HONOR
2018-2019	HONOR
2019-2020	HONOR

## 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.



**IDAHO PUBLIC CHARTER SCHOOL COMMISSION**

304 N. 8<sup>th</sup> St. Ste.242

Boise, ID 83720

208-332-1561

[pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov)

# IDAHO CONNECTS ONLINE SCHOOL 2020 ANNUAL PERFORMANCE REPORT

## INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	The mission of ICON is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho Public Charter School.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>●The learning environment will be a virtual, online program delivered via synchronous and asynchronous modes.</li> <li>●The learner will have the opportunity to participate in a 21st Century Online Course to prepare them for schooling in a virtual world.</li> <li>●The learning environment will be targeted toward each specific learner and their needs.</li> <li>●The learner can have flexible pacing which allows them to work ahead if they wish and/or to spend additional time in areas of weakness or need.</li> <li>●The online curriculum offered will include essential design elements with an introduction to the concept, objectives, vocabulary, direct instruction, guided practice, closure, and independent practice.</li> <li>●The learner is guided through courses by Highly Qualified Teachers and supported by their grade level advisor to meet both their behavioral and academic needs.</li> <li>●The learner will have the ability to learn in a variety of locations that include but are not limited to their home environment, state facility if allowed, and local school if approved for dual enrollment.</li> <li>●The learner and their parent/guardian will have the ability to have access to the learner's teachers and advisor, as well as, having the ability to have access to the student's online learning portal. Opportunities will be present for parent, teacher and student conferences.</li> </ul>		
<b>School Location</b>	5680 E. Franklin Rd. Suite 200 Nampa, ID 83687	<b>School Phone</b>	(208) 287-3668
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2009		
<b>Current Term</b>	July 1, 2017- June 30, 2022		
<b>Grades Served</b>	6 to 12		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	274

SCHOOL LEADERSHIP	
David High	Chair
Jack McMahon	Teaching and Learning Chair
Collette Wilkes	Community Stakeholder Chair
Henry Rents	Financial and Policy Chair
Vickie McCullough	Head of School
Dorian Bell	Business Manager

ICON STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	17% / 22% Alt	25.00%	N/A	N/A
<b>Limited English Proficiency</b>	<5% / <7% Alt	7.00%	N/A	N/A
<b>Special Needs</b>	17% / 9% Alt	11.00%	N/A	N/A
<b>Free and Reduced Lunch</b>	21% /32% Alt	44.00%	N/A	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50	NA*		
	1b	50	0	50	0	50	NA*		
District Proficiency Comparison	2a	50	0	50	0	50	NA*	50	NA*
	2b	50	0	50	0	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	0			50	NA*		
	3b	100	0			50	NA*		
Norm-Referenced Growth	4a			100	0	50	NA*	50	NA*
	4b			100	0	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	0	125	NA*	100	NA*
Total Academic Points		400	0	525	0	525	0	300	NA*
% of Academic Points			0%		0%		0%		NA*

\* Limited academic data is available for FY20 due to the COVID-19 pandemic.

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

ICON has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	25		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		375	375				
% of Operational Points			100%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA*	NA*	55% - 74%	NA	80% - 89%	100%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\* Limited academic data is available for FY20 due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

COLLEGE & CAREER READINESS - IDAHO CONNECTS ONLINE				
Measure 5a	Are students graduating from high school on time?		Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	37.50%	125	0
			100	0
			75	0
			0-65	0
				NA
Notes	Idaho Connects Online school had 24 students in this graduation cohort. The school's 5-Year ACGR was 50% (7 of 14 students). The school's 4-Year ACGR has hovered between 30% and 40% for the past three years. As graduation rate is the only academic data available for FY20, this section has not been scored.			
COLLEGE & CAREER READINESS - IDAHO CONNECTS ONLINE ALTERNATIVE				
Alt Measure 5a	Are students graduating from high school?		Points Possible	Points Earned
Five-Year Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.</p> <p><b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.</p>	6.80%	100	
			80	
			60	
			0-39	
				NA
Notes	This school had 63 students in this graduation cohort. The mean of 5-Year ACGRs for all alternative schools in Idaho is 46%. Idaho Connects Online Alternative did not reach its progress goal of 13.83%. As graduation rate is the only academic data available for FY20, this section has not been scored.			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25



INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes	No points are deducted for failure to comply with GASB 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	98.66%	25	25
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
	Notes			

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

<p><b>Measure 3c</b></p> <p><b>Reporting Requirements</b></p> <p><b>Is the school complying with reporting requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p>
<p><b>Measure 3d</b></p> <p><b>Public Transparency</b></p> <p><b>Is the school complying with public transparency requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p>
<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p>

OPERATIONAL

<b>Measure 3f</b> <b>Information Handling</b>	<b>Is the school handling information appropriately?</b>  <b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.  <b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.  <b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>No instances of non-compliance documented</td><td>25</td><td>25</td></tr> <tr> <td></td><td>15</td><td></td></tr> <tr> <td></td><td>0</td><td></td></tr> <tr> <td></td><td></td><td>25</td></tr> </table>	Result	Points Possible	Points Earned	No instances of non-compliance documented	25	25		15			0				25
Result	Points Possible	Points Earned															
No instances of non-compliance documented	25	25															
	15																
	0																
		25															
<b>Notes</b>	<b>INDICATOR 4: SCHOOL ENVIRONMENT</b>																
<b>Measure 4a</b> <b>Transportation</b>	<b>Is the school complying with transportation requirements?</b>  <b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation. <b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. <b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td></td><td>25</td><td></td></tr> <tr> <td></td><td>15</td><td></td></tr> <tr> <td></td><td>0</td><td></td></tr> <tr> <td></td><td></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned		25			15			0				0
Result	Points Possible	Points Earned															
	25																
	15																
	0																
		0															
<b>Notes</b>	This measure does not apply to online schools.																
<b>Measure 4b</b> <b>Facilities</b>	<b>Is the school complying with facilities requirements?</b>  <b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.  <b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.  <b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>No instances of non-compliance documented</td><td>25</td><td>25</td></tr> <tr> <td></td><td>15</td><td></td></tr> <tr> <td></td><td>0</td><td></td></tr> <tr> <td></td><td></td><td>25</td></tr> </table>	Result	Points Possible	Points Earned	No instances of non-compliance documented	25	25		15			0				25
Result	Points Possible	Points Earned															
No instances of non-compliance documented	25	25															
	15																
	0																
		25															
<b>Notes</b>																	

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a		Result	Points Possible	Points Earned
Additional Obligations		No instances of non-compliance documented		
<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.			25	25
<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p>7.54</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p>4.8</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p>221 days</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p>No default noted</p>	<p><b>Points Possible</b></p> <p>50</p> <p>0</p> <hr/> <p>50</p>
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-Year Total Margin is positive (31.62%). The most recent year Total Margin is positive (17.57%). Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.13	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	The Multi-Year Cumulative Cash Flow is positive (\$348,176.00). The most recent year Cash Flow is also positive (\$932,791.00). The previous year Cash Flow is negative (-\$584,615.00).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	13.78	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Idaho Connects Online School - Alt Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a				NA		
	2b				NA		
Norm-Referenced Growth	4a				NA		
	4b				NA		
Post-Secondary Readiness	5a	2%	9%	7%	NA		
% of Possible Academic Points for this School		42%	36%	7%	NA		

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a - 1d	100%	100%	100%	100%		
Financial Management	2a - 2c	100%	67%	67%	67%		
Governance & Reporting	3a - 3f	100%	100%	100%	100%		
School Environment	4a - 4b	100%	100%	100%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
% of Possible Operational Points for this School		100%	93%	93%	93%		

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%		
Sustainability	2a - 2d	90%	75%	75%	75%		
% of Possible Financial Points for this School		95%	88%	88%	88%		

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Critical	N/A*		
Mission Specific		N/A	N/A	N/A	N/A		
Operational		Honor	Honor	Honor	Honor		
Financial		Honor	Honor	Honor	Honor		

\* Academic data for FY20 is not available due to the COVID-19 pandemic.



Idaho Connects Online School - Gen Ed Longitudinal Results

		Percentage of Points Earned					
ACADEMIC	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a				NA		
	1b				NA		
District Proficiency Comparison	2a				NA		
	2b				NA		
Criterion-Referenced Growth	3a				NA		
	3b			66%	NA		
Norm-Referenced Growth	4a			NA			
	4b			NA			
Post-Secondary Readiness	5a	26%	24%	60%	NA		
% of Possible Academic Points for this School		33%	51%	44%	NA		

		Percentage of Points Earned					
OPERATIONAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%		
Financial Management	2a - 2c	100%	67%	67%	67%		
Governance & Reporting	3a - 3f	100%	100%	93%	100%		
School Environment	4a - 4b	100%	100%	100%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
<b>% of Possible Operational Points for this School</b>		<b>100%</b>	<b>93%</b>	<b>91%</b>	<b>93%</b>		

		Percentage of Points Earned					
FINANCIAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%		
Sustainability	2a - 2d	90%	75%	75%	75%		
<b>% of Possible Financial Points for this School</b>		<b>95%</b>	<b>88%</b>	<b>88%</b>	<b>88%</b>		

		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>ACCOUNTABILITY DESIGNATION</b>							
Academic		Remediation	Remediation	Remediation	N/A*		
Mission Specific		N/A	N/A	N/A	N/A		
Operational		Honor	Honor	Honor	Honor		
Financial		Honor	Honor	Honor	Honor		

\* Academic data for FY20 is not available due to the COVID-19 pandemic.

# IDAHO CONNECTS ONLINE SCHOOL

## 2019 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	The mission of ICON is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho Public Charter School.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>•The learning environment will be a virtual, online program delivered via synchronous and asynchronous modes.</li> <li>•The learner will have the opportunity to participate in a 21st Century Online Course to prepare them for schooling in a virtual world.</li> <li>•The learning environment will be targeted toward each specific learner and their needs.</li> <li>•The learner can have flexible pacing which allows them to work ahead if they wish and/or to spend additional time in areas of weakness or need.</li> <li>•The online curriculum offered will include essential design elements with an introduction to the concept, objectives, vocabulary, direct instruction, guided practice, closure, and independent practice.</li> <li>•The learner is guided through courses by Highly Qualified Teachers and supported by their grade level advisor to meet both their behavioral and academic needs.</li> <li>•The learner will have the ability to learn in a variety of locations that include but are not limited to their home environment, state facility if allowed, and local school if approved for dual enrollment.</li> <li>•The learner and their parent/guardian will have the ability to have access to the learner's teachers and advisor, as well as, having the ability to have access to the student's online learning portal. Opportunities will be present for parent, teacher and student conferences.</li> </ul>		
<b>School Location</b>	5680 E. Franklin Rd. Suite 200 Nampa, ID 83687	<b>School Phone</b>	(208) 287-3668
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2009		
<b>Current Term</b>	July 1, 2017- June 30, 2022		
<b>Grades Served</b>	6 to 12		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	153

SCHOOL LEADERSHIP	
David High	Chair
Jack McMahon	Teaching and Learning Chair
Collette Wilkes	Community Stakeholder Chair
Henry Rents	Financial and Policy Chair
Julie Loomer	Board Member

ICON STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	23.52% / 13.51% Alt	24.85%	N/A	N/A
<b>Limited English Proficiency</b>	Masked / Alt Masked	6.44%	N/A	N/A
<b>Special Needs</b>	8.50% / 16.22% Alt	10.73%	N/A	N/A
<b>Free and Reduced Lunch</b>	65.36% / 37.84% Alt	44.74%	N/A	N/A

ICON ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	Masked / Alt Masked
Percentage of students meeting or exceeding proficiency in English Language Arts	65.22% / Alt Masked
Percentage of students meeting or exceeding proficiency in Science	Masked / Alt Masked

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	.17% / 0% Alt
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School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

ACADEMIC K-12

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<p><b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.</p>		<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.</p>		<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?	Points Possible
Math Proficiency Rate		Points Earned
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ICON is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?	Points Possible
ELA Proficiency Rate		Points Earned
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ICON is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	39-50 26-38 13-25 Masked 0-12	0 0 0 <u>Masked</u> Masked
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	78 39-50 26-38 13-25 0-12	0 33 0 <u>0</u> 33
Notes			



INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)				
Measure 4a	Are students making expected academic growth in math compared to their academic peers?			
Norm-Referenced Growth				
Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>			
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?			
Norm-Referenced Growth				
ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>			
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	<div>Points Possible</div> <div>Points Earned</div>
Four-Year Adjusted Cohort Graduation Rate	<div>Exceeds Standard:</div> The school's four-year ACGR was at least 90%. <div>Meets Standard:</div> The school either: <div>a) had a four-year ACGR of 80% - 89% OR</div> <div>b) had a four-year ACGR of at least 66% AND met its progress goal.<div>Does Not Meet Standard:</div> The school met its progress goal but had a four-year ACGR below 66%.<div>Falls Far Below Standard:</div> The school did not meet its progress goal and had a four-year ACGR below 66%.</div>	<div>125</div> <div>0</div> <div>100</div> <div>0</div> <div>40</div> <div>75</div> <div>75</div> <div>0-65</div> <div>0</div> <div>75</div>
Notes	The school's 4 Year ACGR of 40% is below 66%, but did met the progress goal of 36.11%. The progress goal is calculated as follows: last year's 4-year ACGR plus 8.3% of the non-graduates from that cohort.	

## ALTERNATIVE ACADEMIC

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON		
Alt Measure 2a	Do math proficiency rates meet or exceed the state average for alternative schools?	Result Points Possible Points Earned
Math Proficiency Rate		
Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's math proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's math proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide.</p> <p><b>Does Not Meet Standard:</b> The school's math proficiency rate is below the average but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's math proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>	<p>50</p> <p>30</p> <p>15</p> <p>0</p>
Notes		
Alt Measure 2b	Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?	Points Possible Points Earned
ELA Proficiency Rate		
Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's ELA proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's ELA proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's ELA proficiency rate is below the average for alternative schools but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's ELA proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>	<p>50</p> <p>30</p> <p>15</p> <p>0</p>
Notes		

ALTERNATIVE ACADEMIC

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON			
Alt Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math is in the bottom 20% of alternative schools.</p>	50	
		30	
		15	
		0	
Notes	This measure will be evaluated using grades 6 - 7, 7 -8, and/or 8 - 10, as applicable.		
Alt Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA is in the bottom 20% of alternative schools.</p>	50	
		30	
		15	
		0	
Notes	This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.		

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)					
Alt Measure 5a		Are students graduating from high school?		Points Possible	Points Earned
Five-Year Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.			100	
	<b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.			80	
	<b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.			60	
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.			7	0-39
Notes		The school's 4-Year ACGR was 1 percentage point higher than the 5-year. The 4-Year ACGR was used in this calculation. The progress goal is calculated as follows: last year's 5-year ACGR plus 8.3% of the non-graduates from that cohort.			7

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
				25
Notes				
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
			15	
			0	
Notes	No points are deducted for failure to comply with GASB 75.			25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
			15	
		78.06%	0	0
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year. The school's full-term enrolment variance was slightly higher at 83.6%.			0



INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

<p><b>Measure 3c</b></p> <p><b>Reporting Requirements</b></p> <p><b>Is the school complying with reporting requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>
<p><b>Measure 3d</b></p> <p><b>Public Transparency</b></p> <p><b>Is the school complying with public transparency requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p>	<p><b>Result</b></p> <p>See note</p> <p>0</p> <hr/> <p>15</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>15</p>	<p><b>Points Earned</b></p> <p>15</p> <p>0</p> <hr/> <p>15</p>
<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes			25	
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
Notes	This measure does not apply to online schools.		0	
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes			25	

INDICATOR 5: ADDITIONAL OBLIGATIONS																	
Measure 5a	Is the school complying with all other obligations?	<table><tr><th>Result</th><th>Points Possible</th><th>Points Earned</th></tr><tr><td>No instances of non-compliance documented</td><td>25</td><td>25</td></tr><tr><td></td><td>15</td><td></td></tr><tr><td></td><td>0</td><td></td></tr><tr><td></td><td></td><td>25</td></tr></table>	Result	Points Possible	Points Earned	No instances of non-compliance documented	25	25		15			0				25
Result	Points Possible	Points Earned															
No instances of non-compliance documented	25	25															
	15																
	0																
		25															
Additional Obligations																	
<p><b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.</p> <p><b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>																	
Notes																	

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	4.77	50 50
Notes		10	
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	2.27	50 50
Notes		10	
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	102 days	50 50
Notes		10	
		0	50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes		0	
			50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 30 0 <hr/> 50
Notes	The Aggregated 3-Year Total Margin is positive and the most recent year Total Margin. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.16	50 30 0 <hr/> 50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>		50 30 See note 0 <hr/> 0
Notes	The Multi-Year Cumulative Cash Flow is negative. The most recent year Cash Flow is also negative.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	35.15	50 0 <hr/> 50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Idaho Connects Online School - Alt Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a	2%	9%	7%			
<b>% of Possible Academic Points for this School</b>		<b>42%</b>	<b>36%</b>	<b>7%</b>			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%			
Financial Management	2a - 2c	100%	67%	67%			
Governance & Reporting	3a - 3f	100%	100%	100%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			
<b>% of Possible Operational Points for this School</b>		<b>100%</b>	<b>93%</b>	<b>93%</b>			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	90%	75%	75%			
<b>% of Possible Financial Points for this School</b>		<b>95%</b>	<b>88%</b>	<b>88%</b>			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Critical			
Mission Specific		N/A	N/A	N/A			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			

Idaho Connects Online School - Gen Ed Longitudinal Results

		Percentage of Points Earned					
ACADEMIC	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b			66%			
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a	26%	24%	60%			
% of Possible Academic Points for this School		33%	51%	44%			

		Percentage of Points Earned					
OPERATIONAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%			
Financial Management	2a - 2c	100%	67%	67%			
Governance & Reporting	3a - 3f	100%	100%	93%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			
<b>% of Possible Operational Points for this School</b>		<b>100%</b>	<b>93%</b>	<b>91%</b>			

		Percentage of Points Earned					
FINANCIAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	90%	75%	75%			
<b>% of Possible Financial Points for this School</b>		<b>95%</b>	<b>88%</b>	<b>88%</b>			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Remediation			
Mission Specific		N/A	N/A	N/A			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			



# **IDAHO CONNECTS ONLINE SCHOOL 2018 ANNUAL PERFORMANCE REPORT**

## **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
Mission Statement	The mission of ICON is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho Public Charter School.		
Key Design Elements	<ul style="list-style-type: none"> <li>•The learning environment will be a virtual, online program delivered via synchronous and asynchronous modes.</li> <li>•The learner will have the opportunity to participate in a 21st Century Online Course to prepare them for schooling in a virtual world.</li> <li>•The learning environment will be targeted toward each specific learner and their needs.</li> <li>•The learner can have flexible pacing which allows them to work ahead if they wish and/or to spend additional time in areas of weakness or need.</li> <li>•The online curriculum offered will include essential design elements with an introduction to the concept, objectives, vocabulary, direct instruction, guided practice, closure, and independent practice.</li> <li>•The learner is guided through courses by Highly Qualified Teachers and supported by their grade level advisor to meet both their behavioral and academic needs.</li> <li>•The learner will have the ability to learn in a variety of locations that include but are not limited to their home environment, state facility if allowed, and local school if approved for dual enrollment.</li> <li>•The learner and their parent/guardian will have the ability to have access to the learner's teachers and advisor, as well as, having the ability to have access to the student's online learning portal. Opportunities will be present for parent, teacher and student conferences.</li> </ul>		
School Location	5680 E. Franklin Rd. Suite 200 Nampa, ID 83687	School Phone	(208) 287-3668
Surrounding District	State of Idaho		
Opening Year	2009		
Current Term	July 1, 2017- June 30, 2022		
Grades Served	6 to 12		
Enrollment (Approved)	Unlimited	Enrollment (Actual)	190

SCHOOL LEADERSHIP	
David High	Chairman
Jack McMahon	Member
Collette Wilkes	Member
Henry Rents	Member
Linda Hendricks	Member
Vickie McCullough	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
Non-White	13%	25%	N/A	N/A
Limited English Proficiency	0%	6%	N/A	N/A
Special Needs	4%	10%	N/A	N/A
Free and Reduced Lunch	55%	47%	N/A	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	*% Gen Ed / * % Alt
Percentage of students meeting or exceeding proficiency in English Language Arts	*% Gen Ed / *% Alt
Percentage of students meeting or exceeding proficiency in Science	*% Gen Ed / *% Alt

\*Masked per state law or statistical irrelevance

GO-ON RATE (Post-secondary enrollment within 12 months of graduation)	25%
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		ICON has chosen not to include mission-specific measures.
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	51%	36%	75% - 100%	NA	90% - 100%	93%	85% - 100%	88%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

ACADEMIC K-12

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<p><b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.</p>		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.</p>		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?	Result	Points Possible
Math Proficiency Rate			
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ICON is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?	Result	Points Possible
ELA Proficiency Rate			
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ICON is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
Math	Exceeds Standard: At least 85% of students are making adequate academic growth in math. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.		39-50 26-38 13-25 0-12
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.		39-50 26-38 13-25 0-12
Notes			

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>		
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>		
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		



INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Result Points Possible Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	<p>125</p> <p>100</p> <p>75</p> <p>0-65</p>
Notes	<p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p> <p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

## ALTERNATIVE ACADEMIC

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON			
Alt Measure 2a	Do math proficiency rates meet or exceed the state average for alternative schools?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's math proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's math proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide.</p> <p><b>Does Not Meet Standard:</b> The school's math proficiency rate is below the average but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's math proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>		50 30 15 0
Notes			
Alt Measure 2b	Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?	Result	Points Possible Points Earned
ELA Proficiency Rate Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's ELA proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's ELA proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's ELA proficiency rate is below the average for alternative schools but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's ELA proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>		50 30 15 0
Notes			

ALTERNATIVE ACADEMIC

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON					
Alt Measure 4a		Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible	Points Earned
Norm-Referenced Growth Math				50	
				30	
				15	
				0	
Notes		This measure will be evaluated using grades 6 - 7, 7 -8, and/or 8 - 10, as applicable.			
Measure 4b		Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible	Points Earned
Norm-Referenced Growth ELA				50	
				30	
				15	
				0	
Notes		This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.			

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Alt Measure 5a	Are students graduating from high school?	Result Points Possible Points Earned
Five-Year Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.	100
	<b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.	80
	<b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.	60
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.	0-39
Notes	The school's 5-year cohort graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent 5-year cohort graduation rate plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the average graduation rate for alternative schools statewide.	
	Graduation rates are calculated using a 5-year-plus-summer cohort. The 5-year rate is calculated by adding to the 4-year ACGR any students from the 4-year cohort that graduated by the end of summer of the following year. For this reason, data availability will always run two years behind (that is, annual reports will contain graduation rate data based on the 4-year cohort preceding the most recent school year by two years. For example, 2015-16 5-year cohort graduation rates will be reflected in 2018 reports.)	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
				25
Notes				
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
Notes			15 0 25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
Notes			15 0 25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	85%	25 15 0 0 0
Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.			15	
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			0	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.				25
Notes				
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.			15	
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			0	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.				25
Notes				



OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p> <hr/> <p>25</p>
<p><b>Measure 3f</b></p> <p><b>Information Handling</b></p> <p><b>Is the school handling information appropriately?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p>Notes</p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p>	<p><b>Points Earned</b></p> <p>25</p> <hr/> <p>25</p>

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.	See note	25	
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.		0	
				0
Notes	This measure does not apply to online schools.			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.		0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM				
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible	Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	9.6	50	50
Notes			10	
			0	
				50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible	Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	7.96	50	50
Notes			10	
			0	
				50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible	Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	217 days	50	50
Notes			10	
			0	
				50
Measure 1d	Default	Result	Points Possible	Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50	50
Notes			0	
				50

## FINANCIAL

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See Note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Restatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension restatement that do not provide or require current financial resources have been removed from the Net Position calculation. This restatement had no material effect on the standard outcome.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.1	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>		50
			30
		See note	0 0
			0
Notes	The Multi-Year Cumulative Cash Flow is negative and Cash Flow is negative each year.		

Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible	Points Earned
Debt Service Coverage Ratio				
	Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1	3.24	50	50
	Does Not Meet: Debt Service Coverage Ratio is less than 1.1		0	
				50
Notes	Due to the Restatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension restatement that do not provide or require current financial resources have been removed from the Net Position calculation. This restatement had no material effect on the standard outcome.			

Idaho Connects Online School - Alt Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						

**% of Possible Academic Points for this School**

**42%**

**36%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%				
Financial Management	2a - 2c	100%	67%				
Governance & Reporting	3a - 3f	100%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**100%**

**93%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	90%	75%				

**% of Possible Financial Points for this School**

**95%**

**88%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation				
Mission Specific		N/A	N/A				
Operational		Honor	Honor				
Financial		Honor	Honor				



Idaho Connects Online School - Gen Ed Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						
<b>% of Possible Academic Points for this School</b>		<b>33%</b>	<b>51%</b>				

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a - 1d	100%	100%				
Financial Management	2a - 2c	100%	67%				
Governance & Reporting	3a - 3f	100%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				
<b>% of Possible Operational Points for this School</b>		<b>100%</b>	<b>93%</b>				

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	90%	75%				
<b>% of Possible Financial Points for this School</b>		<b>95%</b>	<b>88%</b>				

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation				
Mission Specific		N/A	N/A				
Operational		Honor	Honor				
Financial		Honor	Honor				

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 28<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Idaho Virtual Education Partners, Incorporated doing business as Idaho Connects Online School (ICON) and formerly known as Kaplan Academy of Idaho (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 16, 2008, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2009; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management

providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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: The mission of ICON is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho Public Charter School.
- B. Grades Served.** The School may serve students in grades 6 through 12.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- The learning environment will be a virtual, online program delivered via synchronous and asynchronous modes.
  - The learner will have the opportunity to participate in a 21<sup>st</sup> Century Online Course to prepare them for schooling in a virtual world.
  - The learning environment will be targeted toward each specific learner and their needs.
  - The learner can have flexible pacing which allows them to work ahead if they wish and/or to spend additional time in studies for areas of weakness or need.
  - The online curriculum offered will include essential design elements with an introduction to the concept, objectives, vocabulary, direct instruction, guided practice, closure, and independent practice.
  - The learner is guided through courses by Highly Qualified Teachers and supported by their grade level advisor to meet both their behavioral and academic needs.
  - The learner will have the ability to school from a variety of locations that include but are not limited to their home environment, state facility if allowed, and local school if approved for dual enrollment.

- The learner and their parent/guardian will have the ability to have access to the learner's teachers and advisor, as well as, having the ability to have access to the student's online learning portal. Opportunities will be present for Parent, Teacher and Student conferences.

- 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 alternative schools.
- 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 **unlimited**.
- 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.** 5680 E Franklin Rd. Suite 200, Nampa, ID 83687. 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: State of Idaho.

**F. Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.

**G. Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

## SECTION 6: SCHOOL FINANCE

**A. General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the Performance Framework incorporated into this agreement 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, 2017.

Alan Reed

Chairperson, Idaho Public Charter School Commission

[Signature]

Chairperson, Idaho Virtual Education Partners, Incorporated Board

## Amendment

WITNESS WHEREOF, the Authorizer and Idaho Virtual Education Partners, Incorporated have executed this amendment to the Performance Certificate, effective 3-19-2021:

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. The School's comparison group shall include all alternative schools.

*Alan Reed*

Alan Reed (May 17, 2021 15:14 MDT)

**Chairman, Idaho Public Charter School Commission**

*David High*

David High (May 22, 2021 13:07 MDT)

**Chairman, Idaho Virtual Education Partners, Incorporated Board**

# Financial Statements

Idaho Connects Online School #469  
Includes Supplemental Information  
Year Ended June 30, 2021



## Table of Contents

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<b>Introductory Section</b>	3
<b>Independent Auditors' Report</b>	4
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements	
Balance Sheet – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	13
Notes to Financial Statements	14
<b>Required Supplementary Information</b>	
Budgetary (GAAP Basis) Comparison Schedule – General Fund	33
Notes to Required Supplementary Schedule	34
Schedule of Employer's Share of Net Pension Liability and of Employer Contributions	35
Schedule of Employer's Share of Net OPEB Asset – PERSI Sick Leave	36
<b>Supplementary Information</b>	
Combining Balance Sheet – Nonmajor Special Revenue Funds	38
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Special Revenue Funds	40
<b>Federal Report</b>	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43

## **Idaho Connects Online School No. 469**

### **TITLE PAGE**

**5680 E. Franklin Road, Suite 200**

**Nampa, Idaho 83687**

### **Board of Trustees**

David High

Chairman

Jack McMahon

Trustee

Collette Wilkes

Trustee

Henry Reents

Trustee

### **Administrators**

Vickie McCullough

Superintendent

Dorian Bell

Business Manager

## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Idaho Connects Online School No. 469  
Nampa, Idaho

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Idaho Connects Online School No. 469 (the Charter) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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





## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Idaho Connects Online School No. 469, as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules of employer's share of net pension liability and of employer contributions, schedules of employer's share of OPEB sick leave asset and of employer contributions, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter's financial statements as a whole. The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2021, on our consideration of the Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Charter's internal control over financial reporting and compliance.

*Hanis CPAs*

Meridian, Idaho  
November 1, 2021





## **BASIC FINANCIAL STATEMENTS**

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**STATEMENT OF NET POSITION**  
**June 30, 2021**

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	<b><u>Governmental Activities</u></b>
Assets	
Cash and cash equivalents	\$ 2,358,295
Intergovernmental receivables, net	273,063
Prepaid expenses	65,772
Net pension asset – sick leave	<u>185,774</u>
Total Assets	<u>2,882,904</u>
Deferred outflows of resources - pensions	625,847
Deferred outflows OPEB obligations – sick leave	30,888
Liabilities	
Accounts payable	27,358
Accrued payroll liabilities	326,242
Long-term liabilities, due beyond one year:	
Net pension liability	<u>1,048,628</u>
Total Liabilities	<u>1,402,228</u>
Deferred Inflows of Resources - Pensions	66,826
Deferred Inflows of Resources – Sick Leave	98,306
Net Position	
Restricted for:	
Special revenue funds	91,564
Unrestricted	<u>1,880,715</u>
Total Net Position	<u>\$ 1,972,279</u>

See accompanying notes to basic financial statements.

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

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	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government:					
Governmental activities:					
Instruction	\$ 2,027,157	\$ 4,760	\$ 40,135	\$ 0	\$ (1,982,262)
Support services	<u>1,129,645</u>	<u>0</u>	<u>68,807</u>	<u>0</u>	<u>(1,060,838)</u>
Total Governmental Activities	<u>\$ 3,156,802</u>	<u>\$ 4,760</u>	<u>\$ 108,942</u>	<u>\$ 0</u>	<u>(3,043,100)</u>
General Revenues:					
State sources					3,045,930
Earnings on investments					2,163
Other					6,408
Other post-employment benefits					<u>480</u>
Total General Revenues					<u>3,054,981</u>
Change in Net Position					11,881
Net Position, Beginning of Year					<u>1,960,398</u>
Net Position, End of Year					<u>\$ 1,972,279</u>

See accompanying notes to basic financial statements.

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2021**

---

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets			
Cash and cash equivalents	\$ 2,266,731	\$ 91,564	\$ 2,358,295
Intergovernmental receivables, net	164,221	108,842	273,063
Due from other funds	108,842	0	108,842
Prepaid expenses and other assets	<u>65,772</u>	<u>0</u>	<u>65,772</u>
Total Assets	<u>\$ 2,605,566</u>	<u>\$ 200,406</u>	<u>\$ 2,805,972</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 27,358	\$ 0	\$ 27,358
Accrued payroll liabilities	326,242	0	326,242
Due to other funds	<u>0</u>	<u>108,842</u>	<u>108,842</u>
Total Liabilities	<u>353,600</u>	<u>108,842</u>	<u>462,442</u>
Fund Balances:			
Nonspendable	65,772	0	65,772
Restricted	0	91,564	91,564
Unassigned	<u>2,186,194</u>	<u>0</u>	<u>2,186,194</u>
Total Fund Balances	<u>2,251,966</u>	<u>91,564</u>	<u>2,343,530</u>
Total Liabilities and Fund Balances	<u>\$ 2,605,566</u>	<u>\$ 200,406</u>	<u>\$ 2,805,972</u>

See accompanying notes to basic financial statements.

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2021**

---

Total Fund Balances – Governmental Funds	\$ 2,343,530
Deferred outflows of resources are not reported in the funds, and represent changes in pension assumptions (\$17,734), differences between expected and actual experience (\$81,930), changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions (\$196,098), District contributions to the pension subsequent to the measurement date (\$209,892), and difference between projected and actual earnings on pension plan investments (\$120,193).	625,847
Deferred outflows for OPEB sick leave	30,888
Total OPEB asset for sick leave is a long term asset and is not recognized on the Fund Financial Statements.	185,774
The District’s proportionate share of net pension liabilities are recognized in the Government-Wide statements.	(1,048,628)
Deferred inflows for OPEB sick leave	(98,306)
Deferred inflows of resources are not reported in the funds, and represent the net difference between projected and actual investment earnings and changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions.	<u>(66,826)</u>
Total Net Position – Governmental Activities	<u>\$ 1,972,279</u>

See accompanying notes to basic financial statements.

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2021**

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	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
State	\$ 2,986,463	\$ 59,467	\$ 3,045,930
Grants and contributions	0	108,942	108,942
Earnings on investments	2,163	0	2,163
Other	<u>4,760</u>	<u>0</u>	<u>4,760</u>
Total Revenues	<u>2,993,386</u>	<u>168,409</u>	<u>3,161,795</u>
Expenditures			
Current:			
Instruction	1,784,738	86,676	1,871,414
Support services	<u>983,509</u>	<u>67,825</u>	<u>1,051,334</u>
Total Expenditures	<u>2,768,247</u>	<u>154,501</u>	<u>2,922,748</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	225,139	13,908	239,047
Other Financing Sources (Uses)			
Interfund transfers services	<u>6,408</u>	<u>(6,408)</u>	<u>0</u>
Net Change in Fund Balances	231,547	7,500	239,047
Fund Balances – Beginning of Year	<u>2,020,419</u>	<u>84,064</u>	<u>2,104,483</u>
Fund Balances – End of Year	<u>\$ 2,251,966</u>	<u>\$ 91,564</u>	<u>\$ 2,343,530</u>

See accompanying notes to basic financial statements.

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

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Total Net Change in Fund Balance – Governmental Funds	\$	239,047
Other post-employment benefit revenue		480
Pension expense		<u>(227,646)</u>
Change in Net Position of Governmental Activities	\$	<u>11,881</u>

See accompanying notes to basic financial statements.

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies

##### *Financial Reporting Entity*

The accompanying financial statements present the activities of Idaho Connects Online School No. 469 (the Charter). The Charter receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the Charter is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are volunteers and have decision-making authority, the power to designate management, the ability to significantly influence operation, and the primary accountability for fiscal matters. In addition, the Charter's reporting entity does not contain any component units.

##### *Basis of Presentation*

*Government-wide Statements:* The Statement of Net Position and the Statement of Activities display information about the financial activities of the Charter. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through intergovernmental revenues and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Charter's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses - expenses of the general government related to the administration and support of the Charter's programs, such as personnel and accounting (but not interest on long-term debt), are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage the capital assets financed with long-term debt.
- Program revenues - include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.



## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

*Fund Financial Statements:* The fund financial statements provide information about the Charter's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds would be aggregated and reported as nonmajor funds. The Charter reports the following major governmental fund:

- *General fund.* This is the Charter's primary operating fund. It accounts for all financial resources of the Charter, except those required to be accounted for in another fund.

#### *Measurement Focus / Basis of Accounting*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Charter receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Charter considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

#### *Fund Balance Reporting and Governmental Funds*

Different measurement focuses and basis of accounting are used in the government-wide Statement of Net Position and in the Governmental Fund Balance Sheet.

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

The Charter uses the following fund balance categories in the Governmental Fund Balance Sheet:

- *Nonspendable.* Balances, for example, in permanent funds, prepaid expenditures, and inventories that are permanently precluded from conversion to cash.
- *Restricted.* Balances, consisting of restricted assets, constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Unassigned.* Balances available for any purpose.

The remaining fund balance classifications (committed) are either not applicable or no formal policy has yet been established to be able to utilize such classifications of fund balance. However, if there had been committed funds, these amounts would have been decided by the Board of Trustees, the Charter's highest level of decision making authority, through a formal action. The Board of Trustees also has the authority to assign funds or authorize another official to do so.

Under the terms of grant agreements, the Charter funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position and fund balances available to financial the program. When both restricted and unrestricted resources are available for use, it is the Charter's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the Charter's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the Charter considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

All special revenue funds are restricted by either the federal government or the State of Idaho and must be spent according to the stipulations of the corresponding federal or state program.

#### *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

##### *Cash Equivalents*

A “Pooled Cash” concept is used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in the pooled cash and investment accounts are considered to be cash and cash equivalents.

##### *Prepaid Expenses*

Prepaid balances are for payments made by the Charter in the current year to provide services occurring in the subsequent year, and the reserve for prepaid expenses has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

##### *Receivables*

All trade and other receivables are shown net of an allowance for uncollectible amounts. As of June 30, 2021, no allowance was considered necessary for intergovernmental receivables.

##### *Capital Assets*

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below.

	Capitalization <u>Policy</u>	Depreciation <u>Method</u>	Estimated <u>Useful Life</u>
Buildings and Improvements	\$ 5,000	Straight-line	20-50 years
Equipment	\$ 5,000	Straight-line	3-10 years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

At June 30, 2021, the Charter has no capital assets which were required to be capitalized.

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

##### *Accounts Payable*

Accounts payable represent debts that will be paid in the next billing cycle. Accounts payable are not over 60 days past due.

##### *Income Taxes*

The Charter is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law. Accordingly, no provision for income taxes is made in the financial statements.

##### *Uncertain Tax Positions*

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Charter may recognize tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal year 2021. The Charter files Form 990 in the U.S. federal jurisdiction. The Charter is generally no longer subject to examination by the Internal Revenue Service for years before 2017.

##### *Pensions*

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note A – Summary of Significant Accounting Policies (Continued)

#### *Other Post-Employment Benefits (OPEB)*

For purposes of measuring the net OPEB asset – Sick Leave, deferred outflows of resources and deferred inflows of resources related to OPEB – Sick Leave, and OPEB – Sick Leave expense; (expense offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho (PERSI) Sick Leave Insurance Reserve Fund and additions to/deductions from Sick Leave Insurance Reserve Fund's fiduciary net position have been determined on the same basis as they are reported by the Sick Leave Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Note B – Cash and Investments

As of June 30, 2021, cash and investments were reported in the basic financial statements in the following categories:

	<u>2021</u>	
	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash		
Bank deposits	\$ 1,363,735	\$ 1,353,926
Money Market	1,004,369	1,004,369

#### *Custodial Credit Risk*

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Charter has an Insured Cash Sweep (ICS) agreement with a local financial institution to provide for custodial risk for the cash balance associated with their checking account in excess of the FDIC insurance limits. As of June 30, 2021, all of the Charter's checking account deposits at this local financial institution were covered by the federal depository insurance.

#### *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely impact the fair value of an investment. Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rates. The Charter's investment policy is structured to meet the Charter's anticipated cash flows, liquidity of investment portfolio and safety of principal. In addition, the policy limits the purchase of investments to those with original maturity of less than 36 months.

## **IDAHO CONNECTS ONLINE SCHOOL #469**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note B – Cash and Investments (Continued)**

##### *Investments*

The Charter follows Idaho Statute that outlines qualifying investment options as follows:

Idaho Code authorizes the Charter to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

##### *Credit Risk*

The Charter also maintains a demand deposit cash account at a local brokerage institution. The cash at this brokerage institution is insured by the Security Investment Protection Corporation (SIPC). SIPC insures up to \$250,000 in cash in the event of broker/dealer failure. At June 30, 2021, \$754,369 of the Charter's demand deposit cash was uninsured by the SIPC.

#### **Note C – Intergovernmental Receivables**

Amounts due from other governments consist of \$273,063, as appropriations from the State of Idaho for school support and agreed-upon tuition fees from other Idaho school districts.

#### **Note D – Pension Plan**

##### *Plan Description*

The Charter contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### **Note D – Pension Plan (Continued)**

##### *Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

##### *Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and fire fighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and fire fighters. The employer contribution rate as a percentage of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and fire fighters. The Charter's contributions were \$209,892 for the year ended June 30, 2021.

# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note D – Pension Plan (Continued)

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the Charter reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Charter's proportion of the net pension liability was based on the Charter's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the Charter's proportion was 0.0451580 percent.

For the year ended June 30, 2021, the Charter recognized pension expense of \$379,766. At June 30, 2021, the Charter reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 81,930	\$ 0
Changes in assumptions or other inputs	17,734	0
Net difference between projected and actual earnings on pension plan investments	120,193	34,240
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	196,098	32,586
The Charter's contributions subsequent to the measurement date	<u>209,892</u>	<u>0</u>
Total	<u>\$ 625,847</u>	<u>\$ 66,826</u>

\$209,892 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021.



## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note D – Pension Plan (Continued)

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019, the beginning of the measurement period ended June 30, 2019, is 4.8 and 4.7 years for the measurement period ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
2021	\$ 3,387
2022	44,172
2023	59,952
2024	78,106

#### *Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return, net of investment expenses	7.05%
Cost-of-living adjustments	1.00%

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note D – Pension Plan (Continued)

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2020, is based on the results of an actuarial valuation date July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note D – Pension Plan (Continued)

*Capital Market Assumptions from Callen 2020*

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%
<b>Investment Policy Assumptions from PERSI November 2019</b>			
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%
<b>Economic/Demographic Assumptions from Milliman 2018</b>			
<b>Valuation Assumptions Chosen by PERSI Board</b>			
Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.05%
Assumed Inflation			3.00%
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>			<b>7.05%</b>

#### *Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note D – Pension Plan (Continued)

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease ( <u>6.05%</u> )	Current Discount Rate ( <u>7.05%</u> )	1% Increase ( <u>8.05%</u> )
Employer's proportionate share of the net pension liability (asset)	<u>\$2,150,450</u>	<u>\$ 1,048,628</u>	<u>\$ 137,602</u>

#### *Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

#### *Payables to the pension plan*

At June 30, 2021, the Charter reported payables to the defined benefit pension plan of \$30,617 for legally required employer contributions and \$14,271 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

### Note E – PERSI OPEB – Sick Leave

The Charter contributes to the Sick Leave Insurance Reserve Fund (Sick Leave Plan) which is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits that are administered by PERSI that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for the Sick Leave Plan. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note E – PERSI OPEB – Sick Leave (Continued)

Responsibility for administration of the Sick Leave Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

#### *OPEB Benefits*

Group retiree health, dental, accident, and life insurance premiums may qualify as a benefit. Retirees who have a sick leave account can use their balance as a credit towards these premiums paid directly to the applicable insurance company.

#### *Employer Contributions*

The contribution rate for employers are set by statute at .065% of covered compensation for state members. Covered school members contribution rates are set by statute based on the number of sick days offered by the employer. The contribution rate of 1.16% for school members with nine or ten sick days, 1.26% for school members with 11-14 sick days. If a school member has more than 14 days of sick leave then the contribution rate will be set by the PERSI Retirement Board based on current cost and actuarial data and reviewed annually. The Charter's had no legally-required contributions for the year ended June 30, 2021.

#### *OPEB Liabilities, OPEB Expense (Expense Offset), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

At June 30, 2021, the Charter reported an asset for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The Charter's proportion of the net OPEB asset was based on the Charter's share of contributions relative to the total contributions of all participating Sick Leave employers. At June 30, 2020, the Charter's proportion was 0.1508757 percent.

For the year ended June 30, 2021, the Charter recognized OPEB expense of \$1,438.

## IDAHO CONNECTS ONLINE SCHOOL #469

### NOTES TO FINANCIAL STATEMENTS

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#### Note E – PERSI OPEB – Sick Leave (Continued)

##### *Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. The Sick Leave Plan amortizes any net OPEB asset based on a level percentage of payroll. The maximum amortization period for the Sick Leave Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return, net of investment expenses	7.05%

The long-term expected rate of return on OPEB plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The health care trend rate is not applicable as the benefit amount a participant will receive is established with a set amount upon retirement and thus would have no impact.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note E – PERSI OPEB – Sick Leave (Continued)

*Capital Market Assumptions from Callen 2020*

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	2.80%	55.00%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%
<b>Investment Policy Assumptions from PERSI November 2019</b>			
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%
<b>Economic/Demographic Assumptions from Milliman 2018</b>			
<b>Valuation Assumptions Chosen by PERSI Board</b>			
Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.05%
Assumed Inflation			3.00%
<b>Long-Term Expected Geometric Rate of Return, Net of Investment Expenses</b>			<b>7.05%</b>

#### *Discount Rate*

The discount rate used to measure the total OPEB liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the OPEB plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The long-term expected rate of return was determined net of OPEB plan investment expense but without reduction for OPEB plan administrative expense.

# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note E – PERSI OPEB – Sick Leave (Continued)

#### *Sensitivity of the net OPEB asset to changes in the discount rate*

The following presents the Employer's proportionate share of the net OPEB asset calculated using the discount rate of 7.05 percent, as well as what the Employer's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
Employer's proportionate share of the net pension liability (asset)	\$ (161,518)	\$ (185,774)	\$ (208,221)

#### *OPEB plan fiduciary net position*

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PERSI financial report. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

#### *Payables to the OPEB plan*

At June 30, 2021, the Charter reported no payables to the defined benefit OPEB plan for legally required employer contributions. There were also no payables for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

### Note F – Risk Management

The Charter is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, e) worker's compensation, i.e. employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, worker's compensation, i.e. employee injuries and professional liabilities.



# IDAHO CONNECTS ONLINE SCHOOL #469

## NOTES TO FINANCIAL STATEMENTS

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### Note G – Lease Commitments

The Charter leases office space in Nampa, Idaho. The lease period is for five years, ending July 31, 2022. Payments are due monthly and escalate on an annual basis. Rent expenditures for the year ended June 30, 2021, were \$45,910. Future minimum lease payments are as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
2022	\$ 45,145
2023	<u>3,768</u>
	<u>\$ 48,913</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**BUDGETARY (GAAP BASIS) COMPARISON SCHEDULE**  
**GENERAL FUND**  
**For the Year Ended June 30, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
State	\$ 2,715,017	\$ 2,715,017	\$ 2,986,463	\$ 271,446
Earnings on investments	2,250	2,250	2,163	(87)
Other	<u>14,000</u>	<u>14,000</u>	<u>4,760</u>	<u>(9,240)</u>
Total Revenue	2,731,267	2,731,267	2,993,386	262,119
Expenditures				
Current:				
Instruction	1,707,341	1,707,341	1,784,738	(77,397)
Support services	<u>1,031,426</u>	<u>1,031,426</u>	<u>983,509</u>	<u>47,917</u>
Total Expenditures	2,738,767	2,738,767	2,768,247	(29,480)
Other Financing Sources (Uses)				
Interfund transfers services	<u>0</u>	<u>0</u>	<u>6,408</u>	<u>6,408</u>
Net Change in Fund Balances	(7,500)	(7,500)	231,547	239,047
Fund Balances – Beginning	<u>1,518,370</u>	<u>1,518,370</u>	<u>2,020,419</u>	<u>502,049</u>
Fund Balances – Ending	<u>\$ 1,510,870</u>	<u>\$ 1,510,870</u>	<u>\$ 2,251,966</u>	<u>\$ 741,096</u>

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2021**

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**Note A – Budgets and Budgetary Accounting**

The charter follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to June 1, the Superintendent and the Board of Trustees prepare a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted to obtain taxpayer comments.
- C. Prior to July 1, the budget is legally enacted through passage at a board meeting.
- D. Formal budgetary integration is employed as a management control device during the year for all the funds.
- E. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**IDAHO CONNECTS ONLINE SCHOOL #469**

**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY AND  
EMPLOYER CONTRIBUTIONS**

**For the Year Ended June 30, 2021**

**Schedule of Employer's Share of Net Pension Liability**

**PERSI - Base Plan**

**Last 10 - Fiscal Years \***

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Employer's portion of the net pension liability	0.0206744%	0.0262038%	0.0333100%	0.0397894%	0.0362618%	0.0439405%	0.0451580%
Employer's proportionate share of the net pension liability	\$ 88,793	\$ 345,061	\$ 675,231	\$ 625,421	\$ 534,868	\$ 501,569	\$ 1,048,628
Employer's covered-employee payroll	\$ 568,203	\$ 743,705	\$ 980,448	\$ 1,233,634	\$ 1,286,199	\$ 1,385,484	\$ 1,621,749
Employer's proportionate share of net pension liability as a percentage of its covered-employee payroll	15.63%	46.40%	68.87%	50.70%	41.59%	36.20%	64.66%
Plan fiduciary net position as a percentage of total pension liability	94.95%	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Charter will present information for those years for which information is available.

Data reported is measured as of June 30, 2020

**Schedule of Employer Contributions**

**PERSI - Base Plan**

**Last 10 - Fiscal Years \***

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Statutorily required contribution	\$ 64,321	\$ 84,187	\$ 110,987	\$ 139,647	\$ 145,598	\$ 156,837	\$ 192,021
Contributions in relation to statutorily required contribution	\$ 63,403	\$ 83,084	\$ 111,081	\$ 139,386	\$ 132,067	\$ 168,939	\$ 191,998
Contribution (deficiency) excess	\$ (918)	\$ (1,103)	\$ 94	\$ (261)	\$ (13,531)	\$ 12,102	\$ (23)
Employer's covered-employee payroll	\$ 568,203	\$ 743,705	\$ 980,448	\$ 1,233,634	\$ 1,286,199	\$ 1,385,484	\$ 1,621,749
Contributions as a percentage of covered-employee payroll	11.16%	11.17%	11.33%	11.30%	10.27%	12.19%	11.84%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Charter will present information for those years for which information is available.

Data reported is measured as of June 30, 2021.

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**SCHEDULES OF EMPLOYER'S SHARE OF NET OPEB ASSET**  
**EMPLOYER CONTRIBUTIONS (PERSI SICK LEAVE OPEB PLAN)**  
**For the Year Ended June 30, 2021**

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**Schedule of Employer's Share of Net OPEB Asset**

**PERSI - OPEB Plan**

**Last 10 - Fiscal Years \***

	<b>2017</b>	<b>2018</b>	<b>2019</b>
Employer's portion of the net OPEB asset	0.1050%	0.0940%	0.1150%
Employer's proportionate share of the net OPEB asset	\$ 80,894	\$ 78,178	\$ 109,804
Employer's covered-employee payroll	\$ 1,233,634	\$ 1,286,199	\$ 1,385,484
Employer's proportionate share of net OPEB asset as a percentage of its covered-employee payroll	6.56%	6.08%	7.93%
Plan fiduciary net position as a percentage of total OPEB asset	136.78%	135.69%	138.51%

\* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Charter will present information for those years for which information is available.

Data reported is measured as of June 30, 2020

**Schedule of Employer Contributions**

**PERSI - OPEB Plan**

**Last 10 - Fiscal Years \***

	<b>2017</b>	<b>2018</b>	<b>2019</b>
Statutorily required contribution	\$ 15,544	\$ 16,206	\$ 17,457
Contributions in relation to statutorily required contribution	\$ 15,571	\$ 14,700	\$ 18,804
Contribution (deficiency) excess	\$ 27	\$ (1,506)	\$ 1,347
Employer's covered-employee payroll	\$ 1,233,634	\$ 1,286,199	\$ 1,385,484
Contributions as a percentage of covered-employee payroll	1.26%	1.14%	1.36%

\* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Charter will present information for those years for which information is available.

Data Reported is measured as of June 30, 2021.

## **SUPPLEMENTARY INFORMATION**

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2021**

---

	<u>Technology</u>	<u>Students Come First PD Grant</u>	<u>Students Come First Mobile Grant</u>	<u>Title VI-B IDEA</u>
Assets				
Cash and cash equivalents	\$ 79,214	\$ 7,259	\$ 3,000	\$ 0
Intergovernmental Receivables, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,006</u>
Total Assets	<u>\$ 79,214</u>	<u>\$ 7,259</u>	<u>\$ 3,000</u>	<u>\$ 42,006</u>
Liabilities				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
Due to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,006</u>
Total liabilities	0	0	0	42,006
Fund Balance				
Restricted	<u>79,214</u>	<u>7,259</u>	<u>3,000</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$ 79,214</u>	<u>\$ 7,259</u>	<u>\$ 3,000</u>	<u>\$ 42,006</u>



**IDAHO CONNECTS ONLINE SCHOOL #469**  
**COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE**  
**FUNDS (Continued)**  
**June 30, 2021**

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<u>CARES</u> <u>Act</u>	<u>SEL Corporate</u> <u>Gift Program</u>	<u>Professional</u> <u>Development</u>	<u>State Drug</u> <u>Free Schools</u>	<u>Total</u>
\$ 0	\$ 0	\$ 2,091	\$ 0	\$ 91,564
<u>66,836</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108,842</u>
<u>\$ 66,836</u>	<u>\$ 0</u>	<u>\$ 2,091</u>	<u>\$ 0</u>	<u>\$ 200,406</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>66,836</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108,842</u>
66,836	0	0	0	108,842
<u>0</u>	<u>0</u>	<u>2,091</u>	<u>0</u>	<u>91,564</u>
<u>\$ 66,836</u>	<u>\$ 0</u>	<u>\$ 2,091</u>	<u>\$ 0</u>	<u>\$ 200,406</u>

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended June 30, 2021**

---

	<u>Technology</u>	<u>Students Come First PD Grant</u>	<u>Students Come First Mobile Grant</u>	<u>Title VI-B IDEA</u>
Revenues				
State	\$ 54,041	\$ 0	\$ 0	\$ 0
Grants and contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,006</u>
Total Revenues	<u>54,041</u>	<u>0</u>	<u>0</u>	<u>42,006</u>
Expenditures				
Current:				
Instruction	46,541	0	0	0
Support Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,006</u>
Total Expenditures	46,541	0	0	42,006
Other Financing Sources (Uses)				
Interfund transfer services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	7,500	0	0	0
Fund Balances, Beginning	<u>71,714</u>	<u>7,259</u>	<u>3,000</u>	<u>0</u>
Fund Balances, Ending	<u>\$ 79,214</u>	<u>\$ 7,259</u>	<u>\$ 3,000</u>	<u>\$ 0</u>

**IDAHO CONNECTS ONLINE SCHOOL #469**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES (Continued)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended June 30, 2021**

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<u>CARES</u> <u>Act</u>	<u>SEL Corporate</u> <u>Gift Program</u>	<u>Professional</u> <u>Development</u>	<u>State Drug</u> <u>Free Schools</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 5,426	\$ 59,467
<u>66,836</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>108,942</u>
<u>66,836</u>	<u>100</u>	<u>0</u>	<u>5,426</u>	<u>168,409</u>
40,135	0	0	0	86,676
<u>20,293</u>	<u>100</u>	<u>0</u>	<u>5,426</u>	<u>67,825</u>
60,428	100	0	5,426	154,501
<u>(6,408)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,408)</u>
0	0	0	0	7,500
<u>0</u>	<u>0</u>	<u>2,091</u>	<u>0</u>	<u>84,064</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,091</u>	<u>\$ 0</u>	<u>\$ 91,564</u>

## **FEDERAL REPORT**

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

Board of Directors  
Idaho Connects Online School No. 469  
Boise, Idaho

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Idaho Connects Online School No. 469 as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Idaho Connects Online School No. 469's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter's internal control.

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

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





## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Idaho Connects Online School No. 469's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

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

*Harris* CPAs

Meridian, Idaho  
November 1, 2021

## PCSC Board Meeting Observation Summary

An observation of charter school board meetings is required by [Section VI of PCSC policies](#), and will take place once each performance certificate term. We recognize that not all aspects of good governance may be addressed in a single meeting and that this observation is only a snapshot.

Below you will find the summary of the PCSC's board meeting observation of your school. The purpose of this observation is to ensure compliance with [Idaho's Open Meeting Law](#) and to help inform annual evaluations regarding the board stewardship measures of the Performance Framework. Please see the PCSC's [Performance Framework](#) for details regarding the governance structure and governance oversight measures.

If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the PCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: June 5, 2021

Observer: Jared Dawson

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Dave High	Chairman of the Board	Remote
Henry Reents	Trustee	Remote
Collette Wilkes	Trustee	Remote
School Leadership	Title	Present/Remote/Absent
Vickie McCullough	School Leader	Remote
Dorian Bell	Business Manager	Remote

Observation Category	Status	Date
Open Meeting Law	No Concern	6/5/2021
Public Participation	No Concern	6/5/2021
Operational Efficacy	No Concern	6/5/2021
Academic Achievement	No Concern	6/5/2021
Financial Health	No Concern	6/5/2021

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# Report of the External Review Team for Idaho Connects Online (Alt)

1 6th St N  
Nampa  
ID 83687-3485  
US

**Vickie McCullough**  
**Principal**

**Date: May 4, 2016 - May 5, 2016**





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# Table of Contents

Introduction .....	4
Results .....	9
Teaching and Learning Impact .....	9
Standard 3 - Teaching and Assessing for Learning .....	10
Standard 5 - Using Results for Continuous Improvement .....	11
Student Performance Diagnostic .....	11
Findings .....	12
Leadership Capacity .....	14
Standard 1 - Purpose and Direction .....	15
Standard 2 - Governance and Leadership .....	15
Stakeholder Feedback Diagnostic .....	16
Findings .....	16
Resource Utilization .....	19
Standard 4 - Resources and Support Systems .....	19
Findings .....	20
Conclusion .....	21
Accreditation Recommendation .....	23
Addenda .....	24
Team Roster .....	24
Next Steps .....	25
About AdvancED .....	26
References .....	27

# Introduction

The External Review is an integral component of AdvancED Performance Accreditation and provides the institution with a comprehensive evaluation guided by the results of diagnostic instruments, in-depth review of data and documentation, and the professional judgment of a team of qualified and highly trained evaluators. A series of diagnostic instruments examines the impact of teaching and learning on student performance, the capacity of leadership to effect continuous improvement, and the degree to which the institution optimizes its use of available resources to facilitate and support student success. The results of this evaluation are represented in the Index of Education Quality (IEQ™) and through critical observations, namely, Powerful Practices, Opportunities for Improvement, and Improvement Priorities.

Accreditation is a voluntary method of quality assurance developed more than 100 years ago by American universities and secondary schools and designed primarily to distinguish schools adhering to a set of educational standards. Today the accreditation process is used at all levels of education and is recognized for its ability to effectively drive student performance and continuous improvement in education.

Institutions seeking to gain or retain accreditation must meet AdvancED Standards specific to their institution type, demonstrate acceptable levels of student performance and the continuous improvement of student performance, and provide evidence of stakeholder engagement and satisfaction. The power of AdvancED Performance Accreditation lies in the connections and linkages between and among the conditions, processes, and practices within a system that impact student performance and organizational effectiveness.

Standards help to delineate what matters. They provide a common language through which an education community can engage in conversations about educational improvement, system effectiveness, and achievement. They serve as a foundation for planning and implementing improvement strategies and activities and for measuring success. AdvancED Standards were developed by a committee comprised of talented educators and leaders from the fields of practice, research, and policy who applied professional wisdom, deep knowledge of effective practice, and the best available research to craft a set of robust standards that define institutional quality and guide continuous improvement. Prior to implementation, an internationally recognized panel of experts in testing and measurement, teacher quality, and education research reviewed the standards and provided feedback, guidance and endorsement.

The AdvancED External Review Team uses AdvancED Standards, associated indicators and criteria related to student performance and stakeholder engagement to guide its evaluation. The Team examines adherence to standards as well as how the institution functions as a whole and embodies the practices and characteristics expected of an accredited institution. The Standards, indicators and related criteria are evaluated using indicator-specific performance levels. The Team rates each indicator and criterion on a scale of 1 to 4. The final scores assigned to the indicators and criteria represent the average of the External Review Team members' individual ratings.

The External Review is the hallmark of AdvancED Performance Accreditation. It energizes and equips the institution's leadership and stakeholders to achieve higher levels of performance and address those areas that

may be hindering efforts to reach desired performance levels. External Review is a rigorous process that includes the in-depth examination of evidence and relevant data, interviews with all stakeholder groups, and extensive observations of learning, instruction, and operations.

## Use of Diagnostic Tools

A key to examining the institution is the design and use of diagnostic tools that reveal the effectiveness with which an institution creates conditions and implements processes and practices that impact student performance and success. In preparation for the External Review the institution conducted a Self Assessment that applied the standards and criteria for accreditation. The institution provided evidence to support its conclusions vis a vis organizational effectiveness in ensuring acceptable and improving levels of student performance.

- an indicator-based tool that connects the specific elements of the criteria to evidence gathered by the team;
- a student performance analytic that examines the quality of assessment instruments used by the institution, the integrity of the administration of the assessment to students, the quality of the learning results including the impact of instruction on student learning at all levels of performance, and the equity of learning that examines the results of student learning across all demographics;
- a stakeholder engagement instrument that examines the fidelity of administration and results of perception surveys seeking the perspective of students, parents, and teachers;
- a state-of-the-art, learner-centric observation instrument, the Effective Learning Environments Observation Tool (eleot™) that quantifies students' engagement, attitudes and dispositions organized in 7 environments: Equitable Learning, High Expectations, Supportive Learning, Active Learning, Progress Monitoring and Feedback, Well-Managed Learning, and Digital Learning. All evaluators must be trained, reach acceptable levels of inter-rater reliability, and certified to use this research-based and validated instrument.

The External Review Team's findings and critical observations are shared in this report through the IEQ™ results as well as through the identification of Powerful Practices, Opportunities for Improvement, and Improvement Priorities.

## Index of Education Quality

In the past, accreditation reviews resulted in an accreditation recommendation on status. Labels such as advised, warned, probation, or all clear were used to describe the status of a school relative to the AdvancED Standards and other evaluative criteria. Beginning in the 2013-14 school year, AdvancED introduced a new framework to describe the results of an accreditation review. Consistent with the modern focus of accreditation on continuous improvement with an emphasis on student success, AdvancED introduced an innovative and state-of-the-art framework for diagnosing and revealing institutional performance called the Index of Education Quality (IEQ™). The IEQ™ comprises three domains of performance: 1) the impact of teaching and learning on student performance; 2) the capacity of leadership to guide the institution toward the achievement of its

vision and strategic priorities; and 3) use of resources to support and optimize learning. Therefore, your institution will no longer receive an accreditation status. Instead, your institution will be accredited with an IEQ™ score. In the case where an institution is failing to meet established criteria, the accreditation will be under review thereby requiring frequent monitoring and demonstrated improvement.

The three domains of performance are derived from the AdvancED Standards and associated indicators, the analysis of student performance, and the engagement and feedback of stakeholders. Within each domain institutions can connect to the individual performance levels that are applied in support of the AdvancED Standards and evaluative criteria. Within the performance levels are detailed descriptors that serve as a valuable source of guidance for continuous improvement. Upon review of the findings in this report and building on their Powerful Practices, institutional leaders should work with their staff to review and understand the evidence and rationale for each Opportunity for Improvement and Improvement Priority as well as the corresponding pathway to improvement described in the performance levels of the selected indicator(s).

The IEQ™ provides a new framework that recognizes and supports the journey of continuous improvement. An institution's IEQ™ is the starting point for continuous improvement. Subsequent actions for improvement and evidence that these have had a positive impact will raise the institution's IEQ™ score.

## Benchmark Data

Throughout this report, AdvancED provides benchmark data for each indicator and for each component of the evaluative criteria. These benchmark data represent the overall averages across the entire AdvancED Network for your institution type. Thus, the AdvancED Network average provides an extraordinary opportunity for institutions to understand their context on a global scale rather than simply compared to a state, region, or country.

It is important to understand that the AdvancED Network averages are provided primarily to serve as a tool for continuous improvement and not as a measure of quality in and of itself. Benchmark data, when wisely employed, have a unique capacity to help institutions identify and leverage their strengths and areas of improvement to significantly impact student learning.

## Powerful Practices

A key to continuous improvement is the institution's ability to learn from and build upon its most effective and impactful practices. Such practices serve as critical leverage points necessary to guide, support and ensure continuous improvement. A hallmark of the accreditation process is its commitment to identifying with evidence, the conditions, processes and practices that are having the most significant impact on student performance and institutional effectiveness. Throughout this report, the External Review Team has captured and defined Powerful Practices. These noteworthy practices are essential to the institution's effort to continue its journey of improvement.

## Opportunities for Improvement

Every institution can and must improve no matter what levels of performance it has achieved in its past. During the process of the review, the External Review Team identified areas of improvement where the institution is meeting the expectations for accreditation but in the professional judgment of the Team these are Opportunities for Improvement that should be considered by the institution. Using the criteria described in the corresponding rubric(s) to the Opportunity for Improvement, the institution can identify what elements of practice must be addressed to guide the improvement.

## Improvement Priorities

The expectations for accreditation are clearly defined in a series of the rubric-based AdvancED Standards, indicators and evaluative criteria focused on the impact of teaching and learning on student performance, the capacity of the institution to be guided by effective leadership, and the allocation and use of resources to support student learning. As such, the External Review Team reviewed, analyzed and deliberated over significant bodies of evidence provided by the institution and gathered by the Team during the process. In the professional judgment of the Team as well as the results of the diagnostic process, the Team defined, with rationale, Improvement Priorities. The priorities must be addressed in a timely manner by the institution to retain and improve their accreditation performance as represented by the IEQ™. Improvement Priorities serve as the basis for the follow-up and monitoring process that will begin upon conclusion of the External Review. The institution must complete and submit an Accreditation Progress Report within two years of the External Review. The report must include actions taken by the institution to address the Improvement Priorities along with the corresponding evidence and results. The IEQ™ will be recalculated by AdvancED upon review of the evidence and results associated with the Improvement Priorities.

## The Review

The review for Idaho Connects Online (Alt) School was held on May 4 and 5, 2016. There were 4 members on the team, and they met at the Idaho Connects Online School building in Nampa, Idaho for the two-day review. Idaho Connects Online (Alt) School is a Digital Learning Institution.

Prior to the on-site visit, Dr. Sarah Quilici (Lead Evaluator) had a conference call with Vickie McCullough, Head of School, to discuss the school in addition to the schedule and goals for the visit. The emphasis for this visit is on the alternative side of the school, as Idaho Connects went through a full AdvancED review in 2013. Idaho Connects Online (Alt) School shares a building, board, staff, head of school, Student Information System (SIS), and Learning Management System (LMS) with Idaho Connects Online School.

Prior to the visit, the team members reviewed Idaho Connect Online (Alt) School's Accreditation Report. The team prepared notes and questions for the visit based on the documentation provided. During the two-day site visit, the team reviewed additional documents and data. They were able to interview stakeholders and view the SIS and LMS.

Thank you to Vickie McCullough, Head of School, for your hospitality. Thank you to the teachers, students,

and parents who allowed us to ask our questions and were resources during our time there.

Even though Idaho Connects Online School went through a full review in 2013, school staff spent time to prepare for this visit for the alternative school. The school team was open about the challenges of transitioning from being associated with Kaplan, a for-profit school, to working as an independent charter school. Staff members were open and honest about the challenges and opportunities associated with this transition.

Stakeholders were interviewed by members of the External Review Team to gain their perspectives on topics relevant to the institution's effectiveness and student performance. The feedback gained through the stakeholder interviews was considered with other evidences and data to support the findings of the External Review. The following chart depicts the numbers of persons interviewed representative of various stakeholder groups.

Stakeholder Interviewed	Number
Board Members	1
Administrators	1
Instructional Staff	3
Support Staff	2
Students	1
Parents/Community/Business Leaders	1
<b>Total</b>	<b>9</b>

# Results

## Teaching and Learning Impact

The impact of teaching and learning on student achievement is the primary expectation of every institution. The relationship between teacher and learner must be productive and effective for student success. The impact of teaching and learning includes an analysis of student performance results, instructional quality, learner and family engagement, support services for student learning, curriculum quality and efficacy, and college and career readiness data. These are all key indicators of an institution's impact on teaching and learning.

A high-quality and effective educational system has services, practices, and curriculum that ensure teacher effectiveness. Research has shown that an effective teacher is a key factor for learners to achieve their highest potential and be prepared for a successful future. The positive influence an effective educator has on learning is a combination of "student motivation, parental involvement" and the "quality of leadership" (Ding & Sherman, 2006). Research also suggests that quality educators must have a variety of quantifiable and intangible characteristics that include strong communication skills, knowledge of content, and knowledge of how to teach the content. The institution's curriculum and instructional program should develop learners' skills that lead them to think about the world in complex ways (Conley, 2007) and prepare them to have knowledge that extends beyond the academic areas. In order to achieve these goals, teachers must have pedagogical skills as well as content knowledge (Baumert, J., Kunter, M., Blum, W., Brunner, M., Voxx, T., Jordan, A., Klusmann, U., Krauss, S., Nuebrand, M., & Tsai, Y., 2010). The acquisition and refinement of teachers' pedagogical skills occur most effectively through collaboration and professional development. These are a "necessary approach to improving teacher quality" (Colbert, J., Brown, R., Choi, S., & Thomas, S., 2008). According to Marks, Louis, and Printy (2002), staff members who engage in "active organizational learning also have higher achieving students in contrast to those that do not." Likewise, a study conducted by Horng, Klasik, and Loeb (2010), concluded that leadership in effective institutions "supports teachers by creating collaborative work environments." Institutional leaders have a responsibility to provide experiences, resources, and time for educators to engage in meaningful professional learning that promotes student learning and educator quality.

AdvancED has found that a successful institution implements a curriculum based on clear and measurable expectations for student learning. The curriculum provides opportunities for all students to acquire requisite knowledge, skills, and attitudes. Teachers use proven instructional practices that actively engage students in the learning process. Teachers provide opportunities for students to apply their knowledge and skills to real world situations. Teachers give students feedback to improve their performance.

Institutions with strong improvement processes move beyond anxiety about the current reality and focus on priorities and initiatives for the future. Using results, i.e., data and other information, to guide continuous improvement is key to an institution's success. A study conducted by Datnow, Park, and Wohlstetter (2007) from the Center on Educational Governance at the University of Southern California indicated that data can shed light on existing areas of strength and weakness and also guide improvement strategies in a systematic and strategic manner (Dembosky, J., Pane, J., Barney, H., & Christina, R., 2005). The study also identified six



key strategies that performance-driven systems use: (1) building a foundation for data-driven decision making, (2) establishing a culture of data use and continuous improvement, (3) investing in an information management system, (4) selecting the right data, (5) building institutional capacity for data-driven decision making, and (6) analyzing and acting on data to improve performance. Other research studies, though largely without comparison groups, suggested that data-driven decision-making has the potential to increase student performance (Alwin, 2002; Doyle, 2003; Lafee, 2002; McIntire, 2002).

Through ongoing evaluation of educational institutions, AdvancED has found that a successful institution uses a comprehensive assessment system based on clearly defined performance measures. The system is used to assess student performance on expectations for student learning, evaluate the effectiveness of curriculum and instruction, and determine strategies to improve student performance. The institution implements a collaborative and ongoing process for improvement that aligns the functions of the school with the expectations for student learning. Improvement efforts are sustained, and the institution demonstrates progress in improving student performance and institution effectiveness.

### Standard 3 - Teaching and Assessing for Learning

The institution's curriculum, instructional design and assessment practices guide and ensure teacher effectiveness and student learning.

Indicator	Description	Review Team Score	AdvancED Network Average
3.1	The curriculum provides equitable and challenging academic content and authentic learning experiences that ensure all students have sufficient opportunities to develop learning, thinking and life skills that lead to success at the next level.	3.00	2.91
3.2	Curriculum, instruction and assessments are designed, monitored and revised systematically in response to data from multiple assessments of student learning and an examination of professional practice of digital education.	2.00	2.61
3.3	Teachers engage students in their learning through online delivery and instructional strategies that ensure teacher effectiveness and student achievement of learning expectations.	3.00	2.79
3.4	Leaders monitor and support the improvement of instructional practices of teachers to ensure student success.	2.00	2.63
3.5	Professional and support personnel participate in collaborative learning communities to improve instruction and student learning.	2.00	2.59
3.6	Students work in a digital learning environment that supports success in learning expectations.	3.00	3.02
3.7	Mentoring, coaching and induction programs support instructional improvement consistent with the institution's values and beliefs about teaching and learning.	2.00	2.74

Indicator	Description	Review Team Score	AdvancED Network Average
3.8	The institution engages families in meaningful ways in their children's education and keeps them informed of their children's learning progress. In the case of adult students, the students are informed of their learning progress rather than the family.	3.00	2.93
3.9	The institution has a formal structure whereby each student is well-known by at least one adult advocate who supports that student's digital educational experience.	4.00	2.91
3.10	Grading and reporting are based on clearly defined policies that represent the attainment of content knowledge and skills and are consistent across curricular departments, levels and courses.	2.00	2.98
3.11	Professional and support personnel participate in a continuous program of professional learning.	2.00	2.53
3.12	The institution provides and coordinates learning support services to meet the unique learning needs of students.	2.00	2.49

## Standard 5 - Using Results for Continuous Improvement

The institution implements a comprehensive assessment system that generates a range of data about student learning and institution effectiveness and uses the results to guide continuous improvement.

Indicator	Description	Review Team Score	AdvancED Network Average
5.1	The institution establishes and maintains a clearly defined and comprehensive student assessment system.	2.00	2.52
5.2	Professional and support personnel continuously collect, analyze and apply learning using a range of data sources that include comparison and trend data about student learning, online delivery and instruction, program evaluation, organizational conditions of the institution and the digital learning environment for continuous improvement.	2.00	2.16
5.3	Professional and support personnel are trained in the evaluation, interpretation and use of data.	2.00	2.00
5.4	The institution engages in a continuous process to determine verifiable improvement in student learning, including readiness for and success at the next level.	2.00	2.41
5.5	Leadership monitors and communicates to stakeholders comprehensive information about student learning, the organizational conditions of the institution, the digital learning environment that supports the student experience and the improvement goals.	2.00	2.74

## Student Performance Diagnostic

The quality of assessments used to measure student learning, assurance that assessments are administered with procedural fidelity and appropriate accommodations, assessment results that reflect the quality of learning, and closing gaps in achievement among subpopulations of students are all important indicators for evaluating overall student performance.

Evaluative Criteria	Review Team Score	AdvancED Network Average
Assessment Quality	2.00	2.88
Test Administration	2.00	3.07
Equity of Learning	2.00	2.59
Quality of Learning	3.00	2.90

## Findings

### Opportunity For Improvement

Empower and train teachers to systematically collect data, analyze data, and modify curriculum to meet the individual learning needs of each student.

(Indicator 3.2)

#### Primary Indicator

Indicator 3.2

#### Evidence and Rationale

In reviewing course content, and in speaking with both teachers and students, current student interventions focus on adjustment to pacing or reduction of expectations. Other individual student learning needs, such as adjustment of textbooks to meet reading levels, differentiated content to adapt to learning styles, or project-based learning to allow students to work to different levels are currently not being met through these accommodations. Many teachers are working on individual data projects, but that data is not currently being used to tailor instruction to meet individual students' needs. All students are being asked to work through the same content pathway, regardless of whether or not that pathway meets their individual needs as a learner. Each student coming to Idaho Connects Online (Alt) has their own individual set of academic, social, behavioral and emotional needs. Providing teachers the ability to adjust content based on individual student data will allow teachers to adapt curriculum to meet those learning needs. This will provide students an appropriate learning environment to meet their individual learning, social, behavioral, and emotional needs. This process should be systematic, regular, and ongoing.

### Powerful Practice

Each student at Idaho Connects Online School (Alt) is well known to at least one adult advocate who supports that student's digital educational experience.

(Indicator 3.9)

Primary Indicator

## Indicator 3.9

Evidence and Rationale

In interviews with the Head of School, student, parent, and Director of Student Services, it is evident that Idaho Connects Online School (Alt) is employing a powerful practice. Idaho Connect Online School (Alt) provides a Launch Specialist for each student upon enrollment, whose responsibility it is to set expectations for the student, provide orientation support, and follow up support during the student's first few days at the school. Each student is also provided follow up support by an Advisor, who checks in with the student at least once every two weeks. The Advisor helps monitor pacing, provide motivation and encouragement, and can serve as a liaison between the student and their teacher.

The Launch Specialists and Advisors provide students with an advocate who is dedicated to their overall success at Idaho Connects Online (Alt). Launch Specialists ensure student needs are assessed as soon as they start at Idaho Connects, and also provide students support to help them find success from the beginning of their enrollment. The Advisors help connect students with teachers and bridge any level of discomfort students may have in reaching out to teachers. Advisors also provide teachers with regular data on students to help ensure they are successful.

# Leadership Capacity

The capacity of leadership to ensure an institution's progress towards its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its institutional purpose and direction, the effectiveness of governance and leadership to enable the institution to realize its stated objectives, the ability to engage and involve stakeholders in meaningful and productive ways, and the capacity to enact strategies to improve results of student learning.

Purpose and direction are critical to successful institutions. A study conducted in 2010 by the London-based Chartered Institute of Personnel and Development (CIPD) reported that "in addition to improving performance, the research indicates that having a sense of shared purpose also improves employee engagement" and that "lack of understanding around purpose can lead to demotivation and emotional detachment, which in turn lead to a disengaged and dissatisfied workforce."

AdvancED has found through its evaluation of best practices in more than 32,000 institutions around the world that a successful institution commits to a shared purpose and direction and establishes expectations for student learning that are aligned with the institutions' vision and supported by internal and external stakeholders. These expectations serve as the focus for assessing student performance and overall institution effectiveness.

Governance and leadership are key factors in raising institutional quality. Leaders, both local administrators and governing boards/authorities, are responsible for ensuring all learners achieve while also managing many other facets of an institution. Institutions that function effectively do so without tension between the governing board/authority, administrators, and educators and have established relationships of mutual respect and a shared vision (Feuerstein & Opfer, 1998). In a meta-analysis of educational institution leadership research, Leithwood and Sun (2012) found that leaders (school and governing boards/authority) can significantly "influence school conditions through their achievement of a shared vision and agreed-on goals for the organization, their high expectations and support of organizational members, and their practices that strengthen school culture and foster collaboration within the organization." With the increasing demands of accountability placed on institutional leaders, leaders who empower others need considerable autonomy and involve their communities to attain continuous improvement goals. Leaders who engage in such practices experience a greater level of success (Fink & Brayman, 2006). Similarly, governing boards/authorities that focus on policy-making are more likely to allow institutional leaders the autonomy to make decisions that impact teachers and students and are less responsive to politicization than boards/authorities that respond to vocal citizens (Greene, 1992).

AdvancED's experience, gained through evaluation of best practices, has indicated that a successful institution has leaders who are advocates for the institution's vision and improvement efforts. The leaders provide direction and allocate resources to implement curricular and co-curricular programs that enable students to achieve expectations for their learning. Leaders encourage collaboration and shared responsibility for school improvement among stakeholders. The institution's policies, procedures, and organizational conditions ensure equity of learning opportunities and support for innovation.

## Standard 1 - Purpose and Direction

The institution maintains and communicates a purpose and direction that commit to high expectations for learning as well as shared values and beliefs about teaching and learning.

Indicator	Description	Review Team Score	AdvancED Network Average
1.1	The institution engages in a systematic, inclusive, and comprehensive process to review, revise and communicate an educational purpose for student success in the digital learning environment.	2.00	2.61
1.2	Leadership and personnel commit to a culture that is based on shared values and beliefs about online teaching and learning and supports challenging, equitable and adaptable digital educational programs and learning experiences for all students that include achievement of learning, thinking and life skills.	3.00	3.13
1.3	Leadership and personnel implement a continuous improvement process that provides clear direction for improving conditions of the digital environment that support student learning.	2.00	2.70

## Standard 2 - Governance and Leadership

The institution operates under governance and leadership that promote and support student performance and institution effectiveness.

Indicator	Description	Review Team Score	AdvancED Network Average
2.1	The governing authority establishes policies and supports practices that ensure effective administration of the institution.	1.00	2.86
2.2	The governing authority operates responsibly and functions effectively.	2.00	2.88
2.3	The governing authority ensures that the leadership has the autonomy to meet goals for achievement and online instruction and to manage the continuous, digital operations effectively.	3.00	3.15
2.4	Leadership and personnel foster a culture consistent with professional practice of digital education and the institution's purpose and direction.	3.00	3.10
2.5	Leadership engages stakeholders effectively in support of the institution's purpose and direction.	2.00	2.55
2.6	Leadership and personnel supervision and evaluation processes result in improved professional practice of digital education and student success.	2.00	2.68

Indicator	Description	Review Team Score	AdvancED Network Average
2.7	The governing authority establishes and assesses policies and procedures for validating the authenticity of student performance, defining expectations for student engagement and course completion, awarding course credits and grades, and governing graduation requirements if issuing a diploma.	2.00	2.84
2.8	The institution promotes, markets and operates with truthful and ethical practices in fulfillment of its purpose.	3.00	3.31

## Stakeholder Feedback Diagnostic

Stakeholder Feedback is the third of three primary areas of evaluation in AdvancED's Performance Accreditation model. The AdvancED surveys (student, parent, and teacher) are directly correlated to the AdvancED Standards and indicators. They provide not only direct information about stakeholder satisfaction but also become a source of data for triangulation by the External Review Team as it evaluates indicators.

Institutions are asked to collect and analyze stakeholder feedback data, then submit the data and the analyses to the External Review Team for review. The External Review Team evaluates the quality of the administration of the surveys by institution, survey results, and the degree to which the institution analyzed and acted on the results.

Evaluative Criteria	Review Team Score	AdvancED Network Average
Questionnaire Administration	1.00	3.02
Stakeholder Feedback Results and Analysis	2.00	3.05

## Findings

### Improvement Priority

Create and implement a plan to continuously review School Board Policies to improve, promote and support needs of all stakeholders.

(Indicator 2.1)

#### Primary Indicator

Indicator 2.1

#### Evidence and Rationale

A formal review procedure for, and of, all board policies was not evident in the artifacts provided. There was evidence from interviews that an update and review was needed. The External Review Team found incomplete analysis procedures for updating policies and found policies in need of current legislative updates. Policies should represent school practices and follow state codes.

Policies need to support the institution's operation within the digital learning environment. In addressing these policies needs the External Review Team would recommend most immediate updates need to include the following:

1. Contact Idaho School Boards Association (ISBA) and request help in upgrading and updating policies and for training for the board.
2. Develop a Faculty Handbook to include Employee Technology User Agreement.
3. Develop a more comprehensive Strategic/Continuous Improvement Plan, using the Improvement Priorities from this External Report, the school needs assessment and Idaho State Board of Education Charter Commission recommendations. See Indicator 1.3 Improvement Priority
3. Upgrade the Teacher Evaluation tool to meet State criteria for Improvement and Growth and to improve instruction in a digital environment. See Indicator 2.6 Improvement Priority.

Research suggests that the policy of the Board recognizes and maintains the distinction between those activities which are appropriate to the Board of Trustees as the legislative governing body of the school and those administrative activities which are to be performed by the Head of School. Schools that do have these policies in place have a higher degree of security, direction and purpose. The Board must also ensure that the community is informed of the needs, purposes, values, and status of the school.

### **Improvement Priority**

Develop and implement a more formalized comprehensive continuous improvement planning process using the results of this External Review Report, other school needs and Idaho State Board of Education Charter Commission recommendations.

(Indicator 1.3, Indicator 3.11, Indicator 5.4, SP3. Quality of Learning)

#### Primary Indicator

Indicator 1.3

#### Evidence and Rationale

The External Review Team found through interviews and observations that a formalized plan for improvement needs to be developed and implemented. A planning process that involves all stakeholders will help with communication and provide all staff with additional opportunities for collaboration. In addition, this process will help with the Improvement Priority from Indicator 2.1 which will be to continuously review School Board Policies to improve, promote and support the short-term and long-term needs of all stakeholders. The ASSIST goal building tool will provide the necessary steps to develop and implement this formalized planning process with fidelity. Institutions that have a continuous improvement planning process in place have a higher degree of direction and purpose which will lead to increased student achievement.



**Improvement Priority**

Generate and implement a teacher evaluation protocol that aligns with Idaho State Department of Education requirements that will include tools to improve overall student achievement, and to more efficiently and effectively monitor, and adjust professional practice.

(Indicator 2.6, Indicator 3.4)

*Primary Indicator*

Indicator 2.6

*Evidence and Rationale*

Idaho Connects Online (Alt) School currently uses Kaplan Academy of Idaho Teacher Observation Report once a year to evaluate teachers. This report cites five areas: 1) Creating an Environment of Respect and Rapport, 2) Establishing High Expectations for Learning, 3) Managing Classroom Procedures, 4) Managing Student Behavior, and 5) Organizing & Utilizing Spaces and Resources. The current evaluation tool does not meet Idaho State Standards for teacher evaluation. It was also not clear how the evaluation tool translates into better classroom instruction in a digital environment.

Adopting a new evaluation tool will help Idaho Connects in the following:

- +Procedures and routines will be clearly communicated in all classes.
- +Evaluation rubric will be more closely aligned with current Idaho Connects Online (Alt) classes and students' needs.

Teacher evaluation should be tied back to school improvement and directly influence student learning.

## Resource Utilization

The use and distribution of resources must be aligned and supportive of the needs of an institution and the students served. Institutions must ensure that resources are aligned with the stated mission and are distributed equitably so that the needs of students are adequately and effectively addressed. The utilization of resources includes an examination of the allocation and use of resources, the equity of resource distribution to need, the ability of the institution to ensure appropriate levels of funding and sustainability of resources, as well as evidence of long-range capital and resource planning effectiveness.

Institutions, regardless of their size, need access to sufficient resources and systems of support to be able to engage in sustained and meaningful efforts that result in a continuous improvement cycle. Indeed, a study conducted by the Southwest Educational Development Laboratory (Pan, D., Rudo, Z., Schneider, C., & Smith-Hansen, L., 2003) "demonstrated a strong relationship between resources and student success... both the level of resources and their explicit allocation seem to affect educational outcomes."

AdvancED has found through its own evaluation of best practices in the more than 32,000 institutions in the AdvancED Network that a successful institution has sufficient human, material, and fiscal resources to implement a curriculum that enables students to achieve expectations for student learning, meets special needs, and complies with applicable regulations. The institution employs and allocates staff members who are well qualified for their assignments. The institution provides a safe learning environment for students and staff. The institution provides ongoing learning opportunities for all staff members to improve their effectiveness and ensures compliance with applicable governmental regulations.

## Standard 4 - Resources and Support Systems

The institution has resources and provides services that support its purpose and direction to ensure success for all students.

Indicator	Description	Review Team Score	AdvancED Network Average
4.1	Qualified professional and support personnel are sufficient in number to fulfill their roles and responsibilities necessary to support the institution's purpose and direction and student success in the digital learning environment.	2.00	2.89
4.2	Technology system resources, instructional resources, student support resources and fiscal resources are sufficient to support the purpose and direction of the institution and student success in the digital learning environment.	3.00	2.93
4.3	The institution provides support services to meet the learning and safety needs of the student population being served within the digital learning environment.	2.00	2.76
4.4	Students and personnel use a range of information, media and technology to support the educational programs.	2.00	2.95

Indicator	Description	Review Team Score	AdvancED Network Average
4.5	The technology infrastructure enables student success in learning expectations and the digital environment, supports innovation in curricular design and delivery of instruction and supports the operational conditions of the institution.	2.00	2.75
4.6	Upon enrollment, the institution provides students with support systems to enable learning success in the digital environment.	3.00	3.14
4.7	The institution provides services that support the counseling, assessment, referral, educational and career planning needs of all students.	2.00	2.74

## Findings

### Opportunity For Improvement

Provide social, emotional, and behavioral support for students to help them create a plan to successfully complete high school and transition into post-secondary activities.

(Indicator 4.7, SF1. Questionnaire Administration )

#### Primary Indicator

Indicator 4.7

#### Evidence and Rationale

The students and staff at Idaho Connects Online (Alt) are spread throughout the state of Idaho. A large percentage of the students in the school are identified as at-risk students. Currently, there is not a counselor or other mental health professional on staff. Students receive assistance through their advisors and teachers to successfully complete courses. The school does not currently track students after they leave (either through graduation or through leaving the school for other reasons).

Sometimes life-barriers impede a student's education. By providing social, emotional, and behavioral support, students may be more successful in school. Providing students with four-year plans will help them to visualize their graduation. Students also need some coaching and planning for their next phase for their lives (beyond high school). Social, emotional, and behavioral support for students will help them to be more successful while in Idaho Connects Online (Alt) School and after.

# Conclusion

Idaho Connects Online (Alt) is providing a needed service to troubled Idaho students. Idaho Connects Online (Alt) stakeholders are aware of the mission of the school, and they support the mission. The school has a healthy budget and does a good job of utilizing personnel. One of the themes that emerged during the review is that each student is well-known by at least one adult in the school. Idaho Connects Online (Alt) has a Launch program to introduce students and parents to the school, and each student is assigned an advisor to help them navigate the online education.

Idaho Connects Online (Alt) is a relatively new school. The school should continue to create policies and practices as they develop as a school. Idaho Connects Online separated into two schools in 2013. This accreditation review was for the alternative side of the school, as the full school went through accreditation review in 2013. Both schools share a Board, faculty, staff, and resources. As Idaho Connects Online (Alt) continues to develop, the administration and the board should examine the advantages and disadvantages of being two separate schools.

The school has begun to develop a Continuous Improvement Plan (CIP), and the leadership team is examining the needs of alternative students as well as how to meet those needs in a digital environment. It is important for the school to continue the work they have begun. As the school moves forward, the roles and processes of the Board need to be more clearly defined.

The Improvement Priorities written by the External Review Team provide a foundation for growth and are all inter-related. If the three actions are developed and implemented with fidelity, the Board, staff and stakeholders will be more effectively engaged. The team recommends that the Board and Head of School prioritize the review and implementation of school board policies in a more formalized fashion to more effectively engage all stakeholders.

The review and implementation of Board Policies also aligns with the other two Improvement Priorities related to continuous improvement planning(CIP) and teacher evaluation. Idaho Connects Online School (Alt) has a Board that gives a lot of autonomy to the Head of School and the Improvement Priority related to continuous improvement planning will more clearly define priorities at all levels of the institution. It is important that the Board work collaboratively with the Head of the School to create a more formalized CIP to guide institution priorities. As a CIP is created, it will help the school prioritize best practices in education to improve student achievement. Now is the perfect time to begin using the ASSIST Goal Builder to address institution needs assessments, Charter Commission recommendations and Improvement Priorities from this report. Updating and aligning the teacher evaluation protocol to Idaho State Department of Education guidelines will improve instruction in a digital environment and is important for the institution to develop and implement. The actions written by the External Review Team came from multiple interviews, observations and review of evidence. The team found that the institution has many strengths, and the implementation of the Improvement Priorities and Opportunities for Improvement will guide school improvement and increased student achievement into the future.

## Improvement Priorities

The institution should use the findings from this review to guide the continuous improvement process. The institution must address the Improvement Priorities listed below:

- Create and implement a plan to continuously review School Board Policies to improve, promote and support needs of all stakeholders.
- Develop and implement a more formalized comprehensive continuous improvement planning process using the results of this External Review Report, other school needs and Idaho State Board of Education Charter Commission recommendations.
- Generate and implement a teacher evaluation protocol that aligns with Idaho State Department of Education requirements that will include tools to improve overall student achievement, and to more efficiently and effectively monitor, and adjust professional practice.

# Accreditation Recommendation

## Index of Education Quality

The Index of Education Quality (IEQ™) provides a holistic measure of overall performance based on a comprehensive set of indicators and evaluative criteria. A formative tool for improvement, it identifies areas of success as well as areas in need of focus.

The IEQ™ comprises three domains: 1) the impact of teaching and learning on student performance; 2) the leadership capacity to govern; and 3) the use of resources and data to support and optimize learning.

The overall and domain scores can range from 100-400. The domain scores are derived from: the AdvancED Standards and indicators ratings; results of the Analysis of Student Performance; and data from Stakeholder Feedback Surveys (students, parents, and staff).

	External Review IEQ Score	AdvancED Network Average
Overall Score	223.26	278.34
Teaching and Learning Impact	233.33	268.94
Leadership Capacity	206.67	292.64
Resource Utilization	228.57	283.23

The IEQ™ results include information about how the institution is performing compared to expected criteria as well as to other institutions in the AdvancED Network. The institution should use the information in this report, including the corresponding performance rubrics, to identify specific areas of improvement.

Consequently, the External Review Team recommends to the AdvancED Accreditation Commission that the institution earn the distinction of accreditation for a five-year term. AdvancED will review the results of the External Review to make a final determination including the appropriate next steps for the institution in response to these findings.

# Addenda

## Team Roster

Member	Brief Biography
Dr. Sarah Quilici	Dr. Sarah Quilici is the principal at St. Joseph's Catholic School, a K-8 parochial school in Boise, Idaho. She has worked as a teacher and administrator in public and private education. Dr. Quilici received her PhD in Education from the University of Idaho in 2011. The focus of her research was supervision in online education.
Jeff Farden	As a former science teacher and building principal, Jeff currently serves as a member of Idaho Digital Learning's Supervision Team and holds the position of Lead Principal and Regional Coordinator. In this capacity, he works with IDLA's part time principals to provide an additional level of support to IDLA teachers and also assist schools with implementation of online course work throughout Region III.
Mr. Rene' Palafox	<p>Mr. Palafox is a retired teacher with 35 years experience that includes teaching, English Language Development Coordinator, teacher leader and director with California Spanish Literature Project. In addition, he has served on several WASC Accreditation Teams in California. He is married with 2 grandchildren and recently moved to Eagle, Idaho.</p> <p>He also has experience coaching girls softball and boys football and is currently coaching freshman football at Boise High School.</p>
Jeff Simmons	Jeff started working in public education in 2001 as an alternative school teacher and now proudly serves as the Associate Director for Education Programs for Idaho Digital Learning. In this capacity he works with Idaho Digital Learning's Content Team, Instruction and Support Team to help build and maintain programs and partnerships.
Mr. Rich Woodfin	Mr. Woodfin has taught Biology, been an assistant high school principal, high school principal and superintendent. Currently, Mr. Woodfin works full time as the assistant superintendent for the Blackfoot School District. This is his 40th year in education in Idaho. He also enjoys working for IDLA for the past eight years. He believes strongly in public education and is proud of Idaho teachers and their dedication to our students.

## Next Steps

1. Review and discuss the findings from this report with stakeholders.
2. Ensure that plans are in place to embed and sustain the strengths noted in the Powerful Practices section to maximize their impact on the institution.
3. Consider the Opportunities for Improvement identified throughout the report that are provided by the team in the spirit of continuous improvement and the institution's commitment to improving its capacity to improve student learning.
4. Develop action plans to address the Improvement Priorities identified by the team. Include methods for monitoring progress toward addressing the Improvement Priorities.
5. Use the report to guide and strengthen the institution's efforts to improve student performance and system effectiveness.
6. Following the External Review, submit the Accreditation Progress Report detailing progress made toward addressing the Improvement Priorities. Institutions are required to respond to all Improvement Priorities. The report will be reviewed at the appropriate state, national, and/or international levels to monitor and ensure that the system has implemented the necessary actions to address the Improvement Priorities. The accreditation status will be reviewed and acted upon based on the responses to the Improvement Priorities and the resulting improvement.
7. Continue to meet the AdvancED Standards, submit required reports, engage in continuous improvement, and document results.



## About AdvancED

AdvancED is the world leader in providing improvement and accreditation services to education providers of all types in their pursuit of excellence in serving students. AdvancED serves as a trusted partner to more than 32,000 public and private schools and school systems – enrolling more than 20 million students - across the United States and 70 countries.

In 2006, the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI), both founded in 1895, and the National Study of School Evaluation (NSSE) came together to form AdvancED: one strong, unified organization dedicated to education quality. In 2011, the Northwest Accreditation Commission (NWAC) that was founded in 1917 became part of AdvancED.

Today, NCA CASI, NWAC and SACS CASI serve as accreditation divisions of AdvancED. The Accreditation Divisions of AdvancED share research-based quality standards that cross school system, state, regional, national, and international boundaries. Accompanying these standards is a unified and consistent process designed to engage educational institutions in continuous improvement.

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## **X. CONSIDERATION OF CHARTER RENEWAL**

Idaho Technical Career Academy

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Idaho Technical Career Academy opened in 2014. The school serves approximately 189 students in grades 9-12. The school is located in Meridian and offers a statewide, online model of instruction with a focus on CTE programs.

The school's planned improvements for the upcoming performance certificate term include incorporating ISAT support initiatives; RTI sessions to help support struggling students; including additional requirements for Senior Projects; increasing enrollment; and adding additional pathways for students.

Idaho Technical Career Academy met standard on all measures of the IPCSC framework except for math proficiency. The school has agreed to the following conditions for the renewal performance certificate term:

1. 27% of continuously-enrolled students in grades 9 and 10 are proficient in Math by June 30, 2024;
2. The school's maximum enrollment may not exceed 800 students; and
3. The school is no longer exempt from some or all measures of the financial portion of the Performance Framework.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; a board meeting observation summary; and the school's FY21 fiscal audit report.

Note: As this school's current performance certificate allows for unlimited enrollment, a lottery observation was not necessary; however, condition 2 will require lottery observations going forward.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing ITCA's charter with the stated academic and operational conditions for a five-year term of operation.

## **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and IDAHO COLLEGE AND CAREER ACADEMY, DBA. IDAHO TECHNICAL CAREER ACADEMY ("ITCA"). ITCA understands, acknowledges, and agrees to the following:

1. On behalf of ITCA, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions, dated December 10, 2021 ("Notice").
2. ITCA understands and acknowledges the recommendation of the Director, and agrees to accept the conditions as proposed in the Notice and restated below:

Condition 1: At least 27% of ITCA's continuously-enrolled students in grades 9 and 10 achieve proficiency on the statewide math assessment (currently the ISAT) by June 30, 2024. This condition is based on the school making progress toward the proficiency rate necessary to meet standard on this measure.

Condition 2: ITCA's negotiated performance certificate shall include a maximum enrollment number not to exceed 800 students. However, ITCA will be permitted to request an increase in this enrollment number through the charter revision process. This condition considers that the average enrollment at ITCA across the five (5) years preceding the COVID-19 pandemic was 112 students, and that at the highest point during the pandemic, ITCA's enrollment peaked at 290 students. The purpose of this condition is to ensure budget predictability for all schools and to ensure that emergency growth decisions are made by the appropriate entity. This condition must be met by July 1, 2022.

Condition 3: ITCA is no longer "exempt from some or all measures within the financial portion of the Performance Framework," as stated in ITCA's current performance certificate. ITCA's financial outcomes based on the financial measures of the Commission's Performance Framework are no longer exempt from publication in ITCA's annual performance report. The purpose of this condition is to ensure that the public has access to an annual performance report that provides complete and transparent information about ITCA's financial outcomes. This condition must be met by July 1, 2022.

3. ITCA understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). ITCA further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. ITCA understands and acknowledges that if the Commission approves the renewal of ITCA's charter, the Commission and ITCA shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by no later than June 30, 2022.

5. On behalf of ITCA, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, ITCA is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

The undersigned authorized representative, on behalf of ITCA, and the Director have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

  
\_\_\_\_\_

Authorized Representative  
Board Chair/President

IDAHO COLLEGE AND CAREER ACADEMY, DBA. IDAHO TECHNICAL CAREER  
ACADEMY

12-14-2021  
Date

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

12/15/21  
Date

# Idaho College and Career Readiness Academy

## DBA Idaho Technical Career Academy



### Vision Statement

To create a virtual career-technical education charter school which will provide an appropriately sequenced curriculum that will equip the student with the foundational academic and technical skills to enable them to pursue post-secondary education, achieve occupational certifications, or enter directly into the workforce.

The school's focus on career-technical education will:

- Provide an alternative to academic virtual schools
- Provide career pathways to students who are:
  - Geographically Dispersed
  - Academically Deficient
  - At-Risk and Underserved
- Provide Idaho industries with educated and employment ready individuals.

### Mission Statement

Idaho Technical Career Academy (ITCA) is a virtual career-technical education charter school that provides an occupational sequence of instruction that will prepare Idaho students to obtain the necessary technical skills needed to succeed.

ITCA Current Enrollment	
9 <sup>th</sup> Grade	19
10 <sup>th</sup> Grade	67
11 <sup>th</sup> Grade	52
12 <sup>th</sup> Grade	55

#### Head of School:

Monti Pittman  
208.917.2420 x1001  
[mpittman@k12.com](mailto:mpittman@k12.com)

#### Board of Directors Chairperson:

Kerry Wysocki  
208.917.2420  
[kwysocki@idtca.org](mailto:kwysocki@idtca.org)

**Idaho Technical Career Academy #489**  
1965 S. Eagle Rd. Ste. 150  
Meridian, ID 83642





1965 S. Eagle Road, Suite 150  
Meridian, ID 83642  
ph: 208.917.2420  
fx: 208.917.2416  
[ITCA.K12.com](http://ITCA.K12.com)

## Contents

Introduction .....	2
Enrollment .....	2
Academic.....	3
ISAT Support Initiatives.....	3
Response to Intervention (RTI) Sessions.....	5
Expanding Senior Project .....	5
Career-Technical Education (CTE).....	6
Increase Dual Credit Offerings .....	6
Medical Assistant Pathway under the Health Science Program.....	7
Future Health Professionals (HOSA) .....	8
Plant and Animal Science Pathways under the Agriculture Program.....	8
National FFA Organization .....	9
First Aid/CPR Certifications.....	10
Rubin Emerge Curriculum for Occupational Communication Skills.....	10
Conclusion.....	10

# Narrative

## Introduction

The Idaho Technical Career Academy (ITCA) opened its doors in the fall of 2014 to provide virtual career-technical education (CTE) programs to students in the State of Idaho. The intent was to offer the opportunity for students to learn occupational skills required to be successful in the 21<sup>st</sup> century workforce. Students who successfully complete the ITCA program will graduate with technical skills, workforce readiness and remote workforce skills, and industry certifications, preparing them to enter the workforce or to pursue additional education from either a technical community college program or a 4-year institution.

ITCA has been successful in this endeavor in that we have:

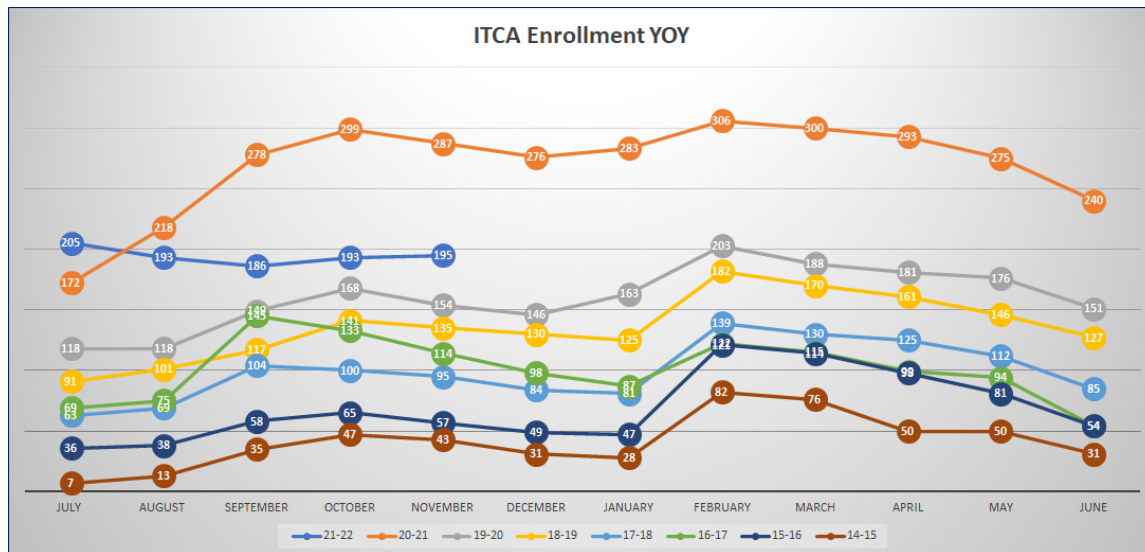
- 126 Graduates
- Awarded 164 industry certifications
- 77% of students pass the National Occupational Competency Testing Institute (NOCTI) assessment
- 87% of students have passed the workplace readiness assessment.
- Awarded 972 dual credits

Like all schools in Idaho, ITCA is always looking for ways to improve its programs to benefit our students. Through PLCs, data meetings, faculty meetings, and annual in-service events, faculty and staff continuously look for new and innovative ways to make our students successful. The options shared in this renewal application are opportunities currently under discussion, but the list is not exhaustive. As the educational landscape continues to evolve, ITCA will always be looking for opportunities to take advantage of. New ideas may come to light and improvements not articulated in this application may be added.

In the coming performance certificate term, ITCA will continue expanding its successful programs by incorporating the strategies listed in this narrative.

## Enrollment

With the exception of the 20-21 school year and the COVID outbreak, enrollment has only grown on average of about 25 students per year. Current enrollment is 192.



To increase enrollment, ITCA is currently exploring the option of adding grades 6 – 8. The benefits of increasing enrollment are twofold:

- **Academic** - Evidence demonstrates that the consistency of having students continuously enrolled from 6 -12 grade contributes to increased academic performance and ISAT scores.
- **Career Technical Education** – CTE courses in middle school set a foundation for students' academic and career interests. Middle school CTE courses focus on career exploration, introducing students to career opportunities and exposing them to a variety of skill sets. CTE courses allow middle schoolers to develop critical life skills such as professional communication, time management, and problem-solving prior to entering high school or early work positions.

## Academic

Current academic Initiatives/efforts that ITCA plans to expand in the coming Performance Certificate term include:

- ISAT Support Initiatives – Northwest Evaluation Association (NWEA)
- RTI Sessions to support struggling students (Targeted Support List)
- Additional requirements for Senior Project

## ISAT Support Initiatives

ITCA administrators and teachers will work closely together to monitor and improve ISAT scores. We are currently using and will continue using Northwest Evaluation Association's (NWEA) Measure of Academic Progress (MAP) Growth testing for both math and reading. These tests are aligned with both the Idaho Content Standards and ACT/SAT standards. The data and tools provided by the test will allow us to continue helping our students prepare for testing: 9<sup>th</sup> and 10<sup>th</sup> grades for ISAT, and 11<sup>th</sup> grade for ACT/SAT.

Teachers will participate in ongoing training to understand and use the data provided by NWEA MAP Growth testing. The training will be provided by NWEA instructors monthly to English Language Arts (ELA) and math teachers, as well as school-wide training for all staff. To provide accessibility, these training sessions will be provided live and recorded for on-demand access.

At the conclusion of each NWEA testing cycle, which takes place three times a year, all teachers will attend general training sessions that are designed to help them learn how to use the available NWEA data in their individual classes. Math and ELA teachers will receive more comprehensive training to improve their use of the data provided. The ongoing goal will be to better identify the priority standards that will be the focus of instructions for each testing cycle. Based on the testing scores of the students, teachers will identify individual students in need of in-depth remediation. Teachers will work on both class-wide and individual levels as they instruct to help students master the standards. The identified standards will be used in content instruction, math, and ELA. These same standards will be used as the focus for cross-curricular collaboration. Additionally, NWEA data will be discussed biweekly in individual data conferences with all teachers.

NWEA MAP growth testing will be proctored by ITCA teachers and staff. To help facilitate accurate testing, teachers will participate in proctor training before each test administration. Training focuses on monitoring student progress during the test to ensure the most accurate test results.

ITCA will also continue to provide ongoing training to teachers and staff during staff meetings and Professional Learning Community (PLC) meetings. Teacher collaboration time will be provided for teachers to explore opportunities for cross-curricular teaching of math and ELA standards. ELA and history teachers will focus on ELA standards and the math and science teachers will focus on math standards. Career Technical Education (CTE) and other elective teachers will work with core content teachers, as appropriate for their content. The continuing goal will be to have an all-school focus on the priority math and ELA standards to help students reinforce and master the standards.

To support growth in ELA ISAT scores and student understanding, ITCA will provide the following supports:

- Students with Below Basic ELA proficiency scores will be enrolled in MindPlay, an evidence-based reading remediation program. The MindPlay is an adaptive program that helps students practice and master standards-based concepts. Students begin by taking a skills assessment. Based on the assessment results, content will be presented as a series of practice exercises and assessments until mastery is achieved. Teachers will be assigned to monitor both student engagement and progress. NWEA MAP Growth test data will be used to measure program success.
- Khan Academy PSAT practice will be assigned to all ELA students with Basic, Proficient, and Advanced ISAT scores. These courses can be linked to students' College Board accounts and will import any PSAT scores. If no PSAT score is available, students will take a skills assessment. Course content is adaptive, based on PSAT or assessment scores. SAT standards are similar enough to ISAT standards that as students work towards standards mastery, they are also

preparing for ISAT testing. English teachers will monitor both student engagement and progress. NWEA MAP Growth test growth data will be used to measure program success.

To support growth in math ISAT scores and student understanding, ITCA will provide the following supports:

- Hire additional staff to support additional intervention opportunities for students.
- ITCA will be transitioning to Integrated Math 1, 2, and 3 which will be replacing Algebra I, Geometry, and Algebra II. The Integrated Math curriculum uses a spiral approach to provide many strands of mathematics throughout each year. This will provide a more balanced approach to teaching and reviewing the essential standards.
- ITCA will continue to provide Developmental Algebra for students who need extra support to prepare for Integrated Math 1/Algebra I. Course assignment criterion will include Below Basic test scores and failing grades for previous algebra or pre-algebra courses.
- Khan Academy PSAT practice will be assigned to all math students. These courses can be linked to students' College Board accounts and will import any PSAT scores. If no PSAT score is available, students will take a skills assessment. Course content is adaptive, based on PSAT or assessment scores. SAT standards are similar enough to ISAT standards that as students work towards standards mastery, they are also preparing for ISAT testing.

### Response to Intervention (RTI) Sessions

All students with a failing grade in any ITCA course will be considered for RTI support. Students are identified by a Targeted Support list that is created weekly to help identify students who are failing courses and to assign teachers to provide additional support. All students with at least one failing grade will be assigned to a teacher.

- Teachers will provide additional support to the students failing their courses.
  - Teachers contact students through phone calls, email, and during help sessions.
  - Students are required to attend additional help sessions.
  - Teachers work with students to remediate and reinforce course content.

### Expanding Senior Project

Additional requirements for Senior Project include maintaining an online portfolio and a 'Learning Stretch.'

Inspired by Technical Advisory Committee (TAC) meeting feedback, we are incorporating portfolios as an element of the senior project. One of our members stated, "It was great that they have certifications, but I want to see what they have accomplished." Our senior project includes an interview with an industry person, a paper, and a recorded presentation. These components can be added to the portfolio. Additional elements added to the portfolio may be research papers or key CTE projects students submitted prior to their senior year. For example, we had students participate in the Suit-Up Challenge, a nationally recognized competition that included industry professionals from Coach, Nike,

etc. Students could add the results of these projects into their portfolios, then speak to these accomplishments in job interviews.

To house the online portfolio, we will be using Tallo. Tallo is a program similar to LinkedIn, which allows students to create a profile, but also connect with business and industry partners, and explore opportunities such as internships and scholarships. Tallo accounts are created and introduced in the students' first year with ITCA and are used throughout their time at the school as part of our occupational program.

The other requirement we added to Senior Project is the 'Learning Stretch.' The learning stretch will provide the students with hands-on components to the senior project. Students are required to complete at least two hours of job shadow, a hands-on project, or learn something new. Examples of 'learning stretches' students completed this year are: job shadowing a police officer, creation and mentorship from an SFX makeup artist to create a creature, helping in a first-grade classroom, assisting a veterinarian with spays and neuters, experience in residential painting, and working with a freelance artist/indie developer. These opportunities allowed students to experience careers and network with industry professionals.

## Career-Technical Education (CTE)

Participation in college & career readiness has increased year over year: 2018=58.8%, 2019=70.4%, 2020=79.3%. ITCA will continue to focus on this metric by increasing dual credit opportunities, industry recognized certifications, and high school apprenticeship programs. CTE improvements that ITCA plans to introduce in the coming Performance Certificate term include:

- Increase Dual Credit Offerings
- A Medical Assistant Pathway in the Health Science Program
- Health Occupations Students of America (HOSA) Chapter
- A Plant and Animal Science pathways in our Agriculture Program
- Create a Future Farmers of America (FFA) Chapter
- Offer First Aid/CPR Certification
- Provide Occupational Communication Curriculum

## Increase Dual Credit Offerings

ITCA currently offers dual credit for six courses.

- BIOL1010/1010L Intro to Biology + Lab
- BIOL1060/1060L Human Biology + Lab (Anatomy & Physiology)
- CHEM1040/1040L Forensic Chemistry + Lab
- MATH1300 College Algebra
- MATH 170 Calculus I
- BUSA 120 Business Software Applications

In the coming performance certificate term, we are pursuing additional dual credit opportunities for our students. These opportunities include:

- English 101
- Fundamentals of Oral Communication
- Elective(s)

By providing additional dual credit offerings, ITCA will increase student participation in college and career readiness. ITCA will aim to educate and assist students in taking advantage of the State of Idaho's Advanced Opportunity Funds by offering students the ability to take courses at a college with ease. This opportunity allows students to obtain their associate degree or earn credits towards their bachelor's degree – all while enrolled in high school.

As we continue to add new programs in the coming term, there will be additional opportunities for ITCA to add college and career options for our students.

### Medical Assistant Pathway under the Health Science Program

Currently, ITCA offers a Pharmacy Technician pathway for students to prepare and complete the Pharmacy Technician Certification Board Certification (PTCB) at the end of their senior year. The PTCB certification requires that a student is within 60 days of graduating from high school and turning 18. This limits our capstone Pharmacy Technician course to only graduating high school seniors.

To expand our health course offerings for additional grade levels, our CTE Coordinator had multiple conversations with the health program manager at the Idaho Division of Career Technical Education, the Medical Assistant program manager at Idaho State University, and other health industry professionals. The conclusion of the conversations resulted in a recommendation to add a medical assistant pathway to our Health Science program. The healthcare industry as a whole is growing rapidly, and the same is true for medical assistants. The need for medical assistant jobs is projected to increase by 23 percent through 2028, according to the U.S. Bureau of Labor Statistics. This is more than four times faster than the national average of 5 percent.

The medical assistant and pharmacy technician pathways share *Health Science II* and *Medical Terminology* as beginning-level courses. ITCA would then add *Medical Office Procedures and Admin* and two semesters of *Clinical Medical Assisting*. At the completion of the second *Clinical Medical Assisting* course, students would be eligible to take the Certified Medical Administrative Assistant (CMAA). This is an industry recognized credential. If students, choose to do so they could complete both pathways and will earn two certifications by their high school graduation.

<b><i>Recommended CTE Course Progression for Medical Assistant and Pharmacy Technician</i></b>		
<b>4-year plan</b>	<b>3-year plan</b>	<b>Course Offerings</b>
9	10	OTH050 Achieving Your Career and College Goals



9	10	Microsoft WORD 365/2019
9	10	Microsoft EXCEL 365/2019
10	10/11	OTH094 Health Science II
10	10/11	HLT213 Medical Terminology
11	11/12	SCI330A Anatomy and Physiology AND HLT330 Medical Office Procedures and Admin
11	11/12	SCI330B Anatomy and Physiology AND HLT420A Clinical Medical Assisting
12	12	HLT420B Clinical Medical Assisting (Capstone) AND/OR HLT431A Pharmacy Technician
12	12	HLT431B Pharmacy Technician (Capstone)

### Future Health Professionals (HOSA)

By adding courses to our Health Science Program, ITCA will be able to have a full-time teacher. This will allow ITCA to create and administer the Future Health Professionals career technical student organization HOSA. Career Technical Student Organizations (CTSOs) like HOSA, strengthen students' academic and technical skills by competing in events and exposing students to additional opportunities related to their health science program. National HOSA explains the importance of their program to allow students to build self-confidence and effective leadership qualities that they can take with them into the workforce.

### Plant and Animal Science Pathways under the Agriculture Program

ITCA is also expanding its Ag program by adding both the plant pathway and the animal science pathway. ITCA will apply for the plant and animal science pathways authorization through the Idaho Division of CTE in February 2022 so that we can be approved for the 2022-2023 school year.

The reason for expanding this pathway is because the Idaho State Department of Agriculture has an ever-important place as one of Idaho's largest industry sectors. The Idaho State Department of Agriculture recognizes Idaho's economic well-being is forever tied to the health of its farming and ranching. It also recognizes new opportunities exist that will redefine the future of agriculture in Idaho. Idaho agriculture continues to innovate and look for new opportunities to meet consumers' demands. The \$4.5 billion generated from agriculture is the engine that drives many of Idaho's rural economies. Idaho's agriculture is strong and vibrant with a rich past and an equally exciting future. ITCA is well placed to provide these opportunities to rural students.

Both plant and animal science pathways begin with the introductory course *AGR 030 Principles of Agriculture, Food, and Natural Resources*. The plant science pathway could be completed by the end of a student's junior year by taking *OTH034-DYN Introduction to Agriscience – Plant Science* as the



intermediate course and *AGR111 General Agriscience* as the Plant Science Capstone course. Plant science pathway students would take the Technical Skills Assessment (TSA) at the end of their plant science capstone course. The animal science pathway would include *AGR211E2 Livestock and Poultry 1* and *AGR110E2-PBL Agribusiness* as intermediate courses and *AGR212E2 Livestock and Poultry Production 2* as the Animal Science Capstone. Animal science pathway students would take the TSA at the end of their animal science capstone course. The agriculture program would include both pathways and would take the *Job Ready Production Agriculture* NOCTI test during their senior year.

<b>Recommended CTE Course Progression for Plant and Animal Science</b>		
<b>4-year plan</b>	<b>3-year plan</b>	<b>Course Offerings</b>
9	10	OTH050 Achieving Your Career and College Goals
9	10	Microsoft WORD 365/2019
9	10	Microsoft EXCEL 365/2019
10	10/11	AGR030 Principles of Agriculture, Food and Natural Resources
10	10/11	AGR211E2 Livestock and Poultry 1 – <i>Animal Science</i>
11	11/12	OTH034-DYN Introduction to Agriscience – <i>Plant Science</i>
11	11/12	AGR111 General Agriscience - <i>Plant Science Capstone</i>
12	12	AGR110E2-PBL Agribusiness - <i>Animal Science</i>
12	12	AGR212E2 Livestock and Poultry Production 2 – <i>Animal Science Capstone</i>

### National FFA Organization (FFA)

For the 2021-2022, the Idaho Division of Career Technical Education approved our Food Science agriculture program. With this approval, ITCA can begin creating our National FFA Organization (FFA) chapter. Four tasks that need to be completed for the Idaho Division of Career Technical Education to consider our chapter:

1. A copy of the proposed constitution and bylaws.
2. A copy of the annual program of activities.
3. A complete list of charter members.
4. A list of chapter officers including name, year in school, year in agricultural education.

ITCA plans to have these items completed by the end of the 2021-2022 school year so that we will have an approved FFA chapter by the start of the 2022-2023 school year. FFA is important in the agricultural community with many families being generational FFA completers. National FFA explains that FFA

prepares students by helping them develop leadership and life skills that will shape their decision-making and values for the rest of their lives. For these reasons we know that adding an FFA chapter will benefit our students.

### First Aid/CPR Certifications

During our 2021-2022 Health Pathway TAC meeting, the members stated that a minimum requirement to work in the health industry is the First Aid/CPR certification. The National Health and Safety Association offers an online standard CPR, AED, and First Aid course. In this course, a student will learn how to perform CPR, how to use an AED, skills for treating choking and shock victims, and a variety of first aid skills. The CPR certificate is valid for two (2) years. The Standard CPR, AED, & First Aid course is a general workplace course for those who need CPR certification which also includes first aid for their job or to meet OSHA requirements. ITCA will offer this course and certification to all our students, not just our health pathway students, as it is beneficial in other job fields including construction workers, childcare providers, lifeguards, nanny/babysitters, servers, managers, secretaries, and volunteers, etc.

### Rubin Emerge Curriculum for Occupational Communication Skills

During the 2021-2022 fall TAC meetings, a dominant topic of discussion was that the industry needs employees that can communicate both written and orally with customers and clients. The majority of our TAC committee members agreed that this is one of the biggest struggles they have with the current workforce. To help our students develop these critical skills, ITCA purchased Rubin “Emerge”, a premier source for online instruction for business communication skills, to prepare students to be effective communicators in college and in careers after high school. Rubin teaches students and professionals how to write and speak effectively in a business environment. The program is a blend of eBooks, self-paced assignments, videos, and quizzes that give students age-appropriate instruction on how to write, speak, and lead with confidence. Students will have the chance to earn an “Employability Skills for Communication” certification upon completion of several core units. Students can also earn up to 22 valuable digital badges and printable certificates to demonstrate the skills they have mastered. Students can then display the certification and digital badges on a blog, digital portfolio, or Tallo profile as part of their portfolio. We will integrate this program into all our classes.

### Conclusion

ITCA completed its 5-year accreditation renewal in the 20-21 school year in March 2021. The average score of all Cognia Improvement Network (CIN) institutions evaluated for accreditation in the last five years was in the range of 278.34-283.33. ITCA’s accreditation renewal score was 376.18 out of a possible 400. A score of 275 and above indicates the institution is beginning to reach the impact level and is engaged in practices that are sustained over time and are becoming ingrained in the culture of the institution. The Cognia Engagement Review Team stated ITCA has a continuous improvement culture that was evident in our academics, career pathways, and student experience. The review team also included ITCA has an intentional alignment of beliefs and actions with an ongoing commitment to the success of the continuous improvement plan and long-term support and involvement of the governing authority.

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	NA*	50	NA*		
	1b	50	NA*	50	NA*	50	NA*		
District Proficiency Comparison	2a	50	NA*	50	NA*	50	NA*	50	NA*
	2b	50	NA*	50	NA*	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	NA*			50	NA*		
	3b	100	NA*			50	NA*		
Norm-Referenced Growth	4a			100	NA*	50	NA*	50	NA*
	4b			100	NA*	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	NA*	0	NA*	100	NA*
Total Academic Points		400	NA*	525	NA*	400	NA*	300	NA*
% of Academic Points			NA*		NA*		NA*		NA*

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	25	0		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	25	% of Financial Points			NA*
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		375	350				
% of Operational Points			93%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%	90% - 100%		85% - 100%	
Good Standing	55% - 74%			55% - 74%	80% - 89%		65% - 84%	
Remediation	31% - 54%	NA	NA	31% - 54%	61% - 79%	93%	46% - 64%	NA
Critical	0% - 30%			0% - 30%	0% - 60%		0% - 45%	

\*IPCSC did not assign ratings to academic or financial data for FY21 due to the pandemic.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.	24%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	40%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.	57%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	55%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON				
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	24%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	35%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	57%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	55%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)		
<b>Measure 4a</b>	<b>Are students making expected academic growth in math compared to their academic peers?</b>	<b>Points Possible</b> <b>Points Earned</b>
<b>Norm-Referenced Growth Math</b>	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>	<p>NA      NA</p> <p>NA      NA</p> <p>NA      NA</p>
<b>Notes</b>	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.	
<b>Measure 4b</b>	<b>Are students making expected academic growth in English Language Arts compared to their academic peers?</b>	<b>Points Possible</b> <b>Points Earned</b>
<b>Norm-Referenced Growth ELA</b>	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>	<p>NA      NA</p> <p>NA      NA</p> <p>NA      NA</p>
<b>Notes</b>	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.	

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)			
Measure 5a	Are students graduating from high school on time?	Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.	NA	NA
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.	NA	NA
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.	NA	NA
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.		
Notes	The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.		
	Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind (that is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.)		
	The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.		

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25



Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit opinion, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes	No points are deducted for failure to comply with GASB 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25
			15
			0
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	
				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	
				25
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	
				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
			25
Notes			

INDICATOR 1: NEAR-TERM				
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible	Points Earned
Current Ratio	<b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i>		NA	NA
	<b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.		NA	NA
	<b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.		NA	NA
	Notes			
Measure 1b	Cash Ratio: Cash divided by Current Liabilities	Result	Points Possible	Points Earned
Cash Ratio	<b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).		NA	NA
	<b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.		NA	NA
	<b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.		NA	NA
	Notes			
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible	Points Earned
Unrestricted Days Cash	<b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i>		NA	NA
	<b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.		NA	NA
	<b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.		NA	NA
	Notes			
Measure 1d	Default	Result	Points Possible	Points Earned
Default	<b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.	No Default Noted	NA	NA
	<b>Does Not Meet:</b> School is in default of financial obligations.		NA	NA
			NA	NA
	Notes			



INDICATOR 2: SUSTAINABILITY				
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible	Points Earned
Total Margin and Aggregated				
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>		NA	NA
			NA	NA
			NA	NA
Notes				
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible	Points Earned
Debt to Asset Ratio				
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.		NA	NA
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0		NA	NA
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		NA	NA
Notes				
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible	Points Earned
Cash Flow				
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>		NA	NA
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		NA	NA
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.		NA	NA
Notes				
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible	Points Earned
Debt Service Coverage Ratio				
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1		NA	NA
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		NA	NA
			NA	NA
Notes				

## American Heritage Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%	NA	NA	
	1b			100%	NA	NA	
District Proficiency Comparison	2a			100%	NA	NA	
	2b			100%	NA	NA	
Criterion-Referenced Growth	3a			69%	NA	NA	
	3b			43%	NA	NA	
Norm-Referenced Growth	4a			Masked	NA	NA	
	4b			Masked	NA	NA	
Post-Secondary Readiness	5a	NA	NA	NA	NA	NA	
% of Possible Academic Points for this School		70%	79%	84%	NA	NA	

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%	100%	
Financial Management	2a - 2c	87%	87%	87%	100%	67%	
Governance & Reporting	3a - 3f	100%	100%	100%	100%	100%	
School Environment	4a - 4b	100%	100%	100%	100%	50%	
Additional Obligations	5a	100%	100%	100%	100%	100%	
% of Possible Operational Points for this School		98%	98%	98%	100%	83%	

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%	NA	
Sustainability	2a - 2d	100%	100%	100%	100%	NA	
% of Possible Financial Points for this School		100%	100%	100%	100%	NA	

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor	N/A*	N/A	
Mission Specific		N/A	N/A	N/A	N/A	N/A	
Operational		Honor	Honor	Honor	Honor	Honor	
Financial		Honor	Honor	Honor	Honor	N/A	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic

## FY20 Annual Report – Conditional Certificate Status Update

Idaho College and Career Readiness Academy, Inc.  
dba Idaho Technical Career Academy

Idaho Technical Career Academy's Performance Certificate was renewed in 2017 subject to the conditions listed below. The school's status with regard to each condition is also provided.

### Condition 1a: **Waived**

By June 30, 2020, IDCCRA's median student growth since grade 8 in ISAT math, for continuously enrolled 10<sup>th</sup> grade students, will be at or above the 50<sup>th</sup> percentile by comparison to those students' academic peers.

#### **Status as of 2019-20 Annual Report Issuance:**

This condition was waived as no ISATs were administered in the spring of 2020 due to the pandemic.

### Condition 1b: **Waived**

By June 30, 2020, IDCCRA's median student growth since grade 8 in ISAT ELA, for continuously enrolled 10<sup>th</sup> grade students, will be at or above the 50<sup>th</sup> percentile by comparison to those students' academic peers.

#### **Status as of 2019-20 Annual Report Issuance:**

This condition was waived as no ISATs were administered in the spring of 2020 due to the pandemic.

### Condition 2: **Terms of Condition Met**

For its performance certificate term ending June 30, 2022, IDCCRA will maintain mission-specific standards focused on student achievement of passing scores on the written NOCTI Pathways Assessment. The mission-specific standards will be revised and/or developed in accordance with the process described in Commission policy.

#### **Status as of 2019-20 Annual Report Issuance:**

ITCA has signed a performance certificate that incorporates a framework including mission-specific standards focused on student achievement of passing scores on the written NOCTI Pathways Assessment.

### Condition 3: **Currently Meets Standard**

#### **Future Assessments Apply**

IDCCRA's 2019 five (5) year cohort graduation rate will be at least thirty percent (30%). Five (5) year cohort graduation rate data for 2017 will be available in early 2020. This condition is based upon a rate of development sufficient to promote the school's ability to achieve a five (5) year cohort graduation rate of at least forty-eight percent (48%) by the end of the next performance

certificate effective July 1, 2017, through June 30, 2022, which will incorporate the performance framework adopted by the Commission in 2017.

**Status as of 2019-20 Annual Report Issuance:**

In 2020, ITCA's 5-year ACGR was 33%. The school's 2019 4-Year ACGR of 41%, an 11% increase over the previous year.

This condition will be evaluated each year of the school's performance certificate term.

Mission Specific Goal: **Currently Meets Standard** **Future Assessments Apply**  
50% to 74% of 12th grade students who completed the capstone course in the Manufacturing pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Manufacturing, Assessment for Technology, Assessment for Business, and Assessment for Health.

**Status as of 2019-20 Annual Report Issuance:**

During the 2019-2020 school year, these assessments were not administered due to closures caused by the pandemic. As a result no data is available for evaluation. However, in 2019, all students who took the written NOCTI Pathways Assessment for Technology, Agriculture (Manufacturing), Health, and Business scored above the cut score of the exam. This meets the established standard.

As these mission specific goals are conditions of the school's performance certificate, the results will be evaluated each year of the performance certificate term.

**Note**

Conditions 1a and 1b assume the following definitions: Student growth is the difference between the numbers of points earned by a student on his or her 8<sup>th</sup> and 10<sup>th</sup> grade ISAT tests. A student's academic peers are those students statewide who scored at the same achievement level (below basic, basic, basic, proficient, or advanced) on the 8<sup>th</sup> grade ISAT. "Continuously enrolled" is defined pursuant to IDAPA 08.02.03.112.04.a(i); that is, "a student who is enrolled continuously in the same public school from the end of the first eight (8) weeks or fifty-six (56) calendar days of the school year through the state approved spring testing administration period, not including the make-up portion of the test window, will be included in the calculation...A student is continuously enrolled if he/she has not transferred or dropped out of the public school. Students who are serving suspensions are still considered to be enrolled students." If the N (number of continuously enrolled IDCCRA 10<sup>th</sup> graders tested) is smaller than 15, a median will not be used. Instead, at least fifty percent (50%) of the tested students must fall at or above the 50<sup>th</sup> percentile by comparison to their academic peers.

# IDAHO TECHNICAL CAREER ACADEMY

## 2019 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	IDCCRA is a virtual career-technical education charter school that provides an occupational sequence of instruction that will prepare Idaho students to obtain the necessary technical skills needed to succeed.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>●Provide academic core curriculum aligned to state standards.</li> <li>●Provide a sequence of instruction in career-technical pathways. A pathway is a three-year sequence of focused coursework in a particular career cluster.</li> <li>●All students will be continually enrolled in career technical coursework.</li> <li>●Place each student with an advisory teacher.</li> <li>●Foster industry involvement.</li> </ul>		
<b>School Location</b>	1965 S. Eagle Rd Suite 150 Meridian, ID 83642	<b>School Phone</b>	(208) 917-2420
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	136

SCHOOL LEADERSHIP	
Kerry Wysocki	Chair
Jim Moore	Vice Chair
Mike Falconer	Treasurer/Secretary
Judy Boyle	Director

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	18.38%	24.85%	N/A	N/A
<b>Limited English Proficiency</b>	Masked*	6.44%	N/A	N/A
<b>Special Needs</b>	8.09%	10.73%	N/A	N/A
<b>Free and Reduced Lunch</b>	Masked*	44.74%	N/A	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	Masked*
Percentage of students meeting or exceeding proficiency in English Language Arts	57.14%
Percentage of students meeting or exceeding proficiency in Science	N/A

\*Masked per state law or statistical irrelevance

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	40.00%
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1	175	175
	2	175	175
	3	175	175
	4	175	175
	5		
	6		
Total Mission-Specific Points		700	700
% of Mission-Specific Points			100%

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	0	0
	1b	25	25		1b	0	0
	1c	25	25		1c	0	0
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	0	0
	2b	25	25		2b	0	0
	2c	0	0		2c	0	0
Governance & Reporting	3a	25	25		2d	0	0
	3b	25	25	Total Financial Points	50	50	
	3c	25	25		% of Financial Points	100%	
	3d	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		350	350				
% of Operational Points			100%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	37%	0%	75% - 100%	100%	90% - 100%	100%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									



All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Points Possible</b>	<b>Points Earned</b>
<b>ELA Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible Points Earned
Math Proficiency Rate		
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ITCA is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible Points Earned
ELA Proficiency Rate		
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ITCA is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)						
Measure 4a		Are students making expected academic growth in math compared to their academic peers?			Points Possible	Points Earned
Norm-Referenced Growth Math		Exceeds Standard: The school's median student growth percentile in math falls between the 66th and 99th percentile.		Masked	76-100	0
		Meets Standard: The school's median student growth percentile in math falls between the 43rd and 65th percentile.			51-75	Masked
		Does Not Meet Standard: The school's median student growth percentile in math falls between the 30th and 42nd percentile.			26-50	0
		Falls Far Below Standard: The school's median student growth percentile in math falls below the 30th percentile.			0-25	0
Notes		Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.				Masked
Measure 4b		Are students making expected academic growth in English Language Arts compared to their academic peers?			Points Possible	Points Earned
Norm-Referenced Growth ELA		Exceeds Standard: The school's median student growth percentile in ELA falls between the 66th and 99th percentile.		Masked	76-100	0
		Meets Standard: The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.			51-75	0
		Does Not Meet Standard: The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.			26-50	Masked
		Falls Far Below Standard: The school's median student growth percentile in ELA falls below the 30th percentile.			0-25	0
Notes		Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.				Masked
		School notes that they question the accuracy of the data used in this measure, but is not able to verify the source data due to the structure of the calculation. PCSC reviewed the calculation and found no errors.				

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	<div>Points Possible</div> <div>Points Earned</div>
Four-Year Adjusted Cohort Graduation Rate		
	<b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.	1250
	<b>Meets Standard:</b> The school either: a) had a four-year ACGR of 80% - 89% OR b) had a four-year ACGR of at least 66% AND met its progress goal.	1000
	<b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.	750
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.	290-6529
Notes	The school's 4 Year ACGR of 29% did not meet the progress goal of 31.78%. The progress goal is calculated as follows: last year's 4-year ACGR plus 8.3% of the non-graduates from that cohort.	29

MISSION-SPECIFIC

Mission-specific measures are optional, unless required as a condition of the performance certificate. These measures may be academic or non-academic in nature, but must be objective, data-driven, and based on a valid measurement tool. Measures must be based on data that is processed by a third party, such as an assessment vendor or the State Department of Education, rather than by the school or authorizer. Care should be taken to ensure that rating categories correlate with the format in which the third party provides data to the school. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer. The mission-specific data reporting deadline is August 1; exceptions may be made by mutual agreement in cases where data is unavailable by that date. Unless otherwise specified, schools are responsible for accurate and timely submission of mission-specific data; failure to provide substantiated results in a meaningful format by the established deadline will negatively impact scoring. Mission-specific measures may be amended mid-term, by mutual agreement, after baseline data has been collected.

MISSION-SPECIFIC INDICATOR				
Measure 1	Is the school successfully preparing Manufacturing pathway students for the workplace?	Result	Points Possible	Points Earned
	<b>Exceeds Standard:</b> Beginning in 2017-2018, 75% or more of 12th grade students who completed the capstone course in the Manufacturing pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Manufacturing.	X	175	175
	<b>Meets Standard:</b> Beginning in 2017-2018, 50% to 74% of 12th grade students who completed the capstone course in the Manufacturing pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Manufacturing.		140	
	<b>Does Not Meet Standard:</b> Beginning in 2017-2018, 25% to 49% of 12th grade students who completed the capstone course in the Manufacturing pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Manufacturing.		70	
	<b>Falls Far Below Standard:</b> Beginning in 2017-2018, less than 24% of 12th grade students who completed the capstone course in the Manufacturing pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Manufacturing.		0	
				175
Notes	This data represents a small sample size; however, 75% or more of 12th grade students who completed this exam exceeded the cut score.			

## MISSION-SPECIFIC

Is the school successfully preparing Technology pathway students for the workplace?		Result	Points Possible	Points Earned
Measure 2				
	<b>Exceeds Standard:</b> Beginning in 2017-2018, 75% or more of 12th grade students who completed the capstone course in the Technology pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Technology.	X	175	175
	<b>Meets Standard:</b> Beginning in 2017-2018, 50% to 74% of 12th grade students who completed the capstone course in the Technology pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Technology.		140	
	<b>Does Not Meet Standard:</b> Beginning in 2017-2018, 25% to 49% of 12th grade students who completed the capstone course in the Technology pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Technology.		70	
	<b>Falls Far Below Standard:</b> Beginning in 2017-2018, less than 24% of 12th grade students who completed the capstone course in the Technology pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Technology.		0	
				175
Notes	This data represents a small sample size; however, 75% or more of 12th grade students who completed this exam exceeded the cut score.			

Is the school successfully preparing Business pathway students for the workplace?		Result	Points Possible	Points Earned
Measure 3				
	<b>Exceeds Standard:</b> Beginning in 2017-2018, 75% or more of 12th grade students who completed the capstone course in the Business pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Business.	X	175	175
	<b>Meets Standard:</b> Beginning in 2017-2018, 50% to 74% of 12th grade students who completed the capstone course in the Business pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Business.		140	
	<b>Does Not Meet Standard:</b> Beginning in 2017-2018, 25% to 49% of 12th grade students who completed the capstone course in the Business pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Business.		70	
	<b>Falls Far Below Standard:</b> Beginning in 2017-2018, less than 24% of 12th grade students who completed the capstone course in the Business pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Business.		0	
				175
Notes	This data represents a small sample size; however, 75% or more of 12th grade students who completed this exam exceeded the cut score.			

MISSION-SPECIFIC

Is the school successfully preparing Health pathway students for the workplace?			
Measure 4	Result	Points Possible	Points Earned
<b>Exceeds Standard:</b> Beginning in 2017-2018, 75% or more of 12th grade students who completed the capstone course in the Health pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Health.	X	175	175
<b>Meets Standard:</b> Beginning in 2017-2018, 50% to 74% of 12th grade students who completed the capstone course in the Health pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Health.		140	
<b>Does Not Meet Standard:</b> Beginning in 2017-2018, 25% to 49% of 12th grade students who completed the capstone course in the Health pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Health.		70	
<b>Falls Far Below Standard:</b> Beginning in 2017-2018, less than 24% of 12th grade students who completed the capstone course in the Health pathway demonstrated workforce readiness skills by meeting or exceeding the written cut score on the NOCTI Pathways Assessment for Health.		0	
			175
Notes	This data represents a small sample size; however, 75% or more of 12th grade students who completed this exam exceeded the cut score.		

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible Points Earned
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible Points Earned
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			



OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non- compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non- compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes	Points are not deducted for failure to comply with GASB 75.		25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	Meets Standard: Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.		25	
	Partially Meets Standard: Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	Does Not Meet Standard: Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
	Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year. Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		0

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight			Points Earned
	<p>Meets Standard: The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard: Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</b></p> <p>Does Not Meet Standard: The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td rowspan="3">No instances of non-compliance documented</td><td>25</td><td>25</td></tr> <tr> <td>15</td><td></td></tr> <tr> <td>0</td><td></td></tr> <tr> <td colspan="2"></td><td>25</td></tr> </table>	Result	Points Possible	Points Earned	No instances of non-compliance documented	25	25	15		0				25
Result	Points Possible	Points Earned													
No instances of non-compliance documented	25	25													
	15														
	0														
		25													
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>														
Notes	INDICATOR 4: SCHOOL ENVIRONMENT														
Measure 4a	Is the school complying with transportation requirements?	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td rowspan="3"></td><td>25</td><td></td></tr> <tr> <td>15</td><td></td></tr> <tr> <td>0</td><td></td></tr> <tr> <td colspan="2"></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned		25		15		0				0
Result	Points Possible	Points Earned													
	25														
	15														
	0														
		0													
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>														
Notes	This measure does not apply to online schools.														
Measure 4b	Is the school complying with facilities requirements?	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td rowspan="3">No instances of non-compliance documented</td><td>25</td><td>25</td></tr> <tr> <td>15</td><td></td></tr> <tr> <td>0</td><td></td></tr> <tr> <td colspan="2"></td><td>25</td></tr> </table>	Result	Points Possible	Points Earned	No instances of non-compliance documented	25	25	15		0				25
Result	Points Possible	Points Earned													
No instances of non-compliance documented	25	25													
	15														
	0														
		25													
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>														
Notes															

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points PossiblePoints Earned
Additional Obligations	<p><b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.</p> <p><b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	2525
			15
			0
			25
Notes			

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	50 10 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	50 10 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	50 10 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted 0	50 50
Notes			50

## FINANCIAL

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	50 30 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9, and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	50 30 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	50 30 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	50 0	0
Notes	Due to the deficit protection clause in ITCA's contract with K12, the school will be exempt from evaluation of this measure.		



Idaho Technical Career Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a			53%			
	4b			31%			
Post-Secondary Readiness	5a	60%	21%	23%			
<b>% of Possible Academic Points for this School</b>		<b>44%</b>	<b>49%</b>	<b>37%</b>			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%	100%			
Financial Management	2a - 2c	100%	100%	100%			
Governance & Reporting	3a - 3f	93%	100%	100%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			
<b>% of Possible Operational Points for this School</b>		<b>95%</b>	<b>100%</b>	<b>100%</b>			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	100%	100%	100%			
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Remediation			
Mission Specific		NA	NA	Honor			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			

# **IDAHO TECHNICAL CAREER ACADEMY**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.

**Critical**

Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	ITCA is a virtual career-technical education charter school that provides an occupational sequence of instruction that will prepare Idaho students to obtain the necessary technical skills needed to succeed.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>● Provide academic core curriculum aligned to state standards.</li> <li>● Provide a sequence of instruction in career-technical pathways. A pathway is a three-year sequence of focused coursework in a particular career cluster.</li> <li>● All students will be continually enrolled in career technical coursework.</li> <li>● Place each student with an advisory teacher.</li> <li>● Foster industry involvement.</li> </ul>		
<b>School Location</b>	1965 S Eagle Rd Ste 150 Meridian, ID 83642	<b>School Phone</b>	(208) 917-2420
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	9th-12th		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	106

SCHOOL LEADERSHIP	
Kerry Wysocki	Chairman
Mark McCormack	Treasurer
Mike Falconer	Secretary
Jim Moore	Vice-Chairman
Monti Pittman	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	16%	25%	N/A	N/A
<b>Limited English Proficiency</b>	1%	6%	N/A	N/A
<b>Special Needs</b>	8%	10%	N/A	N/A
<b>Free and Reduced Lunch</b>	34%	47%	N/A	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	%*
Percentage of students meeting or exceeding proficiency in English Language Arts	%*
Percentage of students meeting or exceeding proficiency in Science	69%
*Masked per state law or statistical irrelevance	
<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	45%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		Due to small sample size, no results are available for the 2017-18 school year
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	50%	0%	75% - 100%	NA	90% - 100%	100%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result	Points Possible Points Earned
Math Proficiency Rate			
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>		50 30 - 45 15 - 29 0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ITCA is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Result	Points Possible Points Earned
ELA Proficiency Rate			
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>		50 30 - 45 15 - 29 0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ITCA is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		



INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)				
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible	Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>		76-100 51-75 26-50 0-25	
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible	Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>		76-100 51-75 26-50 0-25	
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Result Points Possible Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p> <p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p>	<p>125</p> <p>100</p> <p>75</p> <p>0-65</p>
Notes	<p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind. That is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

MISSION-SPECIFIC

Mission-specific measures are optional, unless required as a condition of the performance certificate. These measures may be academic or non-academic in nature, but must be objective, data-driven, and based on a valid measurement tool. Measures must be based on data that is processed by a third party, such as an assessment vendor or the State Department of Education, rather than by the school or authorizer. Care should be taken to ensure that rating categories correlate with the format in which the third party provides data to the school. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer. The mission-specific data reporting deadline is August 1; exceptions may be made by mutual agreement in cases where data is unavailable by that date. Unless otherwise specified, schools are responsible for accurate and timely submission of mission-specific data; failure to provide substantiated results in a meaningful format by the established deadline will negatively impact scoring. Mission-specific measures may be amended mid-term, by mutual agreement, after baseline data has been collected.

MISSION-SPECIFIC INDICATOR				
Measure 1	Is the school helping students in the Manufacturing pathway to successfully acquire the appropriate level of industry skills?	Result	Points Possible	Points Earned
<b>Exceeds Standard:</b> 85% or more of students who completed the 1st or 2nd level Manufacturing course scored an 80% or higher on the NOCTI Manufacturing Assessment.			175	
<b>Meets Standard:</b> 65% to 84% or more of students who completed the 1st or 2nd level Manufacturing course scored an 80% or higher on the NOCTI Manufacturing Assessment.			140	
<b>Does Not Meet Standard:</b> 45% to 64% or more of students who completed the 1st or 2nd level Manufacturing course scored an 80% or higher on the NOCTI Manufacturing Assessment.			70	
<b>Falls Far Below Standard:</b> Less than 45% or more of students who completed the 1st or 2nd level Manufacturing course scored an 80% or higher on the NOCTI Manufacturing Assessment.			0	
The 1st and 2nd Manufacturing courses will be year-long courses. IDCCRA will administer the NOCTI Assessment as a post assessment within 30 instructional days of the end of the school year. Due to lack of data, this measure was not scored. In the 2019 Annual report, the mission specific measures will reflect different assessments and it is anticipated that data will be available for these updated measures.				
Notes				

MISSION-SPECIFIC

Measure 2		Is the school helping students in the Technology pathway to successfully acquire the appropriate level of industry skills?	Result	Points Possible	Points Earned
		<b>Exceeds Standard:</b> 85% or more of students who completed the 1st or 2nd level Technology course scored an 80% or higher on the NOCTI Technology Assessment.		175	
		<b>Meets Standard:</b> 65% to 84% of students who completed the 1st or 2nd level Technology course scored an 80% or higher on the NOCTI Technology Assessment.		140	
		<b>Does Not Meet Standard:</b> 45% to 64% of students who completed the 1st or 2nd level Technology course scored an 80% or higher on the NOCTI Technology Assessment.		70	
		<b>Falls Far Below Standard:</b> Less than 45% of students who completed the 1st or 2nd level Technology course scored an 80% or higher on the NOCTI Technology Assessment.		0	
		The 1st and 2nd Technology courses will be year-long courses. IDCCRA will administer the NOCTI Assessment as a post assessment within 30 instructional days of the end of the school year. Due to lack of data, this measure was not scored. In the 2019 Annual report, the mission specific measures will reflect different assessments and it is anticipated that data will be available for these updated measures.			
Notes					

# MISSION-SPECIFIC

MISSION-SPECIFIC		Result	Points Possible	Points Earned
<b>Measure 3</b> the school helping students in the Business pathway to successfully acquire the appropriate level of industry skills?  <b>Exceeds Standard:</b> 85% or more of students who completed the 1st or 2nd level Business course scored an 80% or higher on the NOCTI Business Assessment. <b>Meets Standard:</b> 65% to 84% of students who completed the 1st or 2nd level Business course scored an 80% or higher on the NOCTI Business Assessment. <b>Does Not Meet Standard:</b> 45% to 64% of students who completed the 1st or 2nd level Business course scored an 80% or higher on the NOCTI Business Assessment. <b>Falls Far Below Standard:</b> Less than 45% of students who completed the 1st or 2nd level Business course scored an 80% or higher on the NOCTI Business Assessment.  The 1st and 2nd Business courses will be year-long courses. IDCCRA will administer the NOCTI Assessment as a post assessment within 30 instructional days of the end of the school year. Due to lack of data, this measure was not scored. In the 2019 Annual report, the mission specific measures will reflect different assessments and it is anticipated that data will be available for these updated measures.	<b>Notes</b>			
<b>Measure 4</b> Is the school helping students in the Health pathway to successfully acquire the appropriate level of industry skills?  <b>Exceeds Standard:</b> 85% or more of students who completed the 1st or 2nd level Health course scored an 80% or higher on the NOCTI Health Assessment. <b>Meets Standard:</b> 65% to 84% of students who completed the 1st or 2nd level Health course scored an 80% or higher on the NOCTI Health Assessment. <b>Does Not Meet Standard:</b> 45% to 64% of students who completed the 1st or 2nd level Health course scored an 80% or higher on the NOCTI Health Assessment. <b>Falls Far Below Standard:</b> Less than 45% of students who completed the 1st or 2nd level Health course scored an 80% or higher on the NOCTI Health Assessment. Due to lack of data, this measure was not scored.  The 1st and 2nd Health courses will be year-long courses. IDCCRA will administer the NOCTI Assessment as a post assessment within 30 instructional days of the end of the school year. Due to lack of data, this measure was not scored. In the 2019 Annual report, the mission specific measures will reflect different assessments and it is anticipated that data will be available for these updated measures.	<b>Notes</b>			
			175 140 70 0	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
			15	
			0	
				25
Notes		The school’s audit notes that the school was compliant with GAAP, except for GASB Statement 75, which requires actuarial calculations performed for post-employment benefits other than pensions (OPEB). While the PCSC must note that the school was not entirely compliant with GAAP, points have not been deducted from this measure for failure to comply with GASB 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
			15	
			0	
				0
Notes		Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		



INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible Points Earned
Governance Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible Points Earned
Board Oversight	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25 25
			15
			0
Notes			25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	See note	25	
			15	
			0	
				0
Notes	This measure does not apply to online schools.			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a		Result	Points Possible	Points Earned
Additional Obligations		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.				
<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>		50 10 0
Notes			0
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>		50 10 0
Notes			0
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>		50 10 0
Notes			0
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 0
Notes			50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	50 30 0	0
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	50 30 0	0
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. Note: Schools in their first or second year of operation must have positive cash flow.</p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	50 30 0	0
Notes			
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	50 0	0
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

# Idaho Technical Career Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						

**% of Possible Academic Points for this School**

**44%**

**49%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%				
Financial Management	2a - 2c	100%	100%				
Governance & Reporting	3a - 3f	93%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**95%**

**100%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	100%	100%				

**% of Possible Financial Points for this School**

**100%**

**100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation				
Mission Specific		NA	NA				
Operational		Honor	Honor				
Financial		Honor	Honor				



# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 29<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Idaho College and Career Readiness Academy, Incorporated, commonly known by its assumed business name Idaho Technical Career Academy or ITCA (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 10, 2013, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2014; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management

providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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

- **School Mission.** The mission of the School is as follows: ITCA is a virtual career technical education charter school that provides an occupational sequence of instruction that will prepare Idaho students to obtain the necessary technical skills needed to succeed.
- **Grades Served.** The School may serve students in grade 9 through grade 12.
- **Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
  - Provide academic core curriculum aligned to state standards
  - Provide a sequence of instruction in career-technical pathways
    - A pathway is a three-year sequence of focused coursework in a particular career cluster
    - All students will be continually enrolled in career technical coursework
  - Place each student with an advisory teacher
  - Foster industry involvement
- 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. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School’s progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. Performance Framework As Basis For Renewal of Charter.** The School’s performance in relation to the indicators, measures, metrics and targets set forth in the Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School’s Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School’s performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.
- F. Authorizer’s Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The Authorizer will provide the School reasonable notice prior to its annual site visit to the

School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.

- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

## SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be unlimited. The maximum number of students who may be enrolled per class/grade level shall be unlimited. Enrollment of new students will conclude on February 15<sup>th</sup> of each school year. Students who are not enrolled as of February 15<sup>th</sup> will be eligible to enroll for the following school year.
- 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.** 1695 S. Eagle Road, Suite 150, Meridian, 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: State of Idaho.
- F. Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.
- G. Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

## SECTION 6: SCHOOL FINANCE

- A. General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the Performance Framework incorporated into this agreement 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, 2017.

Alan Reed

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Chairperson, Idaho Public Charter School Commission

Kerry E. Wysocki

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Chairperson, ITCA School Board

IN WITNESS WHEREOF, the Authorizer and Idaho Technical Career Academy (ITCA) have executed this Amendment to their Performance Certificate to amend the mission specific goals to include measures that assess 12<sup>th</sup> grade workforce readiness and to eliminate measures regarding first and second level industry skill assessments. The Amendment to ITCA's Performance Certificate is effective as of August 27, 2018.

A handwritten signature in blue ink that reads "Alan Reed". The signature is written in a cursive style with a horizontal line underneath.

Alan Reed  
Chairman, Idaho Public Charter School Commission

A handwritten signature in blue ink that reads "Kerry Wysocki". The signature is written in a cursive style with a horizontal line underneath.

Kerry Wysocki  
Chairman of the Board, Idaho Technical Career Academy



Idaho College and Career Readiness Academy  
dba Idaho Technical Career Academy  
Year Ended June 30, 2021

## Audited Financial Statements



[www.qcpas.com](http://www.qcpas.com)

**Quest CPAs PLLC**

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Table of Contents

---

**Financial Section**

Independent Auditor's Report.....	1
-----------------------------------	---

**Basic Financial Statements**

*Government-Wide Financial Statements*

Statement of Net Position .....	4
---------------------------------	---

Statement of Activities .....	5
-------------------------------	---

*Fund Financial Statements*

Balance Sheet – Governmental Funds .....	6
--	---

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	8
---	---

Notes to Financial Statements .....	10
-------------------------------------	----

**Required Supplementary Information**

Budgetary Comparison Schedule – General and Major Special Revenue Funds .....	20
---	----

Schedule of Employer’s Share of Net Pension Liability .....	21
---	----

Schedule of Employer Contributions.....	22
---	----

**Supplementary Information**

Combining Balance Sheet – Nonmajor Governmental Funds.....	23
--	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	25
--	----

**Other Reports**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	27
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## **Independent Auditor's Report**

Board of Directors

Idaho College and Career Readiness Academy dba Idaho Technical Career Academy

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Idaho College and Career Readiness Academy dba Idaho Technical Career Academy (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Basis for Qualified Opinion on Governmental Activities**

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2021, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the School as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

Management has not included the management’s discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

### ***Quest CPAs PLLC***

Payette, Idaho  
September 2, 2021

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Statement of Net Position

June 30, 2021

	<b>Governmental Activities</b>
<b>Assets</b>	
Current Assets	
Cash	\$723,390
Receivables:	
Local Sources - See Note G	206,698
State Sources	117,915
Prepaid Expenses	19,026
Total Current Assets	<u>1,067,029</u>
<b>Total Assets</b>	<u><u>1,067,029</u></u>
 <b>Deferred Outflows of Resources</b>	
Pension Deferred Outflows	<u>155,712</u>
<b>Total Deferred Outflows of Resources</b>	<u>155,712</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$1,222,741</u></u>
 <b>Liabilities</b>	
Current Liabilities	
Accounts Payable - See Note G	\$985,839
Salaries & Benefits Payable	74,869
Total Current Liabilities	<u>1,060,708</u>
Noncurrent Liabilities	
Net Pension Liability	<u>376,708</u>
Total Noncurrent Liabilities	<u>376,708</u>
<b>Total Liabilities</b>	<u><u>1,437,416</u></u>
 <b>Deferred Inflows of Resources</b>	
Pension Deferred Inflows	<u>12,300</u>
<b>Total Deferred Inflows of Resources</b>	<u>12,300</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u><u>1,449,716</u></u>
 <b>Net Position</b>	
Restricted:	
Special Programs	0
Unrestricted (Deficit)	<u>(226,975)</u>
<b>Total Net Position</b>	<u><u>(226,975)</u></u>
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	<u><u>\$1,222,741</u></u>

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Statement of Activities  
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities
<b>Governmental Activities</b>					
Instructional Programs					
Elementary School	\$204,276				(\$204,276)
Secondary School	1,075,182		\$231,885		(843,297)
Alternative School	57,613				(57,613)
Special Education	175,138		21,160		(153,978)
Gifted & Talented	6,300				(6,300)
School Activity	12,928				(12,928)
Support Service Programs					
Attendance - Guidance - Health	109,487				(109,487)
Special Education Support Services	0				0
Instruction Improvement	2,561				(2,561)
Instruction-Related Technology	8,851				(8,851)
Board of Education	1,241				(1,241)
District Administration	309,681				(309,681)
School Administration	0				0
Business Operation	298,730				(298,730)
Administrative Technology Service	176,033		52,621		(123,412)
Non-Instructional Programs					
Capital Assets - Student Occupied	0				0
<b>Total</b>	<u>\$2,438,021</u>	<u>\$0</u>	<u>\$305,666</u>	<u>\$0</u>	<u>(2,132,355)</u>
<b>General Revenues</b>					
Local Revenue					6,941
State Revenue					2,202,145
Federal Revenue					0
Pension Revenue (Expense)					(145,833)
<b>Total</b>					<u>2,063,253</u>
<b>Change in Net Position</b>					(69,102)
<b>Net Position - Beginning</b>					<u>(157,873)</u>
<b>Net Position - Ending</b>					<u><u>(\$226,975)</u></u>

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Page 1 of 2

Balance Sheet - Governmental Funds

June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$723,390	\$0	\$723,390
Receivables:			
Local Sources - See Note G	206,698	0	206,698
State Sources	117,915	0	117,915
Due From Other Funds		0	0
Prepaid Expenses	19,026	0	19,026
<b>Total Assets</b>	<u>\$1,067,029</u>	<u>\$0</u>	<u>\$1,067,029</u>
<b>Liabilities</b>			
Accounts Payable - See Note G	\$985,839	\$0	\$985,839
Due To Other Funds		0	0
Salaries & Benefits Payable	74,869	0	74,869
<b>Total Liabilities</b>	<u>1,060,708</u>	<u>0</u>	<u>1,060,708</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs		0	0
Nonspendable	19,026	0	19,026
Unassigned	(12,705)	0	(12,705)
<b>Total Fund Balances</b>	<u>6,321</u>	<u>0</u>	<u>6,321</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$1,067,029</u>	<u>\$0</u>	<u>\$1,067,029</u>



**IDAHO COLLEGE AND CAREER READINESS ACADEMY  
DBA IDAHO TECHNICAL CAREER ACADEMY**

Page 2 of 2

Balance Sheet - Governmental Funds

June 30, 2021

**Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities**

<b>Total Governmental Fund Balances</b>	\$6,321
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Amounts reported for governmental activities in the statement of net position are different because:

Pension source deferred outflow of resources are not available in the current period and therefore are not reported in the funds.	(233,296)
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<b>Net Position of Governmental Activities</b>	<u><u>(\$226,975)</u></u>
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**IDAHO COLLEGE AND CAREER READINESS ACADEMY  
DBA IDAHO TECHNICAL CAREER ACADEMY**

Page 1 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Local Revenue	\$6,941	\$0	\$6,941
State Revenue	2,202,145	52,621	2,254,766
Federal Revenue		253,045	253,045
<b>Total Revenues</b>	<u>2,209,086</u>	<u>305,666</u>	<u>2,514,752</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School	217,129	0	217,129
Secondary School	907,175	231,885	1,139,060
Alternative School	57,613	0	57,613
Special Education	153,978	21,160	175,138
Gifted & Talented	6,300	0	6,300
School Activity	12,928	0	12,928
Support Service Programs			
Attendance - Guidance - Health	109,487	0	109,487
Special Education Support Services		0	0
Instruction Improvement	2,561	0	2,561
Instruction-Related Technology	8,851	0	8,851
Board of Education	1,241	0	1,241
District Administration	309,681	0	309,681
School Administration		0	0
Business Operation	298,730	0	298,730
Administrative Technology Service	123,412	52,621	176,033
Non-Instructional Programs			
Capital Assets - Student Occupied		0	0
<b>Total Expenditures</b>	<u>2,209,086</u>	<u>305,666</u>	<u>2,514,752</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In		0	0
Transfers Out		0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>6,321</u>	<u>0</u>	<u>6,321</u>
<b>Fund Balances - Ending</b>	<u><u>\$6,321</u></u>	<u><u>\$0</u></u>	<u><u>\$6,321</u></u>

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**

Page 2 of 2

**DBA IDAHO TECHNICAL CAREER ACADEMY**Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds

Year Ended June 30, 2021

**Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Governmental Funds to the Statement of Activities**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$0</b>
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Amounts reported for governmental activities in the statement of activities  
are different because:

Changes in pension source deferred outflow do not provide or require current financial resources and therefore are not reflected in the funds.	(69,102)
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<b>Change in Net Position of Governmental Activities</b>	<b><u>(\$69,102)</u></b>
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**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** – Idaho College and Career Readiness Academy dba Idaho Technical Career Academy (the School) is organized as a nonprofit corporation providing public charter school educational services as authorized by Section 33 of Idaho Code.

Idaho Code Section 33-5210(3) requires charter schools to comply with the same financial reporting requirements imposed on school districts, i.e. – on a governmental, rather than nonprofit, basis of accounting. Additionally, enabling legislation creates charter schools as public entities, i.e. – as public schools, subject to provisions common with other governmental entities as set forth in Idaho Code Section 33-5204. Accordingly, the School's basis of presentation follows the governmental, rather than nonprofit, reporting model.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to charter schools. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements - Government-Wide Statements** – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds, when present, are not included in the government-wide statements.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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**Basic Financial Statements - Fund Financial Statements** – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

*General Fund* – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

**Cash** – Nearly all the cash balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash are reported in each fund as cash. Interest earned on pooled cash is paid to the general fund unless Idaho Code specifies otherwise.

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Inventories** – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. When incurred, depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

**Other Post-Employment Benefits** – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis.

**Pensions** – For purposes of information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan), additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing body. Assigned portions represent amounts that are constrained by the government’s intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

**Income Taxes** – The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business activities. The School’s tax returns for the current year and prior year are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY  
DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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**Contingent Liabilities** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

**Interfund Activity** – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

**Risk Management** – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**B. CASH**

Cash consists of the following at year end:

Cash - Deposits	\$723,390
<b>Total</b>	<b><u><u>\$723,390</u></u></b>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$723,390 and the bank balances were \$1,003,776. Of the bank balances, \$250,000 was insured and the remainder was uninsured and uncollateralized.

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Treasury, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY  
DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Total</b>
Local Sources		
Receivable from Related Party (see note G)	\$206,698	\$206,698
<b>Total</b>	<u>\$206,698</u>	<u>\$206,698</u>
State Sources		
Foundation Program	\$117,915	\$117,915
<b>Total</b>	<u>\$117,915</u>	<u>\$117,915</u>

**D. ACCOUNTS PAYABLE**

Accounts payable consist of the following at year end:

Regular Accounts Payable	\$19,041
Related Party Accounts Payable (see note G)	<u>966,798</u>
<b>Total Accounts Payable</b>	<u>\$985,839</u>

**E. OPERATING LEASE**

The School has an annual, renewable operating lease for its facilities and equipment. Total lease payments for the year amounted to \$269,615.

**F. PENSION PLAN**

*Plan Description*

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.



**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

---

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$76,731 for the year ended June 30, 2021.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.0162225 percent.

For the year ended June 30, 2021, the School recognized pension revenue (expense) of (\$145,833). At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$29,432	\$12,300
Changes in assumptions or other inputs	6,371	
Net difference between projected and actual earnings on pension plan investments	43,178	
Employer contributions subsequent to the measurement date	76,731	
<b>Total</b>	<b>\$155,712</b>	<b>\$12,300</b>

\$76,731 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

<b>Year Ended</b>	
6/30/22	(\$1,217)
6/30/23	(15,868)
6/30/24	(21,537)
6/30/25	(28,059)
<b>Total</b>	<b>(\$66,681)</b>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY  
DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

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**Capital Market Assumptions from Callen 2020**

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<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.85%	3.49%

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**Investment Policy Assumptions from PERSI November 2019**

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Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

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**Economic/Demographic Assumptions from Milliman 2018**

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<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	3.00%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>7.05%</b>

\*Net of Investment Expenses

*Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Notes to Financial Statements

---

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>(6.05%)</b>	<b>Discount Rate</b>	<b>(8.05%)</b>
	<b>(6.05%)</b>	<b>(7.05%)</b>	<b>(8.05%)</b>
School's proportionate share of the net pension liability (asset)	\$772,525	\$376,708	\$49,432

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*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Impacts on the School's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan whenever deemed necessary), such deficits are not deemed to be of substantial concern.

**G. RELATED PARTY TRANSACTIONS**

The School has a management agreement with Stride, Inc. (Stride) to provide educational materials to the School, as well as management services and technical support. The agreement has a term of 10 years, beginning July 1, 2014 and ending June 30, 2024, and it automatically renews for seven years at the end of the initial term.

At year end, the School reported accounts receivable from Stride in the amount of \$206,698 and accounts payable to Stride in the amount of \$966,798, and these items are therefore classified as related party transactions. See notes C and D.

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Budgetary Comparison Schedule -  
General and Major Special Revenue Funds  
Year Ended June 30, 2021

<b>General Fund</b>	<b>Budgeted Amounts (GAAP Basis)</b>		<b>Actual Amounts</b>	<b>Final Budget Variance Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Local Revenue	\$4,478	\$4,478	\$6,941	\$2,463
State Revenue	1,654,734	1,654,734	2,202,145	547,411
Federal Revenue	0	0	0	0
<b>Total Revenues</b>	<u>1,659,212</u>	<u>1,659,212</u>	<u>2,209,086</u>	<u>549,874</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	186,720	186,720	217,129	(30,409)
Secondary School	571,152	571,152	953,691	(382,539)
Alternative School	23,176	23,176	57,613	(34,437)
Special Education	153,975	153,975	107,462	46,513
Gifted & Talented	0	0	6,300	(6,300)
School Activity	7,031	7,031	12,928	(5,897)
Support Service Programs				
Attendance - Guidance - Health	200,924	200,924	109,487	91,437
Special Education Support Services	0	0	0	0
Instruction Improvement	38,070	38,070	2,561	35,509
Instruction-Related Technology	1,168	1,168	8,851	(7,683)
Board of Education	622	622	1,241	(619)
District Administration	60,474	60,474	309,681	(249,207)
School Administration	0	0	0	0
Business Operation	287,951	287,951	298,730	(10,779)
Administrative Technology Service	127,947	127,947	123,412	4,535
Non-Instructional Programs				
Capital Assets - Student Occupied	0	0	0	0
<b>Total Expenditures</b>	<u>1,659,210</u>	<u>1,659,210</u>	<u>2,209,086</u>	<u>(549,876) *</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>2</u>	<u>2</u>	<u>0</u>	<u>(2)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>2</u>	<u>2</u>	<u>0</u>	<u>(2)</u>
<b>Fund Balances - Beginning</b>	<u>6,319</u>	<u>6,319</u>	<u>6,321</u>	<u>2</u>
<b>Fund Balances - Ending</b>	<u>\$6,321</u>	<u>\$6,321</u>	<u>\$6,321</u>	<u>\$0</u>

*\*Total expenditures (over) under appropriations.*

(\$549,876)

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**  
Schedule of Employer's Share of Net Pension Liability  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years\***

	<u><b>2021</b></u>	<u><b>2020</b></u>
School's portion of the net pension liability	0.0162225%	0.0155934%
School's proportionate share of the net pension liability	\$376,708	\$177,994
School's covered payroll	\$577,663	\$529,614
School's proportional share of the net pension liability as a percentage of its covered payroll	65.21%	33.61%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%

	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>2016</b></u>
School's portion of the net pension liability	0.0129480%	0.0127372%	0.0087542%	0.0078993%
School's proportionate share of the net pension liability	\$190,985	\$200,207	\$177,461	\$104,021
School's covered payroll	\$416,585	\$395,606	\$256,032	\$221,258
School's proportional share of the net pension liability as a percentage of its covered payroll	45.85%	50.61%	69.31%	47.01%
Plan fiduciary net position as a percentage of the total pension liability	91.69%	90.68%	87.26%	91.38%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of June 30, 2020

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Schedule of Employer Contributions

PERSI - Base Plan

Last 10 - Fiscal Years\*

	<b>2021</b>	<b>2020</b>	<b>2019</b>
Statutorily required contribution	\$76,731	\$68,973	\$59,952
Contributions in relation to the statutorily required contribution	\$76,731	\$68,973	\$59,952
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
School's covered payroll	\$642,638	\$577,663	\$529,614
Contributions as a percentage of covered payroll	11.94%	11.94%	11.32%

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Statutorily required contribution	\$47,157	\$44,783	\$28,983	\$25,046
Contributions in relation to the statutorily required contribution	\$47,157	\$44,783	\$28,983	\$25,046
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
School's covered payroll	\$416,585	\$395,606	\$256,032	\$221,258
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of each year's fiscal year end.



**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 1 of 2

	<u>Special Revenue Funds</u>		
	<u>Technology</u>	<u>ESSER I</u>	<u>ESSER II</u>
<b>Assets</b>			
Cash			
Receivables:			
Local Sources - See Note G			
State Sources			
Due From Other Funds			
Prepaid Expenses			
<b>Total Assets</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Liabilities</b>			
Accounts Payable - See Note G			
Due To Other Funds			
Salaries & Benefits Payable			
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs			
Nonspendable			
Unassigned			
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 2 of 2

	<b>Special Revenue Funds</b>		
	<b>IDEA Part B</b>		
	<b>611 School</b>		
	<b>Age 3-21</b>	<b>CRF</b>	<b>Total</b>
<b>Assets</b>			
Cash			\$0
Receivables:			
Local Sources - See Note G			0
State Sources			0
Due From Other Funds			0
Prepaid Expenses			0
<b>Total Assets</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Liabilities</b>			
Accounts Payable - See Note G			\$0
Due To Other Funds			0
Salaries & Benefits Payable			0
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>0</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs			0
Nonspendable			0
Unassigned			0
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**IDAHO COLLEGE AND CAREER READINESS ACADEMY  
DBA IDAHO TECHNICAL CAREER ACADEMY**

Page 1 of 2

Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

	<u>Special Revenue Funds</u>		
	<u>Technology</u>	<u>ESSER I</u>	<u>ESSER II</u>
<b>Revenues</b>			
Local Revenue			
State Revenue	\$52,621		
Federal Revenue		\$9,466	\$115,933
<b>Total Revenues</b>	<u>52,621</u>	<u>9,466</u>	<u>115,933</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School			
Secondary School		9,466	115,933
Alternative School			
Special Education			
Gifted & Talented			
School Activity			
Support Service Programs			
Attendance - Guidance - Health			
Special Education Support Services			
Instruction Improvement			
Instruction-Related Technology			
Board of Education			
District Administration			
School Administration			
Business Operation			
Administrative Technology	52,621		
Non-Instructional Programs			
Capital Assets - Student Occupied			
<b>Total Expenditures</b>	<u>52,621</u>	<u>9,466</u>	<u>115,933</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	0	0
<b>Other Financing Sources (Uses)</b>			
Transfers In			
Transfers Out			
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	0	0	0
<b>Fund Balances - Beginning</b>	0	0	0
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**IDAHO COLLEGE AND CAREER READINESS ACADEMY**  
**DBA IDAHO TECHNICAL CAREER ACADEMY**

Page 2 of 2

Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

	<u>Special Revenue Funds</u>		
	<b>IDEA Part B</b>		
	<b>611 School</b>		
	<b>Age 3-21</b>	<b>CRF</b>	<b>Total</b>
<b>Revenues</b>			
Local Revenue			\$0
State Revenue			52,621
Federal Revenue	\$21,160	\$106,486	253,045
<b>Total Revenues</b>	<u>21,160</u>	<u>106,486</u>	<u>305,666</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School			0
Secondary School		106,486	231,885
Alternative School			0
Special Education	21,160		21,160
Gifted & Talented			0
School Activity			0
Support Service Programs			
Attendance - Guidance - Health			0
Special Education Support Services			0
Instruction Improvement			0
Instruction-Related Technology			0
Board of Education			0
District Administration			0
School Administration			0
Business Operation			0
Administrative Technology			52,621
Non-Instructional Programs			
Capital Assets - Student Occupied			0
<b>Total Expenditures</b>	<u>21,160</u>	<u>106,486</u>	<u>305,666</u>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over Expenditures</b>	0	0	0
<b>Other Financing Sources (Uses)</b>			
Transfers In			0
Transfers Out			0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



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**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Directors

Idaho College and Career Readiness Academy dba Idaho Technical Career Academy

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Idaho College and Career Readiness Academy dba Idaho Technical Career Academy (the School), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 2, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

### ***Quest CPAs PLLC***

Payette, Idaho  
September 2, 2021

## PCSC Board Meeting Observation Summary

An observation of charter school board meetings is required by [Section VI of PCSC policies](#), and will take place once each performance certificate term. We recognize that not all aspects of good governance may be addressed in a single meeting and that this observation is only a snapshot.

Below you will find the summary of the PCSC's board meeting observation of your school. The purpose of this observation is to ensure compliance with [Idaho's Open Meeting Law](#) and to help inform annual evaluations regarding the board stewardship measures of the Performance Framework. Please see the PCSC's [Performance Framework](#) for details regarding the governance structure and governance oversight measures.

If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the PCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: 4/20/2021

Observer: Melissa-Jo Rivera

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Kerry Wysocki	Chair	Present
Jim Moore	Vice-Chair	Present
Judy Boyle	Director	Absent
Kevin Cleveland	Director	Present
School Leadership	Title	Present/Remote/Absent
Monti Pittman	School Director	Present
Sami Davis	Business Manager	Present

Observation Category	Status	Date
Open Meeting Law	No Concern	4/20/2021
Public Participation	No Concern	4/20/2021
Operational Efficacy	No Concern	4/20/2021
Academic Achievement	No Concern	4/20/2021
Financial Health	No Concern	4/20/2021

### Additional Notes (As Applicable)

- ITCA has board meeting notices available on their website. On 4/19/2021 the agenda was unavailable on the ITCA website when reviewed; however, was available the day of the meeting 4/20/2021 when the program manager reviewed the website again. As a reminder, the notice for a regular meeting requires no less than a five (5) calendar day meeting notice and a 48-hour agenda notice.
- The ITCA Chair identified a quorum was present.

- ITCA utilized blackboard to allow for public participation.
- It was unclear on the board member making the motions for action items. Though it appeared the Chair was making the motions, I would recommend reviewing Roberts Rules of order regarding best practices on board motions. Having a board member outside the board chair make a motion, encourages transparency and fair practices with the public on action items. If motions were conducted by someone outside of the board chair, please feel free to provide response to this bullet and it will be updated.
- Action items were motioned, seconded, and voted on throughout the board meeting.
- Mr. Pittman provided a thorough update on the charter renewal process along with ISAT/Testing planning, internal operational audit (K12), accreditation report status and other various topics related to school operations and academic status.
- Ms. Tami Perez provided a thorough presentation on BPA and ITCA students involvement and accomplishments within this program. Results were very positive and commended by the ITCA Board.
- Ms. Sami Davis provided a thorough presentation regarding cash flow, ITCA Metric comparisons, summary balance sheet, ITCA Certified & Classified pay scale for FY22, and the FY22 preliminary budget. This in-depth explanation facilitates transparency to the public and is a good practice. Well done.
- Ms. Julie Ingwersen provided a thorough explanation of current enrollment status as well as the projected enrollment of FY22. Comparisons were provided with previous, current, and future school year outcomes.
- Overall, ITCA Board conducted a professional, in-depth board meeting that addressed operational, academic, and financial aspects of their school; while maintaining communication and transparency with the public.





# Idaho Technical Career Academy

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Meridian, Idaho

**February 28 – March 3, 2021**

**Digital Learning Accreditation Engagement Review**

261186

## Table of Contents

<b>Cognia Continuous Improvement System .....</b>	<b>3</b>
Initiate .....	3
Improve.....	3
Impact.....	3
<b>Cognia Performance Accreditation and the Engagement Review .....</b>	<b>4</b>
<b>Cognia Standards Diagnostic Results .....</b>	<b>4</b>
Leadership Capacity Domain .....	5
Learning Capacity Domain .....	6
Resource Capacity Domain .....	7
<b>Assurances .....</b>	<b>8</b>
<b>Cognia Observation Tool for Digital Learning .....</b>	<b>9</b>
<b>Accreditation Status and Index of Education Quality® .....</b>	<b>13</b>
<b>Insights from the Review .....</b>	<b>13</b>
<b>Team Roster .....</b>	<b>18</b>
<b>References and Readings .....</b>	<b>20</b>

## Cognia Continuous Improvement System

Cognia defines continuous improvement as "an embedded behavior rooted in an institution's culture that constantly focuses on conditions, processes, and practices to improve teaching and learning." The Cognia Continuous Improvement System (CIS) provides a systemic, fully integrated solution to help institutions map out and navigate a successful improvement journey. In the same manner that educators are expected to understand the unique needs of every learner and tailor the education experience to drive student success, every institution must be empowered to map out and embrace their unique improvement journey. Cognia expects institutions to use the results and the analysis of data from various interwoven components for the implementation of improvement actions to drive education quality and improved student outcomes. While each improvement journey is unique, the journey is driven by key actions.

The findings of the Engagement Review Team are organized by the ratings from the Cognia Performance Standards Diagnostic and the Levels of Impact within the i3 Rubric: Initiate, Improve, and Impact.

### Initiate

The first phase of the improvement journey is to **Initiate** actions to cause and achieve better results. The elements of the Initiate phase are defined within the Levels of Impact of Engagement and Implementation. Engagement is the level of involvement and frequency of stakeholders in the desired practices, processes, or programs within the institution. Implementation is the process of monitoring and adjusting the administration of the desired practices, processes, or programs for quality and fidelity. Standards identified within Initiate should become the focus of the institution's continuous improvement journey toward the collection, analysis, and use of data to measure the results of engagement and implementation. Enhancing the capacity of the institution in meeting these Standards has the greatest potential impact on improving student performance and organizational effectiveness.

### Improve

The second phase of the improvement journey is to gather and evaluate the results of actions in order to **Improve**. The elements of the **Improve** phase are defined within the Levels of Impact of Results and Sustainability. Results come from the collection, analysis, and use of data and evidence to demonstrate attaining the desired result(s). Sustainability is results achieved consistently to demonstrate growth and improvement over time (a minimum of three years). Standards identified within Improve are those in which the institution is using results to inform their continuous improvement processes and to demonstrate over time the achievement of goals. The institution should continue to analyze and use results to guide improvements in student achievement and organizational effectiveness.

### Impact

The third phase of achieving improvement is **Impact**, where desired practices are deeply entrenched. The elements of the **Impact** phase are defined within the Level of Impact of Embeddedness. Embeddedness is the degree to which the desired practices, processes, or programs are deeply ingrained in the culture and operation of the institution. Standards identified within Impact are those in which the institution has demonstrated ongoing growth and improvement over time and has embedded the practices within its culture. Institutions should continue to support and sustain these practices that yield results in improving student achievement and organizational effectiveness.

# Cognia Performance Accreditation and the Engagement Review

Accreditation is pivotal in leveraging education quality and continuous improvement. Using a set of rigorous research-based standards, the Cognia Accreditation Process examines the whole institution—the program, the cultural context, and the community of stakeholders—to determine how well the parts work together to meet the needs of learners. Through the accreditation process, highly skilled and trained Engagement Review Teams gather first-hand evidence and information pertinent to evaluating an institution's performance against the research-based Cognia Performance Standards. Review teams use these Standards to assess the quality of learning environments in order to gain valuable insights and target improvements in teaching and learning. Cognia provides Standards that are tailored for all education providers so that the benefits of accreditation are universal across the education community.

Through a comprehensive review of evidence and information, our experts gain a broad understanding of institution quality. Using the Standards, the review team provides valuable feedback to institutions, which helps to focus and guide each institution's improvement journey. Valuable evidence and information from other stakeholders, including students, also are obtained through interviews, surveys, and additional activities.

## Cognia Standards Diagnostic Results

The Cognia Performance Standards Diagnostic is used by the Engagement Review Team to evaluate the institution's effectiveness based on the Cognia Performance Standards. The diagnostic consists of three components built around each of three Domains: **Leadership Capacity**, **Learning Capacity**, and **Resource Capacity**. Results are reported within four ranges identified by color. The results for the three Domains are presented in the tables that follow.

Color	Rating	Description
Red	Insufficient	Identifies areas with insufficient evidence or evidence that indicated little or no activity leading toward improvement
Yellow	Initiating	Represents areas to enhance and extend current improvement efforts
Green	Improving	Pinpoints quality practices that are improving and meet the Standards
Blue	Impacting	Demonstrates noteworthy practices producing clear results that positively impact the institution

Under each Standard statement is a row indicating the scores related to the elements of Cognia's i3 Rubric. The rubric is scored from one (1) to four (4). A score of four on any element indicates high performance, while a score of one or two indicates an element in need of improvement. The following table provides the key to the abbreviations of the elements of the i3 Rubric.

Element	Abbreviation
Engagement	EN
Implementation	IM
Results	RE
Sustainability	SU
Embeddedness	EM

## Leadership Capacity Domain

The capacity of leadership to ensure an institution's progress toward its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its purpose and direction, the effectiveness of governance and leadership to enable the institution to realize its stated objectives, the ability to engage and involve stakeholders in meaningful and productive ways, and the capacity to implement strategies that improve learner and educator performance.

Leadership Capacity Standards											Rating
1.1	The institution commits to a purpose statement that defines beliefs about teaching and learning, including the expectations for learners.										Impacting
	EN:	3	IM:	4	RE:	4	SU:	4	EM:	4	
1.2	Stakeholders collectively demonstrate actions to ensure the achievement of the institution's purpose and desired outcomes for learning.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	3	
1.3	The institution engages in a continuous improvement process that produces evidence, including measurable results of improving student learning and professional practice.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	
1.4	The governing authority establishes and ensures adherence to policies that are designed to support institutional effectiveness.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	
1.5	The governing authority adheres to a code of ethics and functions within defined roles and responsibilities.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	
1.6	Leaders implement staff supervision and evaluation processes to improve professional practice and organizational effectiveness.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	
1.7	Leaders implement operational processes and procedures to ensure organizational effectiveness in support of teaching and learning.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	3	
1.8	Leaders engage stakeholders to support the achievement of the institution's purpose and direction.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	3	
1.9	The institution provides experiences that cultivate and improve leadership effectiveness.										Impacting
	EN:	3	IM:	4	RE:	3	SU:	3	EM:	4	
1.10	Leaders collect and analyze a range of feedback data from multiple stakeholder groups to inform decision-making that results in improvement.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	

Leadership Capacity Standards										Rating
1.11	Leaders utilize ethical marketing and communication practices.									Impacting
	EN:	4	IM:	3	RE:	4	SU:	4	EM:	4

## Learning Capacity Domain

The impact of teaching and learning on student achievement and success is the primary expectation of every institution. An effective learning culture is characterized by positive and productive teacher/learner relationships, high expectations and standards, a challenging and engaging curriculum, quality instruction and comprehensive support that enable all learners to be successful, and assessment practices (formative and summative) that monitor and measure learner progress and achievement. Moreover, a quality institution evaluates the impact of its learning culture, including all programs and support services, and adjusts accordingly.

Learning Capacity Standards										Rating
2.1	Learners have equitable opportunities to develop skills and achieve the content and learning priorities established by the institution.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.2	The learning culture promotes creativity, innovation, and collaborative problem-solving.									Impacting
	EN:	4	IM:	3	RE:	3	SU:	2	EM:	4
2.3	The learning culture develops learners' attitudes, beliefs, and skills needed for success.									Impacting
	EN:	4	IM:	4	RE:	3	SU:	3	EM:	4
2.4	The institution has a formal structure to ensure learners develop positive relationships with and have adults/peers who support their educational experiences.									Impacting
	EN:	4	IM:	4	RE:	3	SU:	3	EM:	4
2.5	Educators implement a curriculum that is based on high expectations and prepares learners for their next levels.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.6	The institution implements a process to ensure the curriculum is clearly aligned to standards and best practices.									Impacting
	EN:	3	IM:	4	RE:	4	SU:	4	EM:	3
2.7	Instruction is monitored and adjusted to meet individual learners' needs and the institution's learning expectations.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.8	The institution provides programs and services for learners' educational futures and career planning.									Impacting
	EN:	4	IM:	4	RE:	3	SU:	3	EM:	4

Learning Capacity Standards										Rating
2.9	The institution implements processes to identify and address the specialized needs of learners.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3
2.10	Learning progress is reliably assessed and consistently and clearly communicated.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.11	Educators gather, analyze, and use formative and summative data that lead to the demonstrable improvement of student learning.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
2.12	The institution implements a process to continuously assess its programs and organizational conditions to improve student learning.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3
2.13	The institution ensures authenticity in student learning in a digital learning environment.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3

## Resource Capacity Domain

The use and distribution of resources support the stated mission of the institution. Institutions ensure that resources are distributed and utilized equitably, so the needs of all learners are adequately and effectively addressed. The utilization of resources includes support for professional learning for all staff. The institution examines the allocation and use of resources to ensure appropriate levels of funding, sustainability, organizational effectiveness, and increased student learning.

Resource Capacity Standards										Rating
3.1	The institution plans and delivers professional learning to improve the learning environment, learner achievement, and the institution's effectiveness.									Impacting
	EN:	4	IM:	3	RE:	4	SU:	3	EM:	4
3.2	The institution's professional learning structure and expectations promote collaboration and collegiality to improve learner performance and organizational effectiveness.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4
3.3	The institution provides induction, mentoring, and coaching programs that ensure all staff members have the knowledge and skills to improve student performance and organizational effectiveness.									Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	3
3.4	The institution attracts and retains qualified personnel who support the institution's purpose and direction.									Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3

Resource Capacity Standards											Rating
3.5	The institution integrates digital resources into teaching, learning, and operations to improve professional practice, student performance, and organizational effectiveness.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	
3.6	The institution provides access to information resources and materials to support the curriculum, programs, and needs of students, staff, and the institution.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	3	EM:	4	
3.7	The institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the institution's purpose and direction.										Impacting
	EN:	4	IM:	3	RE:	3	SU:	3	EM:	4	
3.8	The institution allocates human, material, and fiscal resources in alignment with the institution's identified needs and priorities to improve student performance and organizational effectiveness.										Improving
	EN:	3	IM:	3	RE:	3	SU:	3	EM:	3	
3.9	The institution provides an effective Learning Management System (LMS).										Impacting
	EN:	4	IM:	4	RE:	3	SU:	3	EM:	4	
3.10	The institution's technology infrastructure supports teaching, learning, and operational effectiveness.										Impacting
	EN:	4	IM:	4	RE:	4	SU:	4	EM:	4	

## Assurances

Assurances are statements that accredited institutions must confirm they are meeting. The Assurance statements are based on the type of institution, and the responses are confirmed by the Accreditation Engagement Review Team. Institutions are expected to meet all Assurances and are expected to correct any deficiencies in unmet Assurances.

Assurances Met		
YES	NO	If No, List Unmet Assurances by Number Below
X		



## Cognia Observation Tool for Digital Learning

The instrument that is used by the Engagement Review Team is the Cognia Observation Tool for Digital Learning. This tool provides a format for reviewing five major key areas of the digital environment including Instructional Design, Learning Engagement, Platforms and Technologies, Assessment for Learning, and the Digital Learning Community. The tool provided the contextual framework for the team in conducting classroom observations, whether synchronously or asynchronously, and established a common language for team discussion. Additionally, these five areas (with their accompanying indicators) provided support for the team as they interviewed leaders, teachers, and students about the digital learning environment of your school.

The 2-D Learning Rubric looks at the instructional delivery with the key areas from a two-dimensional (2D) perspective that measures the Learning Environments and Learning Experiences. The 2-D Learning Rubric identifies the percentage of scores that fall into nine possible cells and will serve as a baseline for the educational provider's continuous improvement journey. The ratings and averages are in support of the findings of the Engagement Review Team. The results of the observation tool will also be posted in the workspace for additional access. The Learning Experiences are categorized as Digitize, Enhance and Innovation. Learning Environments are categorized as Silos, Connects, and Interconnectivity. The relationship between the experience and the environment is then rated.

These data support the team's findings and your own review of your program. Scores derived from these observations have no mathematical impact on the Index of Education Quality (IEQ) or final ratings of any of the Standards. They, in fact, support the areas of strength and needs for improvement identified in this report.

Cognia Observation Tool for Digital Learning						Institution	Cognia Average
<b>Instructional Design: Instruction is designed to promote interactive engagement with personalized academic content.</b>	HE	EV	SE	NE	NA	3.93	2.53
Learners have access to appropriately challenging curriculum (providing rigor, relevance, and fostering positive relationships).	3	0	0	0	0	4.00	2.92
Learners engage in a competency-based curriculum.	3	0	0	0	0	4.00	2.80
Instructional design incorporates evidence-based strategies appropriate for digital learning environments.	3	0	0	0	0	4.00	2.56
Instruction is designed to encourage collaboration with peers and mentors in meeting high learning expectations.	3	0	0	0	0	4.00	1.97
Learners demonstrate work that reflects the high expectations of the instructional design.	2	1	0	0	0	3.67	2.41
<b>Learning Engagement: Dynamic learning environments support interactive engagement to create personalized learning experiences.</b>	HE	EV	SE	NE	NA	3.75	2.24
The mentors and learners collaborate on personalized learning experiences that provide equity in learner voice and choice (e.g. competencies, rigor, time, place, and pace).	3	0	0	0	0	4.00	2.31
Learners engage in rigorous learning experiences, including interaction between peers and mentors and the use of higher order thinking skills.	3	0	0	0	0	4.00	2.12
Learner interactions with peers, mentors, and the academic content permeate the digital environment.	2	1	0	0	0	3.67	2.09
Learners make connections from the digital learning environment to real-life experiences.	2	0	1	0	0	3.33	2.43
<b>Platforms and Technologies: Technology platforms are dynamic and enable innovative interactions between mentors and learners in support of personalized learning pathways.</b>	HE	EV	SE	NE	NA	3.67	2.35
Learners have equal access to resources in a Learning Management System (LMS) or Content Management System (CMS) to enable classroom discussions, activities, digital tools, and support.	3	0	0	0	0	4.00	3.04
Learners use digital resources to gather, evaluate, and/or use information for learning.	3	0	0	0	0	4.00	2.50
Learners use digital resources to conduct research, solve problems, and/or create original works for learning.	0	2	1	0	0	2.67	2.24
Learners use digital platforms to communicate and/or work collaboratively for learning.	3	0	0	0	0	4.00	2.17
Learners and mentors engage in interactive digital platforms that have capacity to support new technologies (e.g. adaptive technology, technology-enhanced items, virtual reality, or augmented reality).	2	1	0	0	0	3.67	1.82

Cognia Observation Tool for Digital Learning						Institution	Cognia Average
<b>Assessment for Learning: Assessment for learning promotes the development of learning goals, support and progress monitoring, and student ownership of the learning process.</b>	<b>HE</b>	<b>EV</b>	<b>SE</b>	<b>NE</b>	<b>NA</b>	<b>3.67</b>	<b>2.26</b>
Learners engage in a process that includes goal setting, self-assessment, and reflection on learning with support from mentors.	3	0	0	0	0	4.00	2.18
Learners engage consistently in active communication (static and dynamic) with mentors about their learning goals.	3	0	0	0	0	4.00	2.30
Learners engage in the coaching process with their mentors in their progress towards learning goals.	1	2	0	0	0	3.33	2.20
Learners take responsibility in the creation and attainment of their learning goals.	0	3	0	0	0	3.00	2.17
Learners engage consistently in active feedback (static and dynamic) with mentors.	3	0	0	0	0	4.00	2.44
<b>Digital Learning Community: The community promotes positive interactions and relationships between and among learners and mentors.</b>	<b>HE</b>	<b>EV</b>	<b>SE</b>	<b>NE</b>	<b>NA</b>	<b>3.83</b>	<b>2.18</b>
Learners are engaged in promoting digital citizenship and a culture of connectedness.	3	0	0	0	0	4.00	2.18
Learners communicate and interact respectfully with mentor(s) and each other.	3	0	0	0	0	4.00	2.65
Learners and mentors have opportunities to develop empathy and respect for personal and socio-cultural differences among members within the community.	1	2	0	0	0	3.33	1.75
Learners and mentors have opportunities to build a sense of community by fostering positive relationships (peer to peer, peer to adult, adult to adult).	3	0	0	0	0	4.00	2.14

		2-D Learning Rubric		
Learning Environments	Interconnectivity	0.0%	0.0%	0.0%
	Connects	0.0%	100%	0.0%
	Silos	0.0%	0.0%	0.0%
		Digitize	Enhance	Innovation
Learning Experiences				

## Accreditation Status and Index of Education Quality®

Cognia will review the results of the Accreditation Engagement Review to make a final determination concerning accreditation status, including the appropriate next steps for your institution in response to these findings. Cognia provides the Index of Education Quality (IEQ) as a holistic measure of overall performance based on a comprehensive set of standards and review criteria. This formative tool for improvement identifies areas of success and areas in need of focus. The IEQ comprises the Standards Diagnostic ratings from the three Domains: Leadership Capacity, Learning Capacity, and Resource Capacity. The IEQ results are reported on a scale of 100 to 400 and provide information about how the institution is performing compared to expected criteria. Institutions should review the IEQ in relation to the findings from the review in the areas of Initiate, Improve, and Impact. An IEQ score below 250 indicates that the institution has several areas within the Initiate level and should focus their improvement efforts on those Standards within that level. An IEQ in the range of 225–300 indicates that the institution has several Standards within the Improve level and is using results to inform continuous improvement and demonstrate sustainability. An IEQ of 275 and above indicates the institution is beginning to reach the Impact level and is engaged in practices that are sustained over time and are becoming ingrained in the culture of the institution.

Below is the average (range) of all Cognia Improvement Network (CIN) institutions evaluated for accreditation in the last five years. The range of the annual CIN IEQ average is presented to enable you to benchmark your results with other institutions in the network.

<b>Institution IEQ</b>	<b>376.18</b>	<b>CIN 5 Year IEQ Range</b>	<b>278.34 – 283.33</b>
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## Insights from the Review

Idaho Technical Career Academy (ITCA) is a virtual career-technical education charter school that provides an occupational sequence of instruction to prepare Idaho students to obtain the necessary technical skills needed to pursue post-secondary education, achieve occupational certifications, or enter directly into the workforce. The school focuses are in three areas providing: 1) an alternative to academic virtual schools; 2) career pathways to students geographically dispersed throughout Idaho (41% rural), academically deficient (32% credit-deficient), at-risk, and underserved (49.5% free and reduced lunch); and 3) Idaho industries with educated and employment-ready individuals. All students have an individual learning plan. K12 is the educational services provider that provides curriculum, technology, and management services (Head of School).

The influence of the pandemic had an impact on school enrollment. In the 2019-2020 school year, the enrollment of this state-wide school in August was 118, and in February was 203. In 2020-2021, the enrollment in August was 218, and in February was 306. If this growth is sustained or increases, it will impact the future planning of the school.

Team members identified several themes after reviewing the provided documents and participating in focus groups with the board, administrative staff, teachers, parents, community members, and students. Each of these themes is a thread that runs through the three strategic areas the school identified as its primary focus for growth and development. These focus areas are academics, career pathways, and student experience.

**The school has an intentional alignment of beliefs and actions stated in the purpose statement with an ongoing commitment to the success of the continuous improvement plan and long-term support and involvement of the governing authority.** All documentation, data, and focus group interviews provided evidence of an embedded culture and climate of continuous improvement. The culture and climate were engrained by the Head of School (HoS) and the board from the initial establishment of the school in 2014, and both the HoS and the board are actively involved in the operation and oversight of the school up to this time. The continuous improvement culture is evident in academics, career pathways, and student experience. In interviews, teachers expressed how passionate they are about student growth. The team noted a high level of trust throughout the school developed by the HoS and a commitment to continuous improvement in the administration and faculty. Student data show growth in student retention, graduation rate, and number and percentage of students passing career-technical exams. The school board and the leadership team support each other and identify the same goals and commitments as the team heard in the review interviews with teachers, parents, and students. The yearly school goals are reviewed by various stakeholder groups each spring for the upcoming school year. Continuous improvement goals have collected and analyzed data, and new objectives are determined throughout the year. The school stated the next steps in continuous improvement goals broadly. In academics, it is to continue deploying strategies to increase academic performance. In Career Technical Education (CTE), it is to continue to expand occupational opportunities for students. In student experience, it is to continue to cultivate student connections. The school may want to help teachers and other staff members increase their comfort level using data to analyze their own practice and performance. The school might also consider ways to continue and sustain this climate of continuous improvement with the growth in the number of staff members due to anticipated significant student growth.

**The school uses a data-driven and collaborative process to assess the district's programs and continuously improve student learning.** A combination of internal and external tools allows the district to ensure a student experience that is individualized, guaranteed, and viable. The team noted three areas of excellence in data collection and analysis. One is an extensive plan for data collection in all areas, including academics, career planning, and student experience. Implemented in this plan for academics were data meetings, professional learning community (PLC) collaborations, targeted small group response to intervention (RTI) sessions, adjusted class times to facilitate small group sessions, standards-based interim assessments, and live and recorded classroom observations. A second is the use of data teams in the school to analyze data and plan for the next steps. In CTE, the next steps in offering areas of career preparation were determined to be, in order of priority, Medical Assistant, Game Design, Software Development, Sports Medicine, and Web Design. And the third area of excellence is to make adjustments in the type of data collected to ensure staff members have the necessary information to make decisions. In the student experience area, improvements like mailing birthday cards, recognizing students for academic achievement, and monthly virtual school assemblies resulted in improved student retention of 7.2 percent and overall student satisfaction improving 6 percent year after year. In planning for the next steps, data teams might focus on using data to help teachers identify overall areas for improvement in addition to those areas currently used for RTI. In the future, the school should address the challenges that will come with more extensive staff and student body to ensure that all staff is part of the collaborative data culture and the needs of all students continue to be met. The school also might plan for the next steps in data collection as the school grows in the number of students.

**Educators have embedded personal, equitable learning opportunities within a culture that shares beliefs about learner engagement and developing creative, innovative, and problem-solving skills in all curricula, which are based on high expectations, are consistently applied, and prepare all learners for their next levels.** The leadership team, Board of Directors, and staff members

have high expectations for all stakeholders in the school community. Those expectations have translated into actions that create immediate and long-term growth in each of the school's focus areas. The leadership team uses data meetings and strategic planning to operationally define "success" and proficiency in academics, career development, and student experience. Significant evidence indicated that resources and support are directed to support these goals and lead to increased success in each area. One of these areas is special education, expressed to the team in an interview. The director of special education was given the opportunity to restructure the delivery of special education. The school currently has 25 special education students and one special education teacher. Instead of having all students in one or two classes, the director of special education was able to look at the individual needs of each student, adjust each student's IEP, and, with accommodations like audio readers and reduced writing requirements, integrate the students into general education classes and testing. The teachers use a team approach and use very specific wording in the accommodations. The special education director and seven teachers meet during every staff meeting, discuss IEP goals and accommodations, and stress parent participation with the teachers and referral team. There is a high level of interaction with families. The result has been reduced stigmatization of special needs students and increased performance while in regular classes with targeted support. Similarly, every student in the school has individual instructional levels in reading and math, assessed by the Northwest Evaluation Association (NWEA) tests in the 9<sup>th</sup>, 10<sup>th</sup>, and 11<sup>th</sup> grades, and students testing below grade-level are supported in small group targeted sessions.

The school enrolls students interested in pursuing a high school education and specialization in a career-technical pathway. Demographic data show that the school is serving a population of students with a variety of unique needs. In addition to growth in state-mandated achievement data, school data show significant growth in graduation rates for alternative students in need of considerable credit recovery, student achievement of goals on IEPs, and successful completion of career technical pathways and certification exams. Allocation of resources and support is clearly aligned to the school's three focus areas. Data reviewed by the team show that the resources and support produce short and long-term improvement in each identified area, and longitudinal data show steady progress in each area. Potential next steps are to identify additional career pathways as the student body grows and use stakeholder surveys and focus groups to identify areas of need (i.e., social-emotional learning, family engagement) and partnerships that will support those needs.

**Creativity, innovation, digital activities, and collaborative problem-solving were consistently in evidence at Idaho Technical Career Academy through artifacts and interviews.** In problem-based learning (PBL), students learn by actively engaging in real-world and personally meaningful projects. This is a collaborative process among students. The expectation of teachers is a 75% learning activity/25% lecture ratio for live class sessions. Teachers meet weekly for PLC, where they evaluate the implementation of instruction and quality of engagement. Through weekly collaboration, teachers develop creative and innovative solutions. Social-emotional learning (SEL) professional development is infused into weekly staff meetings to practice and provide reflection time for teachers to integrate the 7 Mindsets in their classrooms. To enhance the development of learning opportunities for students to learn creativity, cultivate innovation, and encourage collaborative problem-solving, the school has recently added a new classroom platform called Newrow. An area for future consideration would be developing authentic assessments that are compatible with the K12 curriculum and the online education model.

**The school engages all its resources, opportunities, and goals together to achieve long-term success and excellence.** The team learned through artifacts, presentations, and interviews that, from the beginning of the school seven years ago, the Board of Directors has had a high level of support and commitment to the school's vision. This includes a clear understanding of the board's role in governing the school and approving budgets, making staffing recommendations, and creating policies that provide

a strong and solid foundation for the school. Similarly, the continuing and growing support from the Technical Advisory Committee and the involvement of industry experts in the technical advisory committees representing different industry segments has been a source of strength for the school. The long-term growth in student enrollment, and the more recent considerable increase of nearly 100 students in the last year during the pandemic, speaks both to the need for the school and its long-term commitment to continuous improvement. Finally, the quality and support of the K12 organization, with its attention to the quality of implementation and continuous improvement, added to the HoS's recruitment and retention of teachers with a high level of expertise and collaboration in both academic instruction and career technical instruction for an at-risk student population, has created a highly effective educational environment. The outcomes for the school show increasing improvement each year, and the teachers have the flexibility to work in an environment that changes in student needs and enrollment each year, especially this last year. The challenge for the upcoming year will be to determine the budget and staffing needs in the year following the COVID-19 pandemic, based on a projection of what the enrollment will be in the 2021-22 school year.

Cognia expects schools to be aware of all accreditation Standards and requirements, celebrate their work meeting Standards rated as Impacting, and address suggested Standards rated at the Insufficient level. Many of the Standards are interdependent and have been identified in themes earlier in this narrative. Some individual standards did not align with the themes above. To provide the best possible feedback for your school, issues related to those Standards are addressed below.

**The institution allocates human, material, and fiscal resources in alignment with the institution's identified needs and priorities to improve student performance and organizational effectiveness.**

The school has historically done a very good job of anticipating needs and priorities. During the current school year, the enrollment, due to school closures and the pandemic, had increased by 100 students by August over the previous year. By February, it had not only sustained that number, but it had risen to over 300 total students. It remains to be seen what will happen in the fall of this next school year. There may be an expansion or contraction of the pandemic due to vaccinations and its activity cycle. It may be hard to estimate the number of students who will initially enroll in the school and the number who will continue their enrollment. This uncertainty will necessitate adequate advanced planning by the school to allow for various scenarios to mitigate the impact of a change in enrollment, whether it is an increase, decrease, or a continuation of current enrollment levels.

This report describes in some detail, themes related to most of the Standards that are rated Impacting. However, a number of those highly rated Standards did not fit into themes. Those represent characteristics of the school that stand out. For example, the collection and analysis of feedback from multiple stakeholder groups, use of ethical marketing and communications, development of learners' traits needed for success, students' positive relationships with adults and peers, and curriculum alignment. Additionally, the institution provides adequate access to digital resources and makes those resources available through its learning management system and infrastructure to support teaching, learning, and operational effectiveness.

The team thanks the school for its genuine engagement in the continuous improvement process and hopes the Idaho Technical Career Academy stakeholders use the insights from this review as they move forward in their continuous improvement journey.



## Next Steps

Upon receiving the Accreditation Engagement Review Report, the institution is encouraged to implement the following steps:

- Review and share the findings with stakeholders.
- Develop plans to address areas for improvement identified by the Engagement Review Team.
- Use the findings and data from the report to guide and strengthen the institution's continuous improvement efforts.
- Celebrate the successes noted in the report.
- Continue the improvement journey.

## Team Roster

The Engagement Review Teams are comprised of professionals with varied backgrounds and expertise. To provide knowledge and understanding of the Cognia tools and processes, all Lead Evaluators and Engagement Review Team members are required to complete Cognia training. The following professionals served on the Engagement Review Team:

Team Member Name	Brief Biography
<b>Todd Goble, Lead Evaluator</b>	<p>Todd Goble graduated from Allegheny College, in Meadville, PA with a B.A. in English and an M.A. in education. He taught in the Cleveland area (1970) and was involved with alternative high school education since 1975. He was an at-risk high school teacher, an assistant high school principal, an at-risk high school principal, and a career-technical high school director. He is a certified public school superintendent and worked on a PhD in Urban Education, Cleveland State University. Mr. Goble served as a teacher, principal and executive director for Pikes Peak Academy, an alternative at-risk Christian high school, Colorado Springs. He served as the StreetSchool Network vice president of education (2003-2010), designing and implementing its national replication model under a Bill and Melinda Gates grant called the Alternative High School Initiative, integrating accreditation. Mr. Goble began involvement with accreditation (2005) and is a Lead Evaluator. During 2011, he was the interim executive director of AHSI and a Sagamore Institute Senior Fellow. He was the CEO for The Summit Education Group and led it to Cognia corporation accreditation with two digital learning schools. Mr. Goble is retired and is a Lead Evaluator for Cognia, nationally and internationally. He resides in Redding, California.</p>
<b>Christine Ivie</b>	<p>Dr. Christine Ivie has over 30 years of experience in education and administration, focusing primarily on comprehensive reform, school improvement, and school choice with a particular emphasis on serving students from high poverty, rural communities. She previously served as the chief of education for the National Aeronautics and Space Administration (NASA) Ames Research Center, deputy superintendent for the Idaho Department of Education, and chief elementary and secondary academic officer for the Idaho State Board of Education. Dr. Ivie served as a teacher, counselor, principal, special education director, superintendent, and board member in traditional public and public charter school LEAs. She has also worked as a coach, advisor, and consultant for federal and state government agencies and non-profit organizations. Dr. Ivie is a licensed professional counselor and certificated educator in Idaho. She currently serves as the superintendent of Heritage Academy, Idaho Public School District #479 and is working with educators to implement education models that increase student engagement and student achievement across all groups of students.</p>

Team Member Name	Brief Biography
<b>Piergiorgio Parisio</b>	<p>Piergiorgio Parisio has 21 years of teaching experience. The last nine years were as a mathematics, science, and social studies teacher at Saudi Aramco Expatriate Schools. During his tenure at SAES, Mr. Parisio assumed a variety of leadership positions including but not limited to the school leadership team, data team leader, curriculum alignment team leader, and site advisory council. In addition to having earned a Bachelor of Science from the University of California at San Diego, he has teaching certifications for elementary, middle level mathematics, and secondary social science. Mr. Parisio earned a master's in business administration from San Diego State University. He has had a unique career in education and has taught in the US and internationally as well. While abroad, Mr. Parisio taught at international schools and schools run by natural resource companies, such as ALCOA, Newmont Mining, and Saudi Aramco.</p>

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## **XI. CONSIDERATION OF CHARTER RENEWAL**

iSucceed Virtual High School

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

iSucceed Virtual High School opened in 2008. The school serves approximately 895 students in grades 7-12. The school is located in Boise and offers an online model of instruction with a mission focused on serving at-risk students. This school offers both a general education program and an alternative program.

The school has many planned improvements for the upcoming performance certificate term, including furthering the middle school programming (a recent charter amendment), setting strategic goals through the continuous improvement process, and working with service providers to expand curriculum and elective offerings, among others. Additionally, the school will continue to fill a need for high-performing traditional students as well as for students with unique life circumstances.

iSucceed Virtual High School has agreed to the following conditions for the renewal performance certificate term:

1. iSucceed's alternative program will meet standard on the IPCSC's Progress Toward Graduation measure at the end of the 2022-2023 school year;
2. The percentage of continuously-enrolled student in grades 10-12 enrolled in the alternative program who successfully complete 2 credits of math must be 5% greater than the 2021 rate by June

- 30, 2023, and must either meet IPCSC Performance Framework standard or be 10% greater than the 2021 rate by June 30, 2024
3. The school's maximum enrollment may not exceed 1,800 students across grades 7-12.

Note: As this school's current performance certificate allows for unlimited enrollment, a lottery observation was not necessary; however, condition 3 will require lottery observations going forward.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; the school's most recent accreditation report; and IPCSC staff's board observation report.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing iSucceed's charter with the

stated academic and operational conditions for a five-year term of operation.

### **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.



**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

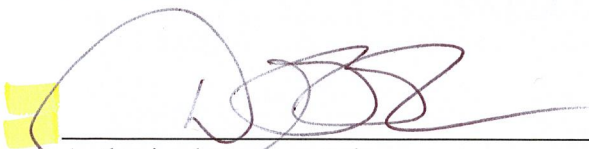
This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and ISUCCEED VIRTUAL HIGH SCHOOL, INC. ("ISUCCEED"). ISUCCEED understands, acknowledges, and agrees to the following:

1. On behalf of ISUCCEED, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Conditions, dated December 10, 2021 ("Notice").
2. ISUCCEED understands and acknowledges the recommendation of the Director, and agrees to accept the conditions as proposed in the Notice and restated below:
  - a. Condition 1: ISUCCEED's alternative program will meet standard on the IPCSC's Progress Toward Graduation measure at the end of the 2022-23 school year. This condition will be evaluated by October 31, 2023. The evaluation will be consistent with the formula for this measure as it is defined in the Commission's Performance Framework incorporated into ISUCCEED's active Performance Certificate as of October 31, 2023. The measures will be based on instructional days rather than calendar days
  - b. Condition 2: The percentage of continuously-enrolled students in grades 10-12 who are enrolled in ISUCCEED's alternative program, referred to as iSucceed Academy, and who successfully complete 2 credits of math must be 5% greater by June 30, 2023 than the school's 2021 rate, and must either meet standard as it is defined in the Commission's Performance Framework or be 10% greater than the school's 2021 rate by June 30, 2024.
  - c. Condition 3: ISUCCEED's negotiated performance certificate shall include a maximum enrollment number not to exceed 1,800 students across grades 7-12. However, ISUCCEED will be permitted to request an increase in this enrollment number through the charter revision process. This condition considers that the average enrollment at ISUCCEED across the 5 years preceding the COVID-19 pandemic was 514 students, and that at the highest point during the pandemic, ISUCCEED's enrollment peaked at 1,009. This condition also considers that ISUCCEED was approved to add 7th and 8th grade in a 2020 performance certificate amendment. The purpose of this condition is to ensure budget predictability for all schools and to ensure that emergency growth decisions are made by the appropriate entity. This condition must be met by June 30, 2022.
3. ISUCCEED understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). ISUCCEED further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. ISUCCEED understands and acknowledges that if the Commission approves the renewal of ISUCCEED's charter, the Commission and ISUCCEED shall negotiate the terms of and


execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.


5. On behalf of ISUCCEED, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, ISUCCEED is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

The undersigned authorized representative, on behalf of ISUCCEED, and the Director have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President  
ISUCCEED VIRTUAL HIGH SCHOOL, INC.

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

 Digitally signed by Jenn Thompson  
Date: 2021.12.23 10:10:50 -07'00'

\_\_\_\_\_  
Date

## Application for Charter Renewal

Prepared for: Idaho Public Charter School Commission

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# iSucceed Virtual High School, Inc

6148 N Discovery Way Ste. 120

Boise, Idaho 83713



*iSucceed Virtual High School, Inc #466 LEA*

*High School/Middle School #654 - Grades 8-12*

*iSucceed Academy #1417- Grades 9-12*

### Administrative Contacts:

<i>Kathleen Allison, Executive Director</i>	<i>Dionico Peña, Board Chair</i>
208-375-3116 x108 Fax 208-375-3117 kallison@isucceedvhs.net	dpena@isucceedvhs.net

### iSucceed Mission Statement

To provide individualized and supportive, quality educational opportunities, *inspiring diverse students to succeed*. We believe every student deserves an opportunity to excel and be given an “*honest and real chance to reach their potential*.”

### Current Enrollment as of 12-15-2021\*

Grade	iSucceed HS/MS	iSucceed Academy	Total
8	31		31
9	94	5	99
10	145	25	170
11	206	62	268
12	175	107	282
			<b>850*</b>

*\*Enrollment totals vary all year as the LEA enrolls by quarter. Historically, enrollment will rise in the second half of the school year.*

## **Table of Contents**

### I. NARRATIVE

### II. WHAT IMPROVEMENTS ARE PLANNED FOR THE SCHOOL'S NEXT PERFORMANCE CERTIFICATE TERM?

Summary of 5 year Strategic Plan (in development with Board)

Continue to fill a need for students with unique life circumstances

Filling a need for high performing students

Acceptance of Renewal Conditions

### III OUTLINE OF ADDITIONAL EVIDENCE

Historical iSucceed Demographics

Improved Academic Outcomes summary

Considerations for Academic Data, Annual Report measures and Framework

### IV ADDITIONAL EVIDENCE

Historical iSucceed Demographics

Improved Academic Outcomes summary

Considerations for Academic Data, Annual Report measures and Framework

Research References in Application and Additional Information

## I. NARRATIVE

At iSucceed Virtual Schools, our mission is to provide this opportunity to Idaho students in order to increase the probability that they will achieve their individual potential. The founders of the school in 2008 were very passionate about providing an alternative choice to students who have life circumstances or needs in which online instruction could help them reach their academic goals when for a variety of reasons, they might be unable or have not been able to complete a traditional brick and mortar education. Therefore, iSVHS's mission has always been based on providing outreach via an online learning instructional model in order to facilitate self-motivated, competent, lifelong learners who participate effectively in society. **Over the last 5 years, we have worked hard to improve our programs, outcomes and increase our support to students who need us, even if for a short time.** We know earning a high school diploma will significantly increase a student's economic and academic success\* and therefore we feel very passionate about the service we provide to these students, our history of producing high school graduates, where many of our harder to reach students may have dropped out, if iSucceed was not here to meet their academic needs.

*\* Referenced from U.S. Department of Education (2016). The Condition of Education, 2016. Population characteristics, economic outcomes.*

Over the past 5 years, the LEA has endured a period of *turnaround, growth and program development* after substantial operational, personnel and financial changes after the 2015-2016 school year. Since this reorganization, the LEA has achieved many accomplishments (listed by not limited to):

- Transitioned to a Schoolwide Title I program to serve all LEA programs in order to continue substantial improvements to programs, curriculum, instruction and academic outcomes
- 2017-2018, achieved a respectable Cognia accreditation review based on Quality Online Program standards
- 2017, Administration participated in the first stage of input from national online leaders in the adoption of the Cognia Online Standards in order to gain knowledge on national best practices in online learning
- 2018-2019, developed an alternative school named "iSucceed Academy" in order to serve students with markedly at-risk backgrounds and demographics
- Over 5 years, focused on strategies and data measures related to online instruction and demographics which resulted in **largely improved academic outcomes, such as:** [course completion, pass rates, engagement, credit attainment and grade improvement](#)
- Developed the 1st "online" HS AVID (Advancement Via Individual Determination) program in Idaho, which has further increased academic outcomes, student academic skills and enrollment in Advanced Opportunities
- Dramatically increased student participation in Advanced Opportunities over the past 5 years
- Created an extended math offering for students enrolling with the school severely behind in grade level in math proficiency, offered at both iSucceed VHS and iSucceed Academy
- Became a national member of the Digital Learning Collaborative, reviewing the first draft of the [National Standards for Quality Online Learning](#)
- Administration took an active role in educating stakeholder, legislators, parents and the community about quality online programs and advocating for fair and meaningful measures for

school quality so that our most vulnerable students have equal and equitable access to quality education and support

Our student demographics have historically reflected a student population \*. We believe that being true to our mission and the concerted effort of our administration, school board, teachers/staff, and with consistent input from our parents and students, have contributed to the outcomes we have achieved in the last five years. While much has been accomplished, and our future plans as described in this application.

### **The COVID response from March 2020 and current**

Since March 2020, iSucceed was ready to serve **students who needed us during a dire time during the pandemic** with quality, consistent programming and support. Many students enrolled with us in Q4 2020 and the 2020-21 school year, after finding less than ideal circumstances in their traditional schools but also due to health and safety concerns with in-person instruction in districts that were not providing effective mitigation. We understood the situation might result in a LARGE increase of students in response that would be very disruptive to our normal operations. To some degree, there was disruption to our internal operations, hiring and in person event/tutoring offerings but much of the brunt of that work fell on administrative staff. The teachers maintained consistent education offerings and the students had access to robust curriculum and instruction all year. Additionally, students enrolled with the school with prior elevated academic performance in comparison to the normed student demographics the school serves on average. This phenomenon really highlighted the distinct impact student demographics have on academic outcomes in a way that validated our many concerns with how academic data is measured at the state and federal level, in not considering these key influences on performance. Regardless, while student enrollment dropped in the beginning of the 2021-22 school year as some students and parents went back to traditional schooling, we did see a large % of students than expected, stay enrolled with the school and continue to achieve academic goals as the Delta variant swept through the state. As schools across the nation started to rethink the way they do education and some improved their online offerings, more research has been done on the differences between emergency remote instructive vs. quality online programs where some students' successes were markedly apparent (*Black E, Ferdig R, Thompson LA. 2021*). We firmly believe that ALL means ALL when it comes to education and have felt that online can actually be an equalizer to knowledge acquisition and education opportunities. We are proud to have been a resource to students and families during these unprecedented times even if it meant we took a hit financially and operationally during a period of time as this connects to our core mission of our school.

## II. WHAT IMPROVEMENTS ARE PLANNED FOR THE SCHOOL'S NEXT PERFORMANCE CERTIFICATE TERM?

### A. Summary of 5 year Strategic Plan (in development with Board)

As mentioned above, the LEA has undergone a large transformation over the last 5 years and has more planned in the next 5 years.

Below is a summary our focuses, but not limited to this list:

- Further development and improvement of middle school programming with eventual offering of 7th grade
- Return to in-person student events regionally and in-person study lab academic assistance in Boise area (*hopefully see a return in Spring 2022 depending on COVID outlook*)
- Continued promotion of Advanced Opportunities for all students and measurable increase in participation
- Expansion of dual credit offerings with multiple colleges (currently working with 2) and increase internships statewide
- Continuous improvement processes and goals for academics, operations, online instruction best practices, information technology planning and financial planning at outlooks with different levels of enrollment and staffing (*currently using Title I, Cognia and AVID programs reviews for continuous improvement processes that are embedded in our culture*). **These are annually reviewed and typically have benchmarks for academic and programmatic goals.**
- Working with service providers to expand curriculum and elective offerings (*also including career pathways*)
- Expanded professional development and leadership opportunities for teachers/staff. Currently, the LEA offers regular and strategic PD offerings and will be promoting more teacher/staff involvement in PD that enhances quality online instruction
- Continued strategic hiring in key areas to support mission, operational consistency and academic outcomes
- Continued work with stakeholders, accountability agencies, legislators and the public for the education and understanding of quality online education programs
- Continued work with Idaho Public Charter Commission staff to ensure review of accurate and meaningful data from state reporting and other entities to fairly assess online education programming
- Continued work with our service provider, other technical tools and accountability agencies to gain better data reporting capabilities to focus on meaningful measures to based our continuous improvement goals

### B. Continue to fill a need for students with unique life circumstances

The intended mission for the school was recognizing students [may need online instruction for a variety of reasons in the short-term and the long-term](#). While the length of enrollment is

challenging for measuring academic performance directly related to the school, it has been a historical need in the State of Idaho to reach marginalized youth in order to improve their academic futures. **We fully embrace and believe in the mantra coined by the A.V.I.D. program: All means All.** This mission and **the need for a program like this for Idaho students has not changed for the 14 years the school has been in existence as evident by school and program growth.** As the years progressed with the school, we discovered many different reasons for enrolling at our school (*counselor tracking, enrollment surveys*). **These reasons students and parents seek our enrollment include but are not limited to;**

bullying in prior schools	health issues that present physical attendance	working to support their household
wanting a home school situation with an accredited program	professional performer or athlete that needs to travel during school year	Want to pursue dual credit/advanced opportunities
behind in credits/skill and needed to graduate	limited school choice in home area	excessive absence/discipline issues at traditional school
having only a few courses left and being barred from enrollment at other schools	teen parents wanting to earn a diploma but need child care during the day	need short-term enrollment to recover credits and then return to their home school
referral to us from other schools for being “out of cohort”	prior failure in other schools	short-term incarceration or residential facility situation
have a temporary and/or needing a flexible schedule due to personal needs (anxiety, trauma, identity)	Referral from home district for various reasons mentioned above	2020 and beyond: COVID health and safety concerns

To hear the students speak about their unique life backgrounds and their experience at iSucceed, **please visit:**

<https://www.isucceedvhs.net/why-isucceed/testimonials/>

Having a diverse spectrum of students with varying academic and personal needs has been a historical reality for the school. While this may at first seem problematic in some people’s eyes in terms of “looking good” on academic measures intended for students without these unique circumstances, it is at the core of the school’s philosophy to serve no matter their incoming academic status or demographics. Over the last fourteen (14) years, data is evident that these students need what the school provides and the state of Idaho needs a place for these students that can help them achieve the ultimate secondary goal of a high school diploma but also give them tools and knowledge to pursue more. We know we are meeting these particular needs from the academic outcomes we analyze, the feedback we get from newly enrolled student surveys, the end-of-year surveys showing positive ratings and the communications we have with students and parents. Finally, we know that our students may have multiple reasons for



enrolling AND have multiple needs that need to be met while they are with us. This is why our program addresses these holistically with the structure of support we have in place. We acknowledge the realities of obstacles for these students and we also know that some students will not respond to all the support we put in place but we always ensure a robust outreach to all students who grace our virtual doors.

**Things iSucceed does and will continue to do to meet unique student needs:**

- Quarter school and summer school offerings for students needing short term enrollment
- iSucceed Academy for at-risk qualified students wishing to enroll
- Intensive interventions and outreach for engagement and academic improvements
- Expansion of Advanced Opportunities program
- Creation of programs like AVID so that students can have access to researched-based programming and opportunities that traditional schools offer
- Partnerships with districts statewide to support dual enrollment for sports/activity offerings and college statewide for dual credit opportunities

**C. Filling a need for high performing students**

iSucceed also serves higher performing students that have specific academic and programmatic needs. In our 2017-2018 accreditation review, we received high marks for our programs and outreach to at-risk youth but the team also identified the growing need to support high performing students and selected this as our only continuous improvement goal. The introduction of iSucceed's quarter term structure in 15-16 also revealed some students were attracted to this structure in order to seek out dual credit offerings and early graduation in order to pursue post-secondary goals and scholarships. Additionally, students that have higher academic performance may also have specific needs that online education can address as they pursue their academic goals. Therefore, we focused on this goal in a big way by expanding our curriculum, hiring a college/career coordinator, partnering with regional colleges for dual credit, setting Advanced Opportunities goals and supporting our students who seek out early graduation in order to start their college pursuits. In the coming years, we will continue to focus on the goal in the following ways:

- Maintain a rigorous curriculum and flexible quarter system that allows high performing students the flexibility for dual enrollment, concurrent enrollment, extracurricular activities, career pathways, internships, performing and athletic participation
- Increase in dual credit attainment/course completion and early graduation and measure this annually (*Reference: iSEE reporting 2015-2021*)
- Continued offering of AVID elective and programming which has resulted in increased academic outcomes, increase interest and participation in career and college opportunities and seek out a "schoolwide" AVID approach in all areas of the school and participate in AVID's annual data submission for program quality
- Maintain/increase Advanced Opportunities participation and measure annually (*Reference: AO reporting 2015-2021*)

### Acceptance of Renewal Conditions

iSucceed accepts the Renewal Conditions outlined in the attached document, with an agreement to work with Charter Commission staff to establish the specific formula for Condition 1 that aligns with state reporting and student demographics. We believe that looking at comprehensive data while maintaining programs and outreach that are true to our mission, produces a high quality offering for Idaho students, no matter their circumstance. We look forward to presenting relevant data in future reports to help capture students with challenging student populations.

## III OUTLINE OF ADDITIONAL EVIDENCE

- Historical iSucceed Demographics

*(iSEE uploads 15-16 to 20-21)*

- Improved Academic Outcomes summary

*(Summary - data verified by our Cognia Accreditation review but is also tracked by our Federal Programs academic data and relevant ISEE verification)*

- Considerations for Academic Data, Annual Report measures and Framework

FY17 Renewal Application and documentation: detailing research regarding the use of standardized testing for at-risk, mobile students and meaningful data considerations *(not attached here since it is on file with PCSC)*

## IV ADDITIONAL EVIDENCE

### Historical iSucceed Demographics

*(iSEE uploads 15-16 to 20-21)*

Now that state reporting has been able to capture some of the key student demographics and organize data in a more transparent manner, it has been much easier to have data analysis and transparency for accountability agencies and the LEA. While the demographics publicized on the State Report Card is only a “one time capture” per year and not cumulative, the data at least shows a verification of what the LEA has reported historically with their student populations. We know that our students face obstacles to their education in the stories they tell us but the specific demographics of our population match those stories and is also backed by extensive research.

### **Summary of iSucceed student demographics that impact academic performance according to education research:**

- **Students facing poverty:** 40-65% + Range at poverty level at any given quarter/program *(iSEE submissions, Federal Programs income certifications)*
- **Adult students behind in credits** (lower parent participation): 40% of students are 18 and over by year end *(iSEE demographics)*. Adult students may need to balance other

work and family obligations while trying to achieve academic goals therefore, may have less overall academic success or delay in earning a diploma.

- **At-Risk factors 51% - 60% of students incoming may be behind in credits** on average or have one of more risk factors of being behind in cohort (*behind in credits towards graduation*), failed one or multiple courses in the term prior and were not proficient in either math **or** English standardized testing prior to enrolling in iSucceed (*Title I Academic and At-risk criteria*). While students are offered an alternative program/school if they meet all the criteria, some of them choose to stay in the regular program often have to work harder to gain ground toward graduation.
- **Low math proficiency at enrollment** Incoming students show a lower level of skill in adopted math standards upon enrollment which makes it difficult to gain substantial gains in proficiency since ISAT are benchmark-based not peer-normed. Lower math proficiency is a statewide problem and we are a state-wide school. Therefore, we have employed increase supports to help make progress in math proficiency if they are engaged in courses (*Title I data and historical ISAT scores of 10th grade students*)
- **Life circumstances** Students enrollment with us may have Short or Long term trauma, Social, emotional, mental and health circumstances that are obstacles to student engagement and learning. Online instruction can be less intrusive while students are dealing with these factors and many see vast improvement in engagement and connection with academic subjects while attending.
- **Mobility** Due to the reasons for enrollment listed in the above Narrative, enrollment with online schools can be long or short term but the majority of students may only be with iSucceed for 2 - 3 terms. Therefore, all interventions and outreach are done every term in order to promote better outcomes for short term students.

### Improved Academic Outcomes summary

(Verified by our Cognia Accreditation review but is also tracked by our Federal Programs academic data)

Overall the last 5 years period the school has seen improved academic performance in key areas, listed by not limited to;

- **Average course pass rate increase all programs**  
**Average increase of 20.6 percentage points** from 16-17 to 20-21 school years. This substantial increase is attributable to a variety of factors: switch to Schoolwide Title I program and interventions, engagement outreach, strategic academic interventions, curriculum analysis and alignment, inclusion of Academy program, inclusion of AVID program
- **Average course completion rate increase all programs**  
**Average increase of 14 percentage points** from 16-17 to 20-21 school years
- **Eligible to Graduate rate - **Maintaining 70% or better annual graduation rate**** of Eligible to Graduate students (*Charter Mission Goals*)
- **Early Graduation** - Research shows that students do best when they are motivated and have a future goal in mind. Students that seek early graduation, often do so with a

career or college goal in mind and even try to complete dual credit courses while graduating early. Students must have the right academic criteria and habits to achieve early graduation however, since the 17-18 school year completion, 8-10% of total graduates may be Early Graduates (*either 1 term or 1-2 years early depending on individual circumstance*). Additionally studies have revealed that students who graduated early from high school are more likely to obtain a postsecondary degree.

\*Hechinger Report 2013 -

<https://hechingerreport.org/early-college-high-school-graduates-more-likely-to-get-degree/>

- **Advanced Opportunities and Dual Credit all programs** - In 2019-20: **4.8%** vs. 2020-21 **8.2%** of *all course enrollments* were Advanced Opportunities (*as defined by AO portal*). Additionally, the school has increased student enrollment in higher level math courses and dual credit offerings so that the **total of college credits earned** by iSucceed students for 2020-21 school year was **636** credits!
  - **3.0 or better per quarter all programs** - **Average increase of 12 percentage points** from 16-17 to 20-21 school years
  - **Reduction of students failing all courses in a quarter all programs** - **Average decrease of 19.3 percentage points** from 16-17 to 20-21 school years\*
- \*Recognizing we have a challenging student population that can enroll with the school with a problematic academic history, we also focus on reducing the number of credits students fail by offering them a strong system of support and interventions. Even can have a troubling first term when they are new to online school and must adapt to build the self-motivation strategies, work schedule, communication and technology skills necessary to succeed in online courses. However, those students who do adapt and succeed will go on to the career and college world more prepared for online college courses, virtual meetings and collaboration, email and communication etiquette and online training modules in the workforce.

### Considerations for Academic Data, Annual Report measures and Framework

***FY17 Renewal Application*** detailing research regarding the use of standardized testing for at-risk, mobile students (not attached here since it is on file with PCSC)

iSucceed believes that analyzing academic measures should be both quantitative and qualitative in order to establish academic goals that are valid and fair. Although problems with accountability measures during the last renewal period and prior made analysis difficult both for accountability agencies and schools, a few areas of concern and praise were identified after analyzing existing data points in the context of the student demographics and school choice decisions. While it recognizes the PCSC is held to Idaho code in looking at demographic data, the schools (and all schools serving at-risk and marginalized youth) appreciate the continued efforts to see the data that actually measures student performance relative to demographics and research backed benchmarks and norms in order. iSucceed looks forward to presenting data in the new framework for the next 5 years that help stakeholders understand the dynamics of demographics, mobility and students successes with challenging populations.

## Research References in Application and Additional Information

Black E, Ferdig R, Thompson LA. K-12 Virtual Schooling, COVID-19, and Student Success. *JAMA Pediatr.* 2021;175(2):119–120. doi:10.1001/jamapediatrics.2020.3800

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Tienken, C. H., & Zhao, Y. (2013). How common standards and standardized testing widen the opportunity gap. *Closing the opportunity gap: What America must do to give every child an even chance*, 111-122.

U.S. Department of Education (2016). *The Condition of Education, 2016*. Population characteristics, economic outcomes. Retrieved from: [https://nces.ed.gov/programs/coe/pdf/coe\\_cbc.pdf](https://nces.ed.gov/programs/coe/pdf/coe_cbc.pdf)

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	NA*	50	NA*		
	1b	50	NA*	50	NA*	50	NA*		
District Proficiency Comparison	2a	50	NA*	50	NA*	50	NA*	50	NA*
	2b	50	NA*	50	NA*	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	NA*			50	NA*		
	3b	100	NA*			50	NA*		
Norm-Referenced Growth	4a			100	NA*	50	NA*	50	NA*
	4b			100	NA*	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	NA*	125	NA*	100	NA*
Total Academic Points		400	NA*	525	NA*	525	NA*	200	NA*
% of Academic Points			NA*		NA*		NA*		NA*

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	25	25		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	25	% of Financial Points			NA*
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		375	375				
% of Operational Points			100%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA*	NA	55% - 74%	NA	80% - 89%	100%	65% - 84%	NA*
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.	22%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	40%	NA NA
			NA NA
Notes			
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.	75%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	55%	NA NA
			NA NA
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible	Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	22%	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	District	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	35%	NA
			NA
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because iSucceed is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible	Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	75%	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	District	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	54%	NA
			NA
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because iSucceed is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		



INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth			
Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>	NA	NA
		NA	NA
		NA	NA
		NA	NA
		NA	NA
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth			
ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>	NA	NA
		NA	NA
		NA	NA
		NA	NA
		NA	NA
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)			
Measure 5a	Are students graduating from high school on time?	Points Possible	Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p> <p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p>	School	NA
			NA
			NA
			NA
			NA
Notes	<p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind. That is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>		

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON				
Alt Measure 2a  Math Proficiency Rate Comparison to Alternatives	Do math proficiency rates meet or exceed the state average for alternative schools?  <b>Exceeds Standard:</b> The school's math proficiency rate is in the top 10% of alternative schools statewide. <b>Meets Standard:</b> The school's math proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide. <b>Does Not Meet Standard:</b> The school's math proficiency rate is below the average but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%. <b>Falls Far Below Standard:</b> The school's math proficiency rate is 0% or is in the bottom 20% of alternative schools.	Result	Points Possible	Points Earned
		School	NA	NA
		n_size	NA	NA
		Alts	NA	NA
		20%	NA	NA
Notes				
Alt Measure 2b  ELA Proficiency Rate Comparison to Alternatives	Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?  <b>Exceeds Standard:</b> The school's ELA proficiency rate is in the top 10% of alternative schools statewide. <b>Meets Standard:</b> The school's ELA proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10%. <b>Does Not Meet Standard:</b> The school's ELA proficiency rate is below the average for alternative schools but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%. <b>Falls Far Below Standard:</b> The school's ELA proficiency rate is 0% or is in the bottom 20% of alternative schools.		Points Possible	Points Earned
		School	NA	NA
		50%	NA	NA
		Alts	NA	NA
		31%	NA	NA
Notes				

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON			
Alt Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth			
Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math is in the bottom 20% of alternative schools.</p>	NA	NA
		NA	NA
		NA	NA
		NA	NA
		NA	NA
Notes	This measure will be evaluated using grades 6 - 7, 7 -8, and/or 8 - 10, as applicable.		
Alt Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth			
ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA is in the bottom 20% of alternative schools.</p>	NA	NA
		NA	NA
		NA	NA
		NA	NA
		NA	NA
Notes	This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.		

INDICATOR 1: EDUCATIONAL PROGRAM					
Measure 1a		Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program			No instances of non-compliance documented	25	25
				15	
				0	
Notes					25
Measure 1b		Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements			No instances of non-compliance documented	25	25
				15	
				0	
Notes					25

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	108.16%	25	25
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
				25
Notes		Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25



Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		see note	15	15
			0	
				15
Notes	A review of the school's website identified that the prior fiscal year IPCSC annual report was missing from the website. This documentation is required to be published to the schools website by (I.C.33-5209C(2)). Though the school has met standard for three years earning an Exceeds Standards rating, The IPCSC has determined a Meets Standard rating is appropriate for failure to have a fully compliant website in the 2020-2021 school year.			
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes			25	
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
Notes	This measure does not apply to online schools.		0	
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes			25	

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.	see note	15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
			15
Notes	The school provided the IPCSC quarter 2 reports past the deadline: received on 2/2/2021. The school also provided the financial audit passed the deadline 11/2/2020.		

INDICATOR 1: NEAR-TERM														
<b>Measure 1a</b> <b>Current Ratio</b>  <b>Notes</b>	<b>Current Ratio: Current Assets divided by Current Liabilities</b>  <b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i>  <b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.  <b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>16.8</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	16.8	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
16.8	NA	NA												
	NA	NA												
	NA	NA												
<b>Measure 1b</b> <b>Cash Ratio</b>  <b>Notes</b>	<b>Current Ratio: Cash divided by Current Liabilities</b>  <b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).  <b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.  <b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>13.9</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	13.9	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
13.9	NA	NA												
	NA	NA												
	NA	NA												
<b>Measure 1c</b> <b>Unrestricted Days Cash</b>  <b>Notes</b>	<b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b>  <b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i>  <b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.  <b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>303</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	303	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
303	NA	NA												
	NA	NA												
	NA	NA												
<b>Measure 1d</b> <b>Default</b>  <b>Notes</b>	<b>Default</b>  <b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.  <b>Does Not Meet:</b> School is in default of financial obligations.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>None</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	None	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
None	NA	NA												
	NA	NA												
	NA	NA												

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated		19.50% 24.46%	
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>		NA NA NA
Notes			
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio		0.06	
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>		NA NA NA
Notes			
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow		Multi - \$2,551,566 Recent One - \$1,516,964 Previous One - 1,034,602	
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>		NA NA NA
Notes			
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio		14.08	
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>		NA NA NA
Notes			

## iSucceed Virtual High School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			18%	NA	NA	
	1b			39%	NA	NA	
District Proficiency Comparison	2a			43%	NA	NA	
	2b			28%	NA	NA	
Norm-Referenced Growth	4a			Masked	NA	NA	
	4b			Masked	NA	NA	
Post-Secondary Readiness	5a			14%	NA	NA	
<b>% of Possible Academic Points for this School</b>		<b>33%</b>	<b>31%</b>	<b>30%</b>	NA	NA	

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a - 1d	100%	100%	100%	100%	100%	
Financial Management	2a - 2c	67%	67%	100%	75%	100%	
Governance & Reporting	3a - 3f	100%	100%	100%	100%	100%	
School Environment	4a - 4b	100%	100%	100%	100%	100%	
Additional Obligations	5a	100%	100%	100%	100%	100%	
<b>% of Possible Operational Points for this School</b>		<b>94%</b>	<b>93%</b>	<b>100%</b>	<b>93%</b>	<b>100%</b>	

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	80%	100%	100%	100%	N/A*	
Sustainability	2a - 2d	90%	100%	100%	100%	N/A	
<b>% of Possible Financial Points for this School</b>		<b>85%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	N/A*	

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Remediation	N/A*	N/A*	
Mission Specific		N/A	N/A	N/A	N/A	N/A	
Operational		Honor	Honor	Honor	Honor	Honor	
Financial		Honor	Honor	Honor	Honor	N/A*	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

# **iSUCCEED VIRTUAL HIGH SCHOOL**

## **2020 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.



SCHOOL OVERVIEW			
<b>Mission Statement</b>	To engage and motivate all students in a quality personalized education that promotes individual success and lifelong learning.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>● Provide a virtual setting that allows for flexibility and individualized scheduling</li> <li>● Identify individual student needs and provide the appropriate interventions, programs and enrichment opportunities for all students regardless of prior academic performance and life circumstance.</li> <li>● Provide Advisory Teachers for all students, who will support them throughout their high school career</li> <li>● Foster parental involvement through a variety of opportunities to serve the school and its students</li> <li>● Provide extra-curricular activities and offer opportunities for students to participate in non-academic endeavors</li> <li>● Equip students with 21st Century Learning Skills and foster a technologically literate approach to learning that is both engaging and practical for use in the school setting as well as the real world.</li> </ul>		
<b>School Location</b>	6148 N Discovery Way, Suite 120 Boise, ID 83713	<b>School Phone</b>	(208) 375-3116
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2008		
<b>Current Term</b>	July 1, 2017-June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	437

SCHOOL LEADERSHIP	
Dionicio Pena	Chair
Tina McDonald	Co-chair
Petra Jawregui	Treasurer
CD Breshears	Director
Amanda Leader	Secretary

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	17% / 21% Alt	25.00%	N/A	N/A
<b>Limited English Proficiency</b>	<2% / <3% Alt	7.00%	N/A	N/A
<b>Special Needs</b>	7% / 13% Alt	11.00%	N/A	N/A
<b>Free and Reduced Lunch</b>	45% / 59% Alt	44.00%	N/A	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	NA*	50	0		
	1b	50	0	50	NA*	50	0		
District Proficiency Comparison	2a	50	0	50	NA*	50	0	50	NA*
	2b	50	0	50	NA*	50	0	50	NA*
Criterion-Referenced Growth	3a	100	0			50	0		
	3b	100	0			50	0		
Norm-Referenced Growth	4a			100	NA*	50	0	50	NA*
	4b			100	NA*	50	0	50	NA*
Post-Secondary Readiness	5a			125	NA*	125	0	100	NA*
Total Academic Points		400	0	525	NA*	525	0	200	NA*
% of Academic Points			0%		NA*		0%		NA*

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

iSVHS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	0		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		375	350				
% of Operational Points			93%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA*	NA	55% - 74%	NA	80% - 89%	93%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

COLLEGE & CAREER READINESS - iSucceed Virtual High School			
Measure 5a	Are students graduating from high school on time?	Result	Points PossiblePoints Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	26.24%	125100750-65NA
Notes	<p>iSucceed met its progress goal of 23.92%. iSucceed Academy had 224 students in this graduation cohort. The mean of the 4-year ACGR for all virtual schools in Idaho is 58% . A school approaches standard at 38%. This school's 4-Year ACGR has fluctuated between 17% and 23% over the past three years.</p>		

INDICATOR 1: EDUCATIONAL PROGRAM					
Measure 1a  Implementation of Educational Program		Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
		<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
		<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
		<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
					25
Notes					
Measure 1b  Educational Requirements		Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
		<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
		<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
		<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
					25
Notes					

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.		25	
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.	75.42%	0	0
				0
Notes		Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

<b>Measure 3c</b>	<b>Is the school complying with reporting requirements?</b>	<b>Result</b>	<b>Points Possible</b>	<b>Points Earned</b>
<b>Reporting Requirements</b>	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
<b>Notes</b>				25
<b>Measure 3d</b>	<b>Is the school complying with public transparency requirements?</b>	<b>Result</b>	<b>Points Possible</b>	<b>Points Earned</b>
<b>Public Transparency</b>	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
<b>Notes</b>				25
<b>Measure 3e</b>	<b>Is the school meeting employee credentialing and background check requirements?</b>	<b>Result</b>	<b>Points Possible</b>	<b>Points Earned</b>
<b>Credentialing &amp; Background Checks</b>	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
<b>Notes</b>				25



Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
<b>INDICATOR 4: SCHOOL ENVIRONMENT</b>				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
Notes	This measure does not apply to online schools.			0
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a		Result	Points Possible	Points Earned
Additional Obligations				
<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	8.94	50 50
Notes		10	
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	6.7	50 50
Notes		10	
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	316 days	50 50
Notes		10	
		0	50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes		0	50

## FINANCIAL

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The aggregated 3-year Total Margin is positive (25.03%). The most recent year total margin is also positive (28.47%).		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.11	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>	See note	50 50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.		0
			50
Notes	The Multi-Year Cash Flow is positive (\$2,361,605) The Cash Flow in the most recent year is positive (\$1,034,602).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	15.89	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

iSucceed Virtual High School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			18%	NA		
	1b			39%	NA		
District Proficiency Comparison	2a			43%	NA		
	2b			28%	NA		
Norm-Referenced Growth	4a			Masked	NA		
	4b			Masked	NA		
Post-Secondary Readiness	5a			14%	NA		
<b>% of Possible Academic Points for this School</b>		<b>33%</b>	<b>31%</b>	<b>30%</b>	NA		

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%		
Financial Management	2a - 2c	67%	67%	100%	75%		
Governance & Reporting	3a - 3f	100%	100%	100%	100%		
School Environment	4a - 4b	100%	100%	100%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
<b>% of Possible Operational Points for this School</b>		<b>94%</b>	<b>93%</b>	<b>100%</b>	<b>93%</b>		

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	80%	100%	100%	100%		
Sustainability	2a - 2d	90%	100%	100%	100%		
<b>% of Possible Financial Points for this School</b>		<b>85%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>		

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Remediation	N/A*		
Mission Specific		N/A	N/A	N/A	N/A		
Operational		Honor	Honor	Honor	Honor		
Financial		Honor	Honor	Honor	Honor		

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

# **iSUCCEED VIRTUAL HIGH SCHOOL**

## **2019 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	To engage and motivate all students in a quality personalized education that promotes individual success and lifelong learning.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>• Provide a virtual setting that allows for flexibility and individualized scheduling</li> <li>• Identify individual student needs and provide the appropriate interventions, programs and enrichment opportunities for all students regardless of prior academic performance and life circumstance.</li> <li>• Provide Advisory Teachers for all students, who will support them throughout their high school career</li> <li>• Foster parental involvement through a variety of opportunities to serve the school and its students</li> <li>• Provide extra-curricular activities and offer opportunities for students to participate in non-academic endeavors</li> <li>• Equip students with 21st Century Learning Skills and foster a technologically literate approach to learning that is both engaging and practical for use in the school setting as well as the real world.</li> </ul>		
<b>School Location</b>	6148 N Discovery Way, Suite 120 Boise, ID 83713	<b>School Phone</b>	(208) 375-3116
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2008		
<b>Current Term</b>	July 1, 2017-June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	470

SCHOOL LEADERSHIP	
Dionicio Pena	Chair
Tina McDonald	Co-chair
Petra Jawregui	Treasurer
CD Breshears	Director
Amanda Leader	Secretary

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	21.49% / Alt 21.35%	24.85%	N/A	N/A
<b>Limited English Proficiency</b>	Masked /Alt Masked	6.44%	N/A	N/A
<b>Special Needs</b>	9.15% / Alt 6.74%	10.73%	N/A	N/A
<b>Free and Reduced Lunch</b>	Masked / Alt Masked	44.74%	N/A	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	14.29% / Alt Masked
Percentage of students meeting or exceeding proficiency in English Language Arts	50% / Alt Masked
Percentage of students meeting or exceeding proficiency in Science	25%/ N/A

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	25.49% / Alt N/A
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		iSVHS has chosen not to include mission-specific measures.
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	30%	80%	75% - 100%	NA	90% - 100%	100%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible      Points Earned</b>
<b>Math Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50      0
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45      0
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29      0
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	X	0 - 14      9
			<hr/> 9
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>		<b>Points Possible      Points Earned</b>
<b>ELA Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50      0
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45      0
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	X	15 - 29      19
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		0 - 14      0
			<hr/> 19
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
<b>Measure 2a</b>	<b>Do math proficiency rates meet or exceed the district average?</b>	<b>Points Possible      Points Earned</b>
<b>Math Proficiency Rate</b>		
<b>Comparison to District</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	50      0 30 - 45      0 X      15 - 29      22 0 - 14      0 22
<b>Notes</b>	The district average will be determined using the same grade set as is served by the public charter school. Because iSucceed is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	
<b>Measure 2b</b>	<b>Do ELA proficiency rates meet or exceed the district average?</b>	<b>Points Possible      Points Earned</b>
<b>ELA Proficiency Rate</b>		
<b>Comparison to District</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	50      0 30 - 45      0 15 - 29      0 X      0 - 14      14 14
<b>Notes</b>	The district average will be determined using the same grade set as is served by the public charter school. Because iSucceed is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	

INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)			
Measure 4a	Are students making expected academic growth in math compared to their academic peers?		
Norm-Referenced Growth		Points Possible	Points Earned
Math	<b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile. <b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile. <b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.		
		76-100	0
		51-75	0
		Masked 26-50	Masked
		0-25	0
			Masked
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?		
Norm-Referenced Growth		Points Possible	Points Earned
ELA	<b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile. <b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.  <b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.  <b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.		
		76-100	0
		Masked 51-75	Masked
		26-50	0
		0-25	0
			Masked
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.		

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Points Possible
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p> <p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p>	Points Earned
		125
		0
		100
		0
		75
		0
		17
		0-65
		17
		17
Notes	<p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind. That is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

## ALTERNATIVE ACADEMIC

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON			
Alt Measure 2a	Do math proficiency rates meet or exceed the state average for alternative schools?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's math proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's math proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide.</p> <p><b>Does Not Meet Standard:</b> The school's math proficiency rate is below the average but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's math proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>	X	50 50
Notes			30
			15
			0
			50
Alt Measure 2b	Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?		Points Possible Points Earned
ELA Proficiency Rate Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's ELA proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's ELA proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's ELA proficiency rate is below the average for alternative schools but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's ELA proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>		50
			30
			15
			0
Notes			

ALTERNATIVE ACADEMIC

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON		
Alt Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math is in the bottom 20% of alternative schools.</p>	50 30 15 0
Notes	This measure will be evaluated using grades 6 - 7, 7 -8, and/or 8 - 10, as applicable.	
Alt Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA is in the bottom 20% of alternative schools.</p>	50 30 15 0
Notes	This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.	

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)			
Alt Measure 5a	Are students graduating from high school?	Points Possible	Points Earned
Five-Year Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.	100	
	<b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.	80	
	<b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.	60	
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.	0-39	
Notes	iSucceed has not operated an alternative campus long enough for this calculation to be run.		



OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
			15	
			0	
Notes	No points are deducted for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	114.44%	25	25
			15	
			0	
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.			

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.			15	
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			0	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.				25
Notes				
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.			15	
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			0	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.				25
Notes				

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
Notes	This measure does not apply to online schools.			0
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	21.45	50 50
Notes		10	
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	18.27	50 50
Notes		10	
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	324 days	50 50
Notes		10	
		0	50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes		0	
			50



INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.05	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	The Multi-Year Cash Flow is positive. The Cash Flow in the most recent year is positive.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	13.1	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

iSucceed Virtual High School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			18%			
	1b						
District Proficiency Comparison	2a			43%			
	2b			28%			
Norm-Referenced Growth	4a			Masked			
	4b			Masked			
Post-Secondary Readiness	5a			14%			

**% of Possible Academic Points for this School**

**33%      31%      30%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%			
Financial Management	2a - 2c	67%	67%	100%			
Governance & Reporting	3a - 3f	100%	100%	100%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			

**% of Possible Operational Points for this School**

**94%      93%      100%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	80%	100%	100%			
Sustainability	2a - 2d	90%	100%	100%			

**% of Possible Financial Points for this School**

**85%      100%      100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation	Remediation			
Mission Specific		N/A	N/A	N/A			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			

# **iSUCCEED VIRTUAL HIGH SCHOOL**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	To engage and motivate all students in a quality personalized education that promotes individual success and lifelong learning.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>● Provide a virtual setting that allows for flexibility and individualized scheduling</li> <li>● Identify individual student needs and provide the appropriate interventions and enrichment opportunities for all students</li> <li>● Provide Advisory Teachers for all students, who will support them throughout their high school career</li> <li>● Foster parental involvement through a variety of opportunities to serve the school and its students</li> <li>● Provide extra-curricular activities and offer opportunities for students to participate in non-academic endeavors</li> <li>● Equip students with 21st Century Learning Skills and foster a technologically literate approach to learning that is both engaging and practical for use in the school setting as well as the real world.</li> </ul>		
<b>School Location</b>	6148 N Discovery Way Suite 120 Boise, ID 83713	<b>School Phone</b>	(208) 375-3116
<b>Surrounding District</b>	State of Idaho		
<b>Opening Year</b>	2008		
<b>Current Term</b>	July 1, 2017-June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	Unlimited	<b>Enrollment (Actual)</b>	419

SCHOOL LEADERSHIP	
Dionicio Pena	Chairman
Tina McDonald	Vice Chair
Amanda Leader	Secretary / Treasurer
CD Breshears	Member
Petra Jauregui	Member
Kathleen Allison	Administrator

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
<b>Non-White</b>	17%	25%	N/A	N/A
<b>Limited English Proficiency</b>	1%	6%	N/A	N/A
<b>Special Needs</b>	9%	10%	N/A	N/A
<b>Free and Reduced Lunch</b>	61%	47%	N/A	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	*%
Percentage of students meeting or exceeding proficiency in English Language Arts	48%
Percentage of students meeting or exceeding proficiency in Science	45%
*Masked per state law or statistical irrelevance	
<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	19%

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50		50	0		
	1b	50	0	50		50	0		
District Proficiency Comparison	2a	50	0	50		50	0	50	0
	2b	50	0	50		50	0	50	0
Criterion-Referenced Growth	3a	100	0			50	0		
	3b	100	0			50	0		
Norm-Referenced Growth	4a			100		50	0	50	0
	4b			100		50	0	50	0
Post-Secondary Readiness	5a			125		125	0	100	0
Total Academic Points		400	0	525	164	525	0	300	0
% of Academic Points			0%		31%		0%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

iSVHS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	0		2c	50	50
Governance & Reporting	3a	25	25	Total Financial Points	2d	50	50
	3b	25	25				
	3c	25	25				
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0	Total Financial Points		400	400
Additional Obligations	4b	25	25				
Total Operational Points	5a	25	25				
% of Operational Points		375	350	% of Financial Points			100%
			93%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	31%	0%	75% - 100%	NA	90% - 100%	93%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
<b>Measure 1a</b>	<b>Do math proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>Math Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</b>	<b>Points Possible</b>
<b>ELA Proficiency Rate Comparison to State</b>	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more. <b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points. <b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average. <b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate		
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because iSucceed is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate		
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<p>50</p> <p>30 - 45</p> <p>15 - 29</p> <p>0 - 14</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because iSucceed is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.	



INDICATOR 4: NORM-REFERENCED STUDENT GROWTH (GRADES 9-12)				
Measure 4a	Are students making expected academic growth in math compared to their academic peers?			
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math falls below the 30th percentile.</p>			
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			
Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?			
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA falls between the 66th and 99th percentile.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA falls between the 43rd and 65th percentile.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA falls between the 30th and 42nd percentile.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA falls below the 30th percentile.</p>			
Notes	Growth will be calculated using 8th and 10th grade ISAT scores. Individual students' growth will be compared to the growth of other students, statewide, who fell in the same category (below basic, basic, proficient, or advanced) on the 8th grade ISAT.			

INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Measure 5a	Are students graduating from high school on time?	Result Points Possible Points Earned
Four-Year Adjusted Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's four-year ACGR was at least 90%.</p> <p><b>Meets Standard:</b> The school either:</p> <p>a) had a four-year ACGR of 80% - 89% OR</p> <p>b) had a four-year ACGR of at least 66% AND met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school met its progress goal but had a four-year ACGR below 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal and had a four-year ACGR below 66%.</p>	<p>125</p> <p>100</p> <p>75</p> <p>0-65</p>
Notes	<p>The school's graduation rate progress goal will be established by the state accountability system. If such goals are not established by the state accountability system in any given year, the school's graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent four-year ACGR plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the surrounding district average graduation rate.</p> <p>Graduation rates are calculated on a 4-year-plus-summer cohort; for this reason, data availability will always run one year behind. That is, annual reports will contain graduation rate data from the cohort preceding the most recent school year. For example, 2015-16 ACGRs will be reflected in 2017 reports.</p> <p>The 66% "floor" established by the bottom two categories is based on ESSA's mandatory inclusion in Targeted Support of any school that graduates fewer than 2/3 of its students on time.</p>	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
Notes			15 0 <hr/> 25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25 25
Notes	Points are not deducted from this measure for failure to comply with GASB Statement 75.		15 0 <hr/> 25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	73%	25 15 0 <hr/> 0
Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25



INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	See note	25	
			15	
			0	
				0
Notes	Online schools are exempt from this measure.			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p>9.36</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p>5.18</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p>75 days</p>	<p><b>Points Possible</b></p> <p>50</p> <p>10</p> <p>0</p> <hr/> <p>50</p>
Notes			
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p>No default noted</p>	<p><b>Points Possible</b></p> <p>50</p> <p>0</p> <hr/> <p>50</p>
Notes			

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.11	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	The Multi-Year Cumulative Cash Flow is positive and the Cash Flow in the most recent year is positive. The Cash Flow in the previous year is negative.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	6.75	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

iSucceed Virtual High School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						

**% of Possible Academic Points for this School**

**33%**

**31%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%				
Financial Management	2a - 2c	67%	67%				
Governance & Reporting	3a - 3f	100%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**94%**

**93%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	80%	100%				
Sustainability	2a - 2d	90%	100%				

**% of Possible Financial Points for this School**

**85%**

**100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Remediation	Remediation				
Mission Specific		N/A	N/A				
Operational		Honor	Honor				
Financial		Honor	Honor				

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 28<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and iSucceed Virtual High School, Inc., formerly known as PPEP of Idaho, Inc. (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 November 13, 2007, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2008; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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 engage and motivate all students in a quality personalized education that promotes individual success and lifelong learning.
- B. Grades Served.** The School may serve students in grades 8 through 12 beginning July 1, 2021, and grades 7 through 12 beginning July 1, 2022.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Provide a virtual setting that allows for flexibility and individualized scheduling
  - Identify individual student needs and provide the appropriate interventions and enrichment opportunities for all students
  - Provide Advisory Teachers for all students, who will support them throughout their high school career
  - Foster parent involvement through a variety of opportunities to serve the school and its students
  - Provide extra-curricular activities and offer opportunities for students to participate in non-academic endeavors
  - Equip students with 21<sup>st</sup> Century Learning Skills and foster a technologically literate approach to learning that is both engaging and practical for use in the school setting as well as the real world
- 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. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. Performance Framework As Basis For Renewal of Charter.** The School's performance in relation to the indicators, measures, metrics and targets set forth in the Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School's performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.
- F. Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable



its reviews in a manner that does not unduly inhibit the autonomy granted to the School.

- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The Authorizer will provide the School reasonable notice prior to its annual site visit to the School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.
- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

## SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be unlimited in grade 9-12 and shall be limited to 150 students in grades 7 and 8. The maximum number of students who may be enrolled per class/grade level shall be unlimited. Enrollment for each school year will conclude on February 15<sup>th</sup>, or other such February date as the Idaho State Department of Education may designate as the ADA cutoff date. Students who are not enrolled as of this date will be eligible to enroll for the following school year.
- 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.** 6148 N Discovery Way, Suite 120, Boise, ID 83713. 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: **State of Idaho.**
- F. Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.
- G. Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

## **SECTION 6: SCHOOL FINANCE**

- A. General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the Performance Framework incorporated into this agreement 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**

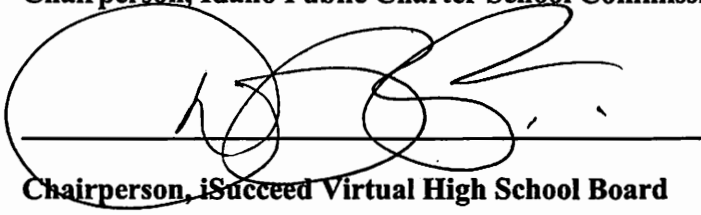
- A. No Employee or Agency Relationship.** None of the provisions of this Certificate will be construed to create a relationship of agency, representation, joint venture, ownership, or employment between the Authorizer and the School.
- B. Additional Services.** Except as may be expressly provided in 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, 2017.

*Alan Reed*

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**Chairperson, Idaho Public Charter School Commission**



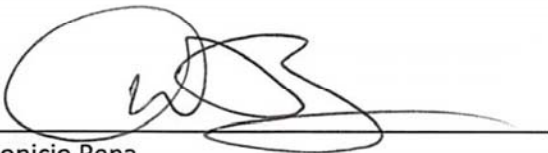
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**Chairperson, iSucceed Virtual High School Board**

IN WITNESS WHEREOF, the Authorizer and iSucceed Virtual High School (iSVHS) have executed this Amendment to their Performance Certificate to add an alternative high school program. The Amendment to iSVHS's Performance Certificate is effective as of June 14, 2018.



Alan Reed  
Chairman, Idaho Public Charter School Commission



Dionicio Pena  
Chairman of the Board, iSucceed Virtual High School

Amendment 2

WITNESS WHEREOF, the Authorizer and iSucceed Virtual High School, Inc. have executed this amendment to the Performance Certificate, effective 4/8/2021:

1. To make the following changes to Section 3B of this Performance Certificate:

The School may serve students in grades 8 through 12 beginning July 1, 2021 and grades 7 through 12 beginning July 1, 2022.

2. To make the following change to Section 5B of this Performance Certificate:

The maximum number of students that shall be enrolled in the School shall be unlimited in grade 9-12 and shall be limited to 150 students in grades 7 and 8.

Alan Reed

Alan Reed (Apr 9, 2021 08:02 MDT)

**Chairman, Idaho Public Charter School Commission**



**Chairman, iSucceed Virtual High School, Inc., Board**

# iSucceed Virtual High School

Year Ended June 30, 2021

## Audited Financial Statements



[www.qcpas.com](http://www.qcpas.com)

**Quest CPAs PLLC**

# iSUCCEED VIRTUAL HIGH SCHOOL

## Table of Contents

---

### Financial Section

Independent Auditor's Report .....	1
------------------------------------	---

### Basic Financial Statements

#### *Government-Wide Financial Statements*

Statement of Net Position .....	4
---------------------------------	---

Statement of Activities .....	5
-------------------------------	---

#### *Fund Financial Statements*

Balance Sheet – Governmental Funds .....	6
--	---

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	8
---	---

Notes to Financial Statements .....	10
-------------------------------------	----

### Required Supplementary Information

Budgetary Comparison Schedule – General Fund.....	20
---	----

Schedule of Employer’s Share of Net Pension Liability .....	21
---	----

Schedule of Employer Contributions.....	22
---	----

### Supplementary Information

Combining Balance Sheet – Nonmajor Governmental Funds.....	23
--	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	26
--	----

### Other Reports

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	29
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## **Independent Auditor's Report**

Board of Directors  
iSucceed Virtual High School

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of iSucceed Virtual High School (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Basis for Qualified Opinion on Governmental Activities**

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2021, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

Management has not included the management’s discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

### ***Quest CPAs PLLC***

Payette, Idaho  
August 25, 2021

**iSUCCEED VIRTUAL HIGH SCHOOL**

## Statement of Net Position

June 30, 2021

	<b>Governmental Activities</b>
<b>Assets</b>	
Current Assets	
Cash	\$4,472,211
Receivables:	
State Sources	781,586
Federal Sources	152,933
Total Current Assets	5,406,730
<b>Total Assets</b>	<b>5,406,730</b>
<b>Deferred Outflows of Resources</b>	
Pension Deferred Outflows	465,037
<b>Total Deferred Outflows of Resources</b>	<b>465,037</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$5,871,767</b>
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$0
Salaries & Benefits Payable	218,490
Unspent Grant Allocation	103,389
Total Current Liabilities	321,879
Noncurrent Liabilities	
Net Pension Liability	982,067
Total Noncurrent Liabilities	982,067
<b>Total Liabilities</b>	<b>1,303,946</b>
<b>Deferred Inflows of Resources</b>	
Pension Deferred Inflows	32,067
<b>Total Deferred Inflows of Resources</b>	<b>32,067</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,336,013</b>
<b>Net Position</b>	
Restricted:	
Special Programs	15,060
Unrestricted	4,520,694
<b>Total Net Position</b>	<b>4,535,754</b>
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	<b>\$5,871,767</b>

# iSUCCEED VIRTUAL HIGH SCHOOL

## Statement of Activities Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	
<b>Governmental Activities</b>					
Instructional Programs					
Secondary School	\$2,074,317		\$334,633		(\$1,739,684)
Alternative School	1,113,011				(1,113,011)
Special Education	210,271		93,520		(116,751)
Gifted & Talented	0				0
School Activity	40,498		8,827		(31,671)
Summer School	75,111				(75,111)
Support Service Programs					
Attendance - Guidance - Health	185,071				(185,071)
Special Education Support Services	16,233		10,908		(5,325)
Instructional Improvement	57,815		19,544		(38,271)
Instruction-Related Technology	93,418		92,335		(1,083)
Board of Education	36,652				(36,652)
District Administration	218,235				(218,235)
School Administration	206,716				(206,716)
Business Operation	264,142				(264,142)
Administrative Technology	305,600				(305,600)
Buildings - Care	128,578				(128,578)
Pupil-To-School Transportation	25,453				(25,453)
General Transportation	0				0
<b>Total</b>	<u>\$5,051,121</u>	<u>\$0</u>	<u>\$559,767</u>	<u>\$0</u>	<u>(4,491,354)</u>
<b>General Revenues</b>					
Local Revenue					25,219
State Revenue					6,306,046
Federal Revenue					0
Pension Revenue (Expense)					(495,946)
<b>Total</b>					<u>5,835,319</u>
<b>Change in Net Position</b>					1,343,965
<b>Net Position - Beginning</b>					<u>3,191,789</u>
<b>Net Position - Ending</b>					<u><u>\$4,535,754</u></u>

**iSUCCEED VIRTUAL HIGH SCHOOL**

Page 1 of 2

## Balance Sheet - Governmental Funds

June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$4,457,151	\$15,060	\$4,472,211
Receivables:			
State Sources	781,586	0	781,586
Federal Sources		152,933	152,933
Due From Other Funds	45,690	0	45,690
<b>Total Assets</b>	<u>\$5,284,427</u>	<u>\$167,993</u>	<u>\$5,452,420</u>
<b>Liabilities</b>			
Accounts Payable		\$0	\$0
Due To Other Funds		45,690	45,690
Salaries & Benefits Payable	\$214,636	3,854	218,490
Unspent Grant Allocation		103,389	103,389
<b>Total Liabilities</b>	<u>214,636</u>	<u>152,933</u>	<u>367,569</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs		15,060	15,060
Unassigned	5,069,791	0	5,069,791
<b>Total Fund Balances</b>	<u>5,069,791</u>	<u>15,060</u>	<u>5,084,851</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$5,284,427</u>	<u>\$167,993</u>	<u>\$5,452,420</u>

**iSUCCEED VIRTUAL HIGH SCHOOL**

Page 2 of 2

**Balance Sheet - Governmental Funds**

**June 30, 2021**

**Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities**

<b>Total Governmental Fund Balances</b>	<b>\$5,084,851</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Net pension liability and related pension source deferred outflow and deferred inflow of resources, are not due and payable in the current period and therefore are not reported in the funds.	(549,097)
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<b>Net Position of Governmental Activities</b>	<b><u><u>\$4,535,754</u></u></b>
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**iSUCCEED VIRTUAL HIGH SCHOOL**

Page 1 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Local Revenue	\$25,367	\$0	\$25,367
State Revenue	6,306,046	101,162	6,407,208
Federal Revenue		458,457	458,457
<b>Total Revenues</b>	<u>6,331,413</u>	<u>559,619</u>	<u>6,891,032</u>
<b>Expenditures</b>			
Instructional Programs			
Secondary School	1,964,307	334,485	2,298,792
Alternative School	1,217,526	0	1,217,526
Special Education	116,751	93,520	210,271
Gifted & Talented		0	0
School Activity	31,547	8,951	40,498
Summer School	75,111	0	75,111
Support Service Programs			
Attendance - Guidance - Health	185,071	0	185,071
Special Education Support Services	5,325	10,908	16,233
Instructional Improvement	38,271	19,544	57,815
Instruction-Related Technology		93,418	93,418
Board of Education	36,652	0	36,652
District Administration	218,235	0	218,235
School Administration	206,716	0	206,716
Business Operation	264,142	0	264,142
Administrative Technology	305,600	0	305,600
Buildings - Care	128,578	0	128,578
Pupil-To-School Transportation	25,453	0	25,453
General Transportation		0	0
<b>Total Expenditures</b>	<u>4,819,285</u>	<u>560,826</u>	<u>5,380,111</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	1,512,128	(1,207)	1,510,921
<b>Other Financing Sources (Uses)</b>			
Transfers In		0	0
Transfers Out		0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	1,512,128	(1,207)	1,510,921
<b>Fund Balances - Beginning</b>	3,557,663	16,267	3,573,930
<b>Fund Balances - Ending</b>	<u>\$5,069,791</u>	<u>\$15,060</u>	<u>\$5,084,851</u>



**iSUCCEED VIRTUAL HIGH SCHOOL**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

Page 2 of 2

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$1,510,921</b>
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Amounts reported for governmental activities in the statement of activities  
are different because:

In the statement of activities, compensated absences are accrued when earned, but the expenditure is reported when due in the governmental funds.	27,141
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Changes in net pension liability and related pension source deferred outflow and deferred inflow of resources do not provide or require current financial resources and therefore are not reflected in the funds.	(194,097)
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<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$1,343,965</u></u></b>
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# iSUCCEED VIRTUAL HIGH SCHOOL

## Notes to Financial Statements

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### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity** – iSucceed Virtual High School (the School) is organized as a nonprofit corporation providing public charter school educational services as authorized by Section 33 of Idaho Code.

Idaho Code Section 33-5210(3) requires charter schools to comply with the same financial reporting requirements imposed on school districts, i.e. – on a governmental, rather than nonprofit, basis of accounting. Additionally, enabling legislation creates charter schools as public entities, i.e. – as public schools, subject to provisions common with other governmental entities as set forth in Idaho Code Section 33-5204. Accordingly, the School's basis of presentation follows the governmental, rather than nonprofit, reporting model.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to charter schools. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements - Government-Wide Statements** – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds, when present, are not included in the government-wide statements.

**Basic Financial Statements - Fund Financial Statements** – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a

## ISUCCEED VIRTUAL HIGH SCHOOL

### Notes to Financial Statements

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separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

*General Fund* – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

**Cash** – Nearly all the cash balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash are reported in each fund as cash. Interest earned on pooled cash is paid to the general fund unless Idaho Code specifies otherwise.

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Inventories** – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method when incurred.

**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

## ISUCCEED VIRTUAL HIGH SCHOOL

### Notes to Financial Statements

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**Other Post-Employment Benefits** – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis.

**Pensions** – For purposes of information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan), additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing body. Assigned portions represent amounts that are constrained by the government’s intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

**Income Taxes** – The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business activities. The School’s tax returns for the current year are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

**Contingent Liabilities** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

## ISUCCEED VIRTUAL HIGH SCHOOL

### Notes to Financial Statements

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**Interfund Activity** – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

**Risk Management** – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

#### **B. CASH**

Cash consists of the following at year end:

Cash - Deposits	\$4,472,211
<b>Total</b>	<b>\$4,472,211</b>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$4,472,211 and the bank balances were \$4,673,778. The bank balances were secured by a letter of credit up to \$5,000,000.

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Treasury, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

**iSUCCEED VIRTUAL HIGH SCHOOL**

## Notes to Financial Statements

**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
State Sources			
Foundation Program	\$781,586		\$781,586
<b>Total</b>	<u>\$781,586</u>		<u>\$781,586</u>
Federal Sources			
Special Programs		\$152,933	\$152,933
<b>Total</b>		<u>\$152,933</u>	<u>\$152,933</u>

**D. OPERATING LEASE**

The School has a lease for its facilities. The lease term began March 1, 2017 and ends February 28, 2022. The lease calls for monthly payments and total lease payments for the year amounted to \$102,720.

Future minimum lease payments are estimated as follows:

<b>Year Ended</b>	
6/30/22	\$62,775
<b>Total</b>	<u>\$62,775</u>

**E. LONG-TERM OBLIGATIONS**

Changes in long-term obligations are as follows:

<b>Description</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Compensated Absences	\$27,141		\$27,141	\$0	
<b>Total</b>	<u>\$27,141</u>	<u>\$0</u>	<u>\$27,141</u>	<u>\$0</u>	<u>\$0</u>

Compensated absences are normally paid through the general fund.

**F. PENSION PLAN***Plan Description*

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the

## ISUCCEED VIRTUAL HIGH SCHOOL

### Notes to Financial Statements

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required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

#### *Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

#### *Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$259,134 for the year ended June 30, 2021.

#### *Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.0422916 percent.

**iSUCCEED VIRTUAL HIGH SCHOOL**

## Notes to Financial Statements

For the year ended June 30, 2021, the School recognized pension revenue (expense) of (\$495,946). At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$76,730	\$32,067
Changes in assumptions or other inputs	16,609	
Net difference between projected and actual earnings on pension plan investments	112,564	
Employer contributions subsequent to the measurement date	259,134	
<b>Total</b>	<b>\$465,037</b>	<b>\$32,067</b>

\$259,134 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

<b><u>Year Ended</u></b>	
6/30/22	(\$3,172)
6/30/23	(41,369)
6/30/24	(56,147)
6/30/25	(73,148)
<b>Total</b>	<b><u>(\$173,836)</u></b>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.



## ISUCCEED VIRTUAL HIGH SCHOOL

### Notes to Financial Statements

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The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

# **iSUCCEED VIRTUAL HIGH SCHOOL**

## Notes to Financial Statements

### **Capital Market Assumptions from Callen 2020**

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.85%	3.49%

### **Investment Policy Assumptions from PERSI November 2019**

Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

### **Economic/Demographic Assumptions from Milliman 2018**

<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	3.00%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>7.05%</b>
*Net of Investment Expenses	

#### *Discount Rate*

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

# iSUCCEED VIRTUAL HIGH SCHOOL

## Notes to Financial Statements

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
School's proportionate share of the net pension liability (asset)	\$2,013,950	\$982,067	\$128,868

### *Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

### *Impacts on the School's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan whenever deemed necessary), such deficits are not deemed to be of substantial concern.

## **G. INTERFUND BALANCES**

Interfund balances at year end consist of the following:

	<b>Due From Fund</b>	
	<b>Nonmajor Governmental</b>	<b>Total</b>
<b>Due To Fund</b>		
General	\$45,690	\$45,690
<b>Total</b>	<b>\$45,690</b>	<b>\$45,690</b>

These interfund balances resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.

# iSUCCEED VIRTUAL HIGH SCHOOL

## Budgetary Comparison Schedule -

### General Fund

Year Ended June 30, 2021

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
<b>General Fund</b>				
<b>Revenues</b>				
Local Revenue	\$21,900	\$14,945	\$25,367	\$10,422
State Revenue	4,090,769	5,770,990	6,306,046	535,056
Federal Revenue	0	0	0	0
<b>Total Revenues</b>	<u>4,112,669</u>	<u>5,785,935</u>	<u>6,331,413</u>	<u>545,478</u>
<b>Expenditures</b>				
Instructional Programs				
Secondary School	1,478,841	2,657,750	1,964,307	693,443
Alternative School	909,407	1,275,425	1,217,526	57,899
Special Education	106,276	125,989	116,751	9,238
Gifted & Talented	4,273	4,196	0	4,196
School Activity	33,220	50,515	31,547	18,968
Summer School	121,594	203,667	75,111	128,556
Support Service Programs				
Attendance - Guidance - Health	146,514	208,425	185,071	23,354
Special Education Support Services	8,500	5,285	5,325	(40)
Instructional Improvement	34,415	63,474	38,271	25,203
Instruction-Related Technology	0	0	0	0
Board of Education	53,141	42,900	36,652	6,248
District Administration	333,280	222,851	218,235	4,616
School Administration	0	241,804	206,716	35,088
Business Operation	279,464	280,537	264,142	16,395
Administrative Technology	520,922	638,625	305,600	333,025
Buildings - Care	133,221	141,966	128,578	13,388
Pupil-To-School Transportation	41,775	54,130	25,453	28,677
General Transportation	35,000	87,750	0	87,750
<b>Total Expenditures</b>	<u>4,239,843</u>	<u>6,305,289</u>	<u>4,819,285</u>	<u>1,486,004 *</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	(127,174)	(519,354)	1,512,128	2,031,482
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>(127,174)</u>	<u>(519,354)</u>	<u>1,512,128</u>	<u>2,031,482</u>
<b>Fund Balances - Beginning</b>	<u>2,638,337</u>	<u>3,514,947</u>	<u>3,557,663</u>	<u>42,716</u>
<b>Fund Balances - Ending</b>	<u>\$2,511,163</u>	<u>\$2,995,593</u>	<u>\$5,069,791</u>	<u>\$2,074,198</u>

*\*Total expenditures (over) under appropriations.*

\$1,486,004

**iSUCCEED VIRTUAL HIGH SCHOOL**  
**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>
School's portion of the net pension liability	0.0422916%	0.0361364%	0.0306240%
School's proportionate share of the net pension liability	\$982,067	\$412,487	\$451,709
School's covered payroll	\$1,505,955	\$1,227,338	\$911,163
School's proportional share of the net pension liability as a percentage of its covered payroll	65.21%	33.61%	49.57%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
School's portion of the net pension liability	0.0263041%	0.0213885%	0.0203867%	0.0288046%
School's proportionate share of the net pension liability	\$413,455	\$433,578	\$268,460	\$212,047
School's covered payroll	\$815,490	\$625,551	\$571,027	\$780,353
School's proportional share of the net pension liability as a percentage of its covered payroll	50.70%	69.31%	47.01%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	91.38%	94.95%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information

Data reported is measured as of June 30, 2020.

**iSUCCEED VIRTUAL HIGH SCHOOL****Schedule of Employer Contributions****PERSI - Base Plan****Last 10 - Fiscal Years\***

	<b>2021</b>	<b>2020</b>	<b>2019</b>
Statutorily required contribution	\$259,134	\$179,811	\$138,935
Contributions in relation to the statutorily required contribution	\$259,134	\$179,811	\$138,935
Contribution deficiency (excess)	\$0	\$0	\$0
School's covered payroll	\$2,170,302	\$1,505,955	\$1,227,338
Contributions as a percentage of covered payroll	11.94%	11.94%	11.32%

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Statutorily required contribution	\$103,144	\$92,313	\$70,812	\$64,640
Contributions in relation to the statutorily required contribution	\$103,144	\$92,313	\$70,812	\$64,640
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
School's covered payroll	\$911,163	\$815,490	\$625,551	\$571,027
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information

Data reported is measured as of each year's fiscal year end.

**iSUCCEED VIRTUAL HIGH SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 1 of 3

	<b>Special Revenue Funds</b>		
	<b>Technology</b>	<b>Substance Abuse</b>	<b>Title I-A ESSA IBP</b>
<b>Assets</b>			
Cash	\$15,060		
Receivables:			
State Sources			
Federal Sources			\$111,543
Due From Other Funds			
<b>Total Assets</b>	<u>\$15,060</u>	<u>\$0</u>	<u>\$111,543</u>
<b>Liabilities</b>			
Accounts Payable			
Due To Other Funds			\$41,656
Salaries & Benefits Payable			3,854
Unspent Grant Allocation			66,033
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>111,543</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs	15,060		
Unassigned			
<b>Total Fund Balances</b>	<u>15,060</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$15,060</u>	<u>\$0</u>	<u>\$111,543</u>

**iSUCCEED VIRTUAL HIGH SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 2 of 3

	<b>Special Revenue Funds</b>		
	<b>CRF Special Distribution</b>	<b>IDEA Part B 611 School Age 3-21</b>	<b>Title IV-A ESSA SS &amp; AE</b>
<b>Assets</b>			
Cash			
Receivables:			
State Sources			
Federal Sources		\$22	\$27,298
Due From Other Funds			
<b>Total Assets</b>	<u>\$0</u>	<u>\$22</u>	<u>\$27,298</u>
<b>Liabilities</b>			
Accounts Payable			
Due To Other Funds		\$22	
Salaries & Benefits Payable			
Unspent Grant Allocation			\$27,298
<b>Total Liabilities</b>	<u>\$0</u>	<u>22</u>	<u>27,298</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs			
Unassigned			
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$22</u>	<u>\$27,298</u>



**iSUCCEED VIRTUAL HIGH SCHOOL**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 3 of 3

	<b>Special Revenue Funds</b>	
	<b>Title II-A ESSA SEI</b>	<b>Total</b>
<b>Assets</b>		
Cash		\$15,060
Receivables:		
State Sources		0
Federal Sources	\$14,070	152,933
Due From Other Funds		0
<b>Total Assets</b>	<b>\$14,070</b>	<b>\$167,993</b>
<b>Liabilities</b>		
Accounts Payable		\$0
Due To Other Funds	\$4,012	45,690
Salaries & Benefits Payable		3,854
Unspent Grant Allocation	10,058	103,389
<b>Total Liabilities</b>	<b>14,070</b>	<b>152,933</b>
<b>Fund Balances</b>		
Restricted:		
Special Programs		15,060
Unassigned		0
<b>Total Fund Balances</b>	<b>0</b>	<b>15,060</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$14,070</b>	<b>\$167,993</b>

**iSUCCEED VIRTUAL HIGH SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 1 of 3

	<b>Special Revenue Funds</b>		
	<b>Technology</b>	<b>Substance Abuse</b>	<b>Title I-A ESSA IBP</b>
<b>Revenues</b>			
Local Revenue			
State Revenue	\$92,335	\$8,827	
Federal Revenue			\$127,198
<b>Total Revenues</b>	<u>92,335</u>	<u>8,827</u>	<u>127,198</u>
<b>Expenditures</b>			
Instructional Programs			
Secondary School			127,198
Alternative School			
Special Education			
Gifted & Talented			
School Activity		8,951	
Summer School			
Support Service Programs			
Attendance - Guidance - Health			
Special Education Support Services			
Instructional Improvement			
Instruction-Related Technology	93,418		
Board of Education			
District Administration			
School Administration			
Business Operation			
Administrative Technology			
Buildings - Care			
Pupil-To-School Transportation			
General Transportation			
<b>Total Expenditures</b>	<u>93,418</u>	<u>8,951</u>	<u>127,198</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,083)	(124)	0
<b>Other Financing Sources (Uses)</b>			
Transfers In			
Transfers Out			
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>(1,083)</u>	<u>(124)</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>16,143</u>	<u>124</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$15,060</u>	<u>\$0</u>	<u>\$0</u>

**iSUCCEED VIRTUAL HIGH SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 2 of 3

	<b>Special Revenue Funds</b>		
	<b>CRF Special Distribution</b>	<b>IDEA Part B 611 School Age 3-21</b>	<b>Title IV-A ESSA SS &amp; AE</b>
<b>Revenues</b>			
Local Revenue			
State Revenue			
Federal Revenue			
<b>Total Revenues</b>	<u>\$207,287</u>	<u>\$104,428</u>	<u>\$0</u>
<b>Expenditures</b>			
Instructional Programs			
Secondary School	207,287		
Alternative School			
Special Education		93,520	
Gifted & Talented			
School Activity			
Summer School			
Support Service Programs			
Attendance - Guidance - Health			
Special Education Support Services		10,908	
Instructional Improvement			
Instruction-Related Technology			
Board of Education			
District Administration			
School Administration			
Business Operation			
Administrative Technology			
Buildings - Care			
Pupil-To-School Transportation			
General Transportation			
<b>Total Expenditures</b>	<u>207,287</u>	<u>104,428</u>	<u>0</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In			
Transfers Out			
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**iSUCCEED VIRTUAL HIGH SCHOOL**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 3 of 3

	<b>Special Revenue Funds</b>	
	<b>Title II-A ESSA SEI</b>	<b>Total</b>
<b>Revenues</b>		
Local Revenue		\$0
State Revenue		101,162
Federal Revenue	\$19,544	458,457
<b>Total Revenues</b>	<u>19,544</u>	<u>559,619</u>
<b>Expenditures</b>		
Instructional Programs		
Secondary School		334,485
Alternative School		0
Special Education		93,520
Gifted & Talented		0
School Activity		8,951
Summer School		0
Support Service Programs		
Attendance - Guidance - Health		0
Special Education Support Services		10,908
Instructional Improvement	19,544	19,544
Instruction-Related Technology		93,418
Board of Education		0
District Administration		0
School Administration		0
Business Operation		0
Administrative Technology		0
Buildings - Care		0
Pupil-To-School Transportation		0
General Transportation		0
<b>Total Expenditures</b>	<u>19,544</u>	<u>560,826</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	(1,207)
<b>Other Financing Sources (Uses)</b>		
Transfers In		0
Transfers Out		0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	0	(1,207)
<b>Fund Balances - Beginning</b>	0	16,267
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$15,060</u>



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**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Directors  
iSucceed Virtual High School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of iSucceed Virtual High School (the School), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated August 25, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

### ***Quest CPAs PLLC***

Payette, Idaho  
August 25, 2021

## IPCSC Board Meeting Observation Summary

An observation of charter school board meetings is required by [Section VI of IPCSC policies](#), and will take place once each performance certificate term. We recognize that not all aspects of good governance may be addressed in a single meeting and that this observation is only a snapshot.

Below you will find the summary of the IPCSC's board meeting observation of your school. The purpose of this observation is to ensure compliance with [Idaho's Open Meeting Law](#) and to help inform annual evaluations regarding the board stewardship measures of the Performance Framework. Please see the IPCSC's [Performance Framework](#) for details regarding the governance structure and governance oversight measures.

If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the IPCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: 8/12/2021

Observer: **Melissa-Jo Rivera**

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Don Pena	Chair	Present
Tina McDonald	Vice-Chair	Present
Amanda Leader	Secretary	Present
Petra Jauregui	Treasurer	Remote
School Leadership	Title	Present/Remote/Absent
Katie Allison	Administrator	Present
Melissa Price	Operations	Remote
Laura Baker	Clerk	Present

Observation Category	Status	Date
Open Meeting Law	Concern	8/12/2021
Public Participation	No Concern	8/12/2021
Operational Efficacy	No Concern	8/12/2021
Academic Achievement	No Concern	8/12/2021
Financial Health	No Concern	8/12/2021

### Additional Notes:

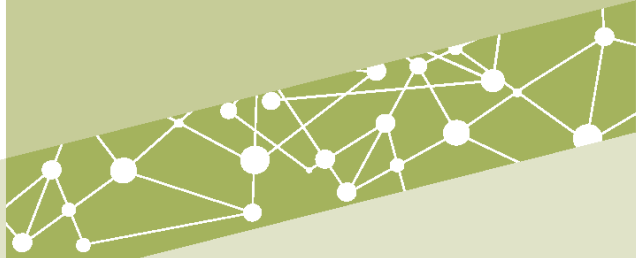
- Unable to identify the meeting & agenda notice location to determine if notice requirements had been met. The school was made aware and cured the open meeting violation in a special meeting on 8/27/2021. The school's website was updated with the necessary information. All action items were resolved and re-voted on in the 8/27/2021 meeting. There are no further concerns.
- Administrator provided a clear and thorough report regarding operations, CIP/Strategic planning.
- School Academics, Operations & Finances were reviewed during the meeting.
- iSVHS Board members were present and engaged during the meeting.
- Overall, the board conducted themselves professionally and held a meeting that was transparency in its agenda to the public.

February 20-21, 2018

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## AdvancED® Engagement Review Report



## AdvancED® Performance Accreditation

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» **Results for:**  
iSucceed Virtual High School  
6148 N Discovery Way  
Suite 120  
Boise, ID 83713



## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>AdvancED Performance Accreditation and the Engagement Review.....</b>	<b>3</b>
<b>AdvancED Continuous Improvement System .....</b>	<b>4</b>
<b>Continuous Improvement Journey Narrative .....</b>	<b>4</b>
<b>AdvancED Standards Diagnostic Results.....</b>	<b>5</b>
<b>Leadership Capacity Domain .....</b>	<b>5</b>
<b>Learning Capacity Domain.....</b>	<b>6</b>
<b>Resource Capacity Domain.....</b>	<b>7</b>
<b>Findings.....</b>	<b>8</b>
<b>Improvement Priorities.....</b>	<b>8</b>
<b>Accreditation Recommendation and Index of Educational Quality™ (IEQ™).....</b>	<b>8</b>
<b>Conclusion Narrative .....</b>	<b>9</b>
<b>Next Steps.....</b>	<b>9</b>
<b>Team Roster .....</b>	<b>10</b>

## Introduction

### AdvancED Performance Accreditation and the Engagement Review

Accreditation is pivotal to leveraging education quality and continuous improvement. Using a set of rigorous research based standards, the accreditation process examines the whole institution—the program, the cultural context and the community of stakeholders—to determine how well the parts work together to meet the needs of learners. Through the AdvancED Accreditation Process, highly skilled and trained Engagement Review Teams gather first-hand evidence and information pertinent to evaluating an institution’s performance against the research-based AdvancED Performance Standards. Using these Standards, Engagement Review Teams assess the quality of learning environments to gain valuable insights and target improvements in teaching and learning. AdvancED provides Standards that are tailored for all education providers so that the benefits of accreditation are universal across the education community.

Through a comprehensive review of evidence and information, our experts gain a broad understanding of institution quality. Using the Standards, the review team provides valuable feedback to institutions that helps to focus and guide each institution’s improvement journey. Valuable evidence and information from other stakeholders, including students, also is obtained through interviews, surveys and additional activities.

As a part of the Engagement Review, stakeholders were interviewed by members of the Engagement Review Team to gain their perspectives on topics relevant to the institution's learning environment and organizational effectiveness. The feedback gained through the stakeholder interviews was considered with other evidences and data to support the findings of the Engagement Review. The following chart depicts the numbers of persons interviewed representative of various stakeholder groups.

Stakeholder Groups	Number
Administrators, Directors	2
Certified Teachers	11
Staff	2
Parents	3
Students	5
Other	0
<b>Total</b>	<b>23</b>

Once all of the information is compiled and reviewed, the team develops the Engagement Review Report and presents preliminary results to the institution. Results from the Engagement Review are reported in four ratings represented by colors. These ratings provide guidance and insight into an institution's continuous improvement efforts as described below:

Color	Rating	Description
<b>Red</b>	Needs Improvement	Identifies key areas that need more focused improvement efforts
<b>Yellow</b>	Emerging	Represents areas to enhance and extend current improvement efforts
<b>Green</b>	Meets Expectations	Pinpoints quality practices that meet the Standards
<b>Blue</b>	Exceeds Expectations	Demonstrates noteworthy practices producing clear results that exceed expectations

## AdvancED Continuous Improvement System

The AdvancED Continuous Improvement System (CIS) provides a systemic fully integrated solution to help institutions map out and navigate a successful improvement journey. In the same manner that educators are expected to understand the unique needs of every learner and tailor the education experience to drive student success, every institution must be empowered to map out and embrace their unique improvement journey. AdvancED expects institutions to use the results and the analysis of data from various interwoven components for the implementation of improvement actions to drive education quality and improved student outcomes. While each improvement journey is unique, the journey is driven by key actions. AdvancED identifies three important components of a continuous improvement process and provides feedback on the components of the journey using a rubric that identifies the three areas to guide the improvement journey. The areas are as follows:

Commitment to Continuous Improvement	Rating
The institution has collected sufficient and quality data to identify school improvement needs.	Meets Expectations
Implications from the analysis of data have been identified and used for the development of key strategic goals.	Meets Expectations
The institution demonstrates the capacity to implement their continuous improvement journey.	Exceeds Expectations

## Continuous Improvement Journey Narrative

The iSucceed Virtual High School has embraced the process of continuous improvement during its history. While chartered as a school with a mission addressing high-risk learners and adult completion, iSucceed expanded their current teaching model to include regular tracked students, title one supported instruction, and highly qualified teachers in a robust curriculum and delivery system. As a result of data analysis and leadership input, iSucceed has implemented recently the following:

- Schoolwide Title I program
- An integrated Service Provider - Flipswitch/Strongmind (Curriculum, SIS, LMS, Parent Portal, Enrollment)
- Quarter system (3 credits every nine weeks), an alternate structure in response to need and demographics
- In-curriculum assessment process to improve student learning and student offerings
- Teacher advocate interventions that meet the need/demographics for online and at-risk populations
- Enhancements to the School Leadership Team (SLT)

The iSucceed Virtual High School is using internal data including course progress reports, completion rate, and STAR to analyze and evaluate programmatic and student progress. While STAR has merit, the school is looking at an assessment tool called Galileo to correlate more accurately student academic placement with the curriculum. This effort on the part of iSucceed is impressive as the Engagement Review Team (ERT) observed teachers implement new protocols in their lessons based on this data analysis. The leadership at iSucceed is providing specific and usable reports to pinpoint student issues that make the role of the teacher as both an advocate and content specialist increasingly effective.

The Review Team was given a presentation by the iSucceed leadership about the process that was used to analyze data in many ways. The school has quarterly conferences scheduled to bring teachers into that process. The school uses stakeholder surveys to gather data about the operation and programmatic effectiveness. The school has been through a great deal of growth from a required School Improvement Plan, Turnaround model, Idaho Public Charter School Commission re-authorization process (renewed with conditions), a Federal programs audit for Title I and AdvancED's review. Each organization has requirements for the school to demonstrate data analysis and a structure to implement learning and learner improvement. The Review Team observed the efforts of these in the google drive (internal) and external sources to include a website, eProve workspace, stakeholder interviews/surveys as well as interviews with the school's Leadership Team and onsite staff.

The iSucceed's learning management system is used very effectively by the teachers, students, and parents for communication, curriculum, and lessons. Leadership and LMS reports provide opportunities in content areas to determine academic growth and needs for students. Teacher interviews indicated the reporting protocol is used to determine re-teaching opportunities with whole groups or individual students, advancing students to new material and/or programs, and feedback for self-reflection in their teaching effectiveness. The institution should consider using the eleot™ tool as a collaborative feedback and professional development tool. The Review Team understands the barriers that occur in an online environment with respect to systematically doing classroom observations.

The iSucceed has many strengths and the report will indicate those positive areas. For example, the Review Team found that the school has aligned and allocated sufficient human, fiscal, and material resources to support its continuous improvement process. The practices of the school system are optimized and coordinated to support improvement priorities and there are embedded monitoring processes in place to inform and enhance the improvement efforts. The analysis, planning, implementation and monitoring of actions are very evident.

## AdvancED Standards Diagnostic Results

The AdvancED Performance Standards Diagnostic is used by the Engagement Review Team to evaluate the institution's effectiveness based on AdvancED's Performance Standards. The diagnostic consists of three components built around each of the three Domains: **Leadership Capacity**, **Learning Capacity** and **Resource Capacity**. Point values are established within the diagnostic and a percentage of the points earned by the institution for each Standard is calculated from the point values for each Standard. Results are reported within four ranges identified by the colors representing Needs Improvement (Red), Emerging (Yellow), Meets Expectations (Green), and Exceeds Expectations (Blue). The results for the three Domains are presented in the tables that follow.

### Leadership Capacity Domain

The capacity of leadership to ensure an institution's progress toward its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its institutional purpose and direction, the effectiveness of governance and leadership to enable the institution to realize its stated objectives, the ability to engage and involve stakeholders in meaningful and productive ways, and the capacity to implement strategies that improve learner and educator performance.

Leadership Capacity Standards		Rating
1.1	The institution commits to a purpose statement that defines beliefs about teaching and learning, including the expectations for learners.	Emerging
1.2	Stakeholders collectively demonstrate actions to ensure the achievement of the institution's purpose and desired outcomes for learners.	Meets Expectations
1.3	The institution engages in a continuous improvement process that produces evidence, including measurable results of improving student learning and professional practice.	Meets Expectations
1.4	The governing authority establishes and ensures adherence to policies that are designed to support institutional effectiveness.	Meets Expectations
1.5	The governing authority adheres to a code of ethics and functions within defined roles and responsibilities.	Meets Expectations
1.6	Leaders implement staff supervision and evaluation processes to improve professional practice and organizational effectiveness.	Exceeds Expectations

Leadership Capacity Standards		Rating
1.7	Leaders implement operational processes and procedures to ensure organizational effectiveness in support of teaching and learning.	Emerging
1.8	Leaders engage stakeholders to support the achievement of the institution's purpose and direction.	Meets Expectations
1.9	The institution provides experiences that cultivate and improve leadership effectiveness.	Emerging
1.10	Leaders collect and analyze a range of feedback data from multiple stakeholder groups to inform decision-making that results in improvement.	Meets Expectations
1.11	Leaders utilize ethical marketing and communication practices.	Emerging

## Learning Capacity Domain

The impact of teaching and learning on student achievement and success is the primary expectation of every institution. An effective learning culture is characterized by positive and productive teacher/learner relationships, high expectations and standards, a challenging and engaging curriculum, quality instruction and comprehensive support that enable all learners to be successful, and assessment practices (formative and summative) that monitor and measure learner progress and achievement. Moreover, a quality institution evaluates the impact of its learning culture, including all programs and support services, and adjusts accordingly.

Learning Capacity Standards		Rating
2.1	Learners have equitable opportunities to develop skills and achieve the content and learning priorities established by the institution.	Exceeds Expectations
2.2	The learning culture promotes creativity, innovation and collaborative problem-solving.	Meets Expectations
2.3	The learning culture develops learners' attitudes, beliefs and skills needed for success.	Exceeds Expectations
2.4	The institution has a formal structure to ensure learners are supported during their educational experiences.	Meets Expectations
2.5	Educators implement a curriculum that is based on high expectations and prepares learners for their next levels.	Exceeds Expectations
2.6	The institution implements a process to ensure the curriculum is aligned to standards and best practices.	Emerging
2.7	Instruction is monitored and adjusted to meet individual learners' needs and the institution's learning expectations.	Exceeds Expectations
2.8	The institution provides programs and services for learners' educational future and career planning.	Needs Improvement
2.9	The institution implements, evaluates, and monitors processes to identify and address the specialized social, emotional, developmental, and academic needs of students.	Emerging
2.10	Learning progress is reliably assessed and consistently and clearly communicated.	Meets Expectations
2.11	Educators gather, analyze, and use formative and summative data that lead to demonstrable improvement of student learning.	Exceeds Expectations
2.12	The institution implements a process to continuously assess its programs and organizational conditions to improve student learning.	Meets Expectations

Learning Capacity Standards		Rating
<b>2.13</b>	The institution ensures authenticity in student learning in a digital learning environment.	Exceeds Expectations

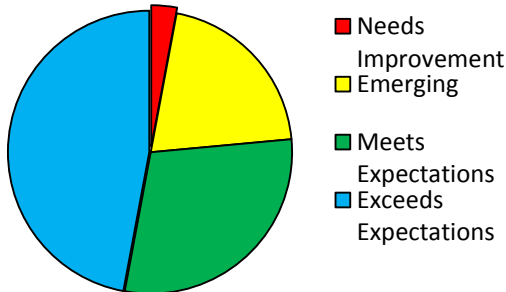
## Resource Capacity Domain

The use and distribution of resources support the stated mission of the institution. Institutions ensure that resources are distributed and utilized equitably so that the needs of all learners are adequately and effectively addressed. The utilization of resources includes support for professional learning for all staff. The institution examines the allocation and use of resources to ensure appropriate levels of funding, sustainability, organizational effectiveness, and increased student learning.

Resource Capacity Standards		Rating
<b>3.1</b>	The institution plans and delivers professional learning to improve the learning environment, learner achievement, and the institution's effectiveness.	Exceeds Expectations
<b>3.2</b>	The institution's professional learning structure and expectations promote collaboration and collegiality to improve learner performance and organizational effectiveness.	Exceeds Expectations
<b>3.3</b>	The institution provides induction, mentoring, and coaching programs that ensure all staff members have the knowledge and skills to improve student performance and organizational effectiveness.	Emerging
<b>3.4</b>	The institution attracts and retains qualified personnel who support the institution's purpose and direction.	Exceeds Expectations
<b>3.5</b>	The institution integrates digital resources into teaching, learning, and operations to improve professional practice, student performance, and organizational effectiveness.	Exceeds Expectations
<b>3.6</b>	The institution provides access to information resources and materials to support the curriculum, programs, and needs of students, staff, and the institution.	Exceeds Expectations
<b>3.7</b>	The institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the institution's purpose and direction.	Exceeds Expectations
<b>3.8</b>	The institution allocates human, material, and fiscal resources in alignment with the institution's identified needs and priorities to improve student performance and organizational effectiveness.	Exceeds Expectations
<b>3.9</b>	The institution provides an effective Learning Management System.	Exceeds Expectations
<b>3.10</b>	The institution's technology infrastructure supports teaching, learning and operational effectiveness.	Exceeds Expectations

## Findings

The chart below provides an overview of the institution ratings across the three Domains.



Rating	Number of Standards
Needs Improvement	1
Emerging	7
Meets Expectations	10
Exceeds Expectations	16

## Improvement Priorities

Improvement priorities are developed to enhance the capacity of the institution to reach a higher level of performance and reflect the areas identified by the Engagement Review Team to have the greatest impact on improving student performance and organizational effectiveness.

### Improvement Priority #1 Primary Standard: 2.8

#### Statement:

Create a shared document for institutional use identifying every learner's strength and interests for their educational future and career planning.

#### Evidence:

The institution provides opportunities for learners' educational futures and career planning in college and career visitations. The Review Team could not find plans that included student interests and goals for college and career. In the interviews and school presentations, the primary focus of the school for students was about credit acquisition and graduation, not about a student-generated plan that included interest, goals and future achievement. The school did not have a documented protocol for a formal 4 or 5-year learning plan that includes interests and goals developed by the student.

## Accreditation Recommendation and Index of Educational Quality™ (IEQ™)

The Engagement Review Team recommends to the AdvancED Accreditation Commission that the institution earns the distinction of accreditation for a five-year term. AdvancED will review the results of the Engagement Review to make a final determination, including the appropriate next steps for the institution in response to these findings.

AdvancED provides the Index of Education Quality™ (IEQ™) as a holistic measure of overall performance based on a comprehensive set of standards and review criteria. A formative tool for improvement, it identifies areas of success as well as areas in need of focus. The IEQ is comprised of the Standards Diagnostic ratings from the three Domains: 1) Leadership Capacity; 2) Learning Capacity, and 3) Resource Capacity and the results of eleot classroom observations. The IEQ results are reported on a scale of 100 to 400 and provides information about how the institution is performing compared to expected criteria.

Institution IEQ	353.91
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## Conclusion Narrative

The iSucceed Virtual High School is in the process of a cultural change. They are evolving their educational mission from 18 to 21-year-old completers to include more online education for more traditional students. The Review Team heard from stakeholders and school personnel about the need for effective protocols in a focused education of the “at-risk” population (which will have positive benefits for all students). The model of continuous improvement will be critical in moving forward. Their current structure of improvement has many elements of strength. The school has an improvement cycle that uses appropriate data and is used to fine-tune student learning and professional practice. The evolution of frequent and specific reports generated internally and externally supports improvement in professional practices and institutional effectiveness. The instructional staff implements a strong curriculum and effective uses of digital deliveries have become strong. Individual student’s needs are met through an effective use in data collection, advocate and content (different teachers) interventions and ongoing adjustments (formal and informal learning plans). The appropriate use of Flipswitch/Strongmind in teaching, student access to learning and school operation provides an effective backbone for this virtual environment.

The road to the AdvancED visit has been a difficult journey for iSucceed as an institution and leadership group. The challenge to evolve and maintain the purpose of the school has been met through first, a self-study of procedures and protocols to improve models that not only provided “requirements” for outside agencies but second, internalize an improvement cycle that leads to a spiral of effective growth rather than a hamster wheel leading nowhere. The Review Team can say iSucceed has processes that are emerging and certainly are targets for improvement through the continuous improvement practices as outlined in the AdvancED model.

The school system now must not only pay close attention to the Improvement Priority outlined in this report but also must pay attention to the areas that are in the category of Emerging or Meets. Maintaining the momentum established through a continuous improvement model will be the challenge for iSucceed. Research has shown that the change from a model that sets a focus on specific sets of outcomes to a continuous improvement model is a mindset challenge. The energy needed to create this model will soon be replaced by the energy gained through connections and momentum. The new culture based upon continuous improvement will take an institution through achievements more powerful than one individual or “leadership team” could imagine. The Engagement Review Team appreciates the opportunity to join the Improvement Journey of iSucceed Virtual High School, though briefly, and acknowledges the efforts of all stakeholders in providing quality opportunities for all learners to achieve academic success.

## Next Steps

The results of the Engagement Review provide the next step to guide the improvement journey of the institution in their efforts to improve the quality of educational opportunities for all learners. The findings are aligned to research-based criteria designed to improve student learning and organizational effectiveness. The feedback provided in the Accreditation Engagement Review Report will assist the institution in reflecting on their current improvement efforts and to adapt and adjust their plans to continuously strive for improvement.



Upon receiving the Accreditation Engagement Review Report the institution is encouraged to implement the following steps:

- Review and share the findings with stakeholders.
- Develop plans to address the Improvement Priorities identified by the Engagement Review Team.
- Use the findings and data from the report to guide and strengthen the institution's continuous improvement efforts.
- Celebrate the successes noted in the report
- Continue your Improvement Journey

## Team Roster

The Engagement Review Teams are comprised of professionals with varied backgrounds and professional experiences. All Lead Evaluators and Engagement Review Team members complete AdvancED training and eleot® certification to provide knowledge and understanding of the AdvancED tools and processes. The following professionals served on the Engagement Review Team:

Team Member Name	Brief Biography
Rich Webb	Richard Webb recently retired as a principal of a 10-12 high school in Boise, Idaho. Rich has a B.S. degree in Math; secondary education from Boise State and an M. Ed. in Educational Leadership from the University of Idaho. Rich's 34-year career in education included 8 years as a secondary math teacher and 10 years as a high school assistant principal, 8 ½ years as 7-9 junior high principal and 7 ½ years as principal of the 10-12 high school. Rich has served on several AdvancED Engagement Reviews in Idaho and recently a systems review in South Carolina. Rich will be a lead for AdvancED Leadership Teams in Idaho.
Christy Anderson	Christy Anderson is the Operations Coordinator for AdvancED supporting Idaho and Nevada. In that position, she provides administrative support to a diverse group of over 500 external and internal clients. Christy organizes and implements all AdvancED projects within the MSOffice Suite, DropBox, Concur, ADP, eProve, ASSIST and Salesforce, and uses the Google Suite of tools to manage report submissions and documentation in the Operations Offices. She coordinates and staffs all review teams and maintains quality control for Lead Evaluator documentation and financial submissions. She facilitates Accreditation Council meetings and has experience serving on digital and school Engagement Review Teams. Christy holds a Bachelor's degree in Business Management and Human Resources.
Jennifer Besel	Jennifer Besel is the Special Education Director/Teacher, Alternative school Coordinator, and Federal Programs Director at Midvale School District in Midvale, Idaho. She coordinates and teaches in the Alternative school, directs and runs the special education program Pre-K-12, and oversees federal programs. She has served with AdvancED on a previous review team at McCall Alternative School. Jennifer holds an Education Specialist degree (EdS) in Education Leadership: Special Education Director from Northwest Nazarene University. Mrs. Besel has over 25 years of experience as a resource and extended resource teacher, elementary teacher, an alternative school teacher.

Team Member Name	Brief Biography
Pat Goff	<p>Patrick Goff is the Superintendent/Principal/Technology Director at Payette River Regional Technical Academy (PR2TA) in Emmett, Idaho. In that position, he creates and maintains the budget for the district, evaluates the certified and non-certified staff, makes sure the curriculum and standards are meeting state CTE approval, responsible for all state reports, and maintains all of the technology needs from classroom computers/Chromebooks to switches, to servers. Patrick holds an Ed. Specialist degree in Administrative Leadership from the University of Idaho. He also completed an M. Ed. Degree in Industrial Technology Education emphasizing networking and computer technology and completed a BS degree in secondary education. Mr. Goff has taught vocation/profession/career educational courses, coached multiple sports, been vice principal, and now is the lead administrator at PR2TA. He has served on one other AdvancED Leadership Team for Salmon River School District in Riggins, Idaho.</p>
Doug Stevenson	<p>Doug received both his Bachelors Degree in English Teaching in 2012 and Masters Degree in Literacy from Boise State University in 2012 and 2015 respectively. He is currently working on a Ph.D. in Organizational Research, Assessment and Evaluation in education at Walden University. He works at Sequel Youth and Family Services, Mountain Home Academy, as an English and Social Studies teacher. Doug grew up in Boise, Idaho and attended schools in the North End of Boise. He worked for Hewlett Packard for over 25 years as a mechanical test technician, doing dynamic testing on printer products. His experiences with online education are rooted in his coursework with Walden University and helped him gain insights into remote education and some of its problems. Doug currently lives in Boise and has two adult daughters and one granddaughter with another grandchild on the way.</p>



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**Toll Free: 888.41EDNOW (888.413.3669) Global: +1 678.392.2285, ext. 6963**

**9115 Westside Parkway, Alpharetta, GA 30009**



## **About AdvancED**

AdvancED is a non-profit, non-partisan organization serving the largest community of education professionals in the world. Founded on more than 100 years of work in continuous improvement, AdvancED combines the knowledge and expertise of a research institute, the skills of a management consulting firm and the passion of a grassroots movement for educational change to empower Pre-K-12 schools and school systems to ensure that all learners realize their full potential.

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## **XII. CONSIDERATION OF CHARTER RENEWAL**

Kootenai Bridge Academy

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

### **DISCUSSION**

Kootenai Bridge Academy opened in 2009. The school serves approximately 312 at-risk students in grades 9-12. The school is located in Coeur d'Alene and offers an online model of instruction. This school's identified comparison group for the next certificate term will be all alternative schools in Idaho.

In the next performance certificate term, Kootenai Bridge Academy will focus on remaining true to its mission, increase its capacity to manage data analysis and pandemic response, and will continue working through a review and revision process of all school board policy.

Kootenai Bridge Academy consistently achieves an "honor" rating in the operational and financial sections of the framework. In FY21, the school met standard on all available academic data. The school has agreed to the Director's recommendation for renewal without conditions.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; the school's most recent accreditation report; and IPCSC staff's board observation report.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented.

## **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR
2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

**CONSENT AGREEMENT  
ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and KOOTENAI BRIDGE ACADEMY, INC. ("KBA"). KBA understands, acknowledges, and agrees to the following:

1. On behalf of KBA, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter, dated November 15, 2021 ("Notice").
2. KBA understands and acknowledges the recommendation of the Director, and agrees to accept the recommendation for renewal of its charter with no conditions as proposed in the Notice.
3. KBA understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). KBA further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. KBA understands and acknowledges that if the Commission approves the renewal of KBA's charter, either with or without conditions, the Commission and KBA shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of KBA, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, KBA is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

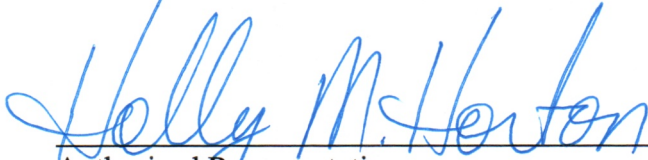
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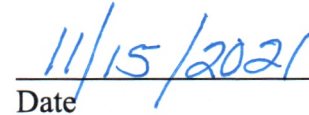


The Director and the undersigned authorized representative, on behalf of KBA, have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President  
KOOTENAI BRIDGE ACADEMY, INC.

  
\_\_\_\_\_  
Date



# KOOTENAI BRIDGE ACADEMY

637 N. PARK DR.  
COEUR D'ALENE, ID 83814

PHONE (208)930-4515

FAX (208)930-4791

12/7/2021

To the Public Charter School Commission

Please be in receipt of Kootenai Bridge Academy's Renewal Application.

We are located at 637 North Park Dr, Coeur d'Alene, ID, 83814. We are a one school district designated as LEA #470.

As both Principal and Superintendent, I am the schools primary contact. My phone number is 208-930-4515 and my email address is [kootenaibridgeacademy@gmail.com](mailto:kootenaibridgeacademy@gmail.com).

Holly Horton is our School Board Chairperson. She can be reached at 208-660-3530; her email is [holly@findssa.net](mailto:holly@findssa.net).

Our Mission: "Providing Bridges to Success through Education, Self-Motivation and Community Responsibility."

Our last ISEE enrollment numbers were as follows: 9<sup>th</sup> Grade - 1. 10<sup>th</sup> Grade - 15. 11<sup>th</sup> Grade - 95. 12<sup>th</sup> Grade - 202. Total enrollment - 313.

Sincerely,

Charles Kenna  
Principal, Kootenai Bridge Academy

FORTUNE FAVORS THE TRUTH



### Narrative on planned improvements for the upcoming Term:

Our primary goal will be to remain true to our **Mission Statement** and maintain the excellent relationships we have forged with our families and our community over the past 12 years. It is hard to believe it has been that long, but whether it is next year, the next 5 years or the life of the school, our passion will remain the same: Reaching out to students who have given up on Graduating and showing them a path forward to academic and professional success.

In the short term, I would like to outline three areas where we look forward to improving our delivery:

- **Increased Staffing for Data Analysis and Covid Mitigation:** In the middle of last school year, we hired a Data Collection Specialist to assist in a variety of areas relative to monitoring attendance and enrollment. This year she has become instrumental in creating a Zoom proctoring system for our students who either live at a great distance or are Covid adverse as far as coming in physically to the Building to take Final Exams. We have found this to be a great success and the solution to a problem that had plagued the school for many years. We intend to continue and expand this system, making it an “institutional” element in how students earn credits with us.
- **Graduation Rate:** We instituted a One Year Cohort monitoring system last year to more carefully track exactly who among our Seniors had enough credits to have a reasonable shot at Graduating on time. For context, we will often have 17 year olds join us who have the credits of a Freshman, and, too often, they do not Graduate on time - many of our Graduates are “Super Seniors”. However, we have found that by being more methodical in our analysis of where students are in their credits, we have been able to raise our Graduation Rate significantly. To improve upon this process, we plan to expand this “early warning system” to our Juniors next year. As our demographics would indicate, Juniors and Seniors make up over 90% of our enrollment, and we look forward to seeing what further results we can achieve with an even higher level of scrutiny. I would be remiss if I did not here mention the mentorship of Kim Keaton, our Capacity Builder with the SDE in helping us develop this system.

- **Policy Review Adoption:** Beginning in the Fall of 2019, Board members and Staff have collaborated to institute a complete overhaul of School Board Policy in conjunction with our legal counsel in conjunction with the ISBA. It has been a long and arduous process, but we foresee that it will reach fruition within the next calendar year, at which point the sub-committee members will truly rejoice.

**On a personal note and on behalf of all the Staff here at KBA,** I would like to extend a huge **THANK YOU** to the Commission and Commission Staff. We get to see the results of your work and the work you allow us to do on a daily basis. You are making a huge difference in the lives of our students, it is very much appreciated.

Charles Kenna  
Principal, Kootenai Bridge Academy

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	NA*	50	NA*		NA*
	1b	50	NA*	50	NA*	50	NA*		NA*
District Proficiency Comparison	2a	50	NA*	50	NA*	50	NA*	50	NA*
	2b	50	NA*	50	NA*	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	NA*			50	NA*		NA*
	3b	100	NA*			50	NA*		NA*
Norm-Referenced Growth	4a			100	NA*	50	NA*	50	NA*
	4b			100	NA*	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	NA*	125	NA*	100	NA*
Total Academic Points		400	NA*	525	NA*	525	NA*	300	NA*
% of Academic Points			NA*		NA*		NA*		NA*

\*

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	0	0		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	25	% of Financial Points			NA*
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		350	350				
% of Operational Points			100%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	NA	NA	NA	NA	90% - 100%	100%	85% - 100%	NA
Good Standing	55% - 74%					80% - 89%		65% - 84%	
Remediation	31% - 54%					61% - 79%		46% - 64%	
Critical	0% - 30%					0% - 60%		0% - 45%	

\*IPCSC did not assign ratings to academic or financial data for FY21 due to the pandemic.

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON			
<b>Alt Measure 2a</b>  <b>Math Proficiency Rate</b> <b>Comparison to Alternatives</b>  <b>Notes</b>	<b>Do math proficiency rates meet or exceed the state average for alternative schools?</b>  <b>Exceeds Standard:</b> The school's math proficiency rate is in the top 10% of alternative schools statewide. <b>Meets Standard:</b> The school's math proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide. <b>Does Not Meet Standard:</b> The school's math proficiency rate is below the average but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%. <b>Falls Far Below Standard:</b> The school's math proficiency rate is 0% or is in the bottom 20% of alternative schools.	<b>Result</b>	<b>Points Possible</b>
		School	NA
		n_size	NA
		Alts	NA
		34%	NA
			NA
<b>Alt Measure 2b</b>  <b>ELA Proficiency Rate</b> <b>Comparison to Alternatives</b>  <b>Notes</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?</b>  <b>Exceeds Standard:</b> The school's ELA proficiency rate is in the top 10% of alternative schools statewide. <b>Meets Standard:</b> The school's ELA proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide, and the school's proficiency rate is higher than 0%. <b>Does Not Meet Standard:</b> The school's ELA proficiency rate is below the average for alternative schools but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%. <b>Falls Far Below Standard:</b> The school's ELA proficiency rate is 0% or is in the bottom 20% of alternative schools.	<b>Points Possible</b>	<b>Points Earned</b>
		School	NA
		n_size	NA
		Alts	NA
		55%	NA
			NA

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON			
Alt Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math is in the bottom 20% of alternative schools.</p>	NA	NA
		NA	NA
		NA	NA
		NA	NA
		NA	NA
Notes	Growth in 10th grade Math is an ongoing concern for KBA. The school reports that 10th grade students are enrolled in the school for an average of 4 months and most have failed Math prior to enrollment. KBA has taken measures to support student growth in Math.		
Alt Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA is in the bottom 20% of alternative schools.</p>	NA	NA
		NA	NA
		NA	NA
		NA	NA
		NA	NA
Notes	This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.		

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Alt Measure 5a	Are students graduating from high school?	Points Possible
Five-Year Cohort Graduation Rate	<p><b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.</p> <p><b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.</p> <p><b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.</p> <p><b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.</p>	Points Earned
		NA
		NA
		NA
		NA
		NA
Notes	The school's 5 Year ACGR of 33% did not meet the progress goal of 40.42%. The progress goal is calculated as follows: last year's 5-year ACGR plus 8.3% of the non-graduates from that cohort. However, KBA's 2018-2019 4-Year ACGR is significantly higher 42%. While measure 5a is calculated based on the previous year's data, this increase is commendable and will result in a meets standard rating on next year's report.	

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25



INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
<b>Measure 2a</b>  <b>Financial Reporting and Compliance</b>		<b>Is the school meeting financial reporting and compliance requirements?</b>	<b>Result</b>	<b>Points Possible</b>  <b>Points Earned</b>
		<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25  25
		<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15
		<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0
				<hr/> 25
<b>Notes</b>				
<b>Measure 2b</b>  <b>GAAP</b>		<b>Is the school following General Accepted Accounting Principles (GAAP)</b>	<b>Result</b>	<b>Points Possible</b>  <b>Points Earned</b>
		<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25  25
		<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15
		<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0
				<hr/> 25
<b>Notes</b>		No points are deducted for failure to comply with GASB 75.		
<b>Measure 2c</b>  <b>Enrollment Variance</b>		<b>Is the school successfully enrolling the projected number of students?</b>	<b>Result</b>	<b>Points Possible</b>  <b>Points Earned</b>
		<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	103.12%	25  25
		<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15
		<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0
				<hr/> 25
<b>Notes</b>				

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	25
Notes				
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling				
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes	INDICATOR 4: SCHOOL ENVIRONMENT			
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation				
	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
				0
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities				
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
<p><b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.</p>		No instances of non-compliance documented	25
<p><b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p>			15
<p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>			0
Notes			25

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	34.98	NA
Notes			NA
Measure 1b	Cash Ratio: Cash divided by Current Liabilities	Result	Points Possible
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	34.87	NA
Notes			NA
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	1344	NA
Notes			NA
Measure 1d	Default	Result	Points Possible
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	None	NA
Notes			NA

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated		223.33% 147.52%	
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>		NA NA NA NA NA NA
Notes			
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio		0.24	
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>		NA NA NA NA NA NA
Notes			
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow		Multi - \$2,315,766 Recent One - \$1,464,201 Previous One - \$851,565	
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>		NA NA NA NA NA NA
Notes			
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio		debt free	
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>		NA NA NA NA NA NA
Notes			

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a				NA	NA	
	2b				NA	NA	
Norm-Referenced Growth	4a				NA	NA	
	4b				NA	NA	
Post-Secondary Readiness	5a	37%	35%	33%	NA	NA	
					NA	NA	
<b>% of Possible Academic Points for this School</b>		<b>56%</b>	<b>32%</b>	<b>48%</b>	<b>NA</b>	<b>NA</b>	

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%	100%	
Financial Management	2a - 2c	100%	100%	100%	100%	100%	
Governance & Reporting	3a - 3f	100%	100%	100%	100%	100%	
School Environment	4a - 4b	100%	100%	100%	100%	100%	
Additional Obligations	5a	100%	100%	100%	100%	100%	
<b>% of Possible Operational Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%	NA	
Sustainability	2a - 2d	100%	100%	100%	100%	NA	
<b>% of Possible Financial Points for this School</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	NA	

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Good Standing	Remediation	Remediation	N/A	N/A	
Mission Specific		N/A	Critical	Critical	N/A	N/A	
Operational		Honor	Honor	Honor	Honor	Honor	
Financial		Honor	Honor	Honor	Honor	N/A	



# **Kootenai Bridge Academy**

## **2020 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

### SCHOOL OVERVIEW

<b>Mission Statement</b>	To provide every student an academically excellent education and to facilitate graduation for alternative students. We will provide bridges to success through education, self-motivation and community responsibility.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>• Online Delivery of Core subjects through a CCS compliant delivery system</li> <li>• Capability to deliver instruction both in the building and remotely</li> <li>• Heavy emphasis on one on one instruction and nurturing relationships between students and teachers</li> <li>• Creation of a positive school climate where all students feel safe and respected</li> <li>• Student completion of a Senior Project that will prepare students for the next step in their life after graduating from high school.</li> </ul>		
<b>School Location</b>	637 N. Park Dr. Coeur d' Alene, ID 83814	<b>School Phone</b>	(208) 930-4515
<b>Surrounding District</b>	Coeur d'Alene School District		
<b>Opening Year</b>	2009		
<b>Current Term</b>	July 1, 2017- June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	320	<b>Enrollment (Actual)</b>	218

### SCHOOL LEADERSHIP

Holly Horton	Chair
Len Crosby	Vice Chair
Doug Grace	Secretary
Larry Bieber	Parent Liaison
Lita Burns	Board Member

### STUDENT DEMOGRAPHICS

	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	14.30%	24.85%	N/A	N/A
<b>Limited English Proficiency</b>	7.30%	6.44%	N/A	N/A
<b>Special Needs</b>	6.70%	10.73%	N/A	N/A
<b>Free and Reduced Lunch</b>	Masked	44.74%	N/A	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50	0		
	1b	50	0	50	0	50	0		
District Proficiency Comparison	2a	50	0	50	0	50	0	50	NA*
	2b	50	0	50	0	50	0	50	NA*
Criterion-Referenced Growth	3a	100	0			50	0		
	3b	100	0			50	0		
Norm-Referenced Growth	4a			100	0	50	0	50	NA*
	4b			100	0	50	0	50	NA*
Post-Secondary Readiness	5a			125	0	125	0	100	NA*
Total Academic Points		400	0	525	0	525	0	300	NA*
% of Academic Points			0%		0%		0%		NA*

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1	50	50
	2	50	30
	3		
	4		
	5		
	6		
Total Mission-Specific Points		100	80
% of Mission-Specific Points			80%

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	25		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	0	0	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		375	375				
% of Operational Points			100%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA	NA*	55% - 74%	80%	80% - 89%	100%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

## ALTERNATIVE ACADEMIC

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)				
Alt Measure 5a	Are students graduating from high school?		Points Possible	Points Earned
Five-Year Cohort Graduation Rate	Exceeds Standard: The school's five-year cohort graduation rate was greater than 80%.		100	
	Meets Standard: The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.		80	
	Does Not Meet Standard: The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.		60	
	Falls Far Below Standard: The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.	32.40%	0-39	
				NA
Notes	The school's 5-YR ACGR is 32.4%. Kootenai Bridge Academy did not meet its progress goal of 38.58%. Due to the COVID-19 pandemic, graduation rate is the only available data used in the academic framework. As such, the graduation rate is presented, but not scored in this report.			

MISSION-SPECIFIC

MISSION-SPECIFIC INDICATOR																				
<b>Measure 1</b>	<b>Are students at the school proficient in writing?</b>  <b>Exceeds Standard:</b> For all students enrolled in an eligible writing course, 80% or more will score 75% or greater on their final writing assignment. <b>Meets Standard:</b> For all students enrolled in an eligible writing course, 60% -79% will score 75% or greater on their final writing assignment. <b>Does Not Meet Standard:</b> For all students enrolled in an eligible writing course, 40% -59% will score 75% or greater on their final writing assignment. <b>Falls Far Below Standard:</b> For all students enrolled in an eligible writing course, fewer than 40% will score 75% or greater on their final writing assignment.  Only students who need two Senior English credits to graduate will be included in this measure. The assessment used in an eligible writing course will be developed and scored by the online Revision Assistant ™ writing measurement tool. 85% of tested students scored 75% or greater on the final writing assignment.	<table><tr><th>Result</th><th>Points Possible</th><th>Points Earned</th></tr><tr><td>85%</td><td>50</td><td>50</td></tr><tr><td></td><td>30</td><td></td></tr><tr><td></td><td>15</td><td></td></tr><tr><td></td><td>0</td><td></td></tr><tr><td></td><td></td><td>50</td></tr></table>	Result	Points Possible	Points Earned	85%	50	50		30			15			0				50
Result	Points Possible	Points Earned																		
85%	50	50																		
	30																			
	15																			
	0																			
		50																		
<b>Notes</b>																				
<b>Measure 2</b>	<b>Is the school improving the writing skills of all students?</b>  <b>Exceeds Standard:</b> For all students enrolled in an eligible writing course, 80% or more will improve their score 25% or more from the initial writing assessment to the final writing assignment. <b>Meets Standard:</b> For all students enrolled in an eligible writing course, 60% - 79% will improve their score 25% or more from the initial writing assessment to the final writing assignment. <b>Does Not Meet Standard:</b> For all students enrolled in an eligible writing course, 40% - 59% will improve their score 25% or more from the initial writing assessment to the final writing assignment. <b>Falls Far Below Standard:</b> For all students enrolled in an eligible writing course, fewer than 40% will improve their score 25% or more from the initial writing assessment to the final writing assignment.  All students who need two Senior English credits to graduate will be included in this measure. The assessment used in an eligible writing course will be developed and scored by the online Revision Assistant ™ writing measurement tool. 66% of tested students improved their score by 25% or more.	<table><tr><th>Result</th><th>Points Possible</th><th>Points Earned</th></tr><tr><td></td><td>50</td><td></td></tr><tr><td>66%</td><td>30</td><td>30</td></tr><tr><td></td><td>15</td><td></td></tr><tr><td></td><td>0</td><td></td></tr><tr><td></td><td></td><td>30</td></tr></table>	Result	Points Possible	Points Earned		50		66%	30	30		15			0				30
Result	Points Possible	Points Earned																		
	50																			
66%	30	30																		
	15																			
	0																			
		30																		
<b>Notes</b>																				

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes		25	
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes		25	



INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes	No points are deducted for failure to comply with GASB 75.			
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	100%	25	25
	<b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	<b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
				25
Notes				

OPERATIONAL

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	25
			15	
			0	
				25
Notes				
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks		No instances of non-compliance documented	25	25
	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.			
	<b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				25
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling		No instances of non-compliance documented	25	25
	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.			
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
Notes				25

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.		25	
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.		0	
				0
Notes	Transportation is not applicable to a virtual school.			
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.		0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations				
<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	22.67	50
Notes		10	50
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	22.24	50
Notes		10	50
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	995 days	50
Notes		10	50
		0	50
Measure 1d	Default	Result	Points Possible
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50
Notes		0	50
			50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See Note	50 50
			30
			0
			50
Notes	Aggregated 3-Year Total Margin is positive (35.65%). The most recent year Total Margin is positive (33.76%). Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.04	50 50
			30
			0
			50
Notes			
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See Note	50 50
			30
			0
			50
Notes	The Multi-year Cash Flow is positive (\$1,551,282.00). The most recent year Cash Flow is positive (\$851,565.00).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	11.11	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		



# Kootenai Bridge Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a				NA*		
	2b				NA*		
Norm-Referenced Growth	4a				NA*		
	4b				NA*		
Post-Secondary Readiness	5a	37%	35%	33%	NA*		
% of Possible Academic Points for this School		56%	32%	48%	NA*		

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%		
Financial Management	2a - 2c	100%	100%	100%	100%		
Governance & Reporting	3a - 3f	100%	100%	100%	100%		
School Environment	4a - 4b	100%	100%	100%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
% of Possible Operational Points for this School		100%	100%	100%	100%		

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%		
Sustainability	2a - 2d	100%	100%	100%	100%		
% of Possible Financial Points for this School		100%	100%	100%	100%		

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Good Standing	Remediation	Remediation	NA*		
Mission Specific		N/A	Critical	Critical	Honor		
Operational		Honor	Honor	Honor	Honor		
Financial		Honor	Honor	Honor	Honor		

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

# **Kootenai Bridge Academy**

## **2019 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	To provide every student an academically excellent education and to facilitate graduation for alternative students. We will provide bridges to success through education, self-motivation and community responsibility.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>• Online Delivery of Core subjects through a CCS compliant delivery system</li> <li>• Capability to deliver instruction both in the building and remotely</li> <li>• Heavy emphasis on one on one instruction and nurturing relationships between students and teachers</li> <li>• Creation of a positive school climate where all students feel safe and respected</li> <li>• Student completion of a Senior Project that will prepare students for the next step in their life after graduating from high school.</li> </ul>		
<b>School Location</b>	637 N. Park Dr. Coeur d' Alene, ID 83814	<b>School Phone</b>	(208) 930-4515
<b>Surrounding District</b>	Coeur d'Alene School District		
<b>Opening Year</b>	2009		
<b>Current Term</b>	July 1, 2017- June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	320	<b>Enrollment (Actual)</b>	305

SCHOOL LEADERSHIP	
Holly Horton	Chair
Len Crosby	Vice Chair
Doug Grace	Secretary
Larry Bieber	Parent Liaison
Lita Burns	Board Member

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	12.79%	24.85%	N/A	N/A
<b>Limited English Proficiency</b>	Masked	6.44%	N/A	N/A
<b>Special Needs</b>	10.49%	10.73%	N/A	N/A
<b>Free and Reduced Lunch</b>	Masked	44.74%	N/A	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	Masked
Percentage of students meeting or exceeding proficiency in English Language Arts	50.00%
Percentage of students meeting or exceeding proficiency in Science	N/A

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	16.05%
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School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

## ALTERNATIVE ACADEMIC

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON			
Alt Measure 2a	Do math proficiency rates meet or exceed the state average for alternative schools?	Result	Points Possible
Math Proficiency Rate			50
Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's math proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's math proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10% of alternative schools statewide.</p> <p><b>Does Not Meet Standard:</b> The school's math proficiency rate is below the average but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's math proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>		30
			15
			0
Notes			
Alt Measure 2b	Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?		Points Possible
ELA Proficiency Rate			50
Comparison to Alternatives	<p><b>Exceeds Standard:</b> The school's ELA proficiency rate is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's ELA proficiency rate meets or exceeds the average (mean) for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's ELA proficiency rate is below the average for alternative schools but above the bottom 20% of alternative schools statewide, and the school's proficiency rate is higher than 0%.</p> <p><b>Falls Far Below Standard:</b> The school's ELA proficiency rate is 0% or is in the bottom 20% of alternative schools.</p>		30
			15
			0
Notes			

ALTERNATIVE ACADEMIC

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON			
Alt Measure 4a	Are students making expected academic growth in math compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth Math	<p><b>Exceeds Standard:</b> The school's median student growth percentile in math is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in math meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in math is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in math is in the bottom 20% of alternative schools.</p>	50	
		30	
		15	
		0	
Notes	Growth in 10th grade Math is an ongoing concern for KBA. The school reports that 10th grade students are enrolled in the school for an average of 4 months and most have failed Math prior to enrollment. KBA has taken measures to support student growth in Math.		
Alt Measure 4b	Are students making expected academic growth in English Language Arts compared to their academic peers?	Points Possible	Points Earned
Norm-Referenced Growth ELA	<p><b>Exceeds Standard:</b> The school's median student growth percentile in ELA is in the top 10% of alternative schools statewide.</p> <p><b>Meets Standard:</b> The school's median student growth percentile in ELA meets or exceeds the average for alternative schools but is below the top 10%.</p> <p><b>Does Not Meet Standard:</b> The school's median student growth percentile in ELA is below the average for alternative schools but is above the bottom 20%.</p> <p><b>Falls Far Below Standard:</b> The school's median student growth percentile in ELA is in the bottom 20% of alternative schools.</p>	50	
		30	
		15	
		0	
Notes	This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.		

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)				
Alt Measure 5a	Are students graduating from high school?			Points Possible
Five-Year Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.			100
	<b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.			80
	<b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.			60
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.			33
Notes	The school's 5 Year ACGR of 33% did not meet the progress goal of 40.42%. The progress goal is calculated as follows: last year's 5-year ACGR plus 8.3% of the non-graduates from that cohort. However, KBA's 2018-2019 4-Year ACGR is significantly higher 42%. While measure 5a is calculated based on the previous year's data, this increase is commendable and will result in a meets standard rating on next year's report.			0-39
				33



MISSION-SPECIFIC

Mission-specific measures are optional, unless required as a condition of the performance certificate. These measures may be academic or non-academic in nature, but must be objective, data-driven, and based on a valid measurement tool. Measures must be based on data that is processed by a third party, such as an assessment vendor or the State Department of Education, rather than by the school or authorizer. Care should be taken to ensure that rating categories correlate with the format in which the third party provides data to the school. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer. The mission-specific data reporting deadline is August 1; exceptions may be made by mutual agreement in cases where data is unavailable by that date. Unless otherwise specified, schools are responsible for accurate and timely submission of mission-specific data; failure to provide substantiated results in a meaningful format by the established deadline will negatively impact scoring. Mission-specific measures may be amended mid-term, by mutual agreement, after baseline data has been collected.

MISSION-SPECIFIC INDICATOR				
Measure 1	Is the school improving the writing skills of general education students?	Result	Points Possible	Points Earned
	<b>Exceeds Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be equal to or greater than 25%, or the average score on all assessments will be 87% or above.		50	
	<b>Meets Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be at least 20%, but less than 25%.		30	
	<b>Does Not Meet Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be at least 12%, but less than 20%.	13%	15	15
	<b>Falls Far Below Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be less than 12%.		0	
				15
Notes	The school reports that students are achieving growth in writing using Revision Assistant. The way the Mission Specific Goal was written and measured is not reflective of the growth that students have actually demonstrated. The goal has been revised and the school anticipates that next year's data wil positively reflect student gains.			

MISSION-SPECIFIC

		Result	Points Possible	Points Earned
Measure 2	Is the school improving the writing skills of special education students?			
<b>Exceeds Standard:</b> For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be equal to or greater than 20%, or the average score on all assessments will be 75% or above.			50	
<b>Meets Standard:</b> For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be at least 15%, but less than 20%.			30	
<b>Does Not Meet Standard:</b> For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be at least 10%, but less than 15%.		NA	15	
<b>Falls Far Below Standard:</b> For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be less than 10%.			0	
				0
Only special education students who need two Senior English credits to graduate will be included in this measure. The assessment used in an eligible writing course will be developed and scored by the online Revision Assistant™ writing measurement tool. Due to small sample size, no result is available for the 2018-19 school year.				
Notes				

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
Notes	No points are deducted for failure to comply with GASB 75.			25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	66.27%	25 15 0	0 0
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.			

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements			Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight			Points Earned
	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25
			15
			0
Notes			25

OPERATIONAL

<p><b>Measure 3c</b></p> <p><b>Reporting Requirements</b></p> <p><b>Is the school complying with reporting requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p> <p>ISEE reports due to the SDE on March 15th were submitted late. However, the school was in contact with the SDE and was navigating some technical difficulties.</p>	<p><b>Result</b></p> <p>See note</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p>
<p><b>Measure 3d</b></p> <p><b>Public Transparency</b></p> <p><b>Is the school complying with public transparency requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p>
<p><b>Measure 3e</b></p> <p><b>Credentialing &amp; Background Checks</b></p> <p><b>Is the school meeting employee credentialing and background check requirements?</b></p> <p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p> <p><b>Notes</b></p>	<p><b>Result</b></p> <p>No instances of non-compliance documented</p>	<p><b>Points Possible</b></p> <p>25</p> <p>15</p> <p>0</p> <hr/> <p>25</p>	<p><b>Points Earned</b></p> <p>25</p>

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
			15	
			0	
Notes				0
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25



INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			<div>25</div>

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	23.01	50 50
Notes			10 0 50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	22.15	50 50
Notes			10 0 50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	913 days	50 50
Notes			10 0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes			0 50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.03	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. Note: Schools in their first or second year of operation must have positive cash flow.	See note	50 50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.		0
			50
Notes	The Multi-year Cash Flow is positive and the Cash Flow is positive in the most recent year.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	404.08	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

# Kootenai Bridge Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a	37%	35%	33%			
% of Possible Academic Points for this School		56%	32%	48%			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%			
Financial Management	2a - 2c	100%	100%	100%			
Governance & Reporting	3a - 3f	100%	100%	100%			
School Environment	4a - 4b	100%	100%	100%			
Additional Obligations	5a	100%	100%	100%			
% of Possible Operational Points for this School		100%	100%	100%			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%			
Sustainability	2a - 2d	100%	100%	100%			
% of Possible Financial Points for this School		100%	100%	100%			

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Good Standing	Remediation	Remediation			
Mission Specific		N/A	Critical	Critical			
Operational		Honor	Honor	Honor			
Financial		Honor	Honor	Honor			

# KOOTENAI BRIDGE ACADEMY

## 2018 ANNUAL PERFORMANCE REPORT

### INTRODUCTION

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

### SCHOOL OVERVIEW

<b>Mission Statement</b>	To provide every student an academically excellent education and to facilitate graduation for alternative students. We will provide bridges to success through education, self-motivation and community responsibility.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>• Online Delivery of Core subjects through a CCS compliant delivery system</li> <li>• Capability to deliver instruction both in the building and remotely</li> <li>• Heavy emphasis on one on one instruction and nurturing relationships between students and teachers</li> <li>• Creation of a positive school climate where all students feel safe and respected</li> <li>• Student completion of a Senior Project that will prepare students for the next step in their life after graduating from high school.</li> </ul>		
<b>School Location</b>	637 N. Park Drive Coeur d'Alene, ID 83814	<b>School Phone</b>	(208) 930-4515
<b>Surrounding District</b>	Coeur d'Alene School District		
<b>Opening Year</b>	2009		
<b>Current Term</b>	July 1, 2017- June 30, 2022		
<b>Grades Served</b>	9 to 12		
<b>Enrollment (Approved)</b>	320	<b>Enrollment (Actual)</b>	198

### SCHOOL LEADERSHIP

Chad Clifford	Chairman
Holly Horton	Vice Chairman
Doug Grace	Secretary
Len Crosby	Treasurer
Larry Bieber	Member
Charles Kenna	Administrator

### STUDENT DEMOGRAPHICS

	School	State	Surrounding	Neighboring
<b>Non-White</b>	13%	25%	N/A	N/A
<b>Limited English Proficiency</b>	0%	6%	N/A	N/A
<b>Special Needs</b>	11%	10%	N/A	N/A
<b>Free and Reduced Lunch</b>	0%	47%	N/A	N/A

### ISAT PROFICIENCY RATES

Percentage of students meeting or exceeding proficiency in Math	%*
Percentage of students meeting or exceeding proficiency in English Language Arts	%*
Percentage of students meeting or exceeding proficiency in Science	46%

\*Masked per state law or statistical irrelevance

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	23%
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned	
	1	50		
	2	0		N/A due to small sample size
	3			
	4			
	5			
	6			
Total Mission-Specific Points		50	15	
% of Mission-Specific Points			30%	

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	0%	32%	75% - 100%	30%	90% - 100%	100%	85% - 100%	100%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									



## ALTERNATIVE ACADEMIC

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

ALTERNATIVE INDICATOR 2: STUDENT PROFICIENCY COMPARISON				
Alt Measure 2a		Do math proficiency rates meet or exceed the state average for alternative schools?		
Math Proficiency Rate		Result	Points Possible	Points Earned
Comparison to Alternatives			50	
			30	
			15	
			0	
Notes				
Alt Measure 2b		Do English Language Arts proficiency rates meet or exceed the state average for alternative schools?		
ELA Proficiency Rate		Result	Points Possible	Points Earned
Comparison to Alternatives			50	
			30	
			15	
			0	
Notes				

ALTERNATIVE ACADEMIC

ALTERNATIVE INDICATOR 4: STUDENT GROWTH COMPARISON					
Alt Measure 4a		Are students making expected academic growth in math compared to their academic peers?	Result	Points Possible	Points Earned
Norm-Referenced Growth Math				50	
				30	
				15	
				0	
Notes		This measure will be evaluated using grades 6 - 7, 7 -8, and/or 8 - 10, as applicable.			
Measure 4b		Are students making expected academic growth in English Language Arts compared to their academic peers?	Result	Points Possible	Points Earned
Norm-Referenced Growth ELA				50	
				30	
				15	
				0	
Notes		This measure will be evaluated using grades 6 - 7, 7 - 8, and/or 8 - 10, as applicable.			

ALTERNATIVE INDICATOR 5: COLLEGE & CAREER READINESS (GRADES 9-12)		
Alt Measure 5a	Are students graduating from high school?	Result
Five-Year Cohort Graduation Rate	<b>Exceeds Standard:</b> The school's five-year cohort graduation rate was greater than 80%.	100
	<b>Meets Standard:</b> The school had a five-year cohort graduation rate of 66% - 80% OR met its progress goal.	80
	<b>Does Not Meet Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate of 40% - 66%.	60
	<b>Falls Far Below Standard:</b> The school did not meet its progress goal AND had a five-year cohort graduation rate below 40%.	0-39
Notes	The school's 5-year cohort graduation rate progress goal will be established as follows: The progress goal will represent the school's most recent 5-year cohort graduation rate plus one-sixth of the amount of growth needed to decrease the rate of non-graduates by 50% within 6 years, using the most recent school year as the baseline year. If the school does not have baseline data, its progress goal will initially be based on the average graduation rate for alternative schools statewide.	
	Graduation rates are calculated using a 5-year-plus-summer cohort. The 5-year rate is calculated by adding to the 4-year ACGR any students from the 4-year cohort that graduated by the end of summer of the following year. For this reason, data availability will always run two years behind (that is, annual reports will contain graduation rate data based on the 4-year cohort preceding the most recent school year by two years. For example, 2015-16 5-year cohort graduation rates will be reflected in 2018 reports.)	

MISSION-SPECIFIC

Mission-specific measures are optional, unless required as a condition of the performance certificate. These measures may be academic or non-academic in nature, but must be objective, data-driven, and based on a valid measurement tool. Measures must be based on data that is processed by a third party, such as an assessment vendor or the State Department of Education, rather than by the school or authorizer. Care should be taken to ensure that rating categories correlate with the format in which the third party provides data to the school. The number and weighting of mission-specific measures should be established during one-on-one negotiations between the school and authorizer. The mission-specific data reporting deadline is August 1; exceptions may be made by mutual agreement in cases where data is unavailable by that date. Unless otherwise specified, schools are responsible for accurate and timely submission of mission-specific data; failure to provide substantiated results in a meaningful format by the established deadline will negatively impact scoring. Mission-specific measures may be amended mid-term, by mutual agreement, after baseline data has been collected.

MISSION-SPECIFIC INDICATOR				
Measure 1	Is the school improving the writing skills of general education students?	Result	Points Possible	Points Earned
<p><b>Exceeds Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 25%, or the average score on all assessments will be 87% or above.</p> <p><b>Meets Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 20%.</p> <p><b>Does Not Meet Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 12%.</p> <p><b>Falls Far Below Standard:</b> For general education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 0%.</p>			50	
			30	
			15	
			0	
Notes	Only general education students who need 12 - 24 credits to graduate and those who meet the definition of "continuously enrolled" as defined by Idaho State Administrative Rule will be included in this measure. The assessment used in an eligible writing course will be developed and scored by the online Revision Assistant™ writing measurement tool.			

MISSION-SPECIFIC

Measure 2 Is the school improving the writing skills of special education students?

**Exceeds Standard:** For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 20%, or the average score on all assessments will be 75% or above.

**Meets Standard:** For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 15%.

**Does Not Meet Standard:** For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be 10%.

**Falls Far Below Standard:** For special education students enrolled in an eligible writing course, the average growth from the first writing assessment until the final writing assessment will be less than 10%.

Only special education students who need 12 - 24 credits to graduate and those who meet the definition of "continuously enrolled" as defined by Idaho State Administrative Rule will be included in this measure. The assessment used in an eligible writing course will be developed and scored by the online Revision Assistant™ writing measurement tool. Due to small sample size, no result is available for the 2017-18 school year.

Notes

Result	Points Possible	Points Earned
	50	
	30	
	15	
	0	

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible Points Earned
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible Points Earned
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	
				25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
Notes			15	
			0	
				25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	101%	25	25
Notes			15	
			0	
				25



OPERATIONAL

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements			Points Earned
<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight			Points Earned
<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>		No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

Measure 3e		Result	Points Possible	Points Earned
Is the school meeting employee credentialing and background check requirements?				
Credentialing & Background Checks				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	See note	25	
			15	
			0	
Notes	This measure does not apply to online schools.			0
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			<div></div> <div>25</div>

## FINANCIAL

INDICATOR 1: NEAR-TERM				
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible	Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	16.34	50	50
Notes			10	
			0	
				50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible	Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	15.84	50	50
Notes			10	
			0	
				50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible	Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	717 days	50	50
Notes			10	
			0	
				50
Measure 1d	Default	Result	Points Possible	Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50	50
Notes			0	
				50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	0.04	50 50
			30
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	Multi-Year Cash Flow is positive and cash flow is positive each year.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	3.59	50 50
			0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

# Kootenai Bridge Academy Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Alt Proficiency Comparison	2a						
	2b						
Norm-Referenced Growth	4a						
	4b						
Post-Secondary Readiness	5a						

**% of Possible Academic Points for this School**

**56%**

**32%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%				
Financial Management	2a - 2c	100%	100%				
Governance & Reporting	3a - 3f	100%	100%				
School Environment	4a - 4b	100%	100%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**100%**

**100%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%				
Sustainability	2a - 2d	100%	100%				

**% of Possible Financial Points for this School**

**100%**

**100%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Good Standing	Remediation				
Mission Specific		N/A	Critical				
Operational		Honor	Honor				
Financial		Honor	Honor				



# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 28<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and The Kootenai Bridge Academy, Incorporated (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 16, 2008, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2009; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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 provide every student an academically excellent education and to facilitate graduation for alternative students. We will provide bridges to success through education, self-motivation and community responsibility.
- B. Grades Served.** The School may serve students in grades 9 through 12 as long as they are 16 to 21 years old.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Online Delivery of Core subjects through a CCS compliant delivery system
  - Capability to deliver instruction both in the building and remotely
  - Heavy emphasis on one on one instruction and nurturing relationships between students and teachers
  - Creation of a positive school climate where all students feel safe and respected
  - Student completion of a Senior Project that will prepare students for the next step in their life after graduating High School.
- 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 alternative schools.
- 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 352 students.
- 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.** 637 N. Park Drive, Coeur d' Alene, ID 83814. The School shall provide reasonable notification to the Authorizer of any change in the location of its facilities.
- E. Attendance Area.** The School's primary attendance area is as follows: Kootenai County.
- 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 Performance Framework incorporated into this agreement 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.

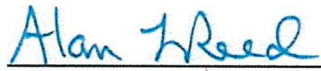
IN WITNESS WHEREOF, the Authorizer and the School have executed this Performance Certificate to be effective July 1, 2017.

*Alan Reed*

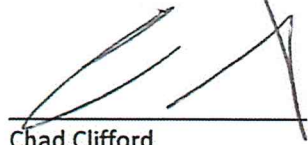
**JL da u; JJ:mission**

**Vice Chairperson, Kootenai Bridge Academy, Incorporated Board**

IN WITNESS WHEREOF, the Authorizer and Kootenai Bridge Academy (KBA) have executed this Amendment to their Performance Certificate/Bylaws to remove the term limits placed on the Board of Directors. This Amendment to KBA's Performance Certificate is effective as of September 14, 2017.



Alan Reed  
Chairman, Idaho Public Charter School Commission



Chad Clifford  
Chairman of the Board, Kootenai Bridge Academy

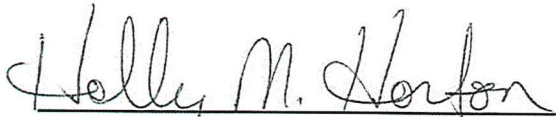


IN WITNESS WHEREOF, the Authorizer and Kootenai Bridge Academy (KBA) have executed this Amendment to their Performance Certificate to amend the mission specific goals to modify the assessment group. The Amendment to KBA's Performance Certificate is effective as of September 1, 2018.



Alan Reed

Chairman, Idaho Public Charter School Commission



Chairman of the Board, Kootenai Bridge Academy

IN WITNESS WHEREOF, this Authorizer and Kootenai Bridge Academy (KBA) have executed this Amendment to their Performance Certificate to amend their Mission Specific Goals to include proficiency as well as growth on the designated writing assessment. The Amendment to KBA'S Performance Certificate is effective as of October 28, 2019 .



Alan Reed  
Chairman, Idaho Public Charter School Commission



Holly Horton  
Chairman of the Board, Kootenai Bridge Academy

IN WITNESS WHEREOF, this Authorizer and Kootenai Bridge Academy (KBA) have executed this Amendment to their Performance Certificate to the maximum number of students who may be enrolled in the school from 320 to 352 students.. The Amendment to KBA'S Performance Certificate is effective as of September 14<sup>th</sup>, 2020.

*Alan Reed*

Alan Reed (Sep 16, 2020 10:19 MDT)

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Alan Reed  
Chairman, Idaho Public Charter School Commission

*Holly M Horton*

Holly M Horton (Sep 16, 2020 09:21 PDT)

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Holly Horton  
Chairman of the Board, Kootenai Bridge Academy

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# **KOOTENAI BRIDGE ACADEMY**

**Coeur d'Alene, Idaho**

**Audited Financial Statements**  
**For the Years Ended June 30, 2021 and 2020**

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**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

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**TABLE OF CONTENTS**

	<u>PAGE</u>
<b>Independent Auditor's Report.....</b>	<b>1-2</b>
<b>Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>.....</b>	<b>3-4</b>
 <b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position .....	5
Statements of Activities .....	6-7
Statements of Cash Flows.....	8
Statements of Functional Expense .....	9-10
Notes to the Financial Statements .....	11-17
 <b>SUPPLEMENTARY INFORMATION</b>	
<b>Independent Auditor's Report on Supplementary Information .....</b>	<b>18</b>
Schedule I – Statement of Net Position .....	19
Schedule II – Statement of Activities .....	20
Schedule III – Balance Sheet .....	21
Schedule IV – Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	22
Schedule V – Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	23
Schedule VI – Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	24

---

	<u>PAGE</u>
<b>GENERAL FUND</b>	
Schedule VII – Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual.....	25
Schedule VIII – Statement of Expenditures by Function – Budget and Actual.....	26-28
<b>SPECIAL REVENUE FUNDS</b>	
Schedule IX Combining Balance Sheet – Special Revenue Funds.....	29
Schedule X – Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	30
<b>PLANT FACILITY FUND</b>	
Schedule XI – Statement of Revenues, Expenditures and Changes in Fund Balance.....	31

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Kootenai Bridge Academy  
Coeur d'Alene, Idaho 83814

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Kootenai Bridge Academy (an Idaho nonprofit corporation) which comprise the statements of financial position as of June 30, 2021 and 2020 and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kootenai Bridge Academy as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

The Organization has adopted ASU 2014-19, *Revenue from Contract with Customers*, as further described in Note 10.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2021, on our consideration of Kootenai Bridge Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering's internal control over financial reporting and compliance.

*Hayden Ross, PLLC*

Moscow, Idaho  
October 7, 2021





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

To the Board of Directors  
Kootenai Bridge Academy  
Coeur d'Alene, Idaho 83814

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kootenai Bridge Academy (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 7, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kootenai Bridge Academy's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kootenai Bridge Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of Kootenai Bridge Academy's internal control.

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Hayden Ross, PLLC*

Moscow, ID  
October 7, 2021

## FINANCIAL STATEMENTS

**KOOTENAI BRIDGE ACADEMY**

Coeur d'Alene, Idaho

**STATEMENTS OF FINANCIAL POSITION**

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current Assets		
Cash	840,198	418,673
Investments	4,750,330	3,600,000
Federal receivable	16,893	25,878
State support receivable	-	55,082
Total Current Assets	<u>5,607,421</u>	<u>4,099,633</u>
Property and Equipment		
Land	480,000	480,000
Buildings and improvements	702,533	687,697
Furniture and equipment	52,782	69,994
Software	8,000	8,000
Less: accumulated depreciation	<u>(170,116)</u>	<u>(160,995)</u>
Net Property and Equipment	<u>1,073,199</u>	<u>1,084,696</u>
Other assets:		
Cash with donor restrictions	<u>107,988</u>	<u>107,654</u>
Total other assets	<u>107,988</u>	<u>107,654</u>
Total Assets	<u>\$ 6,788,608</u>	<u>\$ 5,291,983</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable	17,474	20,036
Salaries and benefits payable	<u>142,830</u>	<u>165,538</u>
Total Current Liabilities	<u>160,304</u>	<u>185,574</u>
Total Liabilities	<u>160,304</u>	<u>185,574</u>
Net Assets		
Without donor restrictions	6,515,125	4,992,017
With donor restrictions	<u>113,179</u>	<u>114,392</u>
Total net assets	<u>6,628,304</u>	<u>5,106,409</u>
Total Liabilities and Net Assets	<u>\$ 6,788,608</u>	<u>\$ 5,291,983</u>

The accompanying notes are an integral part of these financial statements.

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2021**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenue, Grants, and Other Support</b>			
Federal support	-	74,915	74,915
State support	2,943,559	-	2,943,559
Interest	35,407	334	35,741
Other local	1,980	-	1,980
Total Revenue, Grants and Other Support	2,980,946	75,249	3,056,195
<b>Net Assets Released From Restrictions</b>			
Restrictions satisfied by payments	76,462	(76,462)	-
Total net assets released from restrictions	76,462	(76,462)	-
<b>Expense</b>			
Program (instructional)	872,213	-	872,213
Administrative (support)	635,754	-	635,754
Depreciation	25,437	-	25,437
Loss on disposition of property and equipment	896	-	896
Total Expense	1,534,300	-	1,534,300
Change in net assets	1,523,108	(1,213)	1,521,895
Net assets - beginning of year	4,992,017	114,392	5,106,409
Net assets - end of year	\$ 6,515,125	\$ 113,179	\$ 6,628,304

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2020**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenue, Grants, and Other Support</b>			
Federal support	-	45,145	45,145
State support	2,195,948	-	2,195,948
Interest	80,005	511	80,516
Other local	457	-	457
Total Revenue, Grants and Other Support	<u>2,276,410</u>	<u>45,656</u>	<u>2,322,066</u>
<b>Net Assets Released From Restrictions</b>			
Restrictions satisfied by payments	47,443	(47,443)	-
Total net assets released from restrictions	<u>47,443</u>	<u>(47,443)</u>	<u>-</u>
<b>Expense</b>			
Program (instructional)	939,843	-	939,843
Administrative (support)	573,371	-	573,371
Depreciation	24,941	-	24,941
Loss on disposition of property and equipment	33	-	33
Total Expense	<u>1,538,188</u>	<u>-</u>	<u>1,538,188</u>
Change in net assets	785,665	(1,787)	783,878
Net assets - beginning of year	<u>4,206,352</u>	<u>116,179</u>	<u>4,322,531</u>
Net assets - end of year	<u>\$ 4,992,017</u>	<u>\$ 114,392</u>	<u>\$ 5,106,409</u>

**KOOTENAI BRIDGE ACADEMY**

Coeur d'Alene, Idaho

**STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from state support	2,998,641	2,218,509
Cash received from federal support	83,900	35,553
Cash received from interest	35,741	80,516
Other cash received	1,980	457
Cash paid to suppliers and employees	(1,533,237)	(1,475,470)
Net cash provided by operating activities	<u>1,587,025</u>	<u>859,565</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash paid for property and equipment	(14,836)	(8,000)
Cash paid to acquire certificates of deposit	(1,400,000)	(4,200,000)
Cash received from certificate of deposit redemption	2,400,000	3,200,000
Net cash provided by (used in) investing activities	<u>985,164</u>	<u>(1,008,000)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<u>-</u>	<u>-</u>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	2,572,189	(148,435)
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>526,327</u>	<u>674,762</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u><u>\$ 3,098,516</u></u>	<u><u>\$ 526,327</u></u>
Reconciliation of Change in Net Assets to Net		
Cash Provided by Operating Activities:		
Change in net assets	1,521,895	783,878
Adjustments to reconcile change in net assets		
to net cash provided by operating activities:		
Depreciation	25,437	24,941
Loss on disposition of property and equipment	896	33
(Increase) decrease in operating assets:		
Federal support receivable	8,985	(9,592)
State support receivable	55,082	22,561
Increase (decrease) in operating liabilities:		
Accounts payable	(2,562)	12,006
Salaries and benefits payable	(22,708)	25,738
Net Cash Provided by Operating Activities	<u><u>\$ 1,587,025</u></u>	<u><u>\$ 859,565</u></u>
<b>Cash and cash equivalents reconciliation</b>		
Cash and cash equivalents without donor restrictions	2,990,528	418,673
Cash and cash equivalents with donor restrictions	107,988	107,654
	<u><u>\$ 3,098,516</u></u>	<u><u>\$ 526,327</u></u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

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**STATEMENT OF FUNCTIONAL EXPENSE**  
**For the Year Ended June 30, 2021**

	<b>Program (Instructional)</b>	<b>Administrative (Support)</b>	<b>Other</b>	<b>Total</b>
Salaries	531,748	346,723	-	878,471
Benefits	192,005	137,642	-	329,647
Purchased services	37,719	106,233	-	143,952
Supplies-materials	110,741	37,931	-	148,672
Insurance - judgment	-	7,225	-	7,225
Depreciation	-	-	25,437	25,437
Loss on disposal of property and equipment	-	-	896	896
Total Expense	<u>\$ 872,213</u>	<u>\$ 635,754</u>	<u>\$ 26,333</u>	<u>\$ 1,534,300</u>



**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

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**STATEMENT OF FUNCTIONAL EXPENSE**  
**For the Year Ended June 30, 2020**

	<b>Program (Instructional)</b>	<b>Administrative (Support)</b>	<b>Other</b>	<b>Total</b>
Salaries	617,910	312,392	-	930,302
Benefits	204,828	137,207	-	342,035
Purchased services	57,943	101,330	-	159,273
Supplies-materials	59,162	15,790	-	74,952
Insurance	-	6,652	-	6,652
Depreciation	-	-	24,941	24,941
Loss on disposal of property and equipment	-	-	33	33
Total Expense	<u>\$ 939,843</u>	<u>\$ 573,371</u>	<u>\$ 24,974</u>	<u>\$ 1,538,188</u>

**KOOTENAI BRIDGE ACADEMY**  
**Coeur d'Alene**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2021 and 2020**

**NOTE 1      Organization**

Kootenai Bridge Academy (the School) is a non-profit state-funded public school. The School serves High School Students 16-21 years of age who reside in the State of Idaho. The School was approved in October of 2008 by the Idaho State Charter Commission. The School is a Virtual Academy designed for the purpose of Credit Retrieval.

**NOTE 2      Summary of Significant Accounting Policies**

**Basis of Accounting** - The School uses the accrual basis of accounting. Revenues are recognized as earned, and expenses are recognized when incurred.

**Cash** - The School has no requirement to hold cash in separate accounts.

**Accounts Receivable** - No allowance for uncollectible accounts is calculated by the School since all receivables were deemed to be collectible.

**Property and Equipment** - The cost of property and equipment is depreciated over the estimated useful lives of the assets. Major expenditures costing at least \$5,000 which substantially increase useful lives are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. Depreciation is computed on the straight-line method for financial reporting purposes. The useful lives of property and equipment for purposes of computing depreciation are 5 to 20 years for office furniture and equipment and 40 years for buildings. Depreciation expense for the years ending June 30, 2021 and 2020 was \$25,437 and \$24,941, respectively.

**Net Assets** - Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

*Net Assets without Donor Restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School. The School's board may designate assets without restrictions for specific operational purposes from time to time.

*Net Assets with Donor Restrictions* – Net assets subject to stipulations imposed by donors, and grantor. Some donor restrictions are temporary in nature and those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

## **NOTE 2      Summary of Significant Accounting Policies (Continued)**

**Restricted Support** - The School reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, either when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The School reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used.

**Income Tax Status** - The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business. The School's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending 2019, 2020, and 2021 are subject to examination by the IRS, generally for three years after they were filed.

**Use of Estimates** - The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses, and actual results may differ from estimated amounts.

**Statement of Cash Flows** - For purposes of the Statement of Cash Flows, the School considers its investment in the Bank Insured Deposit Program, LGIP, and all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

**Reports Required by the State** - Idaho Department of Education requires the School to submit financial information in accordance with accounting principles generally accepted in the United States of America for governmental entities. This information is included as supplemental information to the basic financial statements. The General Fund accounts for activities for general operations and the other funds presented are used to account for activities related to restricted funds and grants the School received.

**Cost Allocation** - The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. The Organization does not have any indirect expenses that would need to be allocated out as of June 30, 2021 and 2020. Therefore, there is no cost allocation required.

**Subsequent Events** - Subsequent events have been evaluated through the date of the auditor's report. This is the date the financial statements were available to be issued. The School has determined that no material subsequent events have occurred.

**Revenue Recognition** - The School has implemented ASU 2014-09, *Revenue from Contracts with Customers*, and has applied the five-step process to their contract revenue. The School has determined that it has no earnings from contract revenue that would be subject to the requirements of ASU 2014-09, *Revenue from Contracts with Customers*.

### **NOTE 3      Investments**

The Schools investments holdings consist of certificates of deposit issued by separate banks in increments of \$200,000 each. As of June 30, 2021 and 2020 the School held thirteen certificates with a cost of \$2,600,000 and eighteen certificates with a cost of \$3,600,000, respectively. The certificates of deposit are held at a brokerage firm. The School carries the balance of the certificates of deposit at cost as the intention of management is to hold the certificates until they mature within the next eighteen months. The Organizations brokerage account also includes non-invested cash balances. These funds are held in a Bank Insured Deposit Program with multiple banks so that the balance with any single bank doesn't exceed FDIC limits. As of June 30, 2021 and 2020 the balance in the Bank Insured Deposit Program was \$654,565 and \$220,090, respectively.

The School also has an account with the Local Government Investment Pool sponsored by the Idaho Legislature. The School carries the balance at fair market value, which also represents cost. The investment account is subject to market risk and is uninsured. At June 30, 2021 and 2020, the balance was \$2,150,330 and \$0, respectively.

### **NOTE 4      Net Assets with Donor Restrictions**

Net assets with donor restrictions are restricted for the following purposes:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Special revenue funds	<u>113,179</u>	<u>114,392</u>
Total	<u>\$ 113,179</u>	<u>\$ 114,392</u>

### **NOTE 5      Liquidity and Availability of Financial Assets**

The following reflects the School's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

## NOTE 5      Liquidity and Availability of Financial Assets (Continued)

	<u>2021</u>
Financial assets, at year end	
Cash	948,186
Investments	4,750,330
Federal receivables	<u>16,893</u>
Total financial assets at year end	5,715,409
Less those unavailable for general expenditures within one year, due to:	
Restricted by donor with time or purpose restrictions	<u>(107,988)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,607,421</u>

As part of the School's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

## NOTE 6      Major Funding Sources

The School received a majority of its revenue from the Idaho Department of Education.

	<u>2021</u>	<u>% of Total Revenue</u>
Idaho Department of Education	\$2,943,559	96.31%

	<u>2020</u>	<u>% of Total Revenue</u>
Idaho Department of Education	\$2,195,948	94.57%

## NOTE 7      Employee's Retirement System

Public Employee Retirement System of Idaho (PERSI), The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The Plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries.

The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and charter school employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% of the average monthly salary for the highest consecutive 42 months.

## **NOTE 7     Employee's Retirement System (Continued)**

The actuarially determined contribution requirements of the School and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2021, the required contribution rate as a percentage of covered payroll for members was 7.16%. The employer rate as a percentage of covered payroll was 11.94%. The School's contributions required and paid were \$98,590, \$100,005, for the years ended June 30, 2021 and 2020, respectively.

PERSI is subject to pronouncement issued by the Governmental Accounting Standards Board (GASB) and was required to implement GASB 67, *Financial Reporting for Pension Plan-an amendment of GASB Statement No. 25*, effective as of June 30, 2014. The statement established standards and specified the required approach for measuring the pension liability of contributing entities for benefits provided through the pension plan (the net pension liability). As of June 30, 2020, the most recent available audited financial statement of PERSI at the time of issuance, the Plan was reported to be 88.22% funded. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020 the School's proportion was .0244479% and the estimated net pension liability was \$567,713.

PERSI issues publicly available stand-alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website [www.persi.idaho.gov](http://www.persi.idaho.gov).

## **NOTE 8     Other Post-Employment Benefit Plan – Sick Leave Plan**

The Organization contributes to the Sick Leave Insurance Reserve Fund (Sick Leave Plan) which is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits that are administered by PERSI that covers substantially all employees of the State of Idaho, its agencies, and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

Group retiree health, dental, accident, and life insurance premiums may qualify as a benefit. Retirees who have a sick leave account can use their balance as a credit towards these premiums paid directly to the applicable insurance company.

The contribution rate for employees are set by statute at .065% of covered compensation for state members. Covered school members contribution rates are set by statute based on the number of sick days offered by the employer. The contribution rate of 1.16% for school members with nine or ten sick days, 1.26% for school members with 11-14 sick days. If a school member has more than 14 days of sick leave, then the contribution rate will be set by the PERSI Retirement Board based on current cost and actuarial data and reviewed annually. Beginning January 1, 2020 PERSI approved an 18-month rate holiday. During the rate holiday, all sick leave contribution rates are 0%. The District's contributions required and paid were \$0 and \$3,841 for the two years ended June 30, 2021 and 2020, respectively.

## **NOTE 8      Other Post-Employment Benefit Plan – Sick Leave Plan (Continued)**

PERSI is subject to pronouncement issued by the Governmental Accounting Standards Board (GASB) and was required to implement GASB 74, *Financial Reporting for postemployment Benefit Plans Other Than Pension Plans*, effective as of June 30, 2017. The statement established standards and specified the required approach for measuring the OPEB asset of contributing entities for benefits provided through the OPEB plan (the net OPEB asset). As of June 30, 2020, the most recent available audited financial statement of PERSI at the time of issuance, the Plan was reported to be 152.87% funded. The School's proportion of the net OPEB asset was based on the School's share of contributions in the Base Plan OPEB plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.0594224% and the estimated OPEB sick leave asset was \$73,167.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for the Sick Leave Plan. The reports may be obtained from PERSI's website [www.persi.idaho.gov](http://www.persi.idaho.gov).

## **NOTE 9      Concentration of Credit Risk**

Kootenai Bridge Academy maintains one checking account, two money market accounts, and certificates of deposit at an investment firm. The checking and money market accounts were held at two different credit unions. The Nation Credit Union Share Insurance Fund (NCUA) insures up to \$250,000 per financial institution for fiscal year-end 2021 and 2020. As of June 30, 2021, the School held cash of \$212,429 and \$107,988 at each respective credit union. The cash balance of \$654,565 held at the brokerage firm is deposited with multiple banks so that the balance at any single institutional never exceeds FDIC limits. Each of the certificates of deposit were issued by a separate bank and were valued at \$200,000 each.

## **NOTE 10      Implementation of ASU 2014-09, *Revenue from Contracts with Customers***

Effective in fiscal 2021, the School has implemented ASU 2014-09, *Revenue from Contracts with Customers*, and has retrospectively applied the five-step process to their contract revenue for fiscal 2020. There was no change in the revenue reported in fiscal 2020 based on the retrospective application.

## **NOTE 11      COVID-19 Pandemic**

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States. There have been mandates from governing authorities requiring forced closures of schools, businesses, and other facilities and organizations. While the disruption is expected to be temporary, the current circumstances are evolving and dynamic. The full extent and duration of the impact of COVID-19 on the School's operations and financial performance is currently unknown, and depends on future developments that are uncertain and unpredictable. Because of this, it may have a materially adverse impact on the School's business, results of operations, financial position, and cash flows.

**NOTE 12    Reclassification**

Certain prior year amounts have been reclassified for consistency with the current period presentation. These reclassifications had no effect on the reported results of operations.



## **SUPPLEMENTARY INFORMATION**



## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors  
Kootenai Bridge Academy  
Coeur d'Alene, Idaho 83814

We have audited the financial statements of Kootenai Bridge Academy as of and for the years ended June 30, 2021 and 2020, and have issued our report thereon dated October 7, 2021, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The supplementary information presented on pages 19 through 31 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financials or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### Emphasis of Matter

We draw your attention to Note 2 which requires Kootenai Bridge Academy to submit to the Idaho State Department of Education financial statements in accordance with accounting principles generally accepted in the United States of America for governmental entities. Schedules I through XI have been presented for this purpose. Our opinion is not modified with respect to this matter.

*Hayden Ross, PLLC*

Moscow, Idaho  
October 7, 2021

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**SCHEDULE I - STATEMENT OF NET POSITION**  
**June 30, 2021**

**ASSETS**

Current Assets:

Cash	840,198
Investments	4,750,330
Federal receivable	16,893
Total current assets	<u>5,607,421</u>

Noncurrent Assets:

Land	480,000
Buildings and improvements	702,533
Furniture and equipment	52,782
Software	8,000
Less: accumulated depreciation	(170,116)
Cash with donor restrictions	107,988
Net OPEB asset - sick leave	73,167
Total noncurrent assets	<u>1,254,354</u>

Total assets 6,861,775

**DEFERRED OUTFLOWS OF RESOURCES**

Net OPEB - sick leave related items	10,174
Pension related items	254,817
Total deferred outflows of resources	<u>264,991</u>

**LIABILITIES**

Current Liabilities:

Accounts payable and other current liabilities	<u>160,304</u>
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Noncurrent Liabilities:

Net pension liability	<u>567,713</u>
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Total liabilities 728,017

**DEFERRED INFLOWS OF RESOURCES**

Net OPEB - sick leave related items	28,041
Pension related items	18,537
Total deferred inflows of resources	<u>46,578</u>

**NET POSITION**

Net investment in capital assets	1,073,199
Restricted	106,687
Unrestricted	<u>5,172,285</u>

Total net position \$ 6,352,171

Adjustments to conform with GAAP:

Pension and OPEB related items	
Net OPEB asset - sick leave	(73,167)
Deferred outflow of resources	(264,991)
Deferred inflow of resources	46,578
Net pension liability	567,713

Total adjustments to conform with GAAP 276,133

Net Assets - End of year (GAAP) \$ 6,628,304

**KOOTENAI BRIDGE ACADEMY**  
Coeur d' Alene, Idaho

**SCHEDULE II - STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2021

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses				
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities:					
Instruction	940,418	-	74,915	-	(865,503)
Support Services:					
Pupil support	56,218	-	-	-	(56,218)
General administration	33,382	-	-	-	(33,382)
School/business administration	500,265	-	-	-	(500,265)
Maintenance/custodial	90,067	-	-	-	(90,067)
Depreciation, unallocated	25,437	-	-	-	(25,437)
Total School District	<u>\$ 1,645,787</u>	<u>\$ -</u>	<u>\$ 74,915</u>	<u>\$ -</u>	<u>(1,570,872)</u>
<b>General revenues</b>					
					2,943,559
					1,980
					35,741
					(896)
Total general revenues					<u>2,980,384</u>
Change in net position					1,409,512
<b>Net position - beginning</b>					<u>4,942,659</u>
<b>Net position - ending</b>					<u>\$ 6,352,171</u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**SCHEDULE III - BALANCE SHEET**  
**June 30, 2021**

	<u>General</u>	<u>Special Revenue</u>	<u>Plant Facility</u>	<u>Totals</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
Assets:				
Cash	840,198	107,988	-	948,186
Investments	4,750,330	-	-	4,750,330
Federal receivable	-	16,893	-	16,893
Due from other funds	12,692	-	-	12,692
Total assets	<u>5,603,220</u>	<u>124,881</u>	<u>-</u>	<u>5,728,101</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ 5,603,220</u></u>	<u><u>\$ 124,881</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,728,101</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	17,474	-	-	17,474
Accrued payroll and benefits	137,328	5,502	-	142,830
Due to other funds	-	12,692	-	12,692
Total liabilities	<u>154,802</u>	<u>18,194</u>	<u>-</u>	<u>172,996</u>
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	106,687	-	106,687
Unassigned	5,448,418	-	-	5,448,418
Total fund balances	<u>5,448,418</u>	<u>106,687</u>	<u>-</u>	<u>5,555,105</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><u>\$ 5,603,220</u></u>	<u><u>\$ 124,881</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,728,101</u></u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

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**SCHEDULE IV - RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
June 30, 2021**

Total Fund Balances - Governmental Funds	5,555,105
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds:	
Cost of capital assets	1,243,315
Accumulated depreciation	(170,116)
Certain pension related items are recorded as a deferred outflow or inflow of resources and recognized in future periods for governmental activities:	
Deferred outflow of resources	254,817
Deferred inflow of resources	(18,537)
Certain OPEB Sick Leave related items are recorded as a deferred outflow or inflow of resources and recognized in future periods for governmental activities:	
Deferred outflow of resources	10,174
Deferred inflow of resources	(28,041)
Total Net OPEB asset for PERSI sick leave is a long-term asset and is not available to pay current year expenditures, therefore is not reported as an asset in governmental funds	
	73,167
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of the following:	
Net pension liability	(567,713)
Total Net Position - Governmental Activities	<u>\$ 6,352,171</u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**SCHEDULE V - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
For the Year Ended June 30, 2021

	General Fund	Special Revenue Funds	Plant Facility	Total
<b>REVENUES</b>				
Local	37,387	334	-	37,721
State	2,943,559	-	-	2,943,559
Federal	-	74,915	-	74,915
Total revenues	2,980,946	75,249	-	3,056,195
<b>EXPENDITURES</b>				
Instruction:				
Salaries	504,298	27,450	-	531,748
Benefits	184,790	7,215	-	192,005
Purchased services	37,719	-	-	37,719
Supplies-materials	88,496	22,245	-	110,741
Total instruction	815,303	56,910	-	872,213
Support:				
Salaries	346,723	-	-	346,723
Benefits	137,642	-	-	137,642
Purchased services	106,233	-	-	106,233
Supplies-materials	19,926	18,005	-	37,931
Capital objects	5,770	-	-	5,770
Insurance - judgment	7,225	-	-	7,225
Total support	623,519	18,005	-	641,524
Capital asset program				
Capital objects	9,066	-	-	9,066
Total expenditures	1,447,888	74,915	-	1,522,803
Change in fund balance	1,533,058	334	-	1,533,392
Fund balance - beginning of the year	3,915,360	106,353	-	4,021,713
Fund balance - end of year	\$ 5,448,418	\$ 106,687	\$ -	\$ 5,555,105

**KOOTENAI BRIDGE ACADEMY**  
Coeur d' Alene, Idaho

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**SCHEDULE VI - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2021**

Net change in fund balances - total governmental funds		1,533,392
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized and allocated over their estimated useful lives as annual depreciation expense in the statement of activities:		
Capital outlays	14,836	
Depreciation expense	<u>(25,437)</u>	(10,601)
Proceeds from the sale of capital assets are recorded as a gain for governmental funds, however, in the Statement of Activities, the gain is reduced by the remaining net depreciable basis associated with the disposed assets.		(896)
Net pension liability adjustments:		
Fiscal year 2020 employer PERSI contributions recognized as pension expense in the current year.	(100,005)	
Fiscal year 2021 employer PERSI contributions deferred to subsequent year	98,590	
Pension related amortization revenue (expense)	<u>(113,069)</u>	(114,484)
Net OPEB asset - sick leave adjustment:		
Fiscal year 2020 employer PERSI Sick Leave contributions recognized as OPEB expense in the current year	(3,841)	
OPEB related amortization revenue (expense)	<u>5,942</u>	2,101
Net change in net position - governmental activities		<u><u>\$ 1,409,512</u></u>



**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**GENERAL FUND**  
**SCHEDULE VII - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2021**

	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Local:			
Earnings on investments	35,407	-	35,407
Other	1,980	-	1,980
Total local	37,387	-	37,387
State:			
Base support program	2,611,739	1,804,852	806,887
Benefit apportionment	158,376	158,021	355
Other state support	157,060	45,000	112,060
Lottery/additional state maintenance	16,384	-	16,384
Total state	2,943,559	2,007,873	935,686
Total revenues	2,980,946	2,007,873	973,073
<b>EXPENDITURES</b>			
Instruction:			
Salaries	504,298	990,000	485,702
Benefits	184,790	380,000	195,210
Purchased services	37,719	225,331	187,612
Supplies-materials	88,496	170,000	81,504
Capital objects	-	145,000	145,000
Total instruction	815,303	1,910,331	1,095,028
Support:			
Salaries	346,723	547,000	200,277
Benefits	137,642	287,000	149,358
Purchased services	106,233	1,231,000	1,124,767
Supplies-materials	19,926	536,000	516,074
Capital objects	5,770	345,000	339,230
Insurance - judgment	7,225	30,000	22,775
Total support	623,519	2,976,000	2,352,481
Capital objects	9,066	600,000	590,934
Contingency	-	274,317	274,317
Total expenditures	1,447,888	5,760,648	4,312,760
Change in fund balance	1,533,058	\$ (3,752,775)	\$ 5,285,833
Fund balance - beginning of year	3,915,360		
Fund balance - end of year (Budget Basis)	5,448,418		
Adjustments to conform with GAAP:			
Capitalized capital objects	36,083		
Accumulated depreciation	(16,514)		
Net Assets- End of Year (GAAP)	\$ 5,467,987		

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**GENERAL FUND**  
**SCHEDULE VIII - STATEMENT OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>INSTRUCTION:</b>			
Alternative school program			
Salaries	398,693	700,000	301,307
Benefits	141,227	250,000	108,773
Purchased services	17,103	125,331	108,228
Supplies-materials	81,453	100,000	18,547
Capital objects	-	75,000	75,000
Total alternative school program	<u>638,476</u>	<u>1,250,331</u>	<u>611,855</u>
Special education program			
Salaries	61,709	90,000	28,291
Benefits	35,189	55,000	19,811
Purchased services	20,616	75,000	54,384
Supplies-materials	7,043	50,000	42,957
Capital objects	-	50,000	50,000
Total special education program	<u>124,557</u>	<u>320,000</u>	<u>195,443</u>
Summer school program			
Salaries	43,896	200,000	156,104
Benefits	8,374	75,000	66,626
Purchased services	-	25,000	25,000
Supplies-materials	-	20,000	20,000
Capital objects	-	20,000	20,000
Total summer school program	<u>52,270</u>	<u>340,000</u>	<u>287,730</u>
<b>TOTAL INSTRUCTION:</b>			
Salaries	504,298	990,000	485,702
Benefits	184,790	380,000	195,210
Purchased services	37,719	225,331	187,612
Supplies-materials	88,496	170,000	81,504
Capital objects	-	145,000	145,000
Total Instruction	<u>\$ 815,303</u>	<u>\$ 1,910,331</u>	<u>\$ 1,095,028</u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**GENERAL FUND**  
**SCHEDULE VIII - STATEMENT OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL (CONTINUED)**  
For the Year Ended June 30, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>SUPPORT:</b>			
Attendance, guidance, and health program			
Salaries	28,440	72,000	43,560
Benefits	24,160	42,000	17,840
Purchased services	-	52,000	52,000
Supplies-materials	-	36,000	36,000
Capital objects	-	30,000	30,000
Total attendance, guidance, and health program	<u>52,600</u>	<u>232,000</u>	<u>179,400</u>
Instruction improvement program			
Purchased services	-	60,000	60,000
Supplies-materials	-	30,000	30,000
Total instruction improvement program	<u>-</u>	<u>90,000</u>	<u>90,000</u>
Instruction-related technology program			
Purchased services	-	200,000	200,000
Supplies-materials	-	50,000	50,000
Capital objects	-	60,000	60,000
Total instruction-related technology program	<u>-</u>	<u>310,000</u>	<u>310,000</u>
Board of education program			
Purchased services	2,085	152,000	149,915
Supplies-materials	-	30,000	30,000
Insurance - judgment	-	10,000	10,000
Total board of education program	<u>2,085</u>	<u>192,000</u>	<u>189,915</u>
District administration program			
Purchased services	31,213	152,000	120,787
Supplies-materials	84	20,000	19,916
Insurance - judgment	-	10,000	10,000
Total district administration program	<u>31,297</u>	<u>182,000</u>	<u>150,703</u>
School administration program			
Salaries	238,211	350,000	111,789
Benefits	91,328	175,000	83,672
Purchased services	2,436	35,000	32,564
Supplies-materials	2,896	35,000	32,104
Capital objects	-	30,000	30,000
Total school administration program	<u>334,871</u>	<u>625,000</u>	<u>290,129</u>
Business operation program			
Salaries	80,072	125,000	44,928
Benefits	22,154	70,000	47,846
Purchased services	10,975	35,000	24,025
Supplies-materials	1,404	35,000	33,596
Capital objects	-	20,000	20,000
Total business operation program	<u>114,605</u>	<u>285,000</u>	<u>170,395</u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**GENERAL FUND**  
**SCHEDULE VIII - STATEMENT OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL (CONTINUED)**  
For the Year Ended June 30, 2021

	Actual	Budget	Variance Favorable (Unfavorable)
<b>SUPPORT (Continued):</b>			
Administrative Technology Service			
Purchased services	4,792	100,000	95,208
Supplies-materials	5,437	75,000	69,563
Capital objects	-	50,000	50,000
Total Administrative Technology Service	<u>10,229</u>	<u>225,000</u>	<u>214,771</u>
Building Care - Program (Custodial)			
Purchased services	44,150	85,000	40,850
Supplies-materials	8,749	70,000	61,251
Capital objects	5,770	25,000	19,230
Insurance - judgment	7,225	10,000	2,775
Total Building Care Program (Custodial)	<u>65,894</u>	<u>190,000</u>	<u>124,106</u>
Maintenance-Student Occupied Buildings			
Purchased services	7,273	225,000	217,727
Supplies-materials	1,356	100,000	98,644
Capital objects	-	100,000	100,000
Total Maintenance - Student Occupied Buildings	<u>8,629</u>	<u>425,000</u>	<u>416,371</u>
Maintenance - Grounds			
Purchased services	1,759	55,000	53,241
Supplies-materials	-	25,000	25,000
Capital objects	-	15,000	15,000
Total Maintenance - Grounds	<u>1,759</u>	<u>95,000</u>	<u>93,241</u>
Security Program			
Purchased services	1,550	80,000	78,450
Supplies-materials	-	30,000	30,000
Capital objects	-	15,000	15,000
Total Security Program	<u>1,550</u>	<u>125,000</u>	<u>123,450</u>
<b>TOTAL SUPPORT:</b>			
Salaries	346,723	547,000	200,277
Benefits	137,642	287,000	149,358
Purchased services	106,233	1,231,000	1,124,767
Supplies-materials	19,926	536,000	516,074
Capital objects	5,770	345,000	339,230
Insurance - judgment	7,225	30,000	22,775
Total support	<u>\$ 623,519</u>	<u>\$ 2,976,000</u>	<u>\$ 2,352,481</u>
<b>CAPITAL ASSET PROGRAM</b>			
Capital assets - student-occupied:			
Capital objects	<u>9,066</u>	<u>600,000</u>	<u>590,934</u>
<b>TOTAL CAPITAL ASSET PROGRAM</b>			
Capital objects	<u>9,066</u>	<u>600,000</u>	<u>590,934</u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**SPECIAL REVENUE FUNDS**  
**SCHEDULE IX - COMBINING BALANCE SHEET**  
June 30, 2021

	Albertson's Grant	IDEA Part B (611 School Age 3-21)	ESSER I (CARES) Coronavirus Aid, Relief and Economic Security Act	Charter School Grant	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Cash	107,988	-	-	-	107,988
Federal support receivable	-	16,893	-	-	16,893
Total assets	<u>107,988</u>	<u>16,893</u>	<u>-</u>	<u>-</u>	<u>124,881</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 107,988</u>	<u>\$ 16,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,881</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Liabilities:					
Accrued payroll and benefits	-	5,502	-	-	5,502
Due to other funds	1,301	11,391	-	-	12,692
Total liabilities	<u>1,301</u>	<u>16,893</u>	<u>-</u>	<u>-</u>	<u>18,194</u>
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:					
Restricted	<u>106,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,687</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 107,988</u>	<u>\$ 16,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,881</u>

**KOOTENAI BRIDGE ACADEMY**  
Coeur d'Alene, Idaho

**SPECIAL REVENUE FUNDS**  
**SCHEDULE X - COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the Year Ended June 30, 2021**

	Albertson's Grant	IDEA Part B (611 School Age 3-21)	ESSER I (CARES) Coronavirus Aid, Relief and Economic Security Act	Charter School Grant	Total
<b>REVENUES</b>					
Local:					
Earnings on investments	334	-	-	-	334
Federal:					
Restricted	-	34,665	40,250	-	74,915
Total revenues	334	34,665	40,250	-	75,249
<b>EXPENDITURES</b>					
Instruction:					
Salaries	-	27,450	-	-	27,450
Benefits	-	7,215	-	-	7,215
Supplies-materials	-	-	22,245	-	22,245
Total instruction	-	34,665	22,245	-	56,910
Support:					
Supplies-materials	-	-	18,005	-	18,005
Total expenditures	-	34,665	40,250	-	74,915
Excess (deficiency) of revenues over (under) expenditures	334	-	-	-	334
Other financing sources (uses):					
Change in fund balance	334	-	-	-	334
Fund balance - beginning of the year	106,353	-	-	-	106,353
Fund balance - end of year (budget basis)	106,687	-	-	-	106,687
Adjustments to conform with GAAP:					
Capitalized capital objects	-	3,481	-	34,868	38,349
Accumulated depreciation	-	(1,702)	-	(30,155)	(31,857)
Net Assets - end of year (GAAP)	\$ 106,687	\$ 1,779	\$ -	\$ 4,713	\$ 113,179

# KOOTENAI BRIDGE ACADEMY

Coeur d'Alene, ID

## PLANT FACILITY FUND

### SCHEDULE XI - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2021

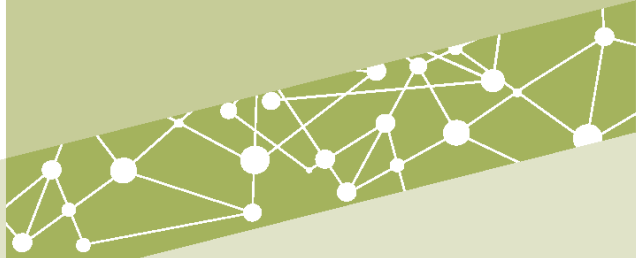
REVENUES	-
EXPENDITURES	-
Change in fund balance	-
Fund balance - beginning of year	-
Fund balance - end of year (budget basis)	-
Adjustments to conform with GAAP:	
Capitalized capital objects	1,168,883
Accumulated depreciation	(121,745)
Net position - end of year (GAAP)	\$ 1,047,138

February 21-22, 2018

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## AdvancED® Engagement Review Report



## AdvancED® Performance Accreditation

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» **Results for:**  
Kootenai Bridge Academy  
637 Park Dr.  
Coeur d' Alene, ID 83814



## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>AdvancED Performance Accreditation and the Engagement Review.....</b>	<b>3</b>
<b>AdvancED Continuous Improvement System .....</b>	<b>4</b>
<b>Continuous Improvement Journey Narrative .....</b>	<b>4</b>
<b>AdvancED Standards Diagnostic Results.....</b>	<b>4</b>
<b>Leadership Capacity Domain .....</b>	<b>4</b>
<b>Learning Capacity Domain.....</b>	<b>5</b>
<b>Resource Capacity Domain.....</b>	<b>6</b>
<b>Effective Learning Environments Observation Tool® (eleot®) Results.....</b>	<b>7</b>
<b>eleot® Narrative .....</b>	<b>8</b>
<b>Findings.....</b>	<b>9</b>
<b>Powerful Practices .....</b>	<b>9</b>
<b>Improvement Priorities.....</b>	<b>10</b>
<b>Accreditation Recommendation and Index of Educational Quality™ (IEQ™).....</b>	<b>11</b>
<b>Conclusion Narrative .....</b>	<b>11</b>
<b>Next Steps.....</b>	<b>12</b>
<b>Team Roster .....</b>	<b>12</b>

## Introduction

### AdvancED Performance Accreditation and the Engagement Review

Accreditation is pivotal to leveraging education quality and continuous improvement. Using a set of rigorous research based standards, the accreditation process examines the whole institution—the program, the cultural context and the community of stakeholders—to determine how well the parts work together to meet the needs of learners. Through the AdvancED Accreditation Process, highly skilled and trained Engagement Review Teams gather first-hand evidence and information pertinent to evaluating an institution's performance against the research-based AdvancED Performance Standards. Using these Standards, Engagement Review Teams assess the quality of learning environments to gain valuable insights and target improvements in teaching and learning. AdvancED provides Standards that are tailored for all education providers so that the benefits of accreditation are universal across the education community.

Through a comprehensive review of evidence and information, our experts gain a broad understanding of institution quality. Using the Standards, the review team provides valuable feedback to institutions that helps to focus and guide each institution's improvement journey. Valuable evidence and information from other stakeholders, including students, also is obtained through interviews, surveys and additional activities.

As a part of the Engagement Review, stakeholders were interviewed by members of the Engagement Review Team to gain their perspectives on topics relevant to the institution's learning environment and organizational effectiveness. The feedback gained through the stakeholder interviews was considered with other evidences and data to support the findings of the Engagement Review. The following chart depicts the numbers of persons interviewed representative of various stakeholder groups.

Stakeholder Groups	Number
Administrators, Directors	3
Certified Teachers	6
Staff	3
Parents	3
Students	22
Other	0
<b>Total</b>	<b>37</b>

Once all of the information is compiled and reviewed, the team develops the Engagement Review Report and presents preliminary results to the institution. Results from the Engagement Review are reported in four ratings represented by colors. These ratings provide guidance and insight into an institution's continuous improvement efforts as described below:

Color	Rating	Description
Red	Needs Improvement	Identifies key areas that need more focused improvement efforts
Yellow	Emerging	Represents areas to enhance and extend current improvement efforts
Green	Meets Expectations	Pinpoints quality practices that meet the Standards
Blue	Exceeds Expectations	Demonstrates noteworthy practices producing clear results that exceed expectations

## AdvancED Continuous Improvement System

The AdvancED Continuous Improvement System (CIS) provides a systemic fully integrated solution to help institutions map out and navigate a successful improvement journey. In the same manner that educators are expected to understand the unique needs of every learner and tailor the education experience to drive student success, every institution must be empowered to map out and embrace their unique improvement journey. AdvancED expects institutions to use the results and the analysis of data from various interwoven components for the implementation of improvement actions to drive education quality and improved student outcomes. While each improvement journey is unique, the journey is driven by key actions. AdvancED identifies three important components of a continuous improvement process and provides feedback on the components of the journey using a rubric that identifies the three areas to guide the improvement journey. The areas are as follows:

Commitment to Continuous Improvement	Rating
The institution has collected sufficient and quality data to identify school improvement needs.	Emerging
Implications from the analysis of data have been identified and used for the development of key strategic goals.	Emerging
The institution demonstrates the capacity to implement their continuous improvement journey.	Emerging

## Continuous Improvement Journey Narrative

Kootenai Bridge Academy has been on a mission of continuous improvement throughout its eight years of existence. Many of the instructional staff and administrative personnel have been with KBA from the beginning and are committed to the philosophy, and students. Data has been utilized, but at times does not provide reliable and valid information to drive instruction, confirm success, and improve procedures. It is important for the administration and staff to move beyond the required assessments and measuring tools that are being questioned, and implement processes that provide necessary data. Measuring the achievement of student academic skills and the success of instructional strategies as recommended in this report should provide the basis of the continuous improvement plan. It will be important to have valid and reliable data that can be fully analyzed, evaluated and result in instructional adjustments. The staff needs to get involved in determining the impact of their teaching. To move in this direction, they need to create and sustain a culture of professional inquiry.

## AdvancED Standards Diagnostic Results

The AdvancED Performance Standards Diagnostic is used by the Engagement Review Team to evaluate the institution's effectiveness based on AdvancED's Performance Standards. The diagnostic consists of three components built around each of the three Domains: **Leadership Capacity**, **Learning Capacity** and **Resource Capacity**. Point values are established within the diagnostic and a percentage of the points earned by the institution for each Standard is calculated from the point values for each Standard. Results are reported within four ranges identified by the colors representing Needs Improvement (Red), Emerging (Yellow), Meets Expectations (Green), Exceeds Expectations (Blue). The results for the three Domains are presented in the tables that follow.

### Leadership Capacity Domain

The capacity of leadership to ensure an institution's progress toward its stated objectives is an essential element of organizational effectiveness. An institution's leadership capacity includes the fidelity and commitment to its purpose and direction; the effectiveness of governance and leadership to enable the institution to realize its stated objectives; the ability to engage and involve stakeholders in meaningful and productive ways; and the capacity to implement strategies that improve learner and educator performance.

Leadership Capacity Standards		Rating
1.1	The institution commits to a purpose statement that defines beliefs about teaching and learning including the expectations for learners.	Emerging
1.2	Stakeholders collectively demonstrate actions to ensure the achievement of the institution's purpose and desired outcomes for learners.	Meets Expectations
1.3	The institution engages in a continuous improvement process that produces evidence, including measurable results of improving student learning and professional practice.	Needs Improvement
1.4	The governing authority establishes and ensures adherence to policies that are designed to support institutional effectiveness.	Exceeds Expectations
1.5	The governing authority adheres to a code of ethics and functions within defined roles and responsibilities.	Meets Expectations
1.6	Leaders implement staff supervision and evaluation processes to improve professional practice and organizational effectiveness.	Emerging
1.7	Leaders implement operational process and procedures to ensure organizational effectiveness in support of teaching and learning.	Emerging
1.8	Leaders engage stakeholders to support the achievement of the institution's purpose and direction.	Emerging
1.9	The institution provides experiences that cultivate and improve leadership effectiveness.	Emerging
1.10	Leaders collect and analyze a range of feedback data from multiple stakeholder groups to inform decision-making that results in improvement.	Emerging

## Learning Capacity Domain

The impact of teaching and learning on student achievement and success is the primary expectation of every institution. An effective learning culture is characterized by positive and productive teacher/learner relationships; high expectations and standards; a challenging and engaging curriculum; quality instruction and comprehensive support that enable all learners to be successful; and assessment practices (formative and summative) that monitor and measure learner progress and achievement. Moreover, a quality institution evaluates the impact of its learning culture, including all programs and support services, and adjusts accordingly.

Learning Capacity Standards		Rating
2.1	Learners have equitable opportunities to develop skills and achieve the content and learning priorities established by the institution.	Meets Expectations
2.2	The learning culture promotes creativity, innovation and collaborative problem-solving.	Emerging
2.3	The learning culture develops learners' attitudes, beliefs and skills needed for success.	Meets Expectations
2.4	The institution has a formal structure to ensure learners develop positive relationships with and have adults/peers who support their educational experiences.	Meets Expectations
2.5	Educators implement a curriculum that is based on high expectations and prepares learners for their next levels.	Meets Expectations

Learning Capacity Standards		Rating
2.6	The institution implements a process to ensure the curriculum is aligned to standards and best practices.	Meets Expectations
2.7	Instruction is monitored and adjusted to meet individual learners' needs and the institution's learning expectations.	Emerging
2.8	The institution provides programs and services for learners' educational futures and career planning.	Emerging
2.9	The institution implements, evaluates, and monitors processes to identify and address the specialized social, emotional, developmental, and academic needs of students.	Exceeds Expectations
2.10	Learning progress is reliably assessed and consistently and clearly communicated.	Meets Expectations
2.11	Educators gather, analyze, and use formative and summative data that lead to demonstrable improvement of student learning.	Emerging
2.12	The institution implements a process to continuously assess its programs and organizational conditions to improve student learning.	Needs Improvement

## Resource Capacity Domain

The use and distribution of resources support the stated mission of the institution. Institutions ensure that resources are distributed and utilized equitably so that the needs of all learners are adequately and effectively addressed. The utilization of resources includes support for professional learning for all staff. The institution examines the allocation and use of resources to ensure appropriate levels of funding, sustainability, organizational effectiveness, and increased student learning.

Resource Capacity Standards		Rating
3.1	The institution plans and delivers professional learning to improve the learning environment, learner achievement, and the institution's effectiveness.	Emerging
3.2	The institution's professional learning structure and expectations promote collaboration and collegiality to improve learner performance and organizational effectiveness.	Meets Expectations
3.3	The institution provides induction, mentoring, and coaching programs that ensure all staff members have the knowledge and skills to improve student performance and organizational effectiveness.	Meets Expectations
3.4	The institution attracts and retains qualified personnel who support the institution's purpose and direction	Meets Expectations
3.5	The institution integrates digital resources into teaching, learning, and operations to improve professional practice, student performance, and organizational effectiveness.	Meets Expectations
3.6	The institution provides access to information resources and materials to support the curriculum, programs, and needs of students, staff, and the institution.	Meets Expectations
3.7	The institution demonstrates strategic resource management that includes long-range planning and use of resources in support of the institution's purpose and direction.	Meets Expectations
3.8	The institution allocates human, material, and fiscal resources in alignment with the institution's identified needs and priorities to improve student performance and organizational effectiveness.	Exceeds Expectations

# Effective Learning Environments Observation Tool® (eleot®)

## Results

The eProve™ Effective Learning Environments Observation Tool® (eleot®) is a learner-centric classroom observation tool that comprises 28 items organized in seven environments aligned with the AdvancED Standards. The eleot provides useful, relevant, structured, and quantifiable data on the extent to which students are engaged in activities and/or demonstrate knowledge, attitudes, and/or dispositions that are conducive to effective learning. Classroom observations are conducted for a minimum of 20 minutes. Results from eleot are reported on a scale of one to four based on the degree and quality of the engagement.

eleot® Observations	
<b>Total Number of eleot® Observations</b>	<b>8</b>
<b>Environments</b>	<b>Rating</b>
<b>Equitable Learning Environment</b>	3.34
Learners engage in differentiated learning opportunities and/or activities that meet their needs	3.13
Learners have equal access to classroom discussions, activities, resources, technology, and support	3.38
Learners are treated in a fair, clear and consistent manner	3.88
Learners demonstrate and/or have opportunities to develop empathy/respect/appreciation for differences in abilities, aptitudes, backgrounds, cultures, and/or other human characteristics, conditions and dispositions	3.00
<b>High Expectations Environment</b>	2.58
Learners strive to meet or are able to articulate the high expectations established by themselves and/or the teacher	2.25
Learners engage in activities and learning that are challenging but attainable	2.75
Learners demonstrate and/or are able to describe high quality work	2.38
Learners engage in rigorous coursework, discussions, and/or tasks that require the use of higher order thinking (e.g., analyzing, applying, evaluating, synthesizing)	2.13
Learners take responsibility for and are self-directed in their learning	3.38
<b>Supportive Learning Environment</b>	3.25
Learners demonstrate a sense of community that is positive, cohesive, engaged, and purposeful	2.88
Learners take risks in learning (without fear of negative feedback)	3.25
Learners are supported by the teacher, their peers and/or other resources to understand content and accomplish tasks	3.13
Learners demonstrate a congenial and supportive relationship with their teacher	3.75
<b>Active Learning Environment</b>	2.53
Learners' discussions/dialogues/exchanges with each other and the teacher predominate	2.38
Learners make connections from content to real-life experiences	2.50
Learners are actively engaged in the learning activities	3.25
Learners collaborate with their peers to accomplish/complete projects, activities, tasks and/or assignments	2.00
<b>Progress Monitoring and Feedback Environment</b>	2.47
Learners monitor their own learning progress or have mechanisms whereby their learning progress is monitored	2.88
Learners receive/respond to feedback (from teachers/peers/other resources) to improve understanding and/or revise work	2.38
Learners demonstrate and/or verbalize understanding of the lesson/content	2.13
Learners understand and/or are able to explain how their work is assessed	2.50

eleot® Observations	
<b>Total Number of eleot® Observations</b>	<b>8</b>
<b>Environments</b>	<b>Rating</b>
<b>Well-Managed Learning Environment</b>	3.31
Learners speak and interact respectfully with teacher(s) and each other	3.88
Learners demonstrate knowledge of and/or follow classroom rules and behavioral expectations and work well with others	3.88
Learners transition smoothly and efficiently from one activity to another	2.38
Learners use class time purposefully with minimal wasted time or disruptions	3.13
<b>Digital Learning Environment</b>	3.04
Learners use digital tools/technology to gather, evaluate, and/or use information for learning	3.38
Learners use digital tools/technology to conduct research, solve problems, and/or create original works for learning	3.00
Learners use digital tools/technology to communicate and/or work collaboratively for learning	2.75

## eleot® Narrative

The Engagement Review Team conducted eight observations utilizing the “eleot” tool. Two of the observations were in a more traditional classroom setting (Speech classes for thirty minutes) and the other observations were of individual teachers working with students in a computer lab setting. These observations were more than an hour long. The highest scoring environments were “Equitable Learning”, “Supportive Learning”, “Well Managed Learning”, and “Digital Learning”. These scores verified data from interviews, surveys, and observations. The staff is recognized as supportive and caring, the on-line nature of the curriculum allows for both flexibility and individualization, and technology is fully utilized.

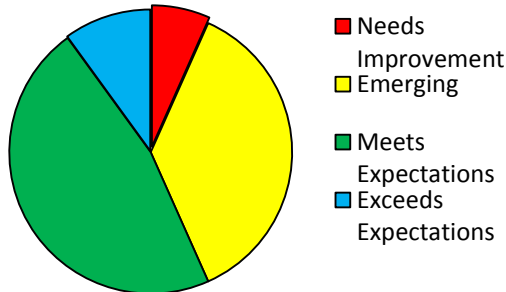
When the review team discussed their observations, it was clear that the staff is invested and the students are not reticent about asking for help or support. Student behavior was excellent throughout the two days and this seems to be the norm. Some students were observed trying to take advantage of the on-line system, but this was a small number and staff was available to re-direct. Students work at their own pace and have a lot of flexibility. The team did not observe much student-to-student collaboration or use of higher order thinking skills. Incorporating these strategies can allow the staff to take full advantage of the “blended” setting.

The “eleot” ratings are an integral part of the findings of the Engagement Review Team. Interviews, surveys, and classroom observations confirm a student centered, family like culture at Kootenai Bridge Academy. Flexibility and support are obvious even as students are held accountable.



## Findings

The chart below provides an overview of the institution ratings across the three Domains.



Rating	Number of Standards
Needs Improvement	2
Emerging	11
Meets Expectations	14
Exceeds Expectations	3

## Powerful Practices

Powerful Practices reflect noteworthy observations and actions that have yielded clear results in student achievement or organizational effectiveness and are actions that exceed what is typically observed or expected in an institution.

### Powerful Practice #1 Primary Standard: 2.9, 2.3

#### Statement:

The Kootenai Bridge Academy (KBA) has established a positive rapport between students and faculty.

#### Evidence:

Students and parents, through interviews and surveys, indicate that the support received from the staff at KBA is the primary reason for their choosing to attend. The Engagement Review Team observed this positive, supportive relationship. Students were willing to ask questions and the staff provided both academic and emotional support. Parents reported that the administration and staff were responsive and provided help beyond what they had previously experienced.

### Powerful Practice #2 Primary Standard: 3.8

#### Statement:

Kootenai Bridge Academy (KBA) has provided the facilities and resources necessary to allow a disadvantaged student population to successfully achieve high school graduation.

#### Evidence:

School supplies, many personal items, lunches, and social activities are provided so that students can focus on academic achievement. Surveys, interviews, and observations confirmed stakeholder satisfaction.

### Powerful Practice #3 Primary Standard: 3.2

#### Statement:

Time has been provided every Friday afternoon for the staff to collaborate.

#### Evidence:

This block of time (as much as 3 hours) allows the staff to discuss organizational needs, curriculum adjustments, and most importantly, individual student progress. Data is provided on every student. Instructional staff members



have responsibility for a group of students. They follow up with students within their group who may be having problems completing the necessary work to attain full attendance status. Administration and staff commented on the importance of this time. The team reviewed some of the data sheets that was utilized.

## Improvement Priorities

Improvement priorities are developed to enhance the capacity of the institution to reach a higher level of performance and reflect the areas identified by the Engagement Review Team to have the greatest impact on improving student performance and organizational effectiveness.

### Improvement Priority #1 Primary Standard: 1.3, 2.12

#### Statement:

Implement an assessment process, which provides valid measurement of students' educational progress and allows for the adjustment of instruction.

#### Evidence:

Due to the nature of the student population at Kootenai Bridge Academy, state accountability measures may not be valid and do not provide the necessary data to confirm student attainment of skills, and/or growth toward the attainment of these skills. Traditional low Math assessment scores on end of course assessments and the ISAT are recognized by the administration, the Idaho Public Charter School Commission (2017 Annual Performance Report) and the Engagement Review Team. In a research study (Marcie Galbreath, PHD, "EOC and ISAT Tests 2017"), commissioned by Kootenai Bridge, the author concludes, "Coursework findings, in conjunction with enrollment data findings, raise questions concerning the role KBA has on student test achievement." The review team agreed that the ISAT results may not be valid due to "relevant coursework and enrollment timing", but the team felt it was important for the KBA staff to provide an assessment program that will provide the necessary data to determine if the appropriate skills are being learned. These assessments can also help to determine necessary adjustments or supplements to the instructional program. Numerous assessments are available. Team members are familiar with the Measure of Academic Progress (NWEA) and iReady Math. Either of these are among possible choices.

### Improvement Priority #2 Primary Standard: 1.3, 2.12

#### Statement:

Utilize the existing, required supervision/evaluation system while supplementing with procedures that will provide effective feedback to staff on increasing effectiveness in a digital on-line setting.

#### Evidence:

Through interviews with the staff and administration, and following observations and discussions, it was obvious that in order to provide meaningful feedback to the instructional staff, it may be necessary to supplement the required model. The Engagement Review Team felt that to provide continuous improvement an effective supervision model must be utilized. The one-on-one and/or small group instruction used at KBA to assist alternative students with their on-line lessons is somewhat unique, but does require skills, which can be improved. Providing the necessary feedback will also allow the instructional staff to focus their professional development.

## Accreditation Recommendation and Index of Educational Quality™ (IEQ™)

The Engagement Review Team recommends to the AdvancED Accreditation Commission that the institution earns the distinction of accreditation for a five-year term. AdvancED will review the results of the Engagement Review to make a final determination, including the appropriate next steps for the institution in response to these findings.

AdvancED provides the Index of Education Quality™ (IEQ™) as a holistic measure of overall performance based on a comprehensive set of standards and review criteria. A formative tool for improvement, it identifies areas of success as well as areas in need of focus. The IEQ is comprised of the Standards Diagnostic ratings from the three Domains: 1) Leadership Capacity; 2) Learning Capacity; and 3) Resource Capacity and the results of elect classroom observations. The IEQ results are reported on a scale of 100 to 400 and provides information about how the institution is performing compared to expected criteria.

Institution IEQ	302.51
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## Conclusion Narrative

Kootenai Bridge Academy is a charter school serving alternative students. All students are either dropouts (some multiple times) or meeting the Idaho criteria for alternative students. The students come from a myriad of backgrounds, but many deal with home problems, poverty, and other socio-economic concerns. Necessary resources (and more) are provided to students and the staff is consistently described as caring and supportive. The facility is staffed twelve hours a day to provide the flexibility to deal with a student population that is working and/or dealing with other commitments. All stakeholders report that at KBA they feel safe. Some students say that the school is the best place they will be that day.

Kootenai Bridge serves students through a supported on-line curriculum. For about one-half of the 250 plus students, KBA is a virtual school. Approximately 120 students depend on the additional support they receive from the instructional staff. GradPoint from Pearson provides the on-line curriculum foundation and is supplemented by staff developed electives, more traditional classes (e.g. Speech), and North Idaho College (NIC) dual enrollment classes. There is a concerted effort to provide additional Career and Technical Education (CTE) classes through the Kootenai Technical Education Center (KTEC) or additional NIC CTE offerings.

Two of the most difficult challenges of working with alternative school students are also concerns for Kootenai Bridge. How to effectively communicate with parents and how to motivate students to prepare for “life after graduation” are significant concerns. Parents that contact the school praise the response and attention they receive, but also express concern about parents that do not make the time to engage with the school. The KBA staff and administration should increase efforts to reach out to those parents, make sure the parents have the tools to stay informed of their students progress, and involve parents in meaningful ways. The senior project involves transition planning and the school’s counselor works with students to increase the emphasis that “graduation is not the end of the journey, but just the beginning”. Continual efforts, such as providing the additional CTE courses, will continue to be needed to convince this difficult student population of the need for career planning.

In summary, Kootenai Bridge Academy is providing an important option for disadvantaged students and students that have not been successful in a more traditional school setting. The school has been successful in assisting many students in obtaining a high school diploma. Students are able to experience a safe and supportive learning environment and manage their needs due to the flexibility of the school, the support of the staff, and a curriculum allowing the students to determine the pace of academic progress. Building an even more effective continuous

improvement plan around achieving graduation, while providing confirmation that the best academic and career education possible was received by students. This should help confirm the value of KBA to the community.

## Next Steps

The results of the Engagement Review provide the next step to guide the improvement journey of the institution in their efforts to improve the quality of educational opportunities for all learners. The findings are aligned to research-based criteria designed to improve student learning and organizational effectiveness. The feedback provided in the Accreditation Engagement Review Report will assist the institution in reflecting on their current improvement efforts and to adapt and adjust their plans to continuously strive for improvement.

Upon receiving the Accreditation Engagement Review Report the institution is encouraged to implement the following steps:

- Review and share the findings with stakeholders.
- Develop plans to address the Improvement Priorities identified by the Engagement Review Team.
- Use the findings and data from the report to guide and strengthen the institution's continuous improvement efforts.
- Celebrate the successes noted in the report
- Continue your Improvement Journey

## Team Roster

The Engagement Review Teams are comprised of professionals with varied backgrounds and professional experiences. All Lead Evaluators and Engagement Review Team members complete AdvancED training and eleot® certification to provide knowledge and understanding of the AdvancED tools and processes. The following professionals served on the Engagement Review Team:

Team Member Name	Brief Biography
Chuck Kinsey, Lead Evaluator	Chuck Kinsey has over forty years of experience in educational settings in three different states. After graduating from Purdue University, obtaining a Masters from Indiana University, completing an Educational Specialist degree from Ball State University, and teaching/coaching in Illinois and Indiana, he worked as an Athletic Director, Assistant Principal, and Principal in Indiana. In 1985 he moved to Idaho and served as a High School Principal, Assistant Superintendent, and Superintendent, all in the Lakeland School District. Mr. Kinsey has had the opportunity to serve in numerous leadership capacities while working on Idaho statewide committees/boards and in 2010. He has been involved in accreditation throughout his career including serving on the Idaho State Council and leading more than twenty-five External/Engagement reviews for AdvancED. He retired as Superintendent of Lakeland Joint School District and is now the Region 1 Coordinator for NWAC/AdvancED Idaho.
Dawn Mackesy	Dawn Mackesy is the principal at New Vision Alternative High School in Post Falls, Idaho. She has been in that position with the Post Falls School District for the past six years. Prior to that, she spent 17 years in the Lakeland School District, teaching at Mt. View Alternative High School and Lakeland Junior High. Dawn earned her Master's in Administration at the University of Idaho. She also has her BA in Secondary English education and a minor in Social Studies from Eastern Washington University. Dawn has served on several AdvancED Engagement reviews.

Team Member Name	Brief Biography
Geoff Penrose	Geoff Penrose has been an educator since 2001 when he began teaching at Burchell Alternative High School in Wasilla, Alaska. After receiving his Masters in Educational Leadership from the University of Alaska Anchorage, he served as Assistant Principal of Palmer Junior Middle School in Palmer, Alaska and as Principal of Cheldelin Middle School in Corvallis, Oregon. Since 2013 Geoff has been the Principal of Lake Pend Oreille High School in Sandpoint, Idaho, the alternative high school for at-risk students in the Lake Pend Oreille School District. He recently earned his Ed.S. (Superintendent) from Northwest Nazarene University.
Julie Williams	Julie Williams is the Academic Director of Northwest Academy in Bonners Ferry, Idaho. In this position, she works with at-risk youth and their parents from around the world in a very small, private school setting. She serves on the school's leadership team and oversees a small staff of dedicated teaching professionals. Dr. Williams holds a Ph. D. in Education as well as an Educational Specialist degree from the University Idaho. She earned her MA in School Counseling through Goddard College, her School Administrative credential through Northwest Nazarene University, and BS in Biological Science while attending Stanford University. Dr. Williams has twenty-five years' experience in secondary education in both the public and private school systems. She served on the site review team for Kootenai Bridge Academy previously.



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**9115 Westside Parkway, Alpharetta, GA 30009**



## **About AdvancED**

AdvancED is a non-profit, non-partisan organization serving the largest community of education professionals in the world. Founded on more than 100 years of work in continuous improvement, AdvancED combines the knowledge and expertise of a research institute, the skills of a management consulting firm and the passion of a grassroots movement for educational change to empower Pre-K-12 schools and school systems to ensure that all learners realize their full potential.

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## PCSC Board Meeting Observation Summary

An observation of charter school board meetings is required by [Section VI of PCSC policies](#), and will take place once each performance certificate term. We recognize that not all aspects of good governance may be addressed in a single meeting and that this observation is only a snapshot.

Below you will find the summary of the PCSC's board meeting observation of your school. The purpose of this observation is to ensure compliance with [Idaho's Open Meeting Law](#) and to help inform annual evaluations regarding the board stewardship measures of the Performance Framework. Please see the PCSC's [Performance Framework](#) for details regarding the governance structure and governance oversight measures.

If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the PCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: May 11, 2021

Observer: Jared Dawson

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Holly Horton	Chairman	Remote
Len Crosby	Vice Chairman	Present
Doug Grace	Secretary	Absent
Larry Bieber	Director	Present
Lita Burns	Director	Present
School Leadership	Title	Present/Remote/Absent
Dodi Jordan	Business Manager	Present
Charles Kenna	Principal	Present
Erin Wright		Present

Observation Category	Status	Date
Open Meeting Law	No Concern	5/11/2021
Public Participation	No Concern	5/11/2021
Operational Efficacy	No Concern	5/11/2021
Academic Achievement	No Concern	5/11/2021
Financial Health	No Concern	5/11/2021

Observed KBA Board meeting on Tuesday, May 11, 2021. Open meeting law was followed, financial health and operational efficacy discussed. Answered questions about school renewal process. Went into executive session to discuss principal's evaluation at 6:37 p.m. MT, exited at 7:29 p.m. MT. Adjourned at 7:31 p.m. MT. Overall no concerns with board meeting processes.

### **XIII. CONSIDERATION OF CHARTER RENEWAL**

Syringa Mountain School

#### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

#### **BACKGROUND**

Idaho public charter schools operate on five-year operational terms as defined in a performance certificate executed by and between the public charter school and an authorized chartering entity (the IPCSC). At the end of each five-year term, the authorizer must consider whether to renew the school's charter. Renewal decisions must be grounded in the terms of the performance certificate and the measures and metrics incorporated through the performance framework. Each year, schools are provided a performance report communicating the school's performance in relation to the measures and metrics of the framework.

#### **DISCUSSION**

Syringa Mountain School opened in 2014. The school serves approximately 100 students in grades K-8. The school is located in Hailey and offers a Waldorf model of instruction.

Although the school met standard on the academic measures of the framework for which data was available in FY21, the school's IRI scores are low. As the school will transition to the revised framework for FY22 and will be held accountable to achieve performance outcomes as high or better than the local school district in literacy proficiency as well as math and ELA proficiency in all future years, the IPCSC Director recommended renewal with one condition.

Syringa Mountain School has agreed to the Director's recommendation for renewal with the following condition: The school must successfully complete either a literacy proficiency rate on the spring administration of the test equal to or greater than the average proficiency rate of the Blaine County School District by June 30, 2023 -OR- increase the percent of continuously-enrolled students who achieve proficiency by 10% between the fall and spring administrations of the test for the 2022-2023 school year.

The school's renewal portfolio, included in these materials, consist of the following documentation:

- A copy of the signed renewal recommendation consent agreement;
- the renewal application submitted by the school;
- annual performance reports issued to the school each year of the current operational term; and
- the source data used to compile the FY21 annual performance report, including the school's current performance certificate; the school's FY21 fiscal audit report; IPCSC staff's site visit notes; IPCSC staff's board observation report; and IPCSC staff's lottery observation report.

## **IMPACT**

Should the Commission accept and adopt the consent agreement as presented, the school and IPCSC staff will proceed to negotiate a performance certificate, effective July 1, 2022 through June 30, 2027.

Should the Commission disagree with the consent agreement as presented it may: 1) reject the consent agreement as presented and propose minor revisions that may be agreed to by the school and voted on at this meeting, or 2) table the consideration of the consent agreement until a time certain and instruct the Director to capture more substantial revisions in a new notice of recommendation to be issued on a shortened timeline.

Should the Commission choose to reject the consent agreement and issue a notice of non-renewal, the school will be notified and an administrative hearing will be scheduled on a shortened timeline.

In any case, the Commission's final renewal decisions must take place by March 15, 2022. Final orders will be issued in writing to each school stating the Commission's renewal decision.

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the Commission accept the executed consent agreement as presented, thereby renewing Syringa Mountain School's charter with one academic condition for a five-year term of operation.

## **COMMISSION ACTION**

1. A motion to accept and adopt the consent agreement as presented, thereby approving the school's renewal application and renewing the school's charter for a five-year operational term [with conditions] [with no conditions] to begin July 1, 2022; OR



2. A motion to reject the consent agreement as presented, and to instead approve the school's renewal application and renew the school's charter for a five-year operational term to begin July 1, 2022 with the following conditions: [state revised/new condition(s) in full, including due date(s)]; OR
3. A motion to reject the consent agreement as presented and proceed to an administrative hearing at the date and time [agreed to by the parties] [set forth by the Commission in a Notice of Hearing], but which shall be no later than March 4, 2022.

## **CONSENT AGREEMENT ACCEPTING DIRECTOR'S RECOMMENDATION**

This Consent Agreement ("Agreement") is entered into between the Director of the Idaho Public Charter School Commission ("Director") and SYRINGA MOUNTAIN SCHOOL, INC., DBA SYRINGA MOUNTAIN SCHOOL ("SMS"). SMS understands, acknowledges, and agrees to the following:

1. On behalf of SMS, the undersigned authorized representative acknowledges the receipt of the Notice and Acknowledgment of Commission Director's Recommendation for Renewal of Charter with Condition, dated November 15, 2021 ("Notice").
2. SMS understands and acknowledges the recommendation of the Director, and agrees to accept the condition as proposed in the Notice and restated below:
  - a. Condition 1: SMS must successfully complete one of the following: (1) Achieve a proficiency rate on the spring administration of the statewide literacy assessment (currently the IRI) equal to or greater than the average proficiency rate of the Blaine County School District by June 30, 2023; or (2) SMS must increase the percent of continuously enrolled students who achieved proficiency on the statewide literacy assessment by at least 10% between the fall and spring administrations of the 2022-2023 school year. This condition must be met by June 30, 2023. This condition is based on the proficiency rate necessary to meet standard on this measure.
3. SMS understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). SMS further understands and acknowledges that the Commission is under no obligation to agree with the Director's recommendation, and is under no obligation to adopt this Agreement.
4. SMS understands and acknowledges that if the Commission approves the renewal of SMS's charter, the Commission and SMS shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by June 30, 2022.
5. On behalf of SMS, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, SMS is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.

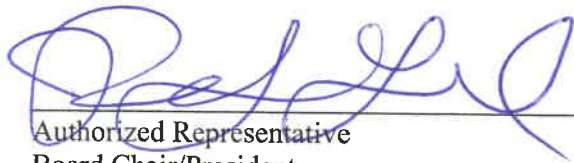
*[Signatures on following page]*

The Director and the undersigned authorized representative, on behalf of SMS, have caused this Agreement to be executed on the date written below, or if signed on different dates, on the later of the two dates written below.

\_\_\_\_\_  
Jenn Thompson  
Director  
Idaho Public Charter School Commission

11/29/21

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President

11/17/21

\_\_\_\_\_  
Date

SYRINGA MOUNTAIN SCHOOL, INC., DBA SYRINGA MOUNTAIN SCHOOL

What Improvements are planned for the school's next performance certificate term?

The school staff and Board have been aware of the upcoming renewal process for the past two years and have been reviewing the original charter documents. The school has also been engaged in a strategic planning process and, while not complete at the time of writing, the data coming from that process has alerted the Board and staff to local and state perceptions.

Last year, during Covid, we found a way to operate five days a week while the local school district, SD #61, had students attend, in person, only two days a week. We taught in tents most of the year and, when forced inside, we blasted the heat, opened the windows, and turned on fans to move the air around. We remained healthy with no community spread; our school protocols kept students safe and were effective. Not knowing if we would need to be online, we embraced computers for the first time .

Amid all of this, when we looked at our state testing scores from last year, we improved student outcomes over previous years.

What lessons have we learned?

Our enrollment seems to suffer because many residents of the valley see us as a private independent school. Even our local newspaper lumps Syringa in with other private schools in the valley. We are working on correcting this misperception in the newspaper and on social media.

What we have learned from past parents' reporting, and looking at the honor roll published in the local newspaper, is that students who move on from Syringa are well prepared for the challenges of either middle school or high school. Much of this information is anecdotal as we can't formally track our students, but we have a high degree of confidence in our students' preparedness for academic and social life beyond Syringa.

In getting students ready for online learning (we never did go online), we found that by using certain computer programs (ALEKS, Moby Max, Freckles etc.) that are aligned with ICC, students did better on state testing. These programs also allow students who need more scaffolding in certain areas to practice while allowing other students to forge ahead at their own pace. In revisiting the original charter document, we found the aspirational goals did not mesh with the reality of state requirements.

As a result of internal inquiry, the teachers researched and asked the Board/Admin to purchase curriculum that meshed with ICC. The teachers are all currently using Singapore Math as a base and find it a good match for the Waldorf approach. The elementary staff asked to buy and use Roadmap to Literacy, Foundation as well as Reading and Writing Workshop, by Primary Pond, as a way to build a base for ELA that meshes with the ICC. All programs have buy-in from the teachers and we are looking forward to seeing the results this year and then continued gains as we refine what works and what doesn't.

To be clear, Syringa Mountain School is not abandoning the Waldorf -inspired approach – it is more child centric than what we have witnessed in other schools. The Waldorf inspiration creates a culture that embraces the home and school partnership. Syringa still intends to embrace the imagination, the arts, and movement aspects of Waldorf education. Syringa is also looking to document, and formalize, and utilize the abundant local outdoor resources to provide hands on academic learning, build social skills, and build community.

Charter schools were designed to be innovative and we hope the Charter School Commission will continue to view us that light. We also understand the desire to have measures that compare us to other schools. Syringa is evolving and continues to review the measures used by the state in all schools and examine what tweaks to the rudder may be useful.

## Conclusion

Since the school's inception, Syringa has fixed many of the glitches that have plagued many new charter schools. The future looks bright as the teachers continue to have ownership of many aspects of the school's direction and the Board is embracing its role of holding the teachers accountable for the outcomes. Syringa parents continue to be happy with the option we provide for their children. Overall, Syringa is a good addition to the fabric of the Wood River Valley and provides a comfortable berth for students and parents who share our vision and appreciate our approach.

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	NA*	50	NA*		
	1b	50	NA*	50	NA*	50	NA*		
District Proficiency Comparison	2a	50	NA*	50	NA*	50	NA*	50	NA*
	2b	50	NA*	50	NA*	50	NA*	50	NA*
Criterion-Referenced Growth	3a	100	NA*			50	NA*		
	3b	100	NA*			50	NA*		
Norm-Referenced Growth	4a			100	NA*	50	NA*	50	NA*
	4b			100	NA*	50	NA*	50	NA*
Post-Secondary Readiness	5a			125	NA*	0	NA*	100	NA*
Total Academic Points		400	NA*	525	NA*	400	NA*	300	NA*
% of Academic Points			NA*		NA*		NA*		NA*

\*Limited academic data for FY20 is available due to the COVID-19 pandemic.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	25	25		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	25	% of Financial Points			NA*
	3d	25	15				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25	The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.			
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	NA	NA	75% - 100%	90% - 100%	98%	85% - 100%	NA
Good Standing	55% - 74%			55% - 74%	80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%	61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%	0% - 60%		0% - 45%	

\*IPCSC did not assign ratings to academic or financial data for FY21 due to the pandemic.

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.	54%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.	40%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.	School	NA NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.	69%	NA NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	State	NA NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	55%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON				
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	54%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	38%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?		Points Possible	Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA	NA
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	69%	NA	NA
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	District	NA	NA
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	51%		
Notes	The district average will be determined using the same grade set as is served by the public charter school. Idaho Falls School District will be used for comparison purposes.			



INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)				
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?			
Criterion-Referenced Growth				Points Possible
Math				Points Earned
	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math.			NA
	<b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math.			NA
	<b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math.			NA
	<b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.			
Notes				
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?			
Criterion-Referenced Growth				Points Possible
ELA				Points Earned
	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA.			NA
	<b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA.			NA
	<b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA.			NA
	<b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.			
Notes				

INDICATOR 1: EDUCATIONAL PROGRAM					
Measure 1a		Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program			No instances of non-compliance documented	25	25
				15	
				0	
					25
Notes					
Measure 1b		Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements			No instances of non-compliance documented	25	25
				15	
				0	
					25
Notes					

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
Notes			25
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit opinion, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
Notes	No points are deducted for failure to comply with GASB 75.		25
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	117.14%	25
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		25

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
		25		
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		see note	15	15
			0	
		15		
Notes	The IPCSC was unable to determine if contracts that support expenditures were present on the school's website (I.C.33-357). Though the school has met standard for three years earning an Exceeds Standards rating, The IPCSC has determined a Meets Standard rating is appropriate for failure to have a fully compliant website in the 2020-2021 school year			
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
		25		

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				



INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

INDICATOR 1: NEAR-TERM				
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible	Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	3.29	NA	NA
Notes			NA	NA
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible	Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	2.75	NA	NA
Notes			NA	NA
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible	Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	163	NA	NA
Notes			NA	NA
Measure 1d	Default	Result	Points Possible	Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	None	NA	NA
Notes			NA	NA

INDICATOR 2: SUSTAINABILITY		
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result 2.40% 11.61%
Total Margin and Aggregated		Points Possible NA
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	Points Earned NA
Notes		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result 0.64
Debt to Asset Ratio	<p><b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.</p> <p><b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0</p> <p><b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0</p>	Points Possible NA
Notes		Points Earned NA
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result Multi - \$308,827 Recent One - \$44,34 Previous One - 264,483
Cash Flow	<p><b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i></p> <p><b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p><b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.</p>	Points Possible NA
Notes		Points Earned NA
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result 1.37
Debt Service Coverage Ratio	<p><b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p><b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1</p>	Points Possible NA
Notes		Points Earned NA

## American Heritage Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			100%	NA	NA	
	1b			100%	NA	NA	
District Proficiency Comparison	2a			100%	NA	NA	
	2b			100%	NA	NA	
Criterion-Referenced Growth	3a			69%	NA	NA	
	3b			43%	NA	NA	
Norm-Referenced Growth	4a			Masked	NA	NA	
	4b			Masked	NA	NA	
Post-Secondary Readiness	5a	NA	NA	NA	NA	NA	
% of Possible Academic Points for this School		70%	79%	84%	NA	NA	

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	100%	100%	100%	100%	100%	
Financial Management	2a - 2c	87%	87%	87%	100%	100%	
Governance & Reporting	3a - 3f	100%	100%	100%	100%	93%	
School Environment	4a - 4b	100%	100%	100%	100%	100%	
Additional Obligations	5a	100%	100%	100%	100%	100%	
% of Possible Operational Points for this School		98%	98%	98%	100%	99%	

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	100%	100%	100%	NA	
Sustainability	2a - 2d	100%	100%	100%	100%	NA	
% of Possible Financial Points for this School		100%	100%	100%	100%	NA	

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Honor	Honor	Honor	N/A*	N/A	
Mission Specific		N/A	N/A	N/A	N/A	N/A	
Operational		Honor	Honor	Honor	Honor	Honor	
Financial		Honor	Honor	Honor	Honor	N/A	

\*Limited academic data for FY20 is available due to the COVID-19 pandemic

# **SYRINGA MOUNTAIN SCHOOL**

## **2020 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	Syringa Mountain School provides a rigorous, arts-integrated educational experience as a public school guided by the Core Principles of Waldorf Education and aims to develop students who are compassionate, eco-literate, critical thinkers prepared to meet the demands of the world.		
<b>Key Design Elements</b>	Use of a Waldorf-inspired program including: <ul style="list-style-type: none"> <li>●Teacher looping such that cohorts of students move through multiple grades together with the same classroom teacher;</li> <li>●Application of curriculum designed to be developmentally appropriate and therapeutic for students;</li> <li>●Implementation of a schedule organized to include Main Lesson, Practice Periods, and Specialty Subjects;</li> <li>●Balance of academic studies with artistic and social activities;</li> <li>●Alignment with the Idaho Common Core State Standards and Idaho State Standards;</li> <li>●Fostering of strong parent involvement in the school, including provision of parent educational opportunities; and</li> <li>●Creation of a safe learning environment through a positive but firm disciplinary approach.</li> </ul>		
<b>School Location</b>	4021 Glenbrook Drive Hailey, ID 83333	<b>School Phone</b>	(208) 806-2880
<b>Surrounding District</b>	Blaine County		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	520	<b>Enrollment (Actual)</b>	106

SCHOOL LEADERSHIP	
Randy Flood	Chair
Sandi Viau	Treasurer
Racheal Arndt	Board Member
Mike Allaire	Board Member
Nigel Whittington	Executive Director, Principal
Christi Thompson	Academic Assistant Principal
Bette Reed	Business Manager

STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
<b>Non-White</b>	16%	25%	46%	N/A
<b>Limited English Proficiency</b>	5%	7%	23%	N/A
<b>Special Needs</b>	14%	11%	11%	N/A
<b>Free and Reduced Lunch</b>	47%	44%	30%	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	NA*	50	0	50	0		
	1b	50	NA*	50	0	50	0		
District Proficiency Comparison	2a	50	NA*	50	0	50	0	50	0
	2b	50	NA*	50	0	50	0	50	0
Criterion-Referenced Growth	3a	100	NA*			50	0		
	3b	100	NA*			50	0		
Norm-Referenced Growth	4a			100	0	50	0	50	0
	4b			100	0	50	0	50	0
Post-Secondary Readiness	5a			125	0	125	0	100	0
Total Academic Points		400	NA*	525	0	525	0	300	0
% of Academic Points			NA*		0%		0%		0%

\*No academic data for FY20 is available due to the COVID-19 pandemic.

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

SMS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	15		2c	50	50
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	400
	3c	25	25	% of Financial Points			100%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	NA*	NA	55% - 74%	NA	80% - 89%	98%	65% - 84%	100%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

\*No academic data for FY20 is available due to the COVID-19 pandemic.

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.



INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
			15	
			0	
				25
Notes		No points are deducted for failure to comply with GASB 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
		94.42%	15	15
			0	
				15
Notes		Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year. The school's enrollment variance was between 90-95%.		

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible Points Earned
Governance Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25 25
			15
			0
Notes			25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible Points Earned
Board Oversight	<p><b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p><b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p><b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>	No instances of non-compliance documented	25 25
			15
			0
Notes			25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes	The school's authorizer fee was paid late.			
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes	The school's annual performance report has not been updated on the school's website since 2016. Additionally, the school's FY19 Continuous Improvement Plan was not posted until after April 2019.			
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes	While the school does not provide transportation on school buses, it does provide all students with bus passes. Students are not required to pay for the passes, though most students who are financially able choose to pay for the service.			25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a		Result	Points Possible	Points Earned
Additional Obligations		No instances of non-compliance documented	25	25
			15	
			0	
Notes		25		

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	2.85	50 50
Notes		10	
		0	50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	2.54	50 50
Notes		10	
		0	50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	188 days	50 50
Notes		10	
		0	50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes		0	50



## FINANCIAL

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Total Margin result is 18.92% and the Aggregated Margin is 12.23%.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.67	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9, and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes			
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>	See note	50 50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.		0
			50
Notes	Multi-Year Cash Flow is positive (\$368,830) and the Cash Flow is positive in the most recent year (\$264,483).		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	3.48	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes			

Syringa Mountain School Longitudinal Results

		Percentage of Points Earned					
ACADEMIC	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			74%	NA		
	1b			52%	NA		
District Proficiency Comparison	2a			76%	NA		
	2b			40%	NA		
Criterion-Referenced Growth	3a			77%	NA		
	3b			55%	NA		
<b>% of Possible Academic Points for this School</b>		<b>29%</b>	<b>23%</b>	<b>63%</b>	NA		

		Percentage of Points Earned					
OPERATIONAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%	100%	100%		
Financial Management	2a - 2c	67%	53%	67%	87%		
Governance & Reporting	3a - 3f	93%	93%	87%	100%		
School Environment	4a - 4b	80%	80%	80%	100%		
Additional Obligations	5a	100%	100%	100%	100%		
<b>% of Possible Operational Points for this School</b>		<b>86%</b>	<b>86%</b>	<b>86%</b>	<b>98%</b>		

		Percentage of Points Earned					
FINANCIAL	Measure	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	30%	100%	100%		
Sustainability	2a - 2d	50%	50%	90%	100%		
<b>% of Possible Financial Points for this School</b>		<b>75%</b>	<b>40%</b>	<b>95%</b>	<b>100%</b>		

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical	Good Standing	N/A		
Mission Specific		N/A	N/A	N/A	N/A		
Operational		Good Standing	Good Standing	Good Standing	Honor		
Financial		Good Standing	Critical	Honor	Honor		

\*No academic data for FY20 is available due to the COVID-19 pandemic.

# **SYRINGA MOUNTAIN SCHOOL**

## **2019 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	Syringa Mountain School provides a rigorous, arts-integrated educational experience as a public school guided by the Core Principles of Waldorf Education and aims to develop students who are compassionate, eco-literate, critical thinkers prepared to meet the demands of the world.		
<b>Key Design Elements</b>	Use of a Waldorf-inspired program including: <ul style="list-style-type: none"> <li>•Teacher looping such that cohorts of students move through multiple grades together with the same classroom teacher;</li> <li>•Application of curriculum designed to be developmentally appropriate and therapeutic for students;</li> <li>•Implementation of a schedule organized to include Main Lesson, Practice Periods, and Specialty Subjects;</li> <li>•Balance of academic studies with artistic and social activities;</li> <li>•Alignment with the Idaho Common Core State Standards and Idaho State Standards;</li> <li>•Fostering of strong parent involvement in the school, including provision of parent educational opportunities; and</li> <li>•Creation of a safe learning environment through a positive but firm disciplinary approach.</li> </ul>		
<b>School Location</b>	4021 Glenbrook Drive Hailey, ID 83333	<b>School Phone</b>	(208) 806-2880
<b>Surrounding District</b>	Blaine County		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	520	<b>Enrollment (Actual)</b>	111

SCHOOL LEADERSHIP	
Randy Flood	Chair
Sandi Viau	Treasurer
Racheal Arndt	Secretary
Mike Allaire	Board Member

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	17.12%	24.85%	45.57%	N/A
<b>Limited English Proficiency</b>	Masked	6.44%	20.53%	N/A
<b>Special Needs</b>	12.61%	10.73%	11.67%	N/A
<b>Free and Reduced Lunch</b>	Masked	44.74%	33.09%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	54.55%
Percentage of students meeting or exceeding proficiency in English Language Arts	50.75%
Percentage of students meeting or exceeding proficiency in Science	68.18%

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	N/A
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MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		SMS has chosen not to include mission-specific measures.
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points			
% of Mission-Specific Points			

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%	63%	0%	75% - 100%	NA	90% - 100%	86%	85% - 100%	95%
Good Standing	55% - 74%			55% - 74%		80% - 89%		65% - 84%	
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON				
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible	Points Earned
Math Proficiency Rate Comparison to State	Exceeds Standard:		50	0
	Meets Standard:	X	30 - 45	37
	Does Not Meet Standard:		15 - 29	0
	Falls Far Below Standard:		0 - 14	0
				37
Notes	The state average will be determined using the same grade set as is served by the public charter school.			
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible	Points Earned
ELA Proficiency Rate Comparison to State	Exceeds Standard:		50	0
	Meets Standard:		30 - 45	0
	Does Not Meet Standard:	X	15 - 29	26
	Falls Far Below Standard:		0 - 14	0
				26
Notes	The state average will be determined using the same grade set as is served by the public charter school.			

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible
Math Proficiency Rate		Points Earned
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>	<div>50</div> <div>0</div> <div>X</div> <div>30 - 45</div> <div>38</div> <div>15 - 29</div> <div>0</div> <div>0 - 14</div> <div>0</div> <div>38</div>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blaine County School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible
ELA Proficiency Rate		Points Earned
Comparison to District	<p><b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.</p> <p><b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p><b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p><b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>	<div>50</div> <div>0</div> <div>X</div> <div>30 - 45</div> <div>0</div> <div>15 - 29</div> <div>20</div> <div>0 - 14</div> <div>0</div> <div>20</div>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blaine County School District will be used for comparison purposes.	



INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
Math	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in math. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in math. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in math. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in math.	85 76-100 51-75 26-50 0-25	77 0 0 0 <hr/> 77
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Points Possible	Points Earned
Criterion-Referenced Growth			
ELA	<b>Exceeds Standard:</b> At least 85% of students are making adequate academic growth in ELA. <b>Meets Standard:</b> Between 70% and 84% of students are making adequate academic growth in ELA. <b>Does Not Meet Standard:</b> Between 50% and 69% of students are making adequate academic growth in ELA. <b>Falls Far Below Standard:</b> Fewer than 50% of students are making adequate academic growth in ELA.	72 76-100 51-75 26-50 0-25	0 55 0 0 <hr/> 55
Notes			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible	Points Earned
Implementation of Educational Program	<b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.		15	
	<b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.		0	
	Notes			25
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25	25
			15	
			0	
				25
Notes		No points are deducted for failure to comply with GASB 75.		
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25	
			15	
		82.58%	0	0
				0
Notes		Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		See note	15	15
			0	
				15
Notes	The school's authorizer fee was paid late.			

Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		See note	15	15
			0	
				15
Notes	The school's annual performance report has not been updated on the school's website since 2016. Additionally, the school's FY19 Continuous Improvement Plan was not posted until after April 2019.			

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.</p> <p><b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				

OPERATIONAL

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>		25	
		See note	15	15
			0	
Notes	While the school does not provide transportation on school buses, it does provide all students with bus passes. Students are not required to pay for the passes, though most students who are financially able choose to pay for the service.			15
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a		Result	Points Possible	Points Earned
Is the school complying with all other obligations?				
Additional Obligations				
<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		No instances of non-compliance documented	25	25
<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.			15	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25



## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	1.53	50 50
Notes			10 0 50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	1.21	50 50
Notes			10 0 50
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	83 days	50 50
Notes	The school has increased its number of days of unrestricted cash on hand from 25 days in FY18 to 83 in FY19.		10 0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	No default noted	50 50
Notes			0 50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-Year Total margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.7	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0		30
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. Note: Schools in their first or second year of operation must have positive cash flow.		50
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"	See note	30 30
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.		0
			30
Notes	The Multi-Year Cash Flow is negative at (\$87,093.00). The most recent year Cash Flow is positive.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	2.79	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1		0
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Syringa Mountain School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			74%			
	1b			52%			
District Proficiency Comparison	2a			76%			
	2b			40%			
Criterion-Referenced Growth	3a			77%			
	3b			55%			

**% of Possible Academic Points for this School**

**29%      23%      63%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%	100%			
Financial Management	2a - 2c	67%	53%	67%			
Governance & Reporting	3a - 3f	93%	93%	87%			
School Environment	4a - 4b	80%	80%	80%			
Additional Obligations	5a	100%	100%	100%			

**% of Possible Operational Points for this School**

**86%      86%      86%**

FINANCIAL	Measure	2016-17	Percentage of Points Earned				
			2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	30%	100%			
Sustainability	2a - 2d	50%	50%	90%			

**% of Possible Financial Points for this School**

**75%      40%      95%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical	Good Standing			
Mission Specific		N/A	N/A	N/A			
Operational		Good Standing	Good Standing	Good Standing			
Financial		Good Standing	Critical	Honor			

# **SYRINGA MOUNTAIN SCHOOL**

## **2018 ANNUAL PERFORMANCE REPORT**

### **INTRODUCTION**

Each year, Idaho's Public Charter School Commission (PCSC) issues a performance report to every school in its portfolio. The annual report serves several purposes:

1. To provide transparent, data-driven information about charter school quality;
2. To ensure charter school boards have access to clear expectations and are provided maximum opportunity to correct any deficiencies prior to their renewal year; and
3. To inform mid-term authorizing decisions, such as the evaluation of charter amendment proposals.

This report contains an overview of the school, including its mission, leadership, and demographics. The overview is followed by the school's performance framework, including outcomes for the most recently completed school year.

The performance framework clearly sets forth the academic and operational performance indicators, measures, and metrics that will guide the PCSC's evaluations of the school. It contains indicators, measures, and metrics for student academic proficiency, student academic growth, post-secondary readiness (for high schools), and board performance and stewardship.

In accordance with Idaho law, the performance framework requires, at a minimum, that each school meet applicable federal, state, and authorizer goals for student achievement. It is designed to fulfill this requirement while respecting the diverse missions and student populations represented in PCSC portfolio schools. This performance framework was adopted by the Idaho Public Charter School Commission on May 4th, 2017.

To facilitate a clear context for the academic results contained in this report, the demographic, enrollment, and school leadership information provided is from the school year during which the data was gathered. Updated enrollment and school leadership information is available upon request from the school or PCSC office.

The data provided in this report was gathered primarily through the State Board of Education and State Department of Education. An independent financial audit and any applicable mission-specific data were submitted directly by the school. The school had a opportunity to correct or clarify its framework outcomes prior to the publication of this report.

Public charter school operations are inherently complex. For this reason, readers are encouraged to consider the scores on individual measures within the framework as a starting point for gaining a full, contextualized understanding of the school's performance.

## PERFORMANCE FRAMEWORK STRUCTURE

The academic section comprises the primary indicators on which most renewal or non-renewal decisions are based. The mission-specific, operational, and financial sections contribute additional indicators that are, except in cases of egregious failure to meet standards, considered secondary.

<b>Academic</b>	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made publically available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
<b>Mission-Specific</b>	The mission-specific section provides an opportunity for meaningful acknowledgement of schools' achievements that are not reflected elsewhere in the framework. These measures may be academic or non-academic in nature, but must be objective and data-driven. Mission-specific measures are generally optional; however, inclusion of certain mission-specific measures may be required as a condition of the performance certificate.
<b>Operational</b>	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
<b>Financial</b>	The financial section evaluates the near-term and long-term financial status of the school. Schools with management contracts containing deficit protection clauses may be exempted from these indicators.

## ACCOUNTABILITY DESIGNATIONS

Calculation of the percentage of eligible points earned for each school determines that school's accountability designation in each section. The accountability designations, in turn, guide authorizing decisions. The PCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

<b>Honor</b>	Schools achieving at this level in all sections are guaranteed renewal. Replication and expansion proposals are likely to succeed.
<b>Good Standing</b>	Schools achieving at this level in the academic section will be recommended for renewal; however, conditional renewal may be recommended if outcomes in other sections are poor. Replication and expansion proposals will be considered.
<b>Remediation</b>	Schools achieving at this level in the academic section may be recommended for non-renewal or conditional renewal, particularly if outcomes in other sections are poor. Replication and expansion proposals are unlikely to succeed.
<b>Critical</b>	Schools achieving at this level in the academic section face a strong likelihood of non-renewal, particularly if outcomes in other sections are also poor. Replication and expansion proposals will not be considered.

SCHOOL OVERVIEW			
<b>Mission Statement</b>	Syringa Mountain School provides a rigorous, arts-integrated educational experience as a public school guided by the Core Principles of Waldorf Education and aims to develop students who are compassionate, eco-literate, critical thinkers prepared to meet the demands of the world.		
<b>Key Design Elements</b>	Use of a Waldorf-inspired program including: <ul style="list-style-type: none"> <li>●Teacher looping such that cohorts of students move through multiple grades together with the same classroom teacher;</li> <li>●Application of curriculum designed to be developmentally appropriate and therapeutic for students;</li> <li>●Implementation of a schedule organized to include Main Lesson, Practice Periods, and Specialty Subjects;</li> <li>●Balance of academic studies with artistic and social activities;</li> <li>●Alignment with the Idaho Common Core State Standards and Idaho State Standards;</li> <li>●Fostering of strong parent involvement in the school, including provision of parent educational opportunities; and</li> <li>●Creation of a safe learning environment through a positive but firm disciplinary approach.</li> </ul>		
<b>School Location</b>	4021 Glenbrook Drive Hailey, ID 83333	<b>School Phone</b>	(208) 806-2880
<b>Surrounding District</b>	Blaine County		
<b>Opening Year</b>	2014		
<b>Current Term</b>	July 1, 2017 - June 30, 2022		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	520	<b>Enrollment (Actual)</b>	120

SCHOOL LEADERSHIP				
Randy Flood			Chair	
Angie Hunter			Secretary	
Tenya Plowman-Kolar			Treasurer	
Amy Jonas Benson			Member	
Nigel Whittington			Administrator	
STUDENT DEMOGRAPHICS				
	School	State	Surrounding	Neighboring
Non-White	19%	25%	46%	N/A
Limited English Proficiency	3%	6%	16%	N/A
Special Needs	9%	10%	12%	N/A
Free and Reduced Lunch	31%	47%	36%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	15%
Percentage of students meeting or exceeding proficiency in English Language Arts	32%
Percentage of students meeting or exceeding proficiency in Science	*%
*Masked per state law or statistical irrelevance	
<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	N/A

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50		50	0	50	0		
	1b	50		50	0	50	0		
District Proficiency Comparison	2a	50		50	0	50	0	50	0
	2b	50		50	0	50	0	50	0
Criterion-Referenced Growth	3a	100				50	0		
	3b	100				50	0		
Norm-Referenced Growth	4a			100	0	50	0	50	0
	4b			100	0	50	0	50	0
Post-Secondary Readiness	5a			125	0	125	0	100	0
Total Academic Points		400	93	525	0	525	0	300	0
% of Academic Points			23%		0%		0%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned
	1		
	2		
	3		
	4		
	5		
	6		
Total Mission-Specific Points		0	0
% of Mission-Specific Points			

SMS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	0
	1b	25	25		1b	50	0
	1c	25	25		1c	50	10
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	15	Sustainability	2a	50	0
	2b	25	25		2b	50	50
	2c	25	0		2c	50	0
Governance & Reporting	3a	25	25		2d	50	50
	3b	25	25	Total Financial Points		400	160
	3c	25	25	% of Financial Points			40%
	3d	25	15				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	15				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	345				
% of Operational Points			86%				

The financial measures above are based on industry standards. They are not intended to reflect nuances of the school's financial status. Please see the financial section of this framework for relevant contextual information that may alleviate concern.

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	23%	0%	55% - 74%	NA	80% - 89%	86%	65% - 84%	40%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.

ACADEMIC K-8

All proficiency and growth measures will be scored using the ISAT by SBAC, or any state-required standardized test as may replace it. Subject area (math and ELA) may be replaced by similar subject areas if necessary due to statewide changes. On all applicable measures, standard rounding to the nearest whole number will be used for scoring purposes. Measures based on ISAT outcomes exclude alternate ISAT data; as a result, the outcomes shown may differ slightly from those published on the State Department of Education's website.

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the state average.		0 - 14
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
ELA Proficiency Rate Comparison to State	<b>Exceeds Standard:</b> The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.		0 - 14
Notes	The state average will be determined using the same grade set as is served by the public charter school.		



INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
Math Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in math is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blaine County School District will be used for comparison purposes.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Result Points Possible Points Earned
ELA Proficiency Rate Comparison to District	<b>Exceeds Standard:</b> The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	50
	<b>Meets Standard:</b> The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	30 - 45
	<b>Does Not Meet Standard:</b> The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	15 - 29
	<b>Falls Far Below Standard:</b> The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	0 - 14
Notes	The district average will be determined using the same grade set as is served by the public charter school. Blaine County School District will be used for comparison purposes.	

INDICATOR 3: CRITERION-REFERENCED STUDENT GROWTH (GRADES K-8)			
Measure 3a	Are students making adequate academic growth to achieve math proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
Math	Exceeds Standard: At least 85% of students are making adequate academic growth in math. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.		76-100 51-75 26-50 0-25
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	Points PossiblePoints Earned
Criterion-Referenced Growth			
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.		76-100 51-75 26-50 0-25
Notes			

OPERATIONAL

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible
Implementation of Educational Program	<p><b>Meets Standard:</b> The school implements the material terms of the mission, vision, and educational program in all material respects, and the implementation of the educational program reflects the essential elements outlined in the charter and performance certificate. A cohesive professional development program is utilized.</p> <p><b>Partially Meets Standard:</b> The school partially implements the material terms of the mission, vision, and educational program. However, implementation is incomplete, not cohesive, inconsistent, unclear, and/or unsupported by adequate resources and professional development.</p> <p><b>Does Not Meet Standard:</b> The school has deviated from the material terms of the mission, vision, and/or essential elements of the educational program as described in the performance certificate, without an approved amendment, such that the program provided differs substantially from the program described in the charter and performance certificate.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible
Educational Requirements	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements, including but not limited to: Instructional time requirements, graduation, and promotional requirements, content standards including the Common Core State Standards, the Idaho State Standards, state assessments, and implementation of mandated programming related to state or federal funding.</p> <p><b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to educational requirements; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to educational requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

OPERATIONAL

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to: Equitable access and opportunity to enroll; identification and referral, appropriate development and implementation of IEPs and Section 504 plans; operational compliance, including provisions of services in the LRE and appropriate inclusion in the school's academic program, assessments, and extracurricular activities; discipline, including due process protections, manifestation determinations, and behavioral intervention plans; access to school's facility and programs; appropriate use of all available applicable funding.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school has exhibited non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of ELL students; however, matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT			
Measure 2a Financial Reporting and Compliance	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		25
		See note	15
			0
			15
Notes	The school Leadership Update Form was submitted to the PCSC late.		
Measure 2b GAAP	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible Points Earned
	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	See note	25
			15
			0
			25
Notes	The school's audit notes that the school was compliant with GAAP, except for GASB Statement 75, which requires actuarial calculations performed for post-employment benefits other than pensions (OPEB). While the PCSC must note that the school was not entirely compliant with GAAP, points have not been deducted from this measure for failure to comply with GASB 75.		
Measure 2c Enrollment Variance	Is the school successfully enrolling the projected number of students?	Result	Points Possible Points Earned
	<p><b>Meets Standard:</b> Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p><b>Partially Meets Standard:</b> Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p><b>Does Not Meet Standard:</b> Enrollment variance was less than 90 percent in the most recent fiscal year.</p>		25
			15
		86%	0
			0
Notes	Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.			15	
<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			0	
<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.				25
Notes				
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight		No instances of non-compliance documented	25	25
<b>Meets Standard:</b> The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.			15	
<b>Partially Meets Standard:</b> Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			0	
<b>Does Not Meet Standard:</b> The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.				25
Notes				

OPERATIONAL

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities, including but not limited to: accountability tracking; attendance and enrollment reporting; compliance and oversight; and additional information requested by the authorizer.	25	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.		25	
	<b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency. Any instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.	See note	15	15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			15
	As of 11/6/18, the school's expenditures were posted on the school's website, but this report was not current within 45 days as required.			

OPERATIONAL

Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to state and federal certification and background check requirements.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25
Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information, including but not limited to: maintaining the security of student records under the Family Educational Rights and Privacy Act and other applicable authorities; storing and transferring student and personnel records; and securely maintaining testing materials.	No instances of non-compliance documented	25	25
	<b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the handling of information. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0	
	Notes			25



INDICATOR 4: SCHOOL ENVIRONMENT			
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible
Transportation	<p><b>Meets Standard:</b> The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	25	Points Earned
		See note	15
			0
			15
Notes	While the school does not provide transportation on school buses, it does provide all students with bus passes. Students are not required to pay for the passes, though most students who are financially able choose to pay for the service.		
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible
Public Transparency	<p><b>Meets Standard:</b> The school materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds, including but not limited to: Americans with Disabilities Act, fire inspections and related records, viable certification of occupancy or other required building use authorization, and documentation of requisite insurance coverage. The school facility is clean, well-maintained, and adequate for school operations.</p> <p><b>Partially Meets Standard:</b> The school largely exhibits compliance with applicable laws, rules, regulations, and requirements of the performance certificate relating to the school facilities and grounds. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board. Additional facility maintenance and/or updates have been recommended by DBS.</p> <p><b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the school facilities and grounds; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board. The school facility may be in need of modification or repair required by DBS.</p>	No instances of non-compliance documented	25
			15
			0
			25
Notes			

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	<b>Meets Standard:</b> The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.	No instances of non-compliance documented	25
	<b>Partially Meets Standard:</b> The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		15
	<b>Does Not Meet Standard:</b> The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
Notes			25

## FINANCIAL

INDICATOR 1: NEAR-TERM			
Measure 1a Current Ratio	<p><b>Current Ratio: Current Assets divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Current Ratio is greater than or equal to 1.1 OR Current Ratio is between 1.0 and 1.1 and one-year trend is positive (current year ratio is higher than last year's). <i>Note: For schools in their first or second year of operation, the current ratio must be greater than or equal to 1.1.</i></p> <p><b>Does Not Meet:</b> Current Ratio is between 0.9 and 1.0 or equals 1.0 OR Current Ratio is between 1.0 and 1.1 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Current ratio is less than or equal to 0.9.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes		<p>50</p> <p>10</p> <p>0.6      0</p> <hr/> <p>0</p>	
Measure 1b Cash Ratio	<p><b>Current Ratio: Cash divided by Current Liabilities</b></p> <p><b>Meets Standard:</b> Cash Ratio is greater than 1.0 OR Cash Ratio is equal to 1.0 and one-year trend is positive (current year ratio is higher than last year's).</p> <p><b>Does Not Meet:</b> Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Cash ratio is equal to or less than 0.9.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes		<p>50</p> <p>10</p> <p>0.46      0</p> <hr/> <p>0</p>	
Measure 1c Unrestricted Days Cash	<p><b>Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)</b></p> <p><b>Meets Standard:</b> 60 Days Cash OR Between 30 and 60 Days Cash and one-year trend is positive. <i>Note: Schools in their first or second year of operation must have a minimum of 30 Days Cash.</i></p> <p><b>Does Not Meet:</b> Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p><b>Falls Far Below Standard:</b> Fewer than 15 Days Cash.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes		<p>50</p> <p>25 days      10</p> <p>0</p> <hr/> <p>10</p>	
Measure 1d Default	<p><b>Default</b></p> <p><b>Meets Standard:</b> School is not in default of financial obligations. Financial obligations include, but are not limited to: nonpayment, breach of financial representation, non-reporting, non-compliance, financial judgements, loan covenants, and/or tax obligations.</p> <p><b>Does Not Meet:</b> School is in default of financial obligations.</p>	<p><b>Result</b></p> <p><b>Points Possible</b></p> <p><b>Points Earned</b></p>	
Notes		<p>No default noted      50</p> <p>0</p> <hr/> <p>50</p>	

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p><b>Meets Standard:</b> Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p><b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p><b>Falls Far Below Standard:</b> Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	50	
		30	
		See note 0	0
			0
Notes	Aggregated 3-Year Total Margin is less than -1.5% (-2.02%). Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.	0.78	50 50
	<b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9 and 1.0	30	
	<b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0	0	
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2c	Cash Flow: Multi-Year Cash Flow = Year 3 Total Cash - Year 1 Total Cash AND One -Year Cash Flow = Year 2 Total Cash - Year 1 Total Cash	Result	Points Possible Points Earned
Cash Flow			
	<b>Meets Standard:</b> Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>	50	
	<b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"	30	
	<b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.	See note 0	0
			0
Notes	Multi-Year Cumulative Cash Flow is negative and the Cash Flow in the most recent year is negative.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	<b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1	1.42	50 50
	<b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1	0	
			50
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		

Syringa Mountain School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a						
	1b						
District Proficiency Comparison	2a						
	2b						
Criterion-Referenced Growth	3a						
	3b						

**% of Possible Academic Points for this School**

**29%**

**23%**

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	90%	100%				
Financial Management	2a - 2c	67%	53%				
Governance & Reporting	3a - 3f	93%	93%				
School Environment	4a - 4b	80%	80%				
Additional Obligations	5a	100%	100%				

**% of Possible Operational Points for this School**

**86%**

**86%**

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	100%	30%				
Sustainability	2a - 2d	50%	50%				

**% of Possible Financial Points for this School**

**75%**

**40%**

ACCOUNTABILITY DESIGNATION		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Academic		Critical	Critical				
Mission Specific		N/A	N/A				
Operational		Good Standing	Good Standing				
Financial		Good Standing	Critical				

# CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 29<sup>th</sup> day of June 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Syringa Mountain School, Inc. (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 August 15, 2013, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2014; and

WHEREAS, the School’s charter was renewed on February 7, 2017 for a five-year term of operations,

NOW THEREFORE in consideration of the foregoing recitals and mutual understandings, the Authorizer and the School agree as follows:

## SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2017, and shall continue through June 30, 2022, unless earlier terminated as provided herein.

## SECTION 2: SCHOOL GOVERNANCE

- A. Governing Board.** The School shall be governed by a board (the “Charter Board”) in a manner that is consistent with the terms of this Certificate so long as such provisions are in accordance with state, federal, and local law. The Charter Board shall have final authority and responsibility for the academic, financial, and organizational performance of the School. The Charter Board shall also have authority for and be responsible for policy and operational decisions of the School, although nothing herein shall prevent the Charter Board from delegating decision-making authority for policy and operational decisions to officers, employees and agents of the School, as well as third party management providers.

- B. Articles of Incorporation and Bylaws.** The articles of incorporation and bylaws of the entity holding the charter shall provide for governance of the operation of the School as a nonprofit corporation and public charter school and shall at all times be consistent with all applicable law and this Certificate. The articles of incorporation and bylaws are attached to this Certificate as Appendix D (the “Articles and Bylaws”). Any modification of the Articles and Bylaws must be submitted to the Authorizer within five (5) business days of approval by the Charter Board.
- C. Charter Board Composition.** The composition of the Charter Board shall at all times be determined by and consistent with the Articles and Bylaws and all applicable law and policy. The 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: Syringa Mountain School provides a rigorous, arts-integrated educational experience as a public school guided by the Core Principles of Waldorf Education and aims to develop students who are compassionate, eco-literate, critical thinkers prepared to meet the demands of the world.
- B. Grades Served.** The School may serve students in kindergarten through grade eight, per the approved growth table included as Appendix F.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Use of a Waldorf-inspired program including:
- Teacher looping such that cohorts of students move through multiple grades together with the same classroom teacher;
  - Application of curriculum designed to be developmentally appropriate and therapeutic for students;
  - Implementation of a schedule organized to include Main Lesson, Practice Periods, and Specialty Subjects;
  - Balance of academic studies with artistic and social activities;
  - Alignment with the Idaho Common Core State Standards and Idaho State Standards;
  - Fostering of strong parent involvement in the school, including provision of parent educational opportunities; and
  - Creation of a safe learning environment through a positive but firm disciplinary approach.
- 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. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- D. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- E. Performance Framework As Basis For Renewal of Charter.** The School's performance in relation to the indicators, measures, metrics and targets set forth in the Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School's performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.
- F. Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct



its reviews in a manner that does not unduly inhibit the autonomy granted to the School.

- G. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The Authorizer will provide the School reasonable notice prior to its annual site visit to the School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.
- H. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

## SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 520 students, with annual per-class and overall enrollment caps to be followed as outlined in the approved growth table attached as Appendix F.
- 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.** 4021 Glenbrook Dr, Hailey, ID 83333. 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: Blaine County School District. An attendance area map is attached as Appendix G.
- 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 Performance Framework incorporated into this agreement 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, 2017.**

*Alan Reed*

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**Chairperson, Idaho Public Charter School Commission**



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**Chairperson, **Syringa Mountain School** Board**

# Syringa Mountain School, Inc.

Year Ended June 30, 2021

## Audited Financial Statements



[www.qcpas.com](http://www.qcpas.com)

**Quest CPAs PLLC**

**SYRINGA MOUNTAIN SCHOOL, INC.**

Table of Contents

---

**Financial Section**

Independent Auditor's Report .....	1
------------------------------------	---

**Basic Financial Statements**

*Government-Wide Financial Statements*

Statement of Net Position .....	4
---------------------------------	---

Statement of Activities .....	5
-------------------------------	---

*Fund Financial Statements*

Balance Sheet – Governmental Funds .....	6
--	---

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	8
---	---

Notes to Financial Statements .....	10
-------------------------------------	----

**Required Supplementary Information**

Budgetary Comparison Schedule – General and Major Special Revenue Funds .....	22
---	----

Schedule of Employer’s Share of Net Pension Liability .....	23
---	----

Schedule of Employer Contributions.....	24
---	----

**Supplementary Information**

Combining Balance Sheet – Nonmajor Governmental Funds.....	25
--	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	29
--	----

**Other Reports**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	33
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## **Independent Auditor's Report**

Board of Directors  
Syringa Mountain School, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Syringa Mountain School, Inc. (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Basis for Qualified Opinion on Governmental Activities**

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

## **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2021, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

Management has not included the management’s discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.



### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

### ***Quest CPAs PLLC***

Payette, Idaho  
September 21, 2021

**SYRINGA MOUNTAIN SCHOOL, INC.**

## Statement of Net Position

June 30, 2021

	<b>Governmental Activities</b>
<b>Assets</b>	
Current Assets	
Cash & Investments	\$515,173
Receivables:	
Local Sources	50
State Sources	46,583
Federal Sources	54,832
Total Current Assets	616,638
Noncurrent Assets	
Nondepreciable Capital Assets	270,000
Depreciable Net Capital Assets	2,135,749
Total Noncurrent Assets	2,405,749
<b>Total Assets</b>	3,022,387
<b>Deferred Outflows of Resources</b>	
Pension Deferred Outflows	139,367
<b>Total Deferred Outflows of Resources</b>	139,367
<b>Total Assets and Deferred Outflows of Resources</b>	\$3,161,754
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$16,027
Salaries & Benefits Payable	95,112
Unspent Grant Allocation	24,308
Long-Term Debt, Current	52,163
Total Current Liabilities	187,610
Noncurrent Liabilities	
Long-Term Debt, Noncurrent	1,742,298
Net Pension Liability	344,495
Total Noncurrent Liabilities	2,086,793
<b>Total Liabilities</b>	2,274,403
<b>Deferred Inflows of Resources</b>	
Pension Deferred Inflows	11,249
<b>Total Deferred Inflows of Resources</b>	11,249
<b>Total Liabilities and Deferred Inflows of Resources</b>	2,285,652
<b>Net Position</b>	
Net Investment in Capital Assets	611,288
Restricted:	
Special Programs	31,055
Debt Service	45,689
Unrestricted	188,070
<b>Total Net Position</b>	876,102
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	\$3,161,754

**SYRINGA MOUNTAIN SCHOOL, INC.**

Statement of Activities  
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	
<b>Governmental Activities</b>					
Instructional Programs					
Elementary School	\$583,959		\$310,109		(\$273,850)
Secondary School	60,005				(60,005)
Special Education	69,519		18,101		(51,418)
Special Education Preschool	464		464		0
School Activity	0				0
Support Service Programs					
Instruction Improvement	33,072		7,233		(25,839)
Educational Media	897				(897)
Instruction-Related Technology	36,096		39,654		3,558
Board of Education	28,027				(28,027)
School Administration	88,699				(88,699)
Business Operation	37,387				(37,387)
Administrative Technology	0				0
Buildings - Care	69,404				(69,404)
Maintenance - Non-Student Occupied	0				0
Maintenance - Student Occupied	9,692				(9,692)
Maintenance - Grounds	966				(966)
General Transportation	2,413				(2,413)
Non-Instructional Programs					
Capital Assets - Student Occupied	54,982				(54,982)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	44,369				(44,369)
<b>Total</b>	<u>\$1,119,951</u>	<u>\$0</u>	<u>\$375,561</u>	<u>\$0</u>	<u>(744,390)</u>
<b>General Revenues</b>					
Local Revenue					27,722
State Revenue					888,571
Federal Revenue					0
Pension Revenue (Expense)					(103,989)
<b>Total</b>					<u>812,304</u>
<b>Change in Net Position</b>					67,914
<b>Net Position - Beginning</b>					<u>808,188</u>
<b>Net Position - Ending</b>					<u><u>\$876,102</u></u>

**SYRINGA MOUNTAIN SCHOOL, INC.**

Page 1 of 2

## Balance Sheet - Governmental Funds

June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash & Investments	\$481,562	\$33,611	\$515,173
Receivables:			
Local Sources	50	0	50
State Sources	46,583	0	46,583
Federal Sources		54,832	54,832
Due From Other Funds	24,004	0	24,004
<b>Total Assets</b>	<b>\$552,199</b>	<b>\$88,443</b>	<b>\$640,642</b>
<b>Liabilities</b>			
Accounts Payable	\$14,588	\$1,439	\$16,027
Due To Other Funds		24,004	24,004
Salaries & Benefits Payable	87,475	7,637	95,112
Unspent Grant Allocation		24,308	24,308
<b>Total Liabilities</b>	<b>102,063</b>	<b>57,388</b>	<b>159,451</b>
<b>Fund Balances</b>			
Restricted:			
Special Programs		31,055	31,055
Debt Service	45,689	0	45,689
Unassigned	404,447	0	404,447
<b>Total Fund Balances</b>	<b>450,136</b>	<b>31,055</b>	<b>481,191</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$552,199</b>	<b>\$88,443</b>	<b>\$640,642</b>

**SYRINGA MOUNTAIN SCHOOL, INC.**

**Balance Sheet - Governmental Funds**

**June 30, 2021**

Page 2 of 2

**Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities**

<b>Total Governmental Fund Balances</b>	<b>\$481,191</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,405,749
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	(1,794,461)
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Net pension liability and related pension source deferred outflow and deferred inflow of resources, are not due and payable in the current period and therefore are not reported in the funds.	(216,377)
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<b>Net Position of Governmental Activities</b>	<b><u><u>\$876,102</u></u></b>
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**SYRINGA MOUNTAIN SCHOOL, INC.**

Page 1 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Local Revenue	\$97,246	\$5,680	\$102,926
State Revenue	888,571	42,943	931,514
Federal Revenue	33,128	224,286	257,414
<b>Total Revenues</b>	<u>1,018,945</u>	<u>272,909</u>	<u>1,291,854</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School	443,065	201,777	644,842
Secondary School	66,261	0	66,261
Special Education	51,418	18,101	69,519
Special Education Preschool		464	464
School Activity		0	0
Support Service Programs			
Instruction Improvement	25,230	7,842	33,072
Educational Media	897	0	897
Instruction-Related Technology	12,142	23,954	36,096
Board of Education	28,027	0	28,027
School Administration	88,699	0	88,699
Business Operation	37,387	0	37,387
Administrative Technology		0	0
Buildings - Care	69,404	0	69,404
Maintenance - Non-Student Occupied		0	0
Maintenance - Student Occupied	9,692	0	9,692
Maintenance - Grounds	966	0	966
General Transportation	2,413	0	2,413
Non-Instructional Programs			
Capital Assets - Student Occupied		0	0
Capital Assets - Non-Student Occupied	21,626	0	21,626
Debt Service - Principal	50,947	0	50,947
Debt Service - Interest	44,369	0	44,369
<b>Total Expenditures</b>	<u>952,543</u>	<u>252,138</u>	<u>1,204,681</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	66,402	20,771	87,173
<b>Other Financing Sources (Uses)</b>			
Transfers In		0	0
Transfers Out		0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	66,402	20,771	87,173
<b>Fund Balances - Beginning</b>	383,734	10,284	394,018
<b>Fund Balances - Ending</b>	<u><u>\$450,136</u></u>	<u><u>\$31,055</u></u>	<u><u>\$481,191</u></u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2021

Page 2 of 2

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of  
Activities**

**Net Change in Fund Balances - Total Governmental Funds** \$87,173

Amounts reported for governmental activities in the statement of  
activities are different because:

Government funds report capital outlays as expenditures. However, in  
the statement of activities the cost of those assets is allocated over their  
estimated useful lives as depreciation expense. This is the excess of  
capital outlays over (under) depreciation expense in the current period. (33,356)

Repayment of debt principal is an expenditure in the governmental  
funds, but the repayment reduces long-term debt in the statement of net  
position. 50,947

Changes in net pension liability and related pension source deferred  
outflow and deferred inflow of resources do not provide or require  
current financial resources and therefore are not reflected in the funds. (36,850)

**Change in Net Position of Governmental Activities** \$67,914

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** – Syringa Mountain School, Inc. (the School) is organized as a nonprofit corporation providing public charter school educational services as authorized by Section 33 of Idaho Code.

Idaho Code Section 33-5210(3) requires charter schools to comply with the same financial reporting requirements imposed on school districts, i.e. – on a governmental, rather than nonprofit, basis of accounting. Additionally, enabling legislation creates charter schools as public entities, i.e. – as public schools, subject to provisions common with other governmental entities as set forth in Idaho Code Section 33-5204. Accordingly, the School's basis of presentation follows the governmental, rather than nonprofit, reporting model.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to charter schools. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements - Government-Wide Statements** – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds, when present, are not included in the government-wide statements.

**Basic Financial Statements - Fund Financial Statements** – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a



## SYRINGA MOUNTAIN SCHOOL, INC.

### Notes to Financial Statements

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separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

*General Fund* – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

**Cash and Investments** – Nearly all the cash and investment balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash and investments are reported in each fund as cash and investments. Interest earned on pooled cash and investments is allocated to the various funds based on each fund's respective investment balance. Investments include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Inventories** – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method.

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

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**Compensated Absences** – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

**Other Post-Employment Benefits** – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis.

**Pensions** – For purposes of measuring the net pension liability and pension expense/revenue, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity’s governing body. Assigned portions represent amounts that are constrained by the government’s intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

**Income Taxes** – The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code except for income, if any, derived from unrelated business activities. The School’s tax returns for the current year and prior two years are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

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**Contingent Liabilities** – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

**Interfund Activity** – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

**Risk Management** – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**B. CASH AND INVESTMENTS**

Cash and investments consist of the following at year end:

Cash - Deposits	\$110,865
Investments - Local Gov't Investment Pool	404,308
<b>Total</b>	<u><u>\$515,173</u></u>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$110,865 and the bank balances were \$118,651. The bank balances were insured.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

**Interest rate risk:**

<u>Investment Type</u>	<b>Investment Maturity Schedule (In Years)</b>	
	<u>Less Than 1</u>	<u>Total</u>
Local Gov't Invest Pool	\$404,308	\$404,308
<b>Total</b>	<u><u>\$404,308</u></u>	<u><u>\$404,308</u></u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

**Credit rate risk:**

<u>Investment Type</u>	<b>Investment Rating Schedule</b>	
	<u>Not Rated</u>	<u>Total</u>
Local Gov't Invest Pool	\$404,308	\$404,308
<b>Total</b>	<b>\$404,308</b>	<b>\$404,308</b>

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Government, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer's office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days' notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at [www.sto.idaho.gov](http://www.sto.idaho.gov).

**C. RECEIVABLES**

Receivables consist of the following at year end:

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
Local Sources			
Other Local Sources	\$50		\$50
<b>Total</b>	<b>\$50</b>		<b>\$50</b>
State Sources			
Foundation Program	\$46,583		\$46,583
<b>Total</b>	<b>\$46,583</b>		<b>\$46,583</b>
Federal Sources			
Special Programs		\$54,832	\$54,832
<b>Total</b>		<b>\$54,832</b>	<b>\$54,832</b>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

**D. CAPITAL ASSETS**

A summary of capital assets for the year is as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Nondepreciable Capital Assets				
Land	\$270,000			\$270,000
<b>Total</b>	<u>270,000</u>	<u>\$0</u>	<u>\$0</u>	<u>270,000</u>
Depreciable Capital Assets				
Buildings	2,345,740			2,345,740
Equipment	71,289	21,626		92,915
Subtotal	<u>2,417,029</u>	<u>21,626</u>	<u>0</u>	<u>2,438,655</u>
Accumulated Depreciation				
Buildings	212,500	46,915		259,415
Equipment	35,424	8,067		43,491
Subtotal	<u>247,924</u>	<u>54,982</u>	<u>0</u>	<u>302,906</u>
<b>Total</b>	<u>2,169,105</u>	<u>(33,356)</u>	<u>0</u>	<u>2,135,749</u>
<b>Net Capital Assets</b>	<u>\$2,439,105</u>	<u>(33,356)</u>	<u>\$0</u>	<u>\$2,405,749</u>

Depreciation expense of \$54,982 was charged to the capital assets – student occupied program.

**E. LONG-TERM DEBT**

At year end, the School's notes payables were as follows:

Note payable USDA 97-01, due in monthly payments of \$7,002 with interest at 2.375% through 2046/47, secured by real estate, paid through the general fund	\$1,612,550
Note payable USDA 97-02, due in monthly payments of \$766 with interest at 3.375% through 2046/47, secured by real estate, paid through the general fund	160,495
Note payable, due in monthly payments of \$165 without interest through 2031/32, paid through the general fund	<u>21,416</u>
<b>Total</b>	<u>\$1,794,461</u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

Maturities on the notes are estimated as follows:

<b>Year Ended</b>	<b>Principal</b>	<b>Interest</b>
6/30/22	\$52,163	\$43,153
6/30/23	53,409	41,907
6/30/24	54,686	40,630
6/30/25	55,994	39,322
6/30/26	57,336	37,980
6/30/27-31	308,022	168,558
6/30/32-36	338,732	129,564
6/30/37-41	381,287	85,393
6/30/42-46	431,336	35,344
6/30/47	61,496	589
<b>Total</b>	<b>\$1,794,461</b>	<b>\$622,440</b>

Changes in long-term debt are as follows:

<b>Description</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Note Payable USDA 97-01	\$1,657,691		\$45,141	\$1,612,550	\$46,227
Note Payable USDA 97-02	164,321		3,826	160,495	3,956
Note Payable	23,396		1,980	21,416	1,980
<b>Total</b>	<b>\$1,845,408</b>	<b>\$0</b>	<b>\$50,947</b>	<b>\$1,794,461</b>	<b>\$52,163</b>

Interest and related costs during the year amounted to \$44,369 and were charged to the debt service – interest program.

**F. PENSION PLAN**

*Plan Description*

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

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*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$67,139 for the year ended June 30, 2021.

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2021, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.0148353 percent.

For the year ended June 30, 2021, the School recognized pension revenue (expense) of (\$103,989). At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$26,916	\$11,249
Changes in assumptions or other inputs	5,826	
Net difference between projected and actual earnings on pension plan investments	39,486	
Employer contributions subsequent to the measurement date	67,139	
<b>Total</b>	<b>\$139,367</b>	<b>\$11,249</b>

\$67,139 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

<b>Year Ended</b>	
6/30/22	(\$1,113)
6/30/23	(14,512)
6/30/24	(19,696)
6/30/25	(25,659)
<b>Total</b>	<b>(\$60,980)</b>

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%



**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

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Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

# SYRINGA MOUNTAIN SCHOOL, INC.

## Notes to Financial Statements

### Capital Market Assumptions from Callen 2020

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Nominal Rate of Return (Arithmetic)</b>	<b>Long-Term Expected Real Rate of Return (Arithmetic)</b>
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.85%	3.49%

### Investment Policy Assumptions from PERSI November 2019

Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

### Economic/Demographic Assumptions from Milliman 2018

<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	3.00%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>7.05%</b>
*Net of Investment Expenses	

### Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Notes to Financial Statements

*Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
School's proportionate share of the net pension liability (asset)	\$706,465	\$344,495	\$45,205

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Impacts on the School's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan whenever deemed necessary), such deficits are not deemed to be of substantial concern.

**G. INTERFUND BALANCES**

Interfund balances at year end consist of the following:

<b>Due To Fund</b>	<b>Due From Fund</b>	
	Nonmajor Governmental	<b>Total</b>
General	\$24,004	\$24,004
<b>Total</b>	<b>\$24,004</b>	<b>\$24,004</b>

These interfund balances resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.

# SYRINGA MOUNTAIN SCHOOL, INC.

## Budgetary Comparison Schedule - General and Major Special Revenue Funds Year Ended June 30, 2021

General Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Local Revenue	\$59,900	\$59,900	\$97,246	\$37,346
State Revenue	786,300	786,300	888,571	102,271
Federal Revenue	0	0	33,128	33,128
<b>Total Revenues</b>	<u>846,200</u>	<u>846,200</u>	<u>1,018,945</u>	<u>172,745</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	484,706	484,706	443,065	41,641
Secondary School	66,758	66,758	66,261	497
Special Education	49,134	49,134	51,418	(2,284)
Special Education Preschool	0	0	0	0
School Activity	0	0	0	0
Support Service Programs				
Instruction Improvement	11,938	11,938	25,230	(13,292)
Educational Media	9,791	9,791	897	8,894
Instruction-Related Technology	5,000	5,000	12,142	(7,142)
Board of Education	11,050	11,050	28,027	(16,977)
School Administration	83,893	83,893	88,699	(4,806)
Business Operation	36,604	36,604	37,387	(783)
Administrative Technology	0	0	0	0
Buildings - Care	46,400	46,400	69,404	(23,004)
Maintenance - Non-Student Occupied	0	0	0	0
Maintenance - Student Occupied	10,715	10,715	9,692	1,023
Maintenance - Grounds	500	500	966	(466)
General Transportation	2,100	2,100	2,413	(313)
Non-Instructional Programs				
Capital Assets - Student Occupied	1,980	1,980	0	1,980
Capital Assets - Non-Student Occupied	0	0	21,626	(21,626)
Debt Service - Principal	84,072	84,072	50,947	33,125
Debt Service - Interest	9,312	9,312	44,369	(35,057)
<b>Total Expenditures</b>	<u>913,953</u>	<u>913,953</u>	<u>952,543</u>	<u>(38,590) *</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(67,753)</u>	<u>(67,753)</u>	<u>66,402</u>	<u>134,155</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>(67,753)</u>	<u>(67,753)</u>	<u>66,402</u>	<u>134,155</u>
<b>Fund Balances - Beginning</b>	<u>170,000</u>	<u>170,000</u>	<u>383,734</u>	<u>213,734</u>
<b>Fund Balances - Ending</b>	<u>\$102,247</u>	<u>\$102,247</u>	<u>\$450,136</u>	<u>\$347,889</u>

\*Total expenditures (over) under appropriations are: (\$38,590)

**SYRINGA MOUNTAIN SCHOOL, INC.**  
**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years\***

	<u><b>2021</b></u>	<u><b>2020</b></u>
School's portion of the net pension liability	0.0148353%	0.0160885%
School's proportionate share of the net pension liability	\$344,495	\$183,646
School's covered payroll	\$511,256	\$546,484
School's proportional share of the net pension liability as a percentage of its covered payroll	67.38%	33.61%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%

	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>2016</b></u>
School's portion of the net pension liability	0.0180002%	0.0192089%	0.0168717%	0.0189534%
School's proportionate share of the net pension liability	\$265,506	\$301,931	\$342,015	\$249,585
School's covered payroll	\$579,134	\$702,138	\$506,069	\$530,875
School's proportional share of the net pension liability as a percentage of its covered payroll	45.85%	43.00%	67.58%	47.01%
Plan fiduciary net position as a percentage of the total pension liability	91.69%	90.68%	87.26%	91.38%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of June 30, 2020.

**SYRINGA MOUNTAIN SCHOOL, INC.****Schedule of Employer Contributions****PERSI - Base Plan****Last 10 - Fiscal Years\***

	<b>2021</b>		<b>2020</b>	
Statutorily required contribution	\$67,139		\$61,044	
Contributions in relation to the statutorily required contribution	\$67,139		\$61,044	
Contribution deficiency (excess)	\$0		\$0	
School's covered payroll	\$562,303		\$511,256	
Contributions as a percentage of covered payroll	11.94%		11.94%	

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Statutorily required contribution	\$61,862	\$65,558	\$79,482	\$57,287
Contributions in relation to the statutorily required contribution	\$61,862	\$65,558	\$79,482	\$57,287
Contribution deficiency (excess)	\$0	\$0	\$0	\$0
School's covered payroll	\$546,484	\$579,134	\$702,138	\$506,069
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

\*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of each year's fiscal year end.

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 1 of 4

	<b>Special Revenue Funds</b>			
	<b>Paycheck Protection</b>	<b>Technology</b>	<b>Substance Abuse</b>	<b>Title I-A ESSA IBP</b>
<b>Assets</b>				
Cash & Investments		\$33,611		
Receivables:				
Local Sources				
State Sources				
Federal Sources				\$8,266
Due From Other Funds				
Prepaid Expenditures				
<b>Total Assets</b>	<u>\$0</u>	<u>\$33,611</u>	<u>\$0</u>	<u>\$8,266</u>
<b>Liabilities</b>				
Accounts Payable		\$1,231		\$168
Due To Other Funds				271
Salaries & Benefits Payable		1,325		5,297
Unspent Grant Allocation				2,530
<b>Total Liabilities</b>	<u>\$0</u>	<u>2,556</u>	<u>\$0</u>	<u>8,266</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs		31,055		
Debt Service				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>31,055</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$33,611</u>	<u>\$0</u>	<u>\$8,266</u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 2 of 4

	<b>Special Revenue Funds</b>			<b>School-Based Medicaid</b>
	<b>ESSER I</b>	<b>IDEA Part B 611 School Age 3-21</b>	<b>IDEA Part B 619 Pre-School Age 3-5</b>	
<b>Assets</b>				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$29,097	\$1,087	\$603	
Due From Other Funds				
Prepaid Expenditures				
<b>Total Assets</b>	<u>\$29,097</u>	<u>\$1,087</u>	<u>\$603</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable	\$40			
Due To Other Funds	20,058	\$1,087	\$464	
Salaries & Benefits Payable				
Unspent Grant Allocation	8,999		139	
<b>Total Liabilities</b>	<u>29,097</u>	<u>1,087</u>	<u>603</u>	<u>\$0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Debt Service				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$29,097</u>	<u>\$1,087</u>	<u>\$603</u>	<u>\$0</u>



**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>Title IV-A</b>	<b>Title V-B</b>	<b>Title II-A</b>	<b>CRF</b>
	<b>ESSA</b>	<b>ESSA</b>	<b>ESSA</b>	
	<b>SS &amp; AE</b>	<b>REI</b>	<b>SEI</b>	
<b>Assets</b>				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources		\$15,768	\$11	
Due From Other Funds				
Prepaid Expenditures				
<b>Total Assets</b>	<u>\$0</u>	<u>\$15,768</u>	<u>\$11</u>	<u>\$0</u>
<b>Liabilities</b>				
Accounts Payable				
Due To Other Funds		\$2,113	\$11	
Salaries & Benefits Payable		1,015		
Unspent Grant Allocation		12,640		
<b>Total Liabilities</b>	<u>\$0</u>	<u>15,768</u>	<u>11</u>	<u>\$0</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs				
Debt Service				
Unassigned				
<b>Total Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$15,768</u>	<u>\$11</u>	<u>\$0</u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2021

Page 4 of 4

	<u><b>Total</b></u>
<b>Assets</b>	
Cash & Investments	\$33,611
Receivables:	
Local Sources	
State Sources	0
Federal Sources	54,832
Due From Other Funds	0
Prepaid Expenditures	0
<b>Total Assets</b>	<u><u>\$88,443</u></u>
<b>Liabilities</b>	
Accounts Payable	\$1,439
Due To Other Funds	24,004
Salaries & Benefits Payable	7,637
Unspent Grant Allocation	24,308
<b>Total Liabilities</b>	<u><u>57,388</u></u>
<b>Fund Balances</b>	
Restricted:	
Special Programs	31,055
Debt Service	0
Unassigned	0
<b>Total Fund Balances</b>	<u><u>31,055</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$88,443</u></u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 1 of 4

	<b>Special Revenue Funds</b>			
	<b>Paycheck Protection</b>	<b>Technology</b>	<b>Substance Abuse</b>	<b>Title I-A ESSA IBP</b>
<b>Revenues</b>				
Local Revenue		\$5,680		
State Revenue		39,654	\$3,289	
Federal Revenue	\$25,869			\$20,186
<b>Total Revenues</b>	<u>25,869</u>	<u>45,334</u>	<u>3,289</u>	<u>20,186</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	25,869			20,186
Secondary School				
Special Education				
Special Education Preschool				
School Activity				
Support Service Programs				
Instruction Improvement			3,898	
Educational Media				
Instruction-Related Technology		23,954		
Board of Education				
School Administration				
Business Operation				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
General Transportation				
Non-Instructional Programs				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>25,869</u>	<u>23,954</u>	<u>3,898</u>	<u>20,186</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	21,380	(609)	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	0	21,380	(609)	0
<b>Fund Balances - Beginning</b>	0	9,675	609	0
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$31,055</u>	<u>\$0</u>	<u>\$0</u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 2 of 4

	<b>Special Revenue Funds</b>			
	<b>ESSER I</b>	<b>IDEA Part B 611 School Age 3-21</b>	<b>IDEA Part B 619 Pre-School Age 3-5</b>	<b>School-Based Medicaid</b>
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$20,098	\$17,803	\$464	\$298
<b>Total Revenues</b>	<u>20,098</u>	<u>17,803</u>	<u>464</u>	<u>298</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	20,098			
Secondary School				
Special Education		17,803		298
Special Education Preschool			464	
School Activity				
Support Service Programs				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
School Administration				
Business Operation				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
General Transportation				
Non-Instructional Programs				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>20,098</u>	<u>17,803</u>	<u>464</u>	<u>298</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 3 of 4

	<b>Special Revenue Funds</b>			
	<b>Title IV-A</b>	<b>Title V-B</b>	<b>Title II-A</b>	
	<b>ESSA</b>	<b>ESSA</b>	<b>ESSA</b>	
	<b>SS &amp; AE</b>	<b>REI</b>	<b>SEI</b>	<b>CRF</b>
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$10,000	\$6,338	\$3,944	\$119,286
<b>Total Revenues</b>	<u>10,000</u>	<u>6,338</u>	<u>3,944</u>	<u>119,286</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	10,000	6,338		119,286
Secondary School				
Special Education				
Special Education Preschool				
School Activity				
Support Service Programs				
Instruction Improvement			3,944	
Educational Media				
Instruction-Related Technology				
Board of Education				
School Administration				
Business Operation				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
General Transportation				
Non-Instructional Programs				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
<b>Total Expenditures</b>	<u>10,000</u>	<u>6,338</u>	<u>3,944</u>	<u>119,286</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**SYRINGA MOUNTAIN SCHOOL, INC.**  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2021

Page 4 of 4

	<u><b>Total</b></u>
<b>Revenues</b>	
Local Revenue	\$5,680
State Revenue	42,943
Federal Revenue	224,286
<b>Total Revenues</b>	<u>272,909</u>
<b>Expenditures</b>	
Instructional Programs	
Elementary School	201,777
Secondary School	0
Special Education	18,101
Special Education Preschool	464
School Activity	0
Support Service Programs	
Instruction Improvement	7,842
Educational Media	0
Instruction-Related Technology	23,954
Board of Education	0
School Administration	0
Business Operation	0
Administrative Technology	0
Buildings - Care	0
Maintenance - Non-Student Occupied	0
Maintenance - Student Occupied	0
Maintenance - Grounds	0
General Transportation	0
Non-Instructional Programs	
Capital Assets - Student Occupied	0
Capital Assets - Non-Student Occupied	0
Debt Service - Principal	0
Debt Service - Interest	0
<b>Total Expenditures</b>	<u>252,138</u>
<b>Excess (Deficiency) of Revenues</b>	
<b>Over Expenditures</b>	20,771
<b>Other Financing Sources (Uses)</b>	
Transfers In	0
Transfers Out	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>
<b>Net Change in Fund Balances</b>	20,771
<b>Fund Balances - Beginning</b>	10,284
<b>Fund Balances - Ending</b>	<u><u>\$31,055</u></u>



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**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Directors  
Syringa Mountain School, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Syringa Mountain School, Inc. (the School), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 21, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

### ***Quest CPAs PLLC***

Payette, Idaho  
September 21, 2021



## PCSC Board Meeting Observation Summary

Observation Date: 3/16/2021

Observer: Melissa-Jo Rivera

Syringa Mountain School Board of Directors-

Below you will find the summary of the PCSC board meeting observation required by PCSC Policies & Procedures (updated on August 13<sup>th</sup>, 2020). The intent of this observation is to follow PCSC standard and serves as documentation of the fulfillment of your annual requirements. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the Program Managers or PCSC Director. You have two weeks from the date of receipt of this summary to provide any follow-up as needed.

Director's Name	Office (if applicable)	Present/Remote/Absent
Randy Flood	Chair	Present
Sandi Viau	Treasurer	Present
Rachael Arndt	Board Member	Present
Mike Allaire	Board Member	Present
Nathan Twitchell	Board Member	Present
School Leadership	Title	Present/Remote/Absent
Nigel Whittington	Executive Director, Principal	Present
Christi Thompson	Academic Assistant Principal	Present
Bette Reed	Business Manager	Present

### Syringa Mountain School Observation Summary

Observation Category	Status	Date
Open Meeting Law	No Concern	3/16/2021
Public Participation	No Concern	3/16/2021
Operational Efficacy	No Concern	3/16/2021
Academic Achievement	No Concern	3/16/2021
Financial Health	No Concern	3/16/2021

- The board provided transparency in action items to include a motion, second and confirmed votes.
- Public comment opportunity was provided in agenda. Details to request public comment was clearly stated on the agenda with statute reference.
- The board reviewed strategic planning procedures (Phase 1), including stakeholder feedback on the schools COVID response.
- The board had questions and concerns regarding staff and student vaccine mandate. I would recommend speaking with Syringa Mountain School's legal counsel regarding HIPPA, compliance and legal authority regarding this topic.
- SMS provided an oath of office opportunity to Nathan Twitchell.

School: Syringa Mountain School

- SMS reviewed the 4000's policy providing feedback by most members.
- Overall, SMS conducted a compliant board meeting.

### PCSC Lottery Observation Summary

An observation of each school's lottery process is required by [Section VI of PCSC policies](#), and will place once each performance certificate term.

Below you will find the summary of the PCSC lottery observation for your school. The purpose of this observation is to ensure compliance with Idaho's equitable selection process outlined in [IDAPA 08.02.04.203](#). Please see the PCSC's [Equitable Selection and Enrollment Process Guidance](#) document for more information. If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the PCSC staff. You may provide a response to this report within 30 days of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: 3/10/2021

Observation Location: <https://us02web.zoom.us/j/85900248676?pwd=K0JPeVAXbG1LYnczS2c5WVR6Z2xkUT09>

Observer: Melissa-Jo Rivera

School Personnel Present	Office (if applicable)
Christi Thompson	Operations Administrator
Nigel Whittington	Director of School
Neutral Third-Party Conducting Draw	Title
N/A	N/A

Observation Category	Status	Date
Enrollment Deadline Notification	No Concern	3/10/2021
Enrollment Form	No Concern	3/10/2021
Lottery Process	No Concern	3/10/2021

#### Additional Notes (As Applicable)

##### Deadline Notification & Enrollment Application |

- Student application was compliant.
- Non-discrimination statement was posted publicly.
- After discussion with Christi Thompson press release information was given to a local media outlet. Due to unforeseen circumstances the outlet was unable to publish/release SMS enrollment information. Christi shared that during enrollment, press releases are provided to both the local paper as well as Spanish radio stations. The press release information is also available on their SMS website.

- It was unclear through research of board meeting agenda/minutes when the enrollment deadline was established (motion & voted on). If you have this date/meeting, please provide the date of the board meeting and I'd be happy to update that.
- Preference categories were shared with the public.
- Enrollment deadline was published just short of three months.

**Equitable Selection |**

- No lottery was conducted due to SMS being available to accept all current applications for the 2021-2022 school year.
- SMS utilized the Zoom platform to provide a communication option to families while announcing that all students would be accepted into the SMS 2021-2022 school year. The video was then recorded and re-shared on both their social media sites and school website.
- Platform was available for 15 minutes Live to provide families and the community an opportunity to ask questions and provide feedback.
- Staff provided an update on classroom capacity, notification of acceptance to include follow-up timeline and information to access lottery information and process.
- SMS made extra effort to ensure the public and school families were made aware of the enrollment process and outcome.
- Overall, SMS conducted a professional and transparent enrollment process.

**Reminders |** *Reminders are provided below for your specific school to support and ensure compliance on future lottery processes. Please ensure these reminders are implemented during your next enrollment season.*

- As a reminder, the intent of the law is to ensure that the enrollment deadline is disseminated by a neutral media outlet through press release or public service announcement that broadcast within the area of attendance. \*Social media does not fulfill this requirement.
- As a reminder, enrollment deadlines must be identified, motioned, and voted on by your school board prior to the dissemination of enrollment information.

## Syringa Mountain School

Site Visit 2/22/2019

### **PCSC Staff**

Kirsten Pochop  
Jenn Thompson

### **School Representatives:**

Nigel Whittington: Administrator  
Christi Thompson: Operations Manager  
Bette Reed: Business Manager  
Randy Flood: Board Chair

Syringa Mountain is in its 5<sup>th</sup> year of operations and has struggled with low enrollment throughout. For the 2019/20 school year, the school budgeted for 130 students after the lottery yielded 140 students. Unfortunately, due in part to some bad publicity due to pending legal action against the school, their current enrollment is 112 students. In order to stay afloat and minimize staffing costs, they have two split-level classes. Both of those split classes appear to be running smoothly.

Recently SMS hired a new business manager, Bette Reed, who was the Wendell SD business manager for many years. Her expertise has been very helpful for the school as it struggles to fill the financial shortfall. She was able to tap into rural school funds and other small school specific funds that the school was not receiving in previous years. Currently, the school needs to raise about \$50k at the Hoe Down fundraiser in April to break even for the year. They have already run their lottery and have accepted 119 students for the 2019/20 school year.

Academically, the school continues to struggle to meet state averages on the ISAT exams, which is a condition of their 2017 renewal. Christi Thompson, their operations manager, is working to understand student-level data and understanding the SMS conditions for renewal. She is looking for ways to tell the SMS story and collect data from families whose children have aged out of Syringa. She would like to follow their academic results over-time. She also mentioned that they are having students conduct ISAT practice exams for the first time this year. They are also working on teaching students typing and working on internet bandwidth to ensure that connectivity is not a problem on test day.



## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

304 North 8th Street, Room 242 • P.O. Box 83720 • Boise, ID 83720-037

208-332-1561 • Fax: 208-334-2632

e-mail: [charter@osbe.idaho.gov](mailto:charter@osbe.idaho.gov)

November 15, 2018

Syringa Mountain School  
Board of Directors  
Via Electronic Mail

Dear SMS Board of Directors:

As you are aware, the role of a public charter school authorizer includes oversight of schools' academic performance, fiscal status, and compliance with the provisions of law. We would like to ensure that communications between SMS and our office remain open regarding a matter that has come to our attention.

It is our understanding that a lawsuit has been filed against SMS concerning an interaction involving SMS students. As a reminder, IDAPA 08.03.01.300.04 requires that you submit to the PCSC office "copies of any complaints filed against the public charter school including, but not limited to, lawsuits and complaints filed with the Idaho Professional Standards Commission relating to school employees, within five (5) days of receipt."

Please provide us with the relevant documentation as required. Additionally, we would like to schedule a meeting to discuss the potential impact of this matter on your school's future operations. Our office will be in touch shortly to set a time for this conversation.

As the board of a public charter school, it is your responsibility to ensure the compliance, effectiveness, and overall health of the school. Our intention is not to interfere in this matter, but rather to ensure that you are informed of the concern and the associated requirement cited above, as well as to identify means by which we can help the school move forward successfully.

We appreciate your prompt response and respectfully request that you provide us with follow-up information as you move toward resolution. If you have any questions, please don't hesitate to contact our office anytime.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tamara L. Baysinger".

Tamara L. Baysinger  
Director, Public Charter School Commission

Cc: Nigel Whittington, Administrator, Syringa Mountain School



## IDAHO PUBLIC CHARTER SCHOOL COMMISSION

304 North 8th Street, Room 242 • P.O. Box 83720 • Boise, ID 83720-037

208-332-1561 • Fax: 208-334-2632

e-mail: [charter@osbe.idaho.gov](mailto:charter@osbe.idaho.gov)

June 19, 2020

Via: Email

Tim Hill, Deputy Director  
Division of School Finance  
Idaho State Department of Education

Re: Fiscal Notification of Concern, Syringa Mountain School

Dear Mr. Hill,

I am writing to inform you that the Public Charter School Commission no longer has reason to believe that Syringa Mountain School may not be able to remain fiscally sound for the remainder of its performance certificate term, which ends on June 30, 2022.

The school has made significant changes to its operational and financial practices and personnel over the past two years. On the FY19 financial report, the school earned a financial rating of "Honor". The school was also able to maintain enrollment of within 10 students of its projections in FY20. A review of the school's quarterly financial reports indicate that the school is on-track to end FY20 within budget, indicating that school is able to maintain financial stability.

For these reasons, on June 18<sup>th</sup>, 2020 the PCSC voted to lift the notification of fiscal concern for Syringa Mountain School and recommends that the State Department of Education return the school's financial distributions to the traditional percentages.

Please feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jenn Thompson".

Jenn Thompson  
Director, Idaho Public Charter School Commission  
208-332-1594  
[jenn.thompson@osbe.idaho.gov](mailto:jenn.thompson@osbe.idaho.gov)

## **XIV. COMMISSION DISCUSSION**

### **SUBJECT**

IPCSC Discussion: Procedures for Administrative Hearings

### **APPLICABLE STATUTE, RULE, OR POLICY**

I.C. §33-5209B

### **BACKGROUND**

Charter school authorizers must follow the procedures outlined in Idaho Code that govern administrative hearings.

### **DISCUSSION**

Deputy Attorney General, Karen Sheehan, who will be serving as general counsel for the Commission during the upcoming charter renewal hearings, will review these procedures with the Commission.

### **SPEAKER**

Karen Sheehan, Deputy Attorney General, State General Counsel & Fair Hearings Division

### **IMPACT**

Information only.

### **STAFF COMMENTS AND RECOMMENDATIONS**

No comments or recommendations.

### **COMMISSION ACTION**

Information item only.



## **XV. PUBLIC COMMENT**

Public comment will be limited to three minutes per person. If you wish to provide public comment, or if auxiliary aids or services are needed for individuals with disabilities, please contact the IPCSC office at (208) 332-1561 at least 24 hours in advance of the meeting, or sign in at the meeting location before the meeting opens.

Written comment may be submitted to the IPCSC during the meeting, via mail at P.O. Box 83720, Boise, Idaho, 83720, or electronically at [pcsc@osbe.idaho.gov](mailto:pcsc@osbe.idaho.gov).

## **XVI. FINANCIAL MANAGEMENT**

### **APPLICABLE STATUTE, RULE, OR POLICY**

Idaho Code §33-5213

### **BACKGROUND**

The IPCSC maintains a standing finance committee to provide oversight for the agency's budget and strategic planning.

### **DISCUSSION**

This agenda item has two sections.

**First**, the IPCSC will consider approval of an internal financial policy to better define procedures for making minor budget amendments. The proposed policy was initially reviewed by the IPCSC in December and is presented today for adoption consideration.

The proposed policy would add a new section to existing policy that would grant the Director authority to make any budget adjustments that do not impact the bottom line of a Commission-approved budget. The proposed policy would also grant the Finance Committee authority to approve adjustments that pose a limited impact on the bottom line and require that all amendments over \$10,000 are Commission approved

**Second**, the IPCSC's annual agency budget must be approved by the Commission and the State Board of Education prior to submission to the Division of Financial Management in the summer. In order to meet early deadlines, the IPCSC will conduct a first read of the budget plan today and consider the FY24 budget for approval in April.

The IPCSC's Finance committee discussed the FY24 budget assumptions at its most recent meeting on 11/29/21. This budget anticipates the need for growth in both staffing and facilities.

### **SPEAKER**

Jenn Thompson, IPCSC Director, and Erik Olson, Finance Program Manager

### **IMPACT**

If the IPCSC approves the proposed policy, it will be effective immediately.

### **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends approval of the budget amendment policy as presented.

### **COMMISSION ACTION**

A motion to adopt the budget amendment policy as presented; OR

A motion to adopt the budget amendment policy with the following revisions: [state proposed changes]; OR

A motion to reject the budget amendment policy.

## Proposed new section of IPCSC Personnel Policy

### M. Budget Management

1. The IPCSC is subject to the applicable policies and procedures of Idaho's Division of Purchasing and Board of Examiners. Division of Purchasing and Board of Examiner's policies take precedence in the case of any conflict with IPCSC policy.
  - a. Division of Financial Management policies, rules, and deadlines: <https://dfm.idaho.gov/>
  - b. Board of examiner's policy: <https://www.sco.idaho.gov/LivePages/policies-menu.aspx>
2. Budget Setting
  - a. The IPCSC will establish the budget for any given fiscal year at least 14 months prior to the start of the fiscal year to which the budget refers.
  - b. The Commission-approved budget will be submitted to the State Board of Education at least thirteen (13) months prior to the start of the fiscal year to which the budget refers.
  - c. The State Board of Education will submit the IPCSC's budget to the Division of Financial Management the August prior to the start of the fiscal year to which the budget refers.
  - d. The IPCSC's budget is considered finalized upon the completion of any final changes requested by the Division of Financial Management and no later than the October 1<sup>st</sup> prior to the start of the fiscal year to which the budget refers.
3. Budget Amendments
  - a. The IPCSC Director retains the authority to reallocate line items within the budget, and in accordance with the Division of Financial Management, Division of Purchasing, and Board of Examiner's policies and procedures, providing that the change does not increase the total approved expenditures. In such a case, the change will be presented to the IPCSC's Finance Committee at its next scheduled meeting.
  - b. Should an unplanned expenditure arise that requires funds in excess of the Commission-approved total expenditures, and the total additional draw on the Commission's dedicated fund is less than \$10,000 over the course of the fiscal year, the IPCSC's Finance Committee may approve the expenditure. In such a case, the amended budget will be presented to the Commission at the next regularly scheduled meeting.

- c. Should an unplanned expenditure arise that requires funds in excess of the Commission-approved total expenditures, and the total additional draw is greater than \$10,000 over the course of the fiscal year, the budget amendment must be approved by the Commission prior to the expenditure.
- d. Should the IPCSC Director determine that supplemental funding must be requested from the Legislature, the Commission must approve the request and the State Board of Education must be notified prior to the request being made.

Category	Budget	24449	24325	Assumptions
		General Expenditures	Dedicated Expenditures	
<b>PERSONNEL</b>				
24449 Salary and Benefits	\$269,942.40	\$269,942.40		*assumes 5% salary increase for FY23 and 3% for FY24 for existing staff
24325 Salary and Benefits	\$353,707.50		\$353,707.50	Add 2 FTE - Financial Technician @ ~\$25.00 and Tech. Records Specialist 1 @ ~\$18.50
24449 Commissioner Pay	\$2,305.00	\$2,305.00		As claimed in FY23 budget
Total Personnel	<b>\$625,954.90</b>	<b>\$272,247.40</b>	<b>\$353,707.50</b>	
<b>OPERATIONS</b>				
Communications				
Conference Calls	\$100.00		\$100.00	
Cisco VOIP Phone lines (5)	\$1,500.00		\$1,500.00	
Postage	\$350.00		\$350.00	increased due to actual certified mail costs est. FY22, and increase in number of schools
Broadband Wireless	\$1,250.00		\$1,250.00	decreased as projected ~\$600/year/hotspot
Zoom Pro+Webinar	\$1,150.00		\$1,150.00	
Media Communication Services	\$200.00		\$200.00	Facebook "boosts" and other sponsored messaging
	<b>\$4,550.00</b>	<b>\$0.00</b>	<b>\$4,550.00</b>	
Professional Development				
Summit on Ed. Annual Conference	\$650.00		\$650.00	transferred to Hardware Reserve for FY22
ISBA Conference	\$3,000.00		\$3,000.00	increased due to overspend in FY22 and potential for additional Commissioner attendees
IASBO	\$175.00		\$175.00	
NAPCS Conference	\$2,600.00		\$2,600.00	transferred to Hardware Reserve for FY22
Idaho Ed Rules Books	\$400.00		\$400.00	increased to reflect annual price increases
Legislative Directory	\$18.00		\$18.00	3x directories
Misc Training/Supplies	\$1,000.00		\$1,000.00	various staff trainings or professional development
Education Week subscription	\$100.00		\$100.00	increased due to expected increase in cost of service
	<b>\$7,943.00</b>	<b>\$0.00</b>	<b>\$7,943.00</b>	
Professional Services				
Appeals Contingency	\$8,000.00		\$8,000.00	for costs associated with adjudication of appealed decisions
Oversight Contingency	\$8,000.00		\$8,000.00	costs associated with closing procedures or emergency guidance/support
MOU w/ OSBE for IT/HR services	\$10,000.00	\$10,000.00		IT/ HR - may become a separate MOUs.
PR Services MOU/Contract	\$12,000.00		\$12,000.00	Public relations contract estimated @ \$1,00/month for \$12,000 annual
JT Data System buildout	\$20,000.00		\$20,000.00	~1-2 month database buildout project - ONE TIME EXPENSE
One-time office move	\$20,000.00	\$20,000.00		ONE TIME EXPENSE
	<b>\$78,000.00</b>	<b>\$30,000.00</b>	<b>\$48,000.00</b>	
Admin Services				
Ricoh - Copies per page	\$800.00		\$800.00	increased due to increase in requested FTE & associated increase in print costs
Printing Services	\$500.00		\$500.00	
Employee background checks	\$50.00		\$50.00	25 per, 2 new FTE
	<b>\$1,350.00</b>	<b>\$0.00</b>	<b>\$1,350.00</b>	
Computer Services				
Tableau	\$1,000.00		\$1,000.00	tableau 1,000
ASANA	\$375.00		\$375.00	annual fee
Typeform	\$425.00		\$425.00	annual fee
Constant Contact	\$540.00		\$540.00	annual fee
Canva	\$350.00		\$350.00	need to replace this service, but new service will have similar cost
Adobe Sign	\$1,000.00		\$1,000.00	annual fee
Citrix ShareFile	\$250.00		\$250.00	annual fee

	OnBoard	\$4,000.00		\$4,000.00	annual fee. Calculated per person, adding 3 new licenses. \$3,326.40 in FY22
	Microsoft 365	\$750.00		\$750.00	\$50 per license, all staff and commissioners.
	Infrastructure	\$3,500.00		\$3,500.00	OSBE IT restructuring of PCSC network drives, email suffix
		<b>\$12,190.00</b>	<b>\$0.00</b>	<b>\$12,190.00</b>	
Travel	In State Commissioners	\$22,500.00		\$22,500.00	12.5% increase due to increased travel costs and increase in allowable per diem
	In State PCSC Staff				
	Out of State Commissioners	\$5,500.00		\$5,500.00	10% increase due to increased travel costs and increase in allowable per diem
	Out of State PCSC Staff				
		<b>\$28,000.00</b>	<b>\$0.00</b>	<b>\$28,000.00</b>	
Supplies	General Office Supplies	\$3,000.00		\$3,000.00	could decrease, but holding due to requested increase of FTE for FY24
	Furniture	\$11,000.00		\$11,000.00	capital outlay for 2 new FTEs ("module" cost), & 2 replacement chairs for existing assets
		<b>\$14,000.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>	
Computer Supplies	Hardware Reserve	\$10,000.00		\$10,000.00	reserve for tech x4 @ \$2,500 ea. (3 for FTE & 1 emergency contingency replacement, if needed)
		<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	
Rentals and Leases	Office Rent	\$34,000.00	\$34,000.00		*increase* per Jenn's emailed estimate from Keith
	Meeting Rooms	\$2,000.00		\$2,000.00	increased due to need to potentially seek out commercial conference space when state-owned sp
	Copier Lease	\$1,100.00		\$1,100.00	decreased to reflect actual contracted costs
	Trade Show	\$2,000.00		\$2,000.00	holdover request to resume activity
		<b>\$39,100.00</b>	<b>\$34,000.00</b>	<b>\$5,100.00</b>	
Non-State Employees / Misc. Expenses	Office of Administrative Rules	\$1,200.00	\$1,200.00		holdover request
	SWCAP Costs	\$35,000.00	\$35,000.00		FY22 OSBE SWCAP billing - \$30,899.88
		<b>\$36,200.00</b>	<b>\$36,200.00</b>	<b>\$0.00</b>	
Total Operational Expenses		<b>\$231,333.00</b>	<b>\$100,200.00</b>	<b>\$131,133.00</b>	
<b>TOTAL PERS. &amp; OPER. EXPENSE</b>		<b>\$857,287.90</b>	<b>\$372,447.40</b>	<b>\$484,840.50</b>	

	Total Appropriation	General	Dedicated	
FY22 Appropriation - Personnel	\$581,700.00	\$126,500.00	\$455,200.00	*dedicated fund approp includes past years' unspent reappropriation
FY22 Appropriation - Operating	\$614,100.00	\$47,600.00	\$566,500.00	*dedicated fund approp includes past years' unspent reappropriation

## **XVII. CONSIDERATION OF PERFORMANCE FRAMEWORK MINOR REVISIONS**

### **APPLICABLE STATUTE, RULE, OR POLICY**

Idaho Code §33-5209A

### **BACKGROUND**

Charter school authorizers must maintain a performance framework that clearly sets forth the indicators, measures, and metrics used to guide the authorizer's evaluations of the school's performance outcomes.

### **DISCUSSION**

The IPCSC revised its performance framework in August of 2020. The revised framework was implemented for the 2020-2021 school year for some schools. Other schools have chosen to wait until their next charter renewal to begin using the revisions.

It was anticipated that minor revisions would be necessary after the first year to fine tune how the revised measures would work with real data sets. These revisions are summarized below and included in these materials marked as red text.

These revisions were arrived at through feedback from schools. The revisions will be presented as a first read today, posted for public comment until April, and considered for adoption at the IPCSC's regularly scheduled April meeting.

Proposed Revisions:

#### **K-12 General Education Framework**

1. Several measures: proposed revision to the exceeds standard definition to clarify which years are indicated by the "3 consecutive years" language.
2. Literacy Proficiency: proposed adding a ceiling of 90% to the exceeds standard rating.
3. Enrollment Variance: proposed permanently shifting the calculation to use proposed enrollment and actual enrollment rather than the previously used proposed enrollment and average daily attendance.
4. Student Services: proposed adding a reference to federal programs status in this meets standard definition.



### Supplemental Alternative School Measures

1. Math Content Mastery: proposed adding a general clarification that allows for data set modifications based on how the school's course progress is structured.
2. Progress Toward Graduation: proposed revision of the calculation used to achieve a meets standard rating on this measure.

### **SPEAKER**

Jenn Thompson, IPCSC Director

### **IMPACT**

Information Only.

### **STAFF COMMENTS AND RECOMMENDATIONS**

No comments or recommendations.

### **COMMISSION ACTION**

No action.



Idaho Public Charter School Commission

304 North 8<sup>th</sup> Street, Room 242

Boise, Idaho 83702

Phone: (208)332-1561

[pcsc@osbe.idaho.gov](mailto: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 <sup>th</sup> percentile of all Idaho schools.
Meets Standard	<b>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.</b>
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 <sup>th</sup> percentile of all Idaho schools.
Meets Standard	<b>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.</b>
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 <sup>th</sup> percentile of all Idaho public schools.
Meets Standard	<b>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.</b>
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 <sup>th</sup> percentile of all Idaho public schools.
Meets Standard	<b>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.</b>
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	<p><u>One of the following is true:</u></p> <ul style="list-style-type: none"><li>• 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;</li><li>• <u>the school's proficiency rate on the spring administration of the statewide literacy assessment is at or above 90%</u>; OR</li><li>• The fall to spring change in proficiency rate is 20% or greater.</li></ul>
Meets Standard	<p><b>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%.</b></p>
Approaches Standard	<p>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.</p>
Does Not Meet Standard	<p>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.</p>

## 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 90%.
Meets Standard	<b>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.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>Board Bylaws are compliant with ID law. Articles of Incorporation are current.</b> <b>No investigations were conducted into either ethical behavior or conflict of interest regarding any board director.</b> <b>The board did not experience an Open Meeting Law violation that needed to be cured this year.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b> <b>The board engages in strategic planning.</b> <b>The board conducts a compliant annual evaluation of their school leader and/or management organization.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>The PCSC did not issue any courtesy letters or notify an external investigative body of compliance concerns this year.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<u><b>All of the following are true:</b></u> <ul style="list-style-type: none"><li>• <u>The school's English Language Learner program is in good standing;</u></li><li>• <u>The school's Special Education program is in good standing;</u></li><li>• <u>The school's college and career readiness program is in good standing; and,</u></li><li>• <u>The school's federal programs are in good standing.</u></li></ul>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b>
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
<b>Meets Standard</b>	<b>The school has a current ratio of at least 1.1 (or between 1.0 and 1.1 with a 1-year positive trend)</b>
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
<b>Meets Standard</b>	<b>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.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b>
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: ~~Mid-Term ADA~~Actual enrollment as of the first Friday in November (drawn from ISEE) divided by ~~e~~Enrollment ~~P~~projections (as submitted directly to the IPCSC in July).

Data Source: ~~Mid-Term ADA report~~ISEE and direct school report

Enrollment Variance Rubric	
Exceeds Standard	The school has met standard for at least 3 consecutive years, <u>including the most recently completed school year.</u>
Meets Standard	<b>Enrollment variance is equal to or greater than 95%.</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b>
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, <u>including the most recently completed school year.</u> .
Meets Standard	<b>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.</b>
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.
<b>Meets Standard</b>	<b>Debt Service Coverage Ratio is between 1.1 and 1.49</b>
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, <u>including the most recently completed school year.</u> , OR the school operates debt-free.
<b>Meets Standard</b>	<b>The school's Debt to Asset Ratio is less than 0.9</b>
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, <u>including the most recently completed school year.</u>
Meets Standard	<b>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.</b>
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.

# **ADDITIONAL ACADEMIC MEASURES FOR ALTERNATIVE SCHOOLS**

## **Alternative School Measures**

1. Math Content Mastery
2. ELA Content Mastery
3. Progress Toward Graduation
4. College and Career Readiness- Alternative

## 1. MATH CONTENT MASTERY

Note: This measure will be considered in addition to the standard proficiency measure for schools classified as alternative. Non-alternative schools may include this measure as a mission specific goal, in addition to the standard measures, if they feel this data would help the PCSC understand their school's academic outcomes.

Idaho graduation requirements only require math to be taken in three of the four years of high school. Alternative schools structure this requirement differently. For the purposes of this measure, the total number of continuously enrolled students will exclude students enrolled in a grade for which the school does not require math to be taken.

Alt Proficiency Rubric	
Exceeds Standard	The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is more than 10% above the school's percentage in the previous year, OR the percentage in the current year is greater than 80%.
Meets Standard	<b>The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is equal to or up to 10% greater than the school's percentage in the previous year.</b>
Approaches Standard	The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is below, but no more than 10% below, the school's percentage in the previous year.
Does Not Meet Standard	The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is more than 10% below the school's percentage in the previous year.

## 2. ELA CONTENT MASTERY

Note: This measure will be considered in addition to the standard proficiency measure for schools classified as alternative. Non-alternative schools may include this measure as a mission specific goal, in addition to the standard measures, if they feel this data would help the PCSC understand their school's academic outcomes.

Alt Proficiency Rubric	
Exceeds Standard	The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is more than 10% above the school's percentage in the previous year, OR the percentage in the current year is greater than 80%.
Meets Standard	<b>The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is equal to or up to 10% greater than the school's percentage in the previous year.</b>
Approaches Standard	The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is below, but no more than 10% below, the school's percentage in the previous year.
Does Not Meet Standard	The percentage of continuously enrolled students who have either already completed all ELA/Math graduation requirements or successfully earned credit for the equivalent of 1 year of instruction in the discipline (ELA or Math) is more than 10% below the school's percentage in the previous year.

### 3. 9-12 PROGRESS TOWARD GRADUATION

Note: This measure will be considered in addition to the standard growth measure for schools classified as alternative. Non-alternative schools may include this measure as a mission specific goal, in addition to the standard measures, if they feel this data would help the PCSC understand their school's academic outcomes.

For the purpose of this measure, a quarter of instructional enrollment will be calculated based on the number of instructional days reported and may be further modified by mutual agreement of the school and the IPCSC based on the alternative school's course completion structure.

#### Alt Growth Rubric

Exceeds Standard	<p><u>More than 75% of students enrolled in the alternative program earned 2.9 credits for every instructional quarter for which the student was enrolled for 90% of the days in that instructional quarter.</u></p> <p><del>.The percentage of students who either completed 3 credits for every 45 days enrolled (if enrolled for at least 45 days, but not continuously enrolled), or completed 11.5 credits (if continuously enrolled) is more than 10% above the school's percentage in the previous year, OR the percentage in the current year is greater than 80%.</del></p>
Meets Standard	<p><u>Between 65% and 75% of students enrolled in the alternative program earned 2.9 credits for every instructional quarter for which the student was enrolled for 90% of the days in that instructional quarter falls ,OR this percentage is less than 65% BUT at least 5% greater than in the previous year.</u></p> <p><del>The percentage of students who either completed 3 credits for every 45 days enrolled (if enrolled for at least 45 days, but not continuously enrolled), or completed 11.5 credits (if continuously enrolled) is equal to or up to 10% greater than the school's percentage in the previous year.</del></p>
Approaches Standard	<p><u>Less than 65% of students enrolled in the alternative program earned 2.9 credits for every instructional quarter for which the student was enrolled for 90% of the days in that instructional quarter AND this percentage is between 3% and 5% greater than the previous year.</u></p> <p><del>The percentage of students who either completed 3 credits for every 45 days enrolled (if enrolled for at least 45 days, but not continuously enrolled), or completed 11.5 credits (if continuously enrolled) is below,</del></p>



	<p><del>but no more than 10% below the school's percentage in the previous year.</del></p>
Does Not Meet Standard	<p><u>Less than 65% of students enrolled in the alternative program earned 2.9 credits for every instructional quarter for which the student was enrolled for 90% of the days in that instructional quarter AND this percentage is less than 3% greater than in the previous year.</u></p> <p><del>The percentage of students who either completed 3 credits for every 45 days enrolled (if enrolled for at least 45 days, but not continuously enrolled), or completed 11.5 credits (if continuously enrolled) is more than 10% below the school's percentage in the previous year.</del></p>

#### 4. COLLEGE AND CAREER READINESS – ALTERNATIVE

Note: This measure will be considered in addition to the standard college and career readiness measure for schools classified as alternative. Non-alternative schools may include this measure as a mission specific goal, in addition to the standard measures, if they feel this data would help the PCSC understand their school's academic outcomes.

C&C Readiness Rubric	
Exceeds Standard	The percentage of the not continuously enrolled students who were enrolled for at least 45 days and were eligible to graduate in the same academic year (plus summer) who graduated is more than 10% above the school's percentage in the previous year, OR the percentage in the current year is greater than 75%.
Meets Standard	<b>The percentage of the not continuously enrolled students who were enrolled for at least 45 days and were eligible to graduate in the same academic year (plus summer) who graduated is equal to or up to 10% greater than the school's percentage in the previous year.</b>
Approaches Standard	The percentage of the not continuously enrolled students who were enrolled for at least 45 days and were eligible to graduate in the same academic year (plus summer) who graduated is below, but no more than 10% below the school's percentage in the previous year.
Does Not Meet Standard	The percentage of the not continuously enrolled students who were enrolled for at least 45 days and were eligible to graduate in the same academic year (plus summer) who graduated is more than 10% below the school's percentage in the previous year.

## **XVIII. PETITION COMMITTEE REPORT**

### **APPLICABLE STATUTE, RULE, OR POLICY**

Idaho Code §33-5213

Idaho Code §33-5205

IDAPA 08.02.04.202

### **BACKGROUND**

Statute requires authorizers to publish guidance for the new charter school petition process. This document is periodically reviewed by the Petition Committee and IPCSC staff.

### **DISCUSSION**

The existing guidance for new charter school petitions, including the standards of quality, were last revised in 2018.

IPCSC staff reviewed the current tools against feedback received from petitioners. The resulting proposed revisions were reviewed with the Petition Committee on 1/6/2022.

The guidance document and standards of quality are tools used by petitioners as they prepare a new charter school petition and by IPCSC staff as petitions are reviewed.

The revised document is included in these materials for informational purposes.

### **SPEAKER**

Commissioner Scigliano, Petition Committee Chair

Jenn Thompson, IPCSC Director, and Jared Dawson, Program Manager

### **IMPACT**

Information item only.

### **STAFF COMMENTS AND RECOMMENDATIONS**

No comments or recommendations.

### **COMMISSION ACTION**

No action.



**IDAHO PUBLIC CHARTER SCHOOL COMMISSION**

## **GUIDANCE: NEW CHARTER PETITION**

Updated 2/05/2020

Idaho Public Charter School Commission

304 North 8<sup>th</sup> Street, Room 242

Boise, Idaho 83702

Phone: (208)332-1561

[PCSC@osbe.idaho.gov](mailto:PCSC@osbe.idaho.gov)

Alan Reed, Chairman

Jenn Thompson, Director

## Contents

AUTHORIZING .....	5
History .....	5
Structure .....	6
Definitions .....	7
PETITIONING TIMELINE.....	8
PETITION REQUIREMENTS .....	10
Contents .....	10
Cover Page.....	10
Table of Contents. ....	10
Executive Summary.....	10
Six Narrative Sections. ....	10
Appendices.....	10
Formatting .....	11
Public Record.....	11
Petitions are public record.....	11
Hyperlinks.....	11
Transparency.....	11
Petition Evaluation.....	11
Standards of Quality.....	11
Marking Revisions. ....	12
PETITION NARRATIVE STANDARDS OF QUALITY .....	13
Section I: Educational Program .....	13
1. General Standards of Quality .....	13
2. Educational Philosophy .....	13
3. Student Academic Achievement Standards .....	13
4. Key Educational Design Elements, Curricula, Tools, & Instructional Methods.....	14
5. Strategies for Serving Special Populations .....	14
6. Professional Development Plan .....	14
Section II - Financial and Facilities Plan.....	15
1. General Standards of Quality .....	15
2. Fiscal Philosophy and Spending Priorities.....	15
3. Transportation and Food Service Plans .....	15
4. Financial Management and Monitoring Plan .....	15

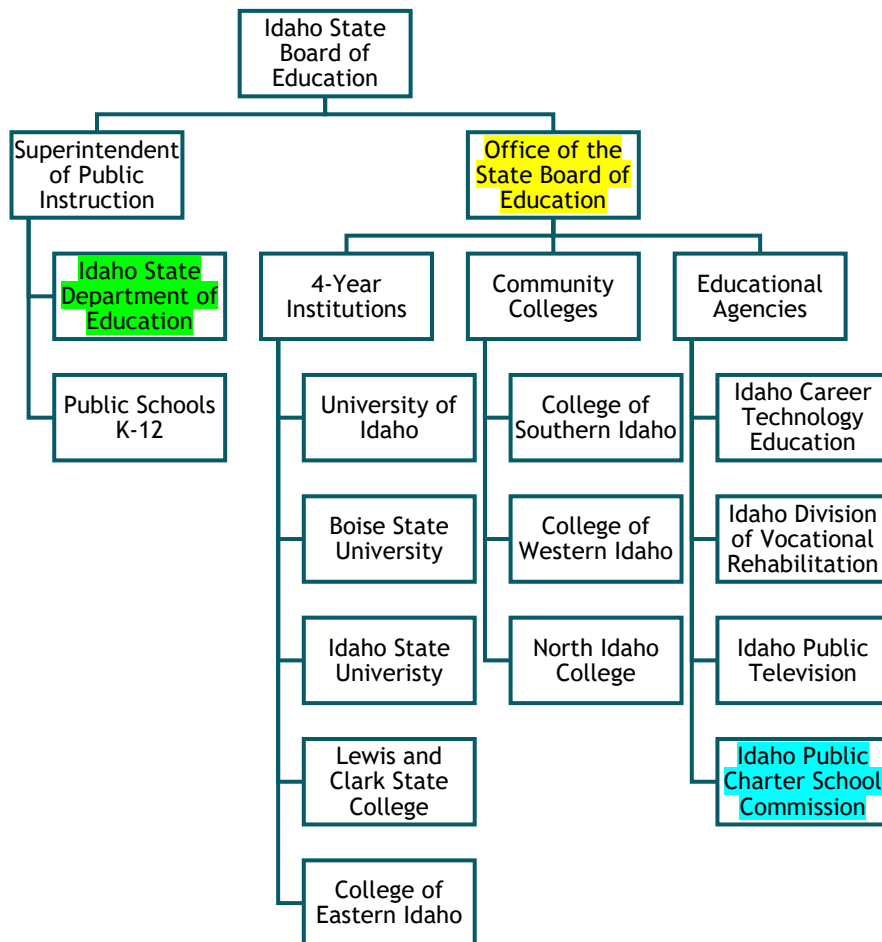
5. Facilities Plan .....	16
Section III - Board Capacity and Governance Structure .....	17
1. General Standards of Quality .....	17
2. Governance Structure .....	17
3. Board Member Qualifications .....	17
4. Transition Plan .....	18
5. Board Member Recruitment and Training .....	18
Section IV - Student Demand and Primary Attendance Area .....	19
1. General Standards of Quality .....	19
2. Primary Attendance Area and Community Support .....	19
3. Student Demand and Population .....	19
4. ....	19
5. Enrollment Capacity .....	19
Enrolling Underserved Families .....	20
Section V - School Leadership and Management .....	21
1. General Standards of Quality .....	21
2. Leadership Team .....	21
3. Educational Services Provider (if applicable) .....	21
Section VI - Virtual and Blended Programs (If Applicable) .....	22
1. General Standards of Quality .....	22
2. Learning Management System .....	22
3. Educational Program-Virtual and Blended .....	22
4. Technology .....	22
5. Professional Development .....	23
6. Data Collection/Attendance and Course Credit .....	23
APPENDICES .....	24
Series A – Financial Plan .....	24
Series B – Facility Plan .....	24
Series C – Governance Documents .....	24
Series D – Board of Directors and Petitioning Group .....	24
Series E – Administration and Organization .....	24
Series F – Education Services Provider .....	24
Series H – District Notification Letters .....	25

Series G – Additional Appendices .....	25
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# AUTHORIZING

## History

Idaho's original charter school legislation passed in 1998. At that time, only local school district boards could authorize public charter schools. The IPCSC was created in 2004 to offer a statewide option for charter school authorization. The IPCSC currently authorizes the majority of Idaho's public charter schools. In 2021, the IPCSC became an independent agency under the umbrella of the State Board of Education.



Please note that charter schools interact with three educational agencies:

- **The State Board of Education**, which is the rule-making educational entity;
- **The State Department of Education**, which provides support, guidance, and training for operational schools; and
- **The Charter School Commission**, an oversight body that monitors compliance, evaluates risk, and manages operational contracts.

Reach out to the IPCSC staff during the petition process when you have questions about procedures, timelines, or contractual obligations.

Reach out to the State Department of Education during the petition process when you have questions about specific details, such as funding, curriculum, or certification.

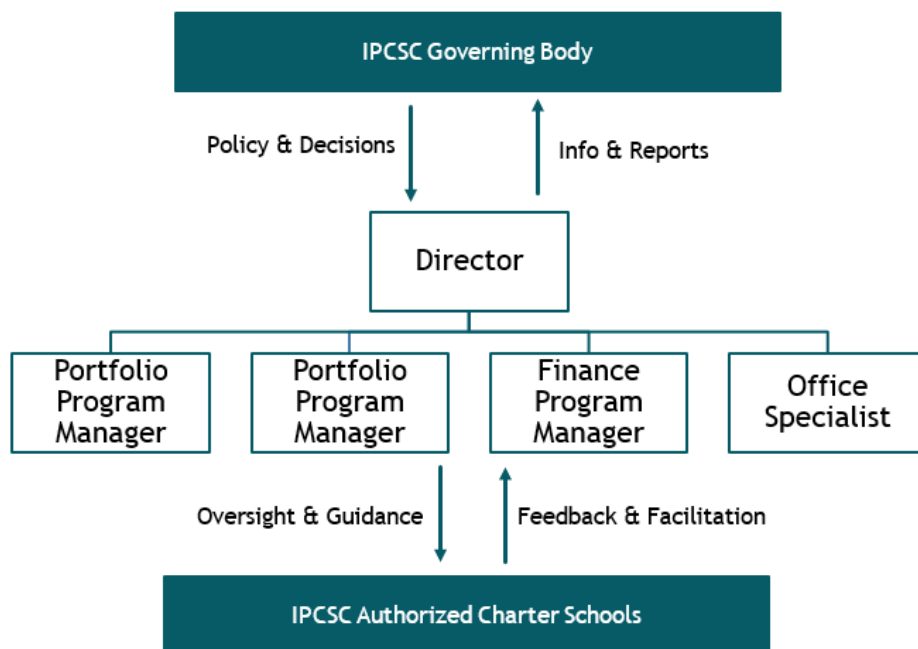
Reach out to the State Board of Education when you have questions about policy or legislation.



## Structure

The IPCSC consists of seven Governor-appointed commissioners. Commissioners serve four-year terms and may serve multiple terms. The Commission maintains three standing committees: new petitions, renewals, and finance. This committee structure is used to annually evaluate the efficacy of the tools used to inform Commission decisions. The Commission meets on the second Thursday of even months (e.g., February, April, etc.) and holds special meetings as needed.

A Program Manager will be assigned to guide petitioners through the process. All IPCSC staff will review the petition and collaborate to provide feedback. At the end of the petition process, the Director makes a recommendation to the Commission to approve, conditionally approve, or deny the petition. Each Commissioner conducts an independent review of the petition, takes the Director's recommendation under advisement, and listens to the petitioners' presentation before making the decision to approve, conditionally approve, or deny a petition.



## Definitions

**Annual Performance Report** – Each year, the IPCSC issues a performance report to each school. This report indicates how well the school is performing in relationship to the measures and metrics established in the performance framework. The school's governing board is responsible to ensure that the school meets standard on all measures. If the school does not meet standard on one or more measure at renewal, the Authorizer must consider whether the circumstances warrant a conditional renewal or non-renewal.

**Authorizer** – Charter schools must receive formal authorization before they are able to draw on public funds to operate. The IPCSC is Idaho's independent charter school authorizer. Charter schools may also be authorized by a local school district or a public institution of higher learning. Authorizers are responsible for reviewing new charter petitions, reviewing contract renewal applications, ensuring schools operate in compliance with all laws, rules, regulations, and policies, and for holding schools accountable to the terms of their operating contract.

**Charter** – A charter is a grant of authority. In this case, an authorizer reviews a school's petition (narrative and appendices) and if the authorizer determines that the risk to taxpayer dollars and student achievement is acceptable, it can grant a charter.

**Governing Board** – Before a petition can be submitted a non-profit corporation must be incorporated in the State of Idaho. This non-profit must include a governing board. Once established, the board must adopt bylaws that are compliant with Idaho Code in order for a petition to be eligible for consideration.

**Petitioners** – A group of people who want to start a charter school comprise a petitioning group. This group is responsible for writing the petition (application), attending required trainings, working with IPCSC staff through the revision process, and presenting the petition to the IPCSC at a public hearing.

**Performance Certificate** – Once a charter is granted, the terms under which the school can operate are documented in an operational contract called a Performance Certificate. The certificate identifies where a school can operate, how many students and what grade levels it can serve, the instructional model it can deliver, and outlines the performance framework expectations. Performance certificates are only good for 5 years. Every 5 years, schools must submit an application to request another 5-year term.

**Performance Framework** – Charter schools are granted the autonomy to determine their own curriculum, model, calendar, etc., in exchange for agreeing to meet certain pre-defined outcomes. These outcomes are defined in a rubric that is incorporated into the school's certificate. The IPCSC's framework includes academic, operational, and financial measures.

# PETITIONING TIMELINE

Idaho statute describes the process through which the IPCSC may consider new charter petitions. The petitioning process is addressed specifically in Idaho Code.

Administrative rule and IPCSC policy provide additional structure. Petitioners are encouraged to familiarize themselves with Idaho's entire charter school statute, as well as all applicable administrative rules and IPCSC policies.

Deadline	Task	Notes
Prior to Submission	Incorporate	File articles of incorporation with the Idaho Secretary of State. A charter may only be issued to the governing board of a non-profit entity. The board must exist before submitting the petition.
Prior to Submission	Adopt Bylaws	The petition must include an executed copy of bylaws compliant with Idaho law. The board's legal counsel may assist.
Prior to Submission	Draft the petition	The structure of a new charter school petition is defined in Idaho Code. IDAPA provides additional direction. The Petition Narrative section of this document outlines each section and includes the standards of quality by which each section of the petition will be evaluated.
Prior to Submission	Attend "Charter Start Workshop" at the SDE	At least one member of the petitioning team must attend the entirety of this two-day workshop. This is required by Idaho Code in order for the petition to be eligible for consideration. This workshop is designed to help complete the petition. It is most useful to have a draft of the petition prepared.
Prior to Submission	Submit completed petition and letter(s) of intent to local school district superintendents	These letter(s) should notify the school district(s) overlapped by the proposed attendance area that the proposed school is seeking an authorizer. The district(s) cannot deny or delay the petition, but may ask the petitioners to attend a meeting to discuss the matter. Districts have the right to a four week review process before the petition can be submitted to the IPCSC.  If the potentially impacted districts issue notice in writing that they do not want to exercise their right to 4 weeks to review the petition, it may be submitted to the IPCSC sooner.
Prior to Submission	Complete the IPCSC petition assurances survey	When the petition is close to being submitted, complete this survey. If all of the eligibility requirements are met, a link to a secure folder will be sent to upload the completed petition.
4 weeks after letter/petition submitted to district	Submit the petition to the IPCSC office	<b>Submit the petition by uploading:</b> One PDF (narrative and appendices combined) and one excel copy of the budget template <b>to the secure folder provided by IPCSC staff.</b>

No petition submission deadline.		If the petition is received before September 1, the school may be considered for opening the following fall. <b>If the petition is received after September 1, the school may be considered for opening in a future year.</b>
Within 1 week of submission	IPCSC will issue a notice of receipt	Within a week of submitting the petition, a notice of receipt that outlines next steps and important deadlines will be issued by IPCSC staff. If this is not received within 1 week of submission, please contact our office at (208) 332-1561.
30 days after submission	IPCSC will issue a first petition evaluation report	This report is intended to assist petitioners with the revision process, and contains feedback based upon the IPCSC Standards of Quality.
Before revisions are due	Attend governance capacity interview	While petitioners work on revisions, IPCSC staff will conduct an interview with (only) the governing board. Should the petition be approved, the governing board and the IPCSC will be parties to the operational contract. As the board will be the party accountable to meet the terms of the contract, the interview provides the IPCSC insight into the board's capacity to govern an Idaho charter school well. Members of the petitioning group who are not board directors will not participate in the interview. A summary of the interview will be incorporated into the final petition evaluation report.
12 weeks, less 30 days from the date of submission	Final revisions due to the IPCSC	IPCSC staff will conduct a final evaluation of the petition and revise the petition evaluation report accordingly.
12 weeks after submission	IPCSC will issue a final petition evaluation report with Director's recommendation	IPCSC staff will issue the final petition evaluation report which will include the Director's recommendation to approve, conditionally approve, or deny the petition.
No Deadline.	IPCSC hearing	<p>The petition will be heard at the next regularly scheduled meeting after receipt of the Director's recommendation.</p> <p>Petitioners may prepare a 15 minute presentation, which should be led by the governing board.</p> <p>At the hearing, the IPCSC must approve, conditionally approve, or deny the petition.</p>

# PETITION REQUIREMENTS

## Contents

A completed petition consists of one PDF and one Excel Budget Template. The PDF must include the cover page, executive summary, all narrative sections, and all required appendices. The Budget must be submitted as part of the PDF for the public record, and as an Excel Spreadsheet to facilitate thorough evaluation.

**Cover Page.** The cover page needs to include the following:

- Name of proposed school
- Name of non-profit that will serve as the charter holder (if different from school)
- Proposed opening year
- General location (city, county, address if known)
- Contact information for the petitioner who will serve as primary contact
- Contact information for the board chair if different.

**Table of Contents.** Organized by Petition Narrative Section with all Appendices at the end. This is important because the appendices are not incorporated into the contract and will be removed from the petition in the end.

**Executive Summary.** The executive summary has a maximum length of 1 page. Include a mission statement, identify the instructional model and the intended grades served. Identify the intended location, intended student population, and organizational structure.

A note on mission statements: they are statements, not paragraphs. Narrow the scope to only and exactly what is true for the school every day with every decision.

**Six Narrative Sections.** There is no page limit for this section. Organize the petition to reflect the following required sections:

1. Educational Program
2. Finance and Facilities Plan
3. Board Capacity and Governance Structure
4. Student Demand and Primary Attendance Area
5. School Leadership and Management, and
6. Virtual and Blended Schools (only required if applicable)

**Appendices.** Some appendices are required, but the petition may include any additional documentation. This section does not have a page limit. This document includes a list and description of appendices (page 24).

## Formatting

- Please use 11 or 12 pt. font and double space throughout
- Ensure the entire document is continuously paginated.
- Verify that all pages are legible (e.g., check for blurry images information that might be cut off in a spreadsheet cell, etc.).
- Verify that the table of contents is present and accurate.
- Proofread everything.

## Public Record

**Petitions are public record.** It is important to be mindful of how the petition is worded. Use a formal tone, write clearly, be accurate, and proofread well.

**Hyperlinks.** Be sure any links included are supplementary and verify that they work. All required information must be embedded in the petition, not linked. Links can change over time, but the petition stays public record permanently. Do: provide a link to more information about the chosen curriculum. Do Not: provide a Dropbox link to the budget template. Instead, merge the budget template into the final PDF.

**Transparency.** Because a petition is a request to access millions of dollars of public funds each year it is crucial that the petition is transparent about how those dollars will be spent. If the school will partner with an Educational Services Provider, thoroughly disclose the intended relationship and proposed fees. If the school will partner with a facility developer, provide documentation about the developer. Draft contracts and services agreements are required appendices.

A note - the petition is public record, charter schools are public, and petitions are asking for public dollars. Nothing about the plans can be withheld.

## Petition Evaluation

**Standards of Quality.** All petitions are evaluated against an established set of standards referred to as Standards of Quality. Review the petition to ensure that all of the standards are sufficiently addressed. Any concerns with reference to these standards will be noted in IPCSC staff petition evaluation reports. Each section of the petition narrative has a specific set of standards against which it is evaluated. Additionally, the following standards are applied to all sections of the petition narrative:

- **Thorough and Compliant.** Each section of the petition must present sufficient detail to allow for thorough evaluation. Leaving information out because it's complicated or not yet finalized is insufficient and not likely to lead to an approval.
- **Supported and Credible.** Claims made throughout the petition must be accurate. For example: "This model is high-performing" must be accompanied by data or documentation that can be verified. IPCSC staff must be able to establish the credibility of these claims.

- **Connected and Cohesive .** All the sections of the petition must tell a consistent and unified story. The petition narrative must make sense with the appendices. For example, if a petition narrative states that the school will employ 20 teachers, the budget template must account for sufficient salary and benefits.

**Marking Revisions.** Petitioners are allowed to revise the petition and submit a final draft after receiving the first petition evaluation report. However, all changes made from the first draft to the final draft must be in the petition as part of the permanent public record. Anything that is deleted must be included in the final petition as strike-through text. Anything added to the final petition must be underlined. Track-Changes in Microsoft Word or legislative formatting may be used for this process. See The Idaho Rule Writer's Manual, section II.4, for instructions in the proper use of legislative format. If the final draft does not show a revision mark-up, it will not be accepted. The petition on file with the Authorizer as of the meeting materials due date for the scheduled hearing is the version that will be presented to Commissioners. Do not forget this step!

# PETITION NARRATIVE STANDARDS OF QUALITY

Idaho Code and IDAPA identify the sections and subsections required in a petition. The IPCSC has established standards of quality against which each section is evaluated.

## Section I: Educational Program

This section should provide a description of the proposed school's educational program. Consider including descriptions of: curriculum, instruction, and assessment; climate and culture; staffing and continuous improvement plans.

### 1. General Standards of Quality

- A. Thorough and Compliant – A quality petition provides a thorough explanation of the intended educational program.
- B. Supported and Credible – A quality petition includes references to relevant research and documentation of the success of the proposed model. If evidence of academic success for the proposed educational model is unavailable (i.e., model is newer than five years old, relevant evidence is unavailable, etc.), a quality petition provides reasoning and research behind the intended approach.
- C. Connected and Cohesive – A quality petition presents an overall educational program that is aligned to the mission, suitable for the targeted population, and cohesive with other sections of the petition.

### 2. Educational Philosophy

- A. A quality petition presents an educational philosophy clearly related to the school's mission and instructional model
- B. A quality petition presents a clear description of why the petitioners believe the proposed school is necessary.
- C. A quality petition presents research and widely accepted best practices in support of the educational philosophy.

### 3. Student Academic Achievement Standards

- A. A quality petition includes academic and instructional goals that are logically connected to the school's mission.
- B. A quality petition includes academic and instructional goals that realistically convey and support that the educational program's anticipated achievement outcomes will meet IPCSC Performance Framework minimum standards.
- C. A quality petition presents valid and reliable evidence that the school's goals are achievable.



#### **4. Key Educational Design Elements, Curricula, Tools, & Instructional Methods**

- A. A quality petition presents key design elements that thoroughly describe the unique aspects of the proposed model, and for which effective implementation can be verified.
- B. A quality petition presents explanations and examples of instructional practices, types of curricula, and tools that are detailed, realistic, and consistent with the proposed educational program.

#### **5. Strategies for Serving Special Populations**

- A. A quality petition presents a student services plan that is complete and addresses the needs of special populations, including, but not limited to: special education, at-risk, gifted, and English language learners.
- B. A quality petition presents a plan to serve special populations that appears feasible within the constraints of the proposed academic program.
- C. A quality petition presents a plan that demonstrates an understanding of the unique needs of the special populations of the targeted student population.

#### **6. Professional Development Plan**

- A. A quality petition presents a professional development plan that addresses new teacher orientation and onboarding.
- B. A quality petition presents a professional development plan that includes training specific to the proposed educational model as well as general training related to the systems and structures for efficient school operations.
- C. A quality petition presents a plan that aligns with the school calendar and provides learning opportunities for both groups and individuals as well as varied delivery formats such as guest professionals, off-site trainings, and professional learning communities.

## **Section II - Financial and Facilities Plan**

This section should provide a description of the proposed school's financial and facilities plans. Consider including descriptions of: how finances will be managed, what informed the fiscal philosophy, proposed agreements with potential vendors.

### **1. General Standards of Quality**

- A. Thorough and Compliant – A quality petition presents financial and facility plans and evidences a thorough understanding of federal and state funding mechanisms and distributions, the costs associated with school operations. The petition also presents compliance with procurement and purchasing requirements. Revenue estimates include realistic variables and restricted funds are used appropriately.
- B. Supported and Credible – A quality petition includes sufficient documentation, assumptions, and details to demonstrate the validity of revenue and expenditure estimates. If funding is anticipated in order to finance the school but is not yet finalized, include letters of support or other documentation that evidence it is likely to be received.
- C. Connected and Cohesive – A quality petition's financial and facilities plan meets the stated needs of the academic program and the intended student body. The financial narrative and the budget template are aligned.

### **2. Fiscal Philosophy and Spending Priorities**

- A. A quality petition presents a fiscal philosophy and spending priorities that align to the mission and vision of the school.
- B. A quality petition presents spending priorities that provide for effective school operations.
- C. A quality petition presents spending priorities that present appropriate use of taxpayer dollars.
- D. A quality petition includes a transportation and food service program to ensure that all students have equitable access to public education.

### **3. Financial Management and Monitoring Plan**

- A. A quality petition presents a financial management and monitoring plan that identifies the board's fiscal governance role.
- B. A quality petition presents an organizational structure that ensures appropriate accounting expertise either by including a business manager in the staffing plan or by contracting out services to an experienced organization.
- C. A quality petition describes a compliant process for procuring services and includes copies of any contracts or MOUs executed to date.
- D. A quality petition presents a plan that evidences an understanding of financial policy including accounting practices, internal controls, and related internal procedures.

#### **4. Facilities Plan**

- A. A quality petition presents, as required, two facility options in the narrative and on the facility option template in the appendices.
- B. A quality petition presents facility options that are sufficiently detailed and indicate that the petitioners have engaged in adequate research to justify the estimated costs reflected in the narrative and the budget
- C. A quality petition presents facility options that are realistic, and meet the school's programmatic needs (e.g., square footage, outdoor space, specialty features, etc.).
- D. A quality petition presents a proposed school location(s) that is easily accessible to the intended student population and lies within the primary attendance area.

## **Section III - Board Capacity and Governance Structure**

This section should provide a description of the proposed school's board composition and governance structure. Consider including descriptions of: board roles, director understanding and relationship with the community served, any planned committees.

Please note that the governing board presented in the petition will be the entity to whom a charter would be granted if the petition is approved. As the party responsible to uphold the terms of the operational contract, the consistency and credibility of the school's governing board is crucial to the success of the petition and the school.

### **1. General Standards of Quality**

- A. Thorough and Compliant - A quality petition presents articles of incorporation and bylaws that are legally compliant and address all necessary content. The petition demonstrates an understanding of the charter school board's legal responsibilities. The narrative and attachments effectively communicate the board's capacity to govern.
- B. Supported and Credible - A quality petition presents documentation of executed bylaws and filed articles of incorporation.
- C. Connected and Cohesive - A quality petition presents a board structure that matches the needs of the educational program and the oversight of school operations.

### **2. Governance Structure**

- A. A quality petition presents a governance structure that includes detailed descriptions of the roles that officers and board committees will play.
- B. A quality petition presents a division of duties between governance and management that are clear and appropriate.
- C. A quality petition presents a governance structure that grants the board direct oversight over school leadership and the evaluation of school leaders.
- D. A quality petition presents articles of incorporation and bylaws that are consistent with the petition narrative and are compliant with all applicable Idaho law.

### **3. Board Member Qualifications**

- A. A quality petition presents a list of currently serving directors including each director's term of service, qualifications and experience. Resumes are required appendices.
- B. A quality petition presents a composition of the board directors that reflects diverse experience and skills necessary for managing the school's operational contract (performance certificate).
- C. A quality petition understands that all board directors participate in the governance capacity interview and evidence an appropriate level of knowledge of the school model and engagement in the petition process.

- D. A quality petition presents a board of directors that evidences adequate understanding of their role in providing effective operational oversight, specifically with regard to navigating a management relationship with an executive director.
- E. A quality petition presents a board of directors that evidences adequate understanding of their role in providing effective financial oversight, specifically with regard to purchasing, contracting, and stewardship of governmental funds.

#### **4. Transition Plan**

- A. A quality petition presents the board's transition plan from a founding board to the work of charter school governance that is clear and likely to be effective.
- B. A quality petition presents a list of the current board members who intend to resign in order to apply for a paid position, if the school is approved, and the remaining board of directors is sufficient to remain compliant with the board bylaws.
- C. A quality petition presents a transition plan that accounts for the consistent stewardship of the school's mission and vision.

#### **5. Board Member Recruitment and Training**

- A. A quality petition presents a comprehensive board training plan for sustaining high-quality governance, which includes an identification of the scope of skills the board desires to maintain, strategies for recruitment, and processes for grooming, selecting, and onboarding new directors.
- B. A quality petition presents board training that is detailed, specific, and comprehensive.
- C. A quality petition presents a board training plan that allows for self-reflection and opportunities for stakeholders to provide feedback.
- D. A quality petition presents a requirement that all new board directors (now and in the future) participate in an orientation within the first three months of service, and this requirement is noted in the school's bylaws.

## **Section IV - Student Demand and Primary Attendance Area**

This section should provide a description of the proposed school's student demand and primary attendance area. Consider including descriptions of: community engagement in proposed school, how the proposed educational model fills a need in the community, what other public and charter schools provide that may overlap with the educational model.

### **1. General Standards of Quality**

- A. Thorough and Compliant - A quality petition evidences the petition's proposed educational program reflects the needs and demands of the local community.
- B. Supported and Credible - A quality petition presents a petition that includes evidence of research to document demographics and student demand.
- C. Connected and Cohesive - A quality petition presents the information presented in this section aligns with the structure and intent of the educational program and facility plans.

### **2. Primary Attendance Area and Community Support**

- A. A quality petition presents a primary attendance area that is clearly described and is compact and contiguous.
- B. A quality petition presents the anticipated impact approving the proposed school will have on local school districts and charter schools.
- C. A quality petition presents any community partnerships described in the petition are documented and aligned to the mission of the school.

### **3. Student Demand and Population**

- A. A quality petition describes and documents the need for the academic program in the identified area and provides evidence of student interest/demand for the school.
- B. A quality petition clearly defines the intended student population and how the proposed location of the school is appropriate for meeting the needs of the intended population.
- C. A quality petition accurately describes the demographics (documented with credible source data) of the intended neighborhood in which the school will be located.
- D. A quality petition presents a level of community engagement with the proposed model that is appropriate and adequate.
- E. A quality petition presents an estimate of the anticipated number of students the school expects to serve who will require special services that is supported and credible and the petition proposes appropriate staffing.
- F. A quality petition presents a staffing and educational plan is likely to support adequate special services, especially for FRL, special needs, and/or ELL students.

#### **4. Enrollment Capacity**

- A. A quality petition presents capacity estimates that include both whole school and grade-level numbers.
- B. A quality petition presents a growth plan that is clear and complete from year one through year five or to final expansion.
- C. A quality petition presents enrollment goals for each year and for the school at capacity that are reasonable and supported by credible data.
- D. A quality petition presents a detailed marketing and recruitment plan that allocates adequate staff support and funds to the effort and the plan will likely result in the school meeting its enrollment goals.

#### **5. Enrolling Underserved Families**

- A. A quality petition presents strategies for reaching at-risk, diverse, and underserved families, as well as families that might not be aware of the school, that are well-developed.
- B. A quality petition presents strategies for initial recruitment, as well as ongoing family and community engagement, that appear reasonable and likely to be successful.

#### **6. Priority Enrollment Groups**

- A. The petition includes a clear definition of “founder” (to be incorporated as board policy) for the purpose of complying with enrollment preference categories which allows for children of founders to be included in the first priority enrollment group and to account for up to 10% of the school’s total enrollment at any given time.

##### **Notes on Enrollment Preference Categories**

- If so stated in its petition, a new public charter school or replication public charter school may include the children of full-time employees of the public charter school within the first priority group subject to the limitations therein (included in the allowable 10%).
- If so stated in its petition, a public charter school may weight the school’s lottery to preference admission for the following educationally disadvantaged students: students living at or below one hundred eight-five percent (185%) of the federal poverty level, students who are homeless or in foster care, children with disabilities as defined in section 33-2001, Idaho Code, students with limited English proficiency, and students who are at-risk as defined in section 33-1001, Idaho Code.

## **Section V - School Leadership and Management**

This section should provide a description of the proposed school's leadership and management teams. Consider including descriptions of: qualities the board look for in a school leader, leadership structure and reporting duties, any back-office services for which the board plans to enter into a contract for.

### **1. General Standards of Quality**

- A. Thorough and Compliant - A quality petition describes the leadership structure including the division of duties if a co-director structure is proposed. The petition also evidences clear understanding of the Idaho Standards for Effective Principals.
- B. Supported and Credible - A quality petition presents documentation to support the likely success of the proposed leadership and/or management plan.
- C. Connected and Cohesive - A quality petition presents a leadership and management plan that is aligned to other sections of the petition, including the educational program, organizational chart, and budget.

### **2. Leadership Team**

- A. A quality petition describes the responsibilities of and relationships among school leadership, the governing board, instructional leaders, and staff.
- B. A quality petition presents a description of the experience, qualities, and/or management style of the "right" leader for this school.
- C. A quality petition presents the governing board's plan or process for recruitment and evaluation of its school leader, regardless of that individual's title.

### **3. Educational Services Provider (if applicable)**

- A. A quality petition presents whether the school has chosen to work with an ESP to provide leadership and/or management services and, if so, includes the contact information for a representative from the ESP.
- B. A quality petition presents whether the ESP is a vendor eligible to provide services based upon all applicable Idaho law. Please note that for-profit services providers may not operate schools in Idaho.
- C. A quality petition presents historical operational data for the proposed ESP, including other locations where the organization or provider operates, any available achievement, operational, and financial data, and any DBAs of the ESP.
- D. A quality petition thoroughly describes the nature and extent of the entity's participation in the management and operation of the school in the narrative section and through the required draft agreement.
- E. A quality petition presents a proposed draft contract that is compliant with Idaho law, and the board of directors can evidence appropriate use of procurement procedures.
- F. A quality petition describes how the school's board will regularly evaluate the performance of the EMO, CMO, or ESP.



## **Section VI - Virtual and Blended Programs (If Applicable)**

This section should provide a description of the proposed school's virtual and blended programs. Consider including descriptions of: what need the program fills that students do not already have access to, how the educational model differs from existing programs.

### **1. General Standards of Quality**

- A. Thorough and Compliant - A quality petition provides a detailed description of the proposal, and establishes the need for such a program.
- B. Supported and Credible - A quality petition includes documentation to evidence the validity of the chosen Learning Management system (LMS), curriculum, and instructional structure.
- C. Connected and Cohesive - A quality petition presents a design of the program that is aligned to other sections of the petition including, but not limited to, the budget, staffing plan, and mission.

### **2. Learning Management System**

- A. A quality petition presents a description of the chosen LMS that addresses the technology platform, curriculum, and rationale for the structure of the program.
- B. A quality petition presents an LMS that appears to fulfill the mission and meet identified goals.
- C. A quality petition presents that all students can be served via the identified LMS.

### **3. Educational Program-Virtual and Blended**

- A. A quality petition presents that there is a strong rationale for use of a virtual program, rather than a brick-and-mortar program, to fulfill the mission and meet stated goals.
- B. A quality petition presents a plan to ensure that all students have access to the virtual educational program is complete and demonstrates thoughtfulness and planning of petitioners to market to and address educational needs of all students.
- C. A quality petition presents expectations for online teachers that include required availability and the role that he/she plays in individualizing and providing guidance on course material.
- D. A quality petition presents a student work assessment plan that includes the level of teacher involvement required in evaluating and responding to student performance.
- E. A quality petition presents the described means by which a student will interact with teachers and includes timely and frequent feedback about student progress.
- F. A quality petition presents the opportunities for student-to-student interactions are practical, diverse, and likely to cultivate school community.
- G. A quality petition presents an educational program that offers new opportunities for families.

### **4. Technology**

- A. A quality petition presents a plan for ensuring equal access to all students and includes the provision of necessary hardware, software, and internet connectivity required for participation in online coursework.
- B. A quality petition presents a plan for provision of technical support relevant to the delivery of online courses that is cost-effective, timely, and supported by adequate staff.
- C. A quality petition presents a plan for training students and parents in the use of hardware and software that is practicable.

## **5. Professional Development**

- A. A quality petition presents strategies for professional development specific to education in the virtual environment that address both initial and ongoing training.
- B. A quality petition presents a teacher evaluation plan that includes strategies specific to virtual education.

## **6. Data Collection/Attendance and Course Credit**

- A. A quality petition presents means of verifying student attendance that demonstrate that attendance will focus primarily on coursework and activities correlated to the thoroughness standards.
- B. A quality petition presents proposed means of awarding adequate course credit.
- C. A quality petition presents practicable and affordable strategies for administering standardized testing to all students.

# APPENDICES

## **Series A – Financial Plan – All Required**

- Appendix A1 – Financial Summary (template provided)
- Appendix A2 – Pre-Opening Budget (template provided)
- Appendix A3 – Break-Even & Three-Year Operating Budget (template provided)
- Appendix A4 – Cash Flow Projection for Year 1 (template provided)

## **Series B – Facility Plan – 2 Options Required**

- Appendix B1 – Facility Option 1 (template provided)
- Appendix B2 – Facility Option 2 (template provided)

## **Series C – Governance Documents – All Required**

- Appendix C1 – Filed Articles of Incorporation
- Appendix C2 – Adopted Bylaws

## **Series D – Board of Directors and Petitioning Group – All Required**

- Appendix D1 – Resumes for all Currently Serving Board Directors
- Appendix D2 – Board and Petitioning Group Chart/List (no template, should identify all persons/parties significantly involved in the petitioning process and any specific roles)

## **Series E – Administration and Organization – All Required**

- Appendix E1 – School Organization Chart (no template)
- Appendix E2 – Resume(s) for Identified Administrators (no template)

## **Series F – Education Services Provider (ESP) – If Applicable**

- Appendix F1 – ESP Documentation (if applicable) must include:
  - a comprehensive draft contract or services agreement between the school and an ESP,
  - an organizational chart (including how school leaders report to the governing board),
  - a term sheet indicating the fees to be paid,
  - a detailed description of the relationship between the school and ESP, and
  - the two most recently executed comprehensive contracts/services agreements between the ESP and other schools it serves.

**Series G – LEA Notification Letters** – Required for all potentially impacted LEAs (including traditional districts and charter schools)

- Appendix G – District Notice of Intent Letters (dated, include responses from districts if submitting early)

**Series H – Additional Appendices** - As Needed. Many petitioners choose to include (but not limited to) the following:

- Academic achievement data from similar models and/or supporting research indicating likelihood of academic success if such does not fit well in the narrative of the petition
- Letters or other documentation evidencing financial support, grants, loans, or partnerships identified in the petition narrative or any of the Series A appendices.
- Evidence of board training

## **XIX. LEGISLATIVE UPDATE**

### **APPLICABLE STATUTE, RULE, OR POLICY**

N/A

### **BACKGROUND**

During the 2022 legislative session, the Idaho Legislature may consider proposed administrative rules and bills that directly impact public charter schools.

### **DISCUSSION**

PCSC staff will provide an update regarding any proposed charter school legislation.

### **IMPACT**

Information item. The IPCSC may ask the Director to provide testimony on behalf of the Commission.

### **STAFF COMMENTS AND RECOMMENDATIONS**

Staff has no comments or recommendations.

### **COMMISSION ACTION**

Any action would be at the discretion of the IPCSC.