

**SUBJECT**

Charter Renewal Consideration  
B. Monticello Montessori Charter

**APPLICABLE STATUTE, RULE, OR POLICY**

§33-5209B – Charter Renewals  
§33-5209C(7) - Enforcement

**BACKGROUND**

Idaho statute requires that authorized chartering entities periodically evaluate schools for charter renewal. Monticello Montessori Charter School's (MMCS) current performance certificate will expire on June 30, 2023. The IPCSC must renew, conditionally renew, or non-renew this charter no later than March 15, 2023.

Idaho Code requires the IPCSC Director to issue, no later than November 15<sup>th</sup>, a renewal recommendation to each school whose performance certificate will expire the following June. Each school then has 30 days to notify the Director whether the school's board agrees with the recommendation or wishes to contest the recommendation.

A school that has met all the terms of its current performance certificate, including the standards established in the performance framework, must be renewed. Any school that has failed to meet one or more of the terms of its current performance certificate, including the standards established in the performance framework, may be considered for non-renewal.

Idaho Code requires that renewal decisions be grounded in the school's performance outcomes with regard to the performance framework, as well as the school's financial performance over the course of the performance certificate term.

**DISCUSSION**

Monticello Montessori Charter School opened in 2010. The school currently serves approximately 150 students across grades K-8. The school is recommended for renewal with 7 conditions. The school's board has agreed to this recommendation.

The school was the subject of an IPCSC investigation in the spring of 2021 which led to turn-over at the board and leadership level. This investigation is documented in courtesy letters and an Investigation Findings report, included in these materials. Since 2021, the school has been working toward recovery.

Jeanne Johnson, the current school principal, joined the team in the summer of 2021. Carrie Smith, the current business manager, joined the team in the summer of 2022. David Meyer, former principal at MMCS and long-time board director, stepped into the board chair role in the summer of 2022.

Under this new management structure, the school has made significant improvements to its special education program, cleaned up its accounting practices, repaired relationships with its vendors, and resolved a significant number of escalated complaints inherited from the previous management team.

However the school is not yet in good standing. The school has not made academic progress, and did not meet standard on any academic measure in fiscal year 2022. The school did not obtain access to a functional website for transparency purposes until the spring of 2022 (some documentation is permanently missing). Recently, the school also self-identified that payroll taxes had not been properly paid for a number of years. While the principal and business manager have worked diligently to rectify this new financial issue and have made progress reports to our office, the school does not currently have a significant fund balance and the IRS has not yet made a final determination of the total back taxes and penalties due.

A courtesy letter (October 21, 2022) provides detail regarding the tax default issue. This was not considered as part of the Director's recommendation as the issue was not sufficiently documented prior to the statutory due date for issuing recommendations. Additionally, an email thread dated December 14, 2022 records ongoing operational concerns regarding the school's communication to stakeholders and the engagement levels of governing board directors.

The school has operated under a Notification of Fiscal Concern for the past 2 years.

Materials included in this packet for MMCS:

Primary Documentation

1. Notification of Director's Renewal Recommendation
2. Signed Consent and Agreement to the Director's Recommendation
3. Renewal Application (if submitted)
4. Fiscal Year 2022 Annual Performance Report
5. 2022 Fiscal Audit Report
6. 2018-2023 Performance Certificate

Secondary Documentation

1. Fiscal Year 2021 Annual Performance Report
2. Fiscal Year 2020 Annual Performance Report
3. Fiscal Year 2019 Annual Performance Report
4. Lottery Observation
5. Board Meeting Observation
6. Site Visit or Accreditation Report

Courtesy Letters

1. Notification of Fiscal Concern 2022
2. Notification of Fiscal Concern 2023
3. Courtesy Letter November 15, 2018
4. Notice of Delinquent Payment March 17, 2020
5. Notice of Delinquent Reports August 18, 2020
6. Courtesy Letter June 16, 2021
7. Investigation Findings Report
  - a. Attachment A: Courtesy Letter March 31, 2021
  - b. Attachment B: Courtesy Letter April 29, 2021

- c. Attachment C: Courtesy Letter May 25, 2021
  - d. Attachment D: Notification of Fiscal Concern June 11, 2021
  - e. Attachment E: MMCS Performance Certificate
  - f. Attachment F: Performance Framework
  - g. Attachment G: Preschool Timeline
  - h. Attachment H: Insurance Form
  - i. Attachment I: Recommended Corrective Action Plan
- 8. Letter from Auditor October 25, 2021
  - 9. Professional Standards Commission Final Report February 16, 2022
  - 10. Courtesy Letter October 21, 2022
  - 11. Email thread regarding renewal communication December 14, 2022

### **IMPACT**

Should the Commission approve the consent agreement for charter renewal with conditions as presented, the school and IPCSC staff will proceed with finalizing the terms of a performance certificate to begin July 1, 2023 and end on June 30, 2028. Performance certificates will be considered for final approval by the Commission in April.

If renewed with the recommended conditions, the school would operate with accountability benchmarks in place each year of the next performance certificate term (2023, 2024, 2025, and 2026). If the school fails to meet any of the stated conditions by the established due dates, IPCSC policy requires that a charter revocation hearing be scheduled. At that time, the Commission would determine whether the school's failure to meet a specific condition warrants charter revocation. If the school were to meet the condition due in 2023, it could continue operating until the next condition comes due, and so forth.

### **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the IPCSC move to accept the consent agreement for Monticello Montessori Charter School as presented.

### **COMMISSION ACTION**

A motion to approve the consent agreement for conditional charter renewal as presented for Monticello Montessori Charter School thereby renewing the school's charter for another five years; OR

A motion to reject the consent agreement for charter renewal as presented and to conditionally renew the charter for Monticello Montessori Charter School with the following conditions [state conditions if different from the recommendation]; OR

A motion to reject the consent agreement for charter renewal for Monticello Montessori Charter School as presented and to proceed to a charter renewal hearing before March 15, 2023.

**BEFORE THE IDAHO PUBLIC CHARTER SCHOOL COMMISSION  
STATE OF IDAHO**

In the Matter of the Charter Renewal for:

MONTICELLO MONTESSORI CHARTER  
SCHOOL.

Case No. 22-52509

**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 Monticello Montessori Charter School ("MMCS") be renewed for a five-year term provided that MMCS agrees to comply with the conditions listed below in Section I.

Upon its review of the Director's recommendation, MMCS may agree to accept the recommendation as presented below, or MMCS may ask for an administrative hearing to contest the Director's recommendation.

If MMCS agrees to accept the Director's recommendation as presented below, an authorized representative of MMCS must complete the Consent Agreement, attached to this Notice as Attachment A, and return it to the Director **by no later than December 15, 2022** to the following address:

Jenn Thompson, Director  
Idaho Public Charter School Commission  
514 W. Jefferson St., Ste. 303  
Boise, Idaho 83720  
jenn.thompson@osbe.idaho.gov

If MMCS does not accept the Director's recommendation as presented herein and wishes to have an administrative hearing before the Commission, an authorized representative of MMCS 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, 2022** to the address provided above.

If MMCS does not complete either the Consent Agreement or the Request for Administrative Hearing and return it to the Director **by December 15, 2022**, MMCS'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 MMCS's charter be renewed subject to the following conditions:

1. Condition 1: MMCS must achieve a Meets Standard rating on the Financial Default measure of the Commission's performance framework by July 1, 2023.

MMCS did not meet standard on the Financial Default measure in fiscal year 2022, as it failed to meet its federal tax obligations. The Financial Default measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

To meet this condition, MMCS must not be in default of any financial obligations, including, but not limited, facility debt, federal taxes, and payroll obligations. To verify that MMCS is no longer in default of federal tax obligations, MMCS must provide evidence that **either** (a) any back taxes owed to the IRS (including any penalties) have been paid in full by July 1, 2023, **or** (b) by July 1, 2023, the IRS has agreed to place MMCS on a payment plan that allows the school to maintain long-term financial sustainability with the revenue generated by 150 students (the enrollment achieved in fiscal year 22 and fiscal year 23).

2. Condition 2: By November 15, 2024 MMCS must achieve a Meets Standard rating on the following performance framework financial measures: Financial Default, Enrollment

Variance, Financial Compliance, Current Ratio, Days Unrestricted Cash on Hand, Total Margin, Debt Service Coverage Ratio, and Debt to Asset Ratio.

Achieving a Meets Standard rating on these 8 financial measures will evidence the school's ability to correct the standards not met in fiscal year 22 without negatively impacting other financial measures.

3. Condition 3: By November 15, 2025, MMCS must achieve a Meets Standard rating on all 9 of the financial measures of the Commission's performance framework which include: Financial Default, Enrollment Variance, Financial Compliance, Current Ratio, Days Unrestricted Cash on Hand, Total Margin, Debt Service Coverage Ratio, Debt to Asset Ratio, and Cash Flow.

Achieving a Meets Standard rating on all 9 financial measures will evidence the school's ability to achieve financial good standing. Additionally, once MMCS meets the terms of this condition, the Notification of Fiscal Concern, under which the school has operated since fiscal year 2021, can be considered for removal the following June.

4. Condition 4: By November 15, 2026, MMCS must again achieve a Meets Standard rating on all 9 of the financial measures of the Commission's performance framework which include: Financial Default, Enrollment Variance, Financial Compliance, Current Ratio, Days Unrestricted Cash on Hand, Total Margin, Debt Service Coverage Ratio, Debt to Asset Ratio, and Cash Flow.

Achieving a Meets Standard rating on all 9 financial measures will evidence the school's ability to not only achieve financial good standing, but also its ability to maintain that good standing over time.

5. Condition 5: MMCS must achieve a Meets Standard rating on the literacy proficiency measure of the Commission's performance framework in fiscal year 2025. Since the corresponding data will be evaluated on or before November 15, 2025, the date by which this condition must be met is November 15, 2025.

MMCS did not meet standard on the literacy proficiency measure in any operational year over the course of this performance certificate term. The literacy measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

6. Condition 6: MMCS must achieve a Meets Standard rating on the math proficiency measure of the Commission's performance framework in fiscal year 2025. Since the corresponding data will be evaluated on or before November 15, 2025, the date by which this condition must be met is November 15, 2025.

MMCS did not meet standard on the math proficiency measure in any operational year over the course of this performance certificate term. The math proficiency measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

7. Condition 7: MMCS must achieve a Meets Standard rating on the English language arts proficiency measure of the Commission's performance framework in fiscal year 2025. Since the corresponding data will be evaluated on or before November 15, 2025, the date by which this condition must be met is November 15, 2025.

MMCS did not meet standard on the English language arts proficiency measure in any operational year over the course of this performance certificate term. The English language arts proficiency measure is defined in the performance framework and shall be incorporated into

MMCS's 2023-2028 performance certificate.

Pursuant to Idaho Code section 33-5209C(7), if a school's charter is renewed with conditions and the school subsequently fails to meet any one of those conditions by the specified dates, the school's charter may be revoked by the Commission. The revocation procedure is described in subsections (7) and (8) of Idaho Code section 33-5209C and IDAPA 08.02.04.303.

Dated this 15th day of November, 2022.

**Jenn Thompson** Digitally signed by Jenn Thompson  
Date: 2022.11.15 08:35:16 -07'00'

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Jenn Thompson  
Director  
Idaho Public Charter School Commission

## 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 Monticello Montessori Charter School ("MMCS"). MMCS understands, acknowledges, and agrees to the following:

1. On behalf of MMCS, 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, 2022 ("Notice").
2. MMCS 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: MMCS must achieve a Meets Standard rating on the Financial Default measure of the Commission's performance framework by July 1, 2023.

MMCS did not meet standard on the Financial Default measure in fiscal year 2022, as it failed to meet its federal tax obligations. The Financial Default measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

To meet this condition, MMCS must not be in default of any financial obligations, including, but not limited, facility debt, federal taxes, and payroll obligations. To verify that MMCS is no longer in default of federal tax obligations, MMCS must provide evidence that **either** (a) any back taxes owed to the IRS (including any penalties) have been paid in full by July 1, 2023, **or** (b) by July 1, 2023, the IRS has agreed to place MMCS on a payment plan that allows the school to maintain long-term financial sustainability with the revenue generated by 150 students (the enrollment achieved in fiscal year 2022 and fiscal year 2023).

- b. Condition 2: By November 15, 2024 MMCS must achieve a Meets Standard rating on the following performance framework financial measures: Financial Default, Enrollment Variance, Financial Compliance, Current Ratio, Days Unrestricted Cash on Hand, Total Margin, Debt Service Coverage Ratio, and Debt to Asset Ratio.

Achieving a Meets Standard rating on these 8 financial measures will evidence the school's ability to correct the standards not met in fiscal year 2022 without negatively impacting other financial measures.

- c. Condition 3: By November 15, 2025, MMCS must achieve a Meets Standard rating on all 9 of the financial measures of the Commission's performance framework which include: Financial Default, Enrollment Variance, Financial Compliance, Current Ratio, Days Unrestricted Cash on Hand, Total Margin, Debt Service Coverage Ratio, Debt to Asset Ratio, and Cash Flow.

Achieving a Meets Standard rating on all 9 financial measures will evidence the school's ability to achieve financial good standing. Additionally, once MMCS meets the terms of this condition, the Notification of Fiscal Concern, under which the school has operated since fiscal year 2021, can be considered for removal the following June.

- d. Condition 4: By November 15, 2026, MMCS must achieve a Meets Standard rating on all 9 of the financial measures of the Commission's performance framework which include: Financial Default, Enrollment Variance, Financial Compliance, Current Ratio, Days Unrestricted Cash on Hand, Total Margin, Debt Service Coverage Ratio, Debt to Asset Ratio, and Cash Flow.

Achieving a Meets Standard rating on all 9 financial measures will evidence the school's ability to not only achieve financial good standing, but also its ability to maintain that good standing over time.

- e. Condition 5: MMCS must achieve a Meets Standard rating on the literacy proficiency measure of the Commission's performance framework in fiscal year 2025. Since the corresponding data will be evaluated on or before November 15, 2025, the date by which this condition must be met is November 15, 2025.

MMCS did not meet standard on the literacy proficiency measure in any operational year over the course of this performance certificate term. The literacy measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

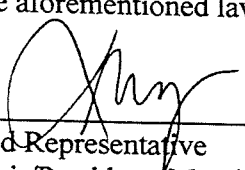
- f. Condition 6: MMCS must achieve a Meets Standard rating on the math proficiency measure of the Commission's performance framework in fiscal year 2025. Since the corresponding data will be evaluated on or before November 15, 2025, the date by which this condition must be met is November 15, 2025.

MMCS did not meet standard on the math proficiency measure in any operational year over the course of this performance certificate term. The math proficiency measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

- g. Condition 7: MMCS must achieve a Meets Standard rating on the English language arts proficiency measure of the Commission's performance framework in fiscal year 2025. Since the corresponding data will be evaluated on or before November 15, 2025, the date by which this condition must be met is November 15, 2025.

MMCS did not meet standard on the English language arts proficiency measure in any operational year over the course of this performance certificate term. The English language arts proficiency measure is defined in the performance framework and shall be incorporated into MMCS's 2023-2028 performance certificate.

3. MMCS understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). MMCS 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. MMCS understands and acknowledges that if the Commission approves the renewal of MMCS's charter, the Commission and MMCS 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, 2023.
5. On behalf of MMCS, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, MMCS 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.

  
\_\_\_\_\_  
Authorized Representative  
Board Chair/President, Monticello Montessori Charter School

**Jenn Thompson**

Digitally signed by Jenn Thompson  
Date: 2022.11.15 08:36:09 -07'00'

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

11/16/22  
\_\_\_\_\_  
Date

11/15/22  
\_\_\_\_\_  
Date



Public Charter School LEA #474  
4707 South Sweetwater Way  
Ammon ID 83406

Board Chair  
David Meyer

[David@monticellomontessori.com](mailto:David@monticellomontessori.com)  
208-208-520-2492

Administrator  
Jeanne Johnson

[administrator@monticellomontessori.com](mailto:administrator@monticellomontessori.com)  
208-520-5646

**Mission and Vision Statements:**

"Monticello Montessori students will become critical thinkers and intrinsically motivated learners."

"Students attending Monticello will maximize their inner potentials and experience purpose and meaning in life by taking responsibility for their own education and cultivating personal dignity and independence through the Montessori approach to learning".

Enrollment October 25, 2022

Kindergarten	20
1 <sup>st</sup> Grade	20
2 <sup>nd</sup> Grade	23
3 <sup>rd</sup> Grade	17
4 <sup>th</sup> Grade	17
5 <sup>th</sup> Grade	10
6 <sup>th</sup> Grade	17
7 <sup>th</sup> Grade	20
8 <sup>th</sup> Grade	10





Public Charter School LEA #474  
4707 South Sweetwater Way  
Ammon ID 83406

**Improvements planned for our school's next performance certificate term:**

**ACADEMIC COMPLIANCE**

To make progress towards Math & ELA proficiency/growth compliance we have and will continue to:

1. Have a master schedule that includes WIN (What I Need Time) for ELA and Math, allowing us to better utilize our Title 1 and special ed. staff and our TAs.
2. Make certain every IEP reflects the actual needed goals for each special ed. student.
3. Provide extensive and ongoing training in our newly adopted math and ELA curriculum. We will continue to meet weekly to learn from each other. In addition, we have teachers participating in the state SMART program (literacy for k-3 teachers) and we applied for and were granted a Cultivating Readers grant which is providing resources and training.

**OPERATIONAL COMPLIANCE**

To make progress towards operational compliance we have and will continue to:

Take steps to resolve the corrective action plan issued by IPCSC and the SDE spring 2021. Continue to provided professional development each month last year that taught and informed our staff and teachers with the tools to operate the school effectively. Resolve board governance, oversight and structure issues outside of corrective action plan. We will work closely with IPCSC to make our lottery compliant if we have more students apply than we have actual room.

**FINANCIAL COMPLIANCE**

We hired a new **very** experienced business manager who has worked to:

1. Provide school leadership, staff and appropriate personnel on financial policy.
2. Oversee financial policy revisions.



Public Charter School LEA #474  
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Ammon ID 83406

3. Provide financial transparency to the public.
4. In addition, we have been frugal and responsible in all our expenditures (including staffing).



# Public Charter School

Strategic Plan 2022-2027  
With completed objectives crossed-through

# Focus Area #1 Student Learning and Engagement

Goal Statement: MMCS will strive to provide a variety of quality opportunities in academics, experiential learning, extra-curricular activities, service projects, and life skills in order to ensure students are ready to excel with future goals.

## Objectives:

1. Provide a teacher for P. E., Art, Library and Music.
2. Recruit volunteers to support special projects/subjects
  - Science
  - Math
  - Life skills
  - Sports
  - Dance
  - Student choice projects
  - Utilize the greenhouse
  - Drama
3. Increase visibility in the community

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# Focus

## Area #2 Recruit and Retain High Quality Faculty and Staff Trained to Employ the Montessori Method

Goal Statement: MMCS will recruit and retain professional and engaged team members in all areas and provide them with high-quality and researched curriculum resources.

### Objectives:

1. Offer competitive pay
2. Conduct regularly scheduled Roundtable Montessori discussions
3. Adopt an ELA curriculum that supports state standards and compliments Montessori methods
4. Adopt a math curriculum that supports state standards and compliments Montessori methods
5. Partner with a local Montessori accredited school for mentoring
6. Offer paid Montessori training

# Focus

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5. *Partner with a local Montessori accredited school for mentoring*
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## Focus Area #3 Safe Facilities and Financial Responsibility

Goal: MMCS will provide a safe, secure, welcoming environment and will be accountable for district resources, facilities and services, while providing transparency and community engagement to support the strategic plan.

### Objectives:

1. *Offer CPR and First Aid training and secure an AED for the school*
2. Parent engagement opportunities; parenting courses, classroom volunteer training, frequent social media updates
3. *Teachers will be frugal with resources; electricity, heat, paper, supplies, etc.*
4. Pursue grant and donation opportunities



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4. Pursue grant and donation opportunities

## Focus Area #4 Communicating With and Engaging All Groups

Goal: MMCS will actively engage and collaborate with every group in our community through transparent communications to support our students.

### Objectives:

1. Create a list of volunteer opportunities for the community
2. Educate parents and the community about our vision and objectives so they can understand and become more engaged
3. Increase teacher to parent communication
4. Hold at least two meaningful Family Nights supported by all staff
5. *Resolve safety concerns listed in our annual safety report*
6. Create relationships with area universities/colleges/education programs to recruit aides and volunteers

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# Annual Performance Report 2022

## MONTICELLO MONTESSORI CHARTER SCHOOL

**Mission Statement:** Through a Montessori-inspired approach to learning, students will maximize their inner potentials and experience purpose and meaning in life, take responsibility for their own education, cultivate personal dignity, and develop independence and purpose in life.

School Information	Annual Report FY2021-2022	Current: FY 2022-2023
Board Chair/President	Drew Hosford	David Meyer
Treasurer	David Meyer	Suzanne Hamilton
Secretary	Shay Higley	Shanna Nunez
Executive Director		
Administrator	Jeanne Johnson	Jeanne Johnson
Business Manager	Candi Stanfield	Carrie Smith
School Location/Phone	4747 S. Sweetwater Way, Ammon, ID 83406	20-419-0742

## 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
Historical Performance .....	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
Historical Performance .....	12-13
<b>Financial Outcomes.....</b>	<b>14</b>
Near Term Measures.....	14-15
Sustainability Measures .....	16-18
Historical Performance .....	19-20
<b>Contact Us.....</b>	<b>21</b>

## Introduction

### COMPLIANCE/AUTHORITY:

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, [I.C. §33-5209A](#) and [I.C. §33-5209C](#) require 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 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.

### RENEWAL (I.C. §33-5209B)

At the end of each 5-year operating term, each school's performance certificate is considered for renewal. As this school's operating contract expires on June 30<sup>th</sup>, 2023, this report directly impacts the school's renewal recommendation. The authorizer is required to consider the following when making renewal decisions: all annual performance reports issued during the current performance certificate term, the school's current financial status, and any application materials submitted by the school. Renewal decisions must be made prior to March 15<sup>th</sup>, 2023. Please see the [Renewal Guidance](#) document for more information on the renewal process.

#### • PERFORMANCE REPORT APPLICATION:

- Each measure included in the IPCSC's framework has a meets standard benchmark. If this school meets standard on all measures of the framework as reflected in the most recent years Annual Performance Report the school is guaranteed an unconditional renewal. If the school does not meet standard on one or more measures of the school's operating contract, it may be conditionally renewed or non-renewed.

***\*\*Outcomes on this report inform high-stakes decisions, schools are encouraged to use this information to support their strategic planning efforts each year. \*\****

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#### IPCSC RESOURCES

[IPCSC Performance Framework](#)

[IPCSC Renewal Guidance](#)

[IPCSC Schools](#)

#### SCHOOL RESOURCES

[MMCS Performance Certificate](#)

[MMCS Annual Report Page](#)

Current Certificate Term: 2018-2023

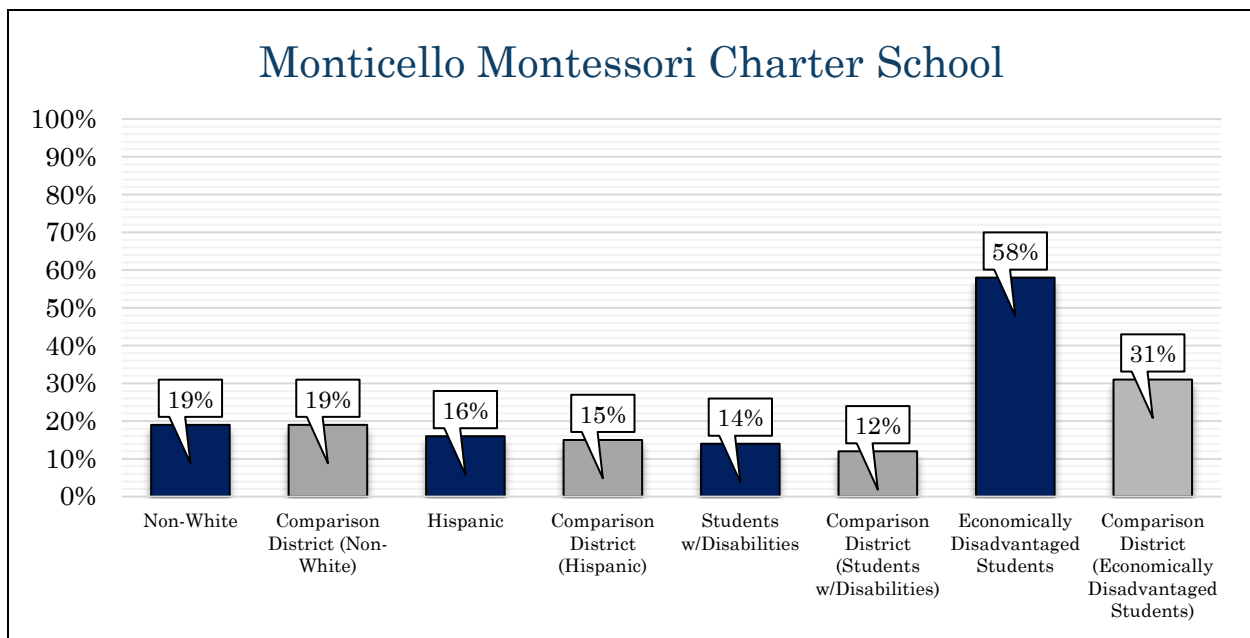
## School Overview

Model:	Montessori
Enrollment Capacity:	345
Grades Served:	K-8

### Key Design Elements:

- Maintain commitment to the core Montessori curriculum and instruction by utilizing authentic Montessori materials.
- Idaho State Standards are used as a basis for what every child needs to know. From there, the Montessori approach is utilized to help students master required knowledge and skills.
- Employ experienced Montessori teachers or teachers who will become Montessori certified.
- Employ a building principal/educational leader who has knowledge of Montessori principles and curriculum through Montessori coursework, Montessori Administrator Credential and/or annual conference exposure.
- Students will utilize work plans to guide them in their learning toward mastery.

### 2022 DEMOGRAPHIC SUMMARY:



## 2021-2022 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%	<b>Approaches Standard</b>
Math Growth	Data Unavailable for 2021-2022	Not Rated for 2021-2022 school year
ELA Proficiency	44%	<b>Approaches Standard</b>
ELA Growth	Data Unavailable for 2021-2022	Not Rated for 2021-2022 school year
Literacy Proficiency	Fall IRI: 43% Spring IRI: 51%	<b>Does Not Meet Standard</b>

\*The school will need to meet standard for three consecutive years before the school is eligible to earn an exceeds rating.

OPERATIONAL OUTCOMES: BOARD STEWARDSHIP	
Governance Structure	<b>Meets Standard</b>
Governance Oversight	<b>Meets Standard</b>
Governance Compliance	<b>Does Not Meet Standard</b>

OPERATIONAL OUTCOMES: MANAGEMENT	
Student Services	<b>Meets Standard</b>
Data Security/ Transparency	<b>Does Not Meet Standard</b>
Facility & Services	<b>Exceeds Standard</b>
Operational Compliance	<b>Does Not Meet Standard</b>

FINANCIAL OUTCOMES: NEAR TERM MEASURES		
Current Ratio	1.68	<b>Exceeds Standard</b>
Unrestricted Days Cash	40	<b>Meets Standard</b>
Default	See notes	<b>Does Not Meet Standard</b>
Enrollment Variance	93	<b>Approaches Standard</b>

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES		
Total Margin	7.93%	<b>Exceeds Standard</b>
3 Yr. Agg. Margin	4.02%	<b>Exceeds Standard</b>
Cash Flow	-\$14,756	<b>Does Not Meet Standard</b>
Multi-Year Cash Flow	-\$56,889	<b>Does Not Meet Standard</b>
Debt Service Coverage Ratio	1.44	<b>Meets Standard</b>
Debt Asset Ratio	.79	<b>Meets Standard</b>
Financial Compliance	See notes	<b>Does Not Meet Standard</b>



## Academic Outcomes

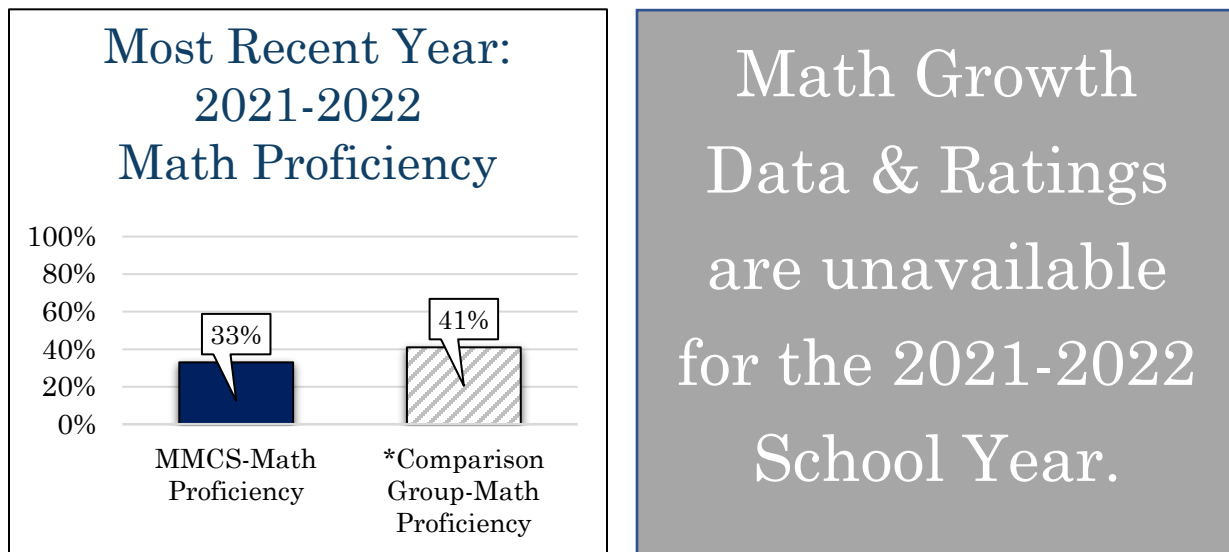
### MATH PROFICIENCY & MATH GROWTH

#### 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: Bonneville District (093)



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>MATH PROFICIENCY</b>	<b>Approaches Standard</b>	The school's proficiency rate falls between the mean and one standard deviation below the mean of the identified comparison group.
MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
<b>MATH GROWTH</b>	Not Rated for 2021-2022	Data not available for the 2021-2022 school year.

## Academic Outcomes

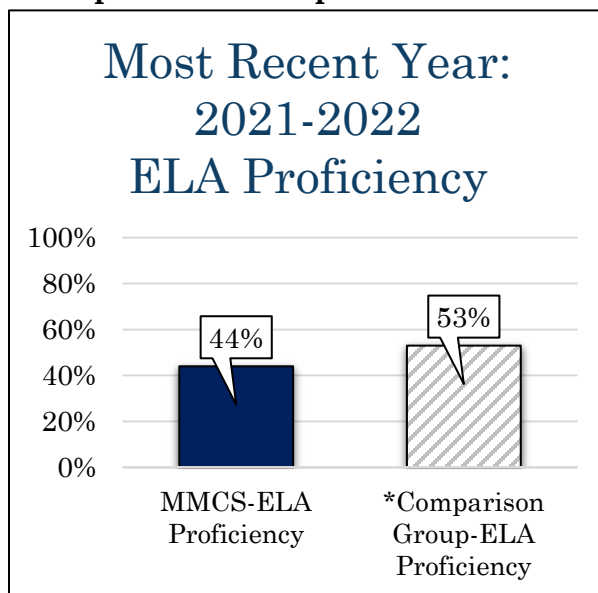
### ELA PROFICIENCY & ELA GROWTH

#### 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: Bonneville District (093)



ELA Growth Data  
& Ratings are  
unavailable for  
the 2021-2022  
School Year.

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
ELA PROFICIENCY	<b>Approaches Standard</b>	The school's proficiency rate falls between the mean and one standard deviation below the mean of the identified comparison group.

MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	<b>Not Rated for 2021-2022</b>	<b>Data not available for the 2021-2022 school year.</b>

## Academic Outcomes

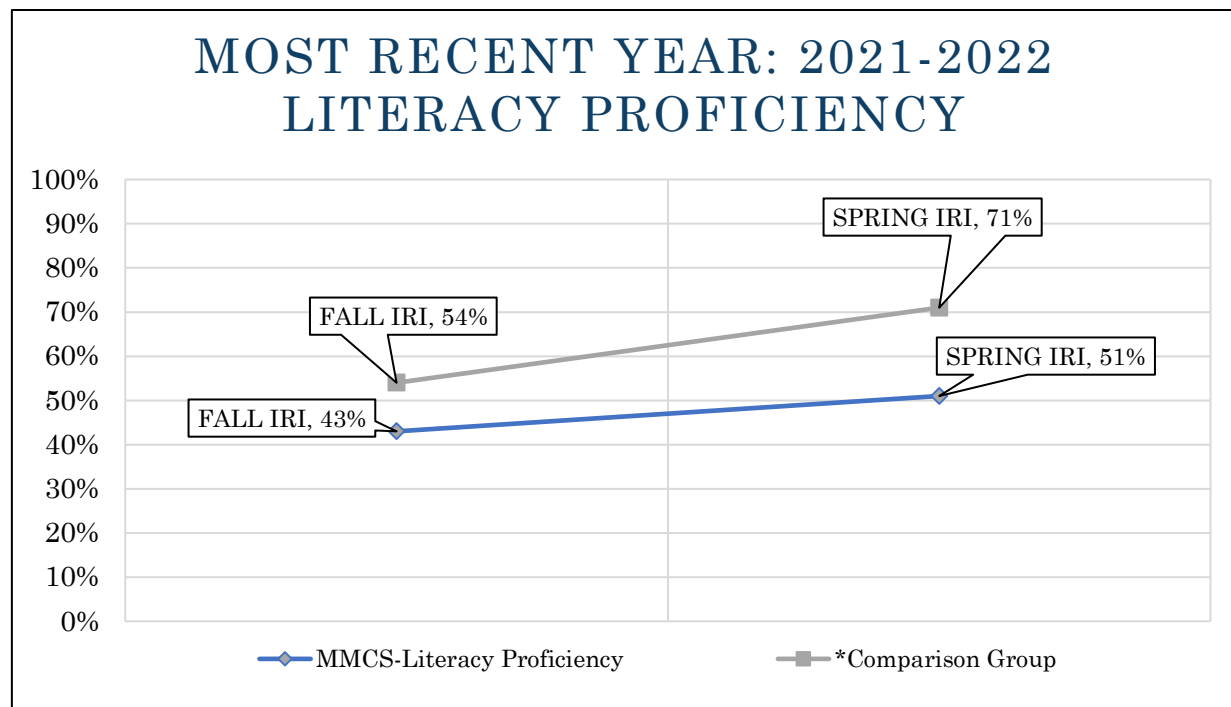
### LITERACY PROFICIENCY

#### 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: Bonneville District (093)



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

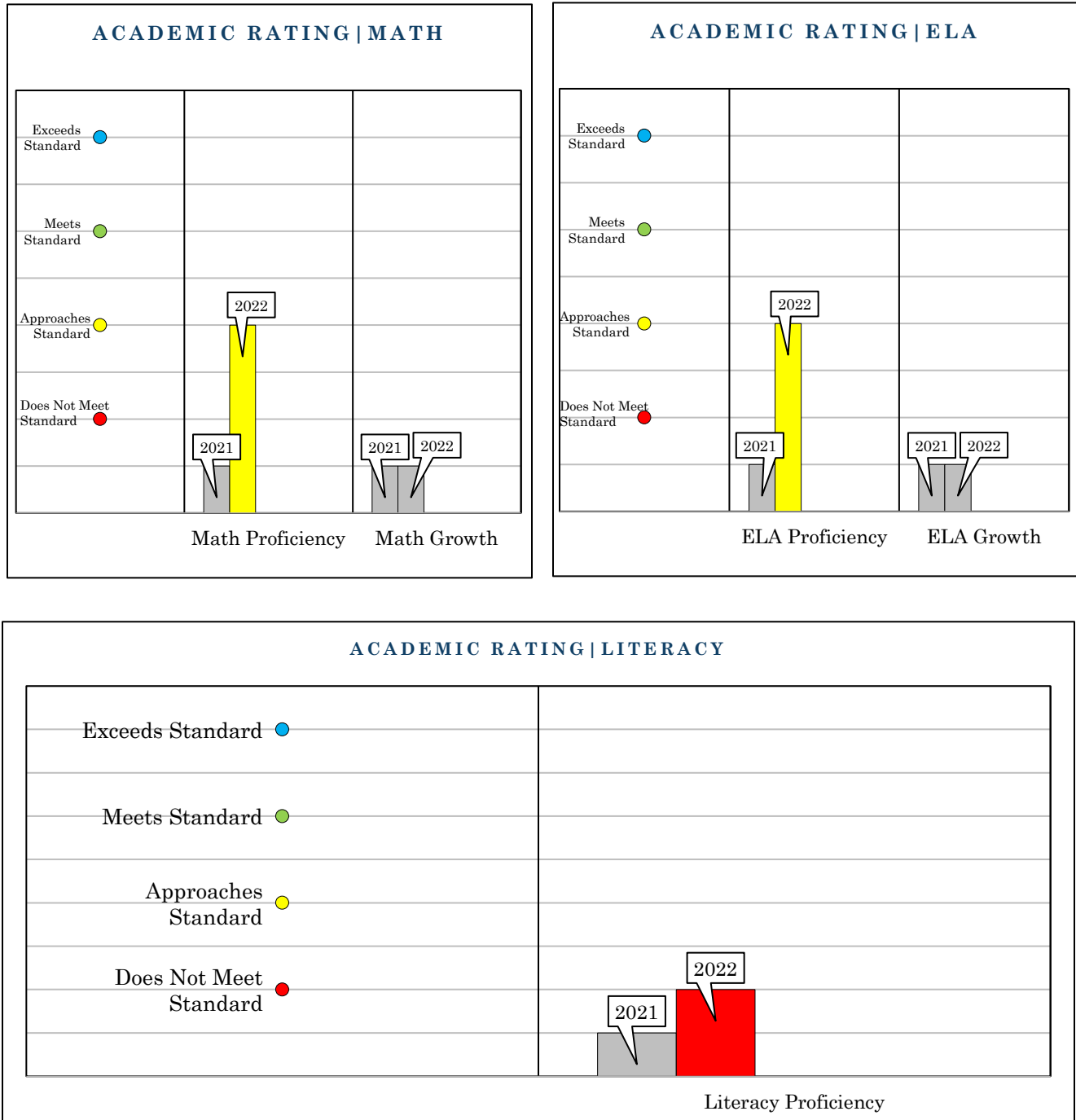
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY PROFICIENCY	<b>Does Not Meet Standard</b>	The school's proficiency rate on the spring administration of the statewide literacy assessment is more than one standard deviation below the mean of the identified comparison group.

## Historical Performance: Academics

The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.

\*During the 2019-2020 & 2020-2021 school years academic ratings were waived by the IPCSC due to the pandemic's impact on academic data. In the charts below, you will find these years have a grayed-out rating bar.

\*Growth data and ratings are unavailable for the 2021-2022 school year and grayed out in the chart below.



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

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

Standard Rating: Meets Standard	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Most recently reviewed Bylaws 5/10/22. *Please provide an updated to copy to IPCSC staff if any amendments have been made since this review date.
The school's articles of incorporation are current.	Most recently updated on 3/3/22
The board does not 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> The school will need to meet standard for three consecutive years before the school is eligible to earn an exceeds rating.	

Standard Rating: Meets 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> The school will need to meet standard for three consecutive years before the school is eligible to earn an exceeds rating.	

Standard Rating: Does Not Meet Standard	
Governance Compliance Measure	Data/Evidence Source
The IPCSC did issue courtesy letters to the school noting compliance concerns this year.	
Another investigative body was notified of concerns at this school this year.	
<b>Comments/ Context:</b> Corrective Action Plan from 2020-2021 by IPCSC continued into 2021-2022.	

## 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.

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

Standard Rating: Meets Standard	
Student Services	Data/Evidence Source
The school's English Language Learners program is in good standing.	*No instances of non-compliance documented.
The school's Special Education program is in good standing.	*No instances of non-compliance documented.
The school's college and career readiness program is in good standing.	Reviewed on: 10/21/21 Continuous Improvement Plan 2021-2022
The school's Federal Programs is in good standing	*No instances of non-compliance documented.
<b>Comments/ Context:</b> The school will need to meet standard for three consecutive years before the school is eligible to earn an exceeds rating.	

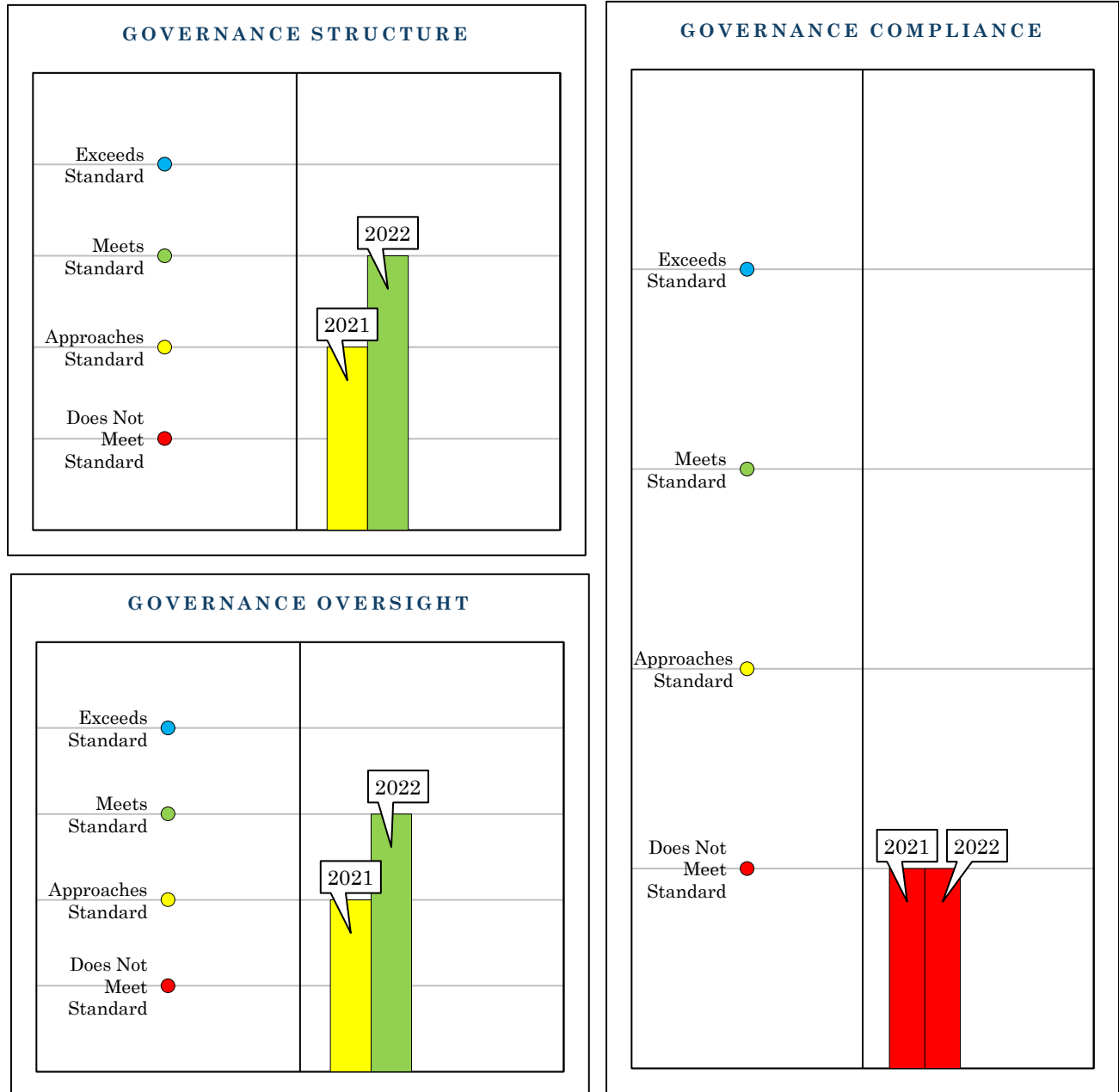
Standard Rating: Does Not Meet Standard	
Data Security and Information Transparency	Data/Evidence Source
The school's website is not compliant and updated appropriately.	*See Comment
The school did not experience issues involving data security this year.	*No instances of non-compliance documented.
The school did not experience compliance issues with public records requests.	*No instances of non-compliance documented.
<b>Comments/ Context:</b> School's website is missing several expenditures/reports as part of corrective action plan to resolve.	

Standard Rating: Meets Standard	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented.
Safety inspections and evacuation drills are compliant.	Fire Inspection: 2/25/2021 Health Inspection: No Lunch Service/ NA Building Inspection: 2/18/2021
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 will need to meet standard for three consecutive years before the school is eligible to earn an exceeds rating.	

Standard Rating: Does Not Meet Standard	
Operational Compliance	Data/Evidence Source
Required reports were submitted accurately and on time.	*No instances of non-compliance documented.
The enrollment process is not compliant.	*See comment
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> School did not meet standard on equitable selection process and will need to be monitored for the third time in 2023.	

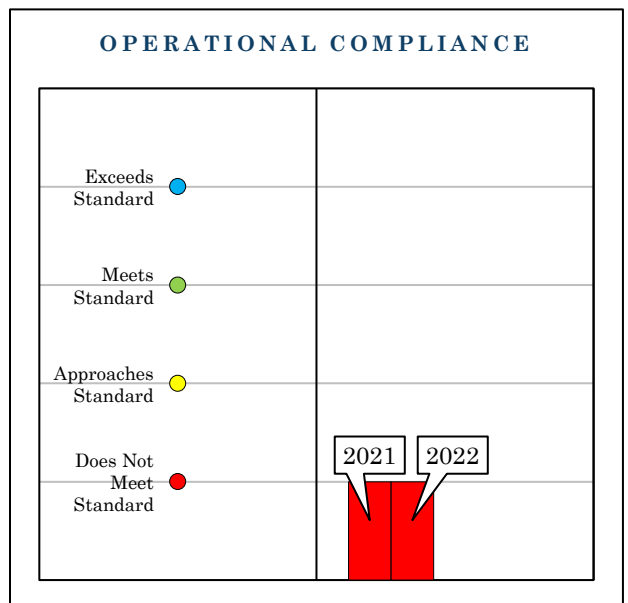
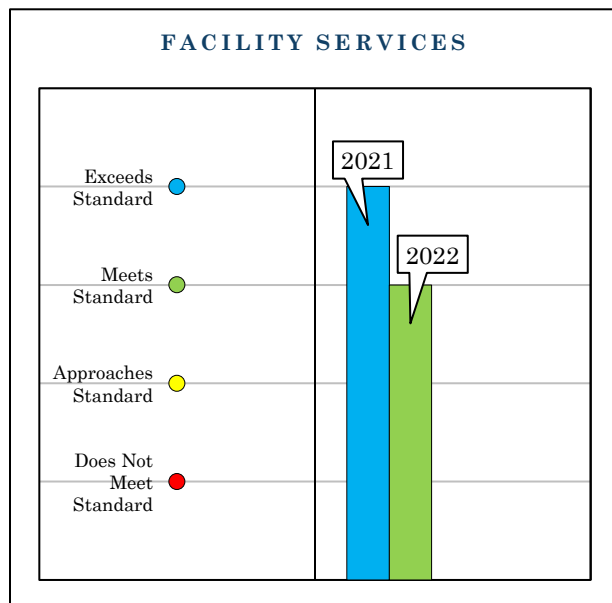
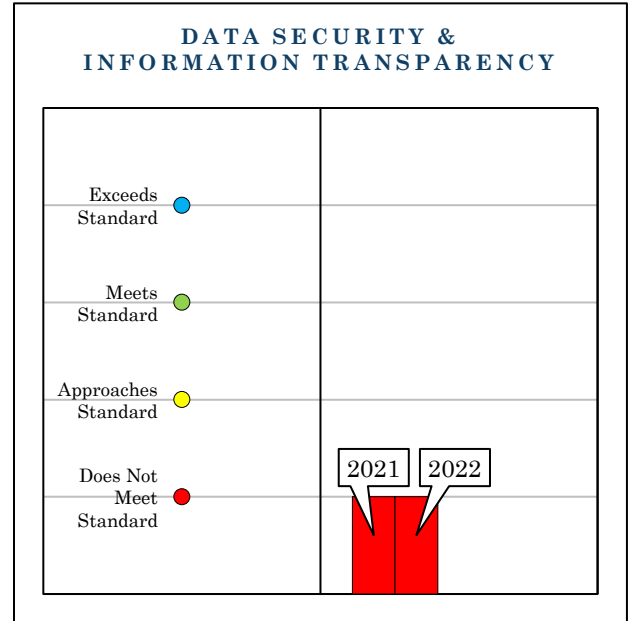
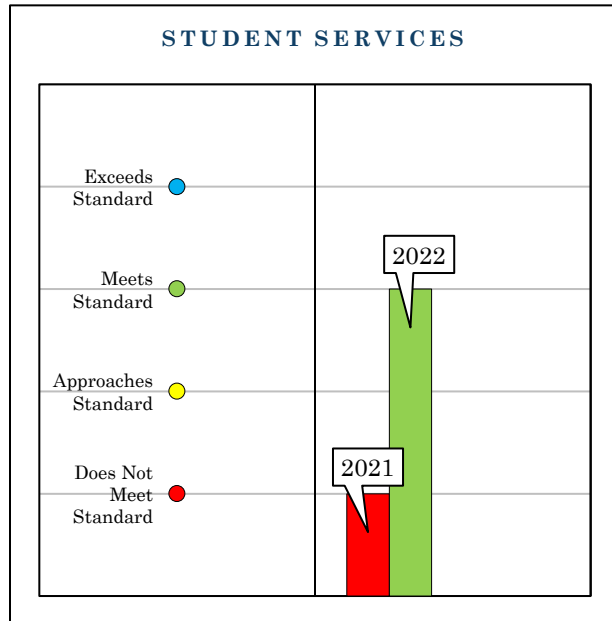
## Historical Performance: Board Stewardship Measures

The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.



## Historical Performance: Management Measures

The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.





## Financial Outcomes

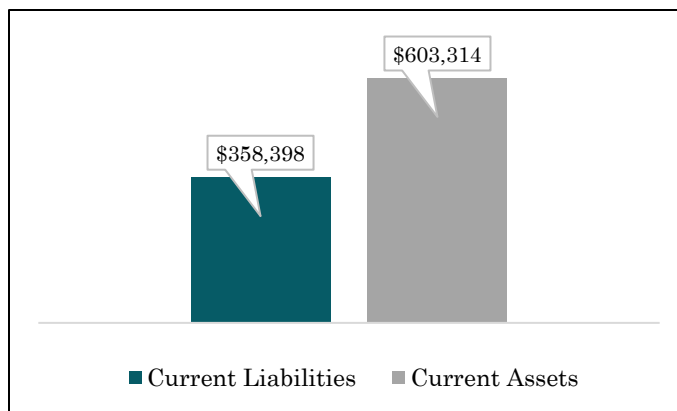
### NEAR TERM MEASURES

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.

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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### Current Ratio

The school has a current ratio of more than 1.5.	Current Ratio 1.68	<b>Exceeds Standard</b>
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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.

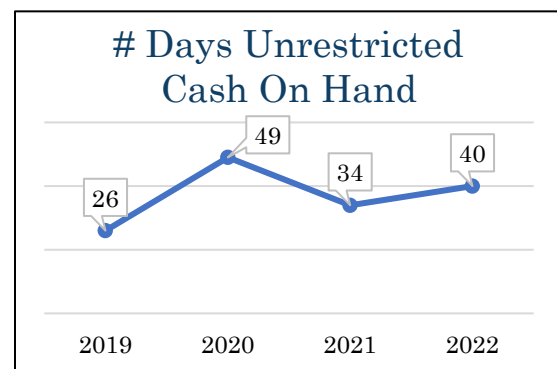
### Unrestricted Days Cash

The school as between 30- and 60-days cash on hand and the 1-year trend is positive.	40 Days	<b>Meets Standard</b>
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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

School is currently in default of financial obligations. A failure to pay payroll taxes for multiple years, including FY22 was identified. The school is pursuing corrective action in FY23.

**Does Not Meet Standard**

### **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).

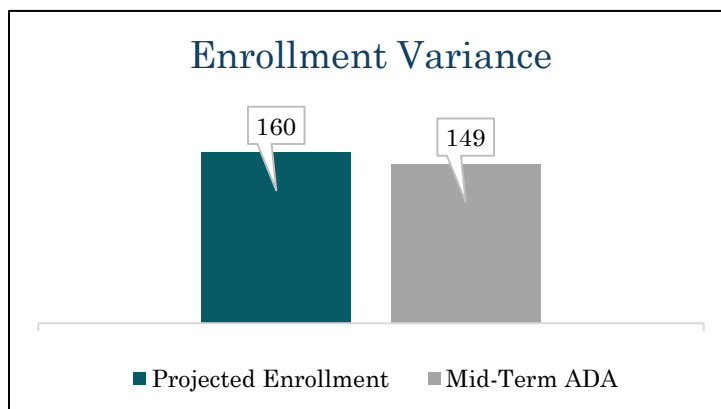
Any act of default can result in disruption of services, loans being called due, or funding that is inaccurate or withheld.

## Enrollment Variance

The school achieved and sustained between 90% and 94.9% of its projected enrollment during the most recently completed school year.

Enrollment Variance:  
93%

**Approaches Standard**



### **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.

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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### Total Margin

The school has maintained a positive total margin for at least 3 consecutive years.	CY Total Margin 7.93%	<b>Exceeds Standard</b>
	3-Year Aggregated 4.02%	

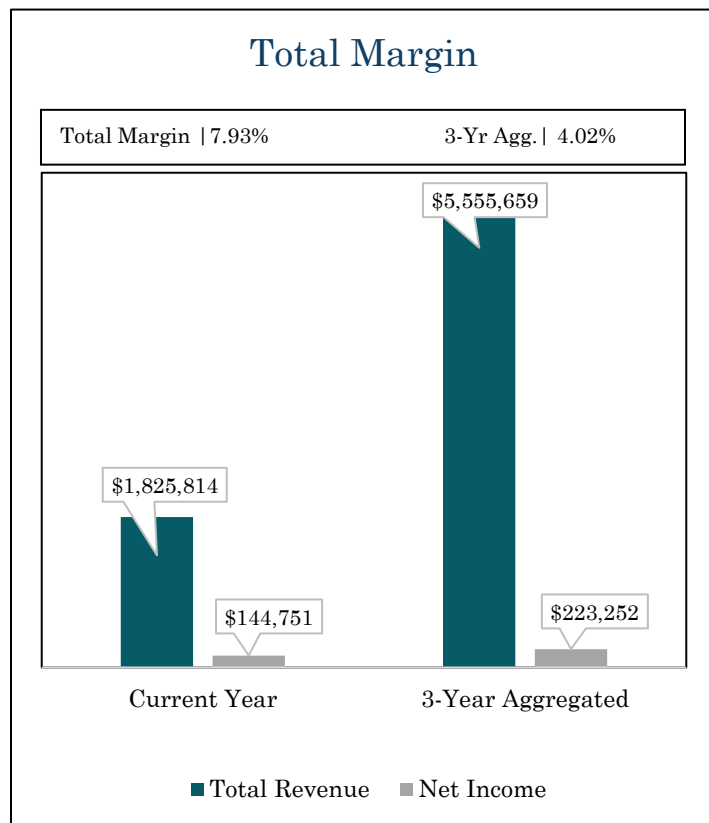
#### Why this Matters:

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

An occasional negative total margin may indicate that a planned or necessary purchase has taken place. This is not necessarily a negative indicator. However, if the Total Margin is chronically negative or severe decreases appear, the school may be in financial distress.

Aggregating this margin over three years helps to identify these long-term trends.

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



## Cash Flow

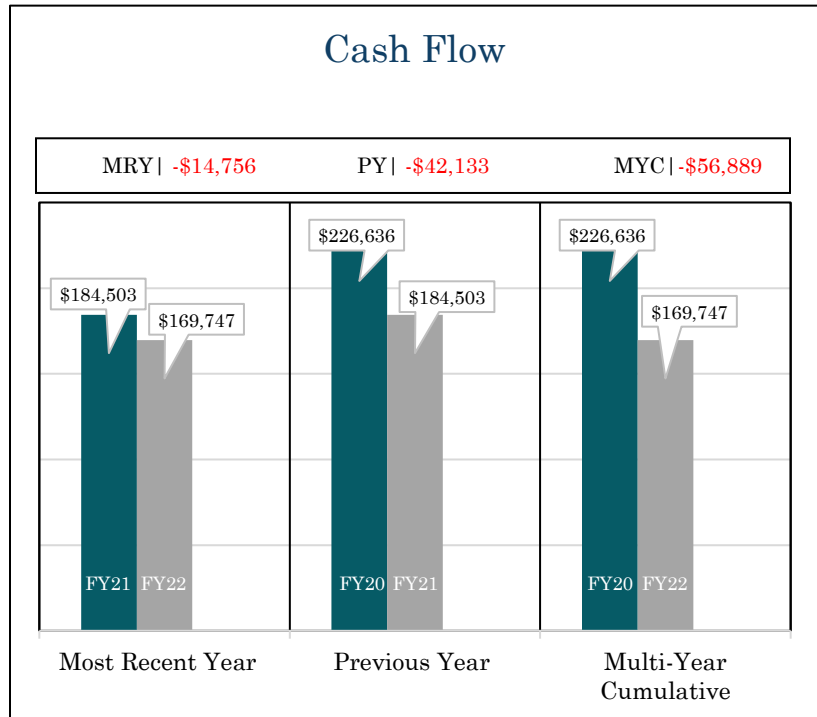
The school's multi-year cumulative cash flow is negative.	Most Recent Year: <b>-\$14,756</b> Previous Year: <b>-\$42,133</b> Multi-Year: <b>-\$56,889</b>	<b>Does Not Meet Standard</b>
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### Why this Matters:

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.

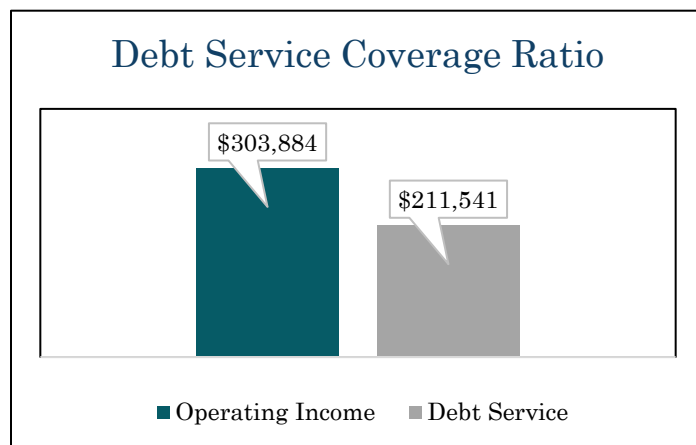
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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



## Debt Service Coverage Ratio

Debt Service Coverage Ratio is between 1.1 and 1.49.	Debt Service Coverage Ratio 1.44	<b>Meets Standard</b>
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### Why this Matters:

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

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

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

## Debt to Asset Ratio

The school's Debt to Asset Ratio is less than 0.9.	Debt/Asset Ratio .79	<b>Meets Standard</b>
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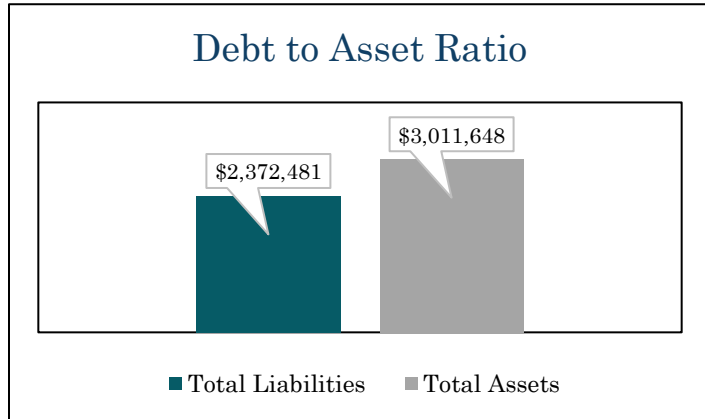
### Why This Matters:

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.



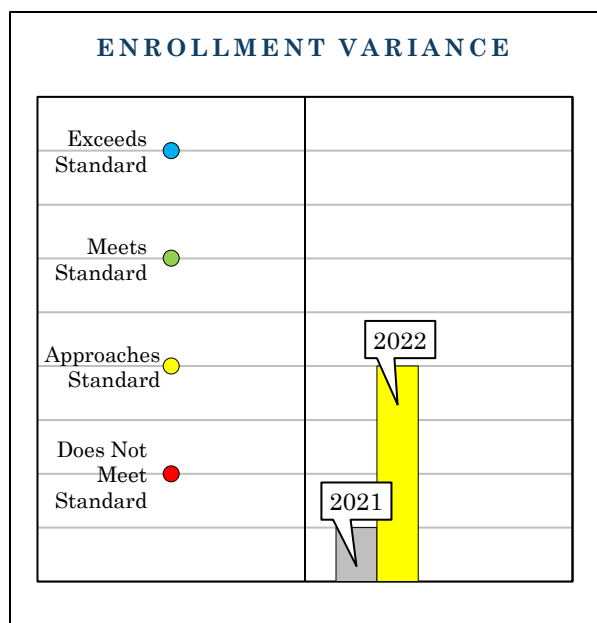
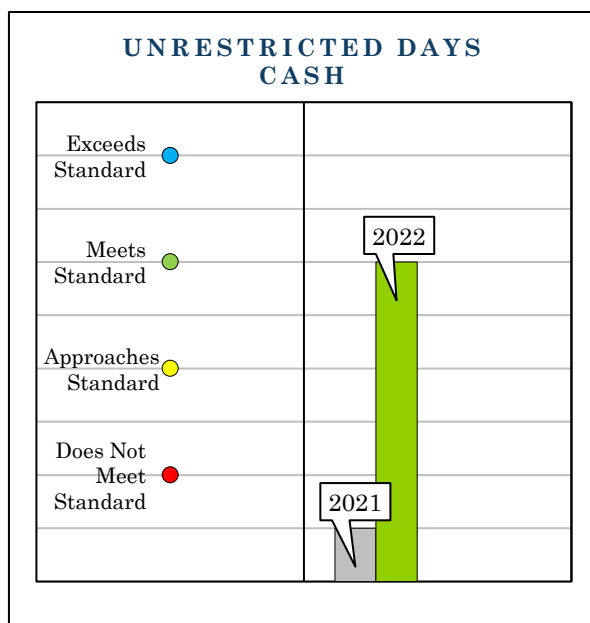
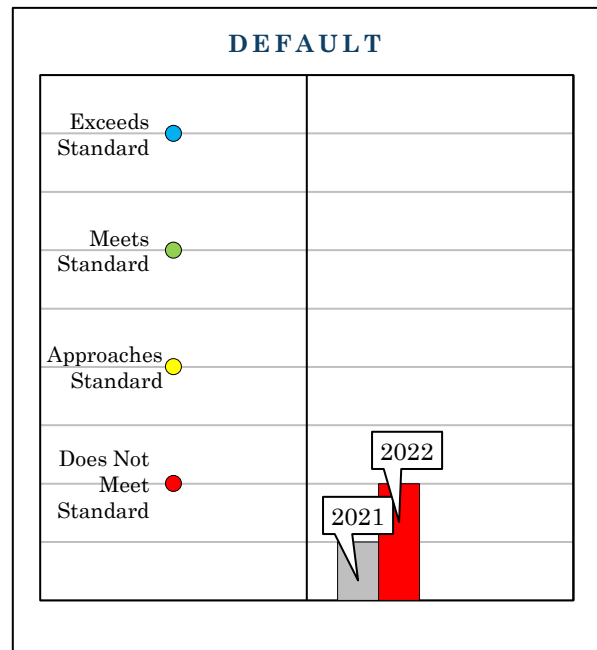
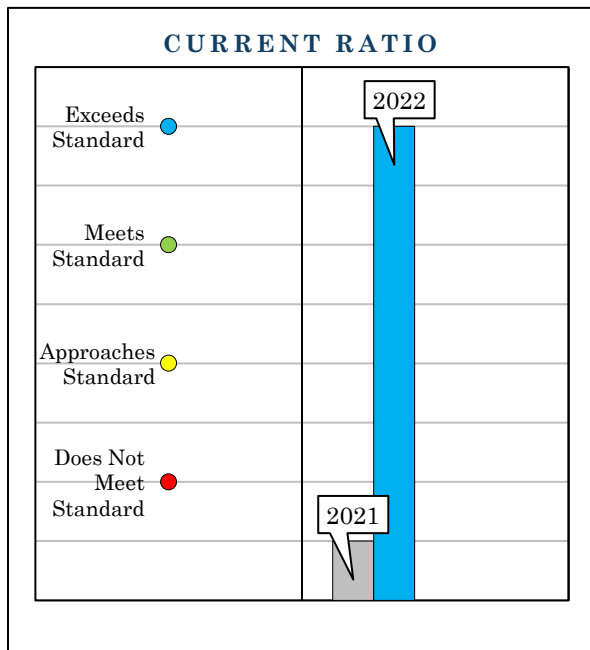
## Financial Compliance

<b>Standard Rating: Does Not Meet Standard</b>	
<b>Financial Operations</b>	<b>Data and/or Evidence Source</b>
The school's finances are managed in compliance with GAAP.	Financial Audit: 8/30/22
Expenditures and contracts are not posted online appropriately.	School's Expenditure Page
The school does not maintain compliant internal controls.	FY22 Auditor noted concerns regarding internal controls.
The school is operating under a Notification of Fiscal Concern.	Notification of Fiscal Concern: Fiscal concern has been in place since June 2021 and has been extended through FY23.
The school is not operating under a Notification of Possible or Imminent Closure.	NA
<b>Comments/Context:</b> The school was informed as early as April 2021 that expenditures were not compliant with transparency laws. As of 9/27/22 this has not been corrected. The school will need to meet standard for three consecutive years before the school is eligible to earn an exceeds rating.	

## Historical Performance: Near-Term Health Measures

The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.

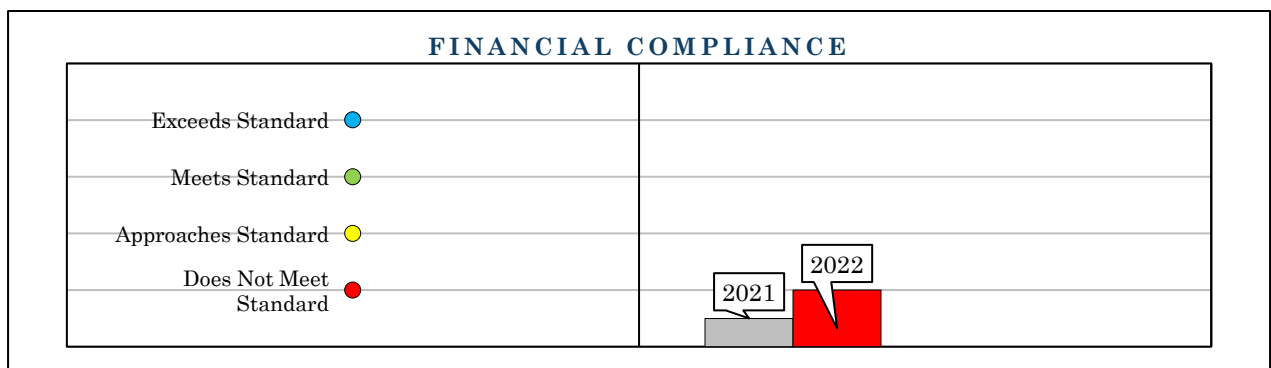
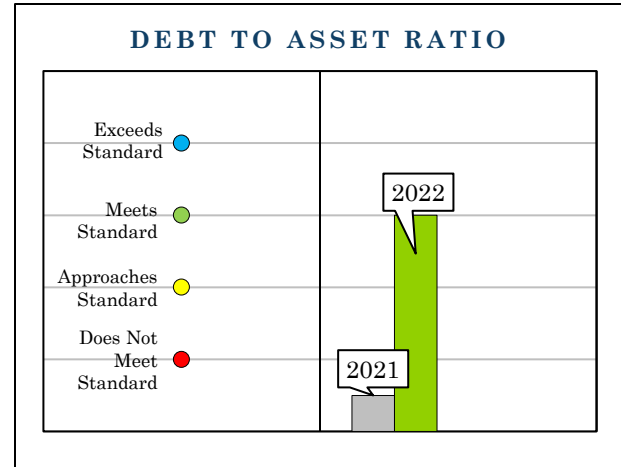
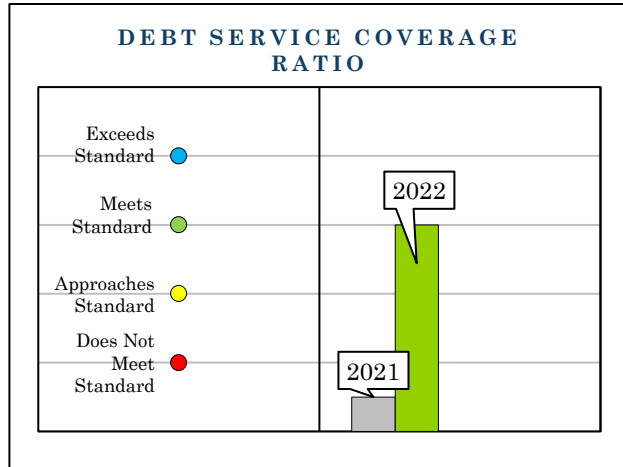
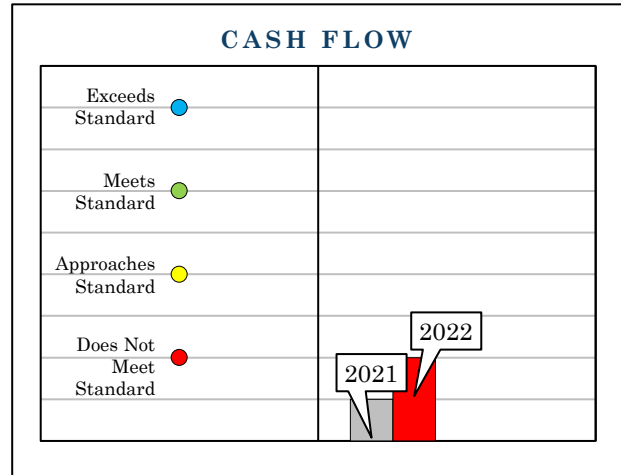
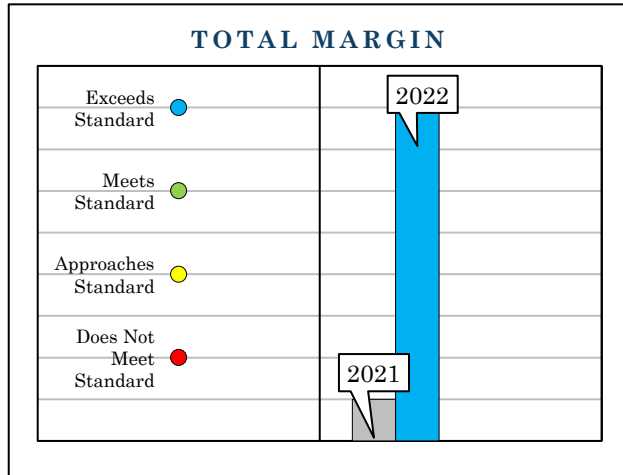
*\*During the 2020-2021 school year academic ratings were waived by the IPCSC due to the pandemic's impact on academic data. In the charts below, you will find these years have a grayed-out rating bar.*



## Historical Performance: Sustainability Measures

The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.

*\*During the 2020-2021 school year academic ratings were waived by the IPCSC due to the pandemic's impact on academic data. In the charts below, you will find these years have a grayed-out rating bar.*



*The 2021-2022 Annual Report has been finalized by the  
Idaho Public Charter School Commission staff.*

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



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208-332-1561

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



# Monticello Montessori Public Charter School

Year Ended June 30, 2022

## Audited Financial Statements



[www.qcpas.com](http://www.qcpas.com)

**Quest CPAs PLLC**

## Financial Section

Independent Auditor's Report.....	1
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## Basic Financial Statements

### *Government-Wide Financial Statements*

Statement of Net Position .....	5
Statement of Activities .....	6

### *Fund Financial Statements*

Balance Sheet – Governmental Funds.....	7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	9
Notes to Financial Statements .....	11

## Required Supplementary Information

Budgetary Comparison Schedule – General and Major Special Revenue Funds.....	22
Schedule of Employer’s Share of Net Pension Asset and Liability and 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 and Schedules

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
Summary Schedule of Prior Audit Findings.....	34

## **Independent Auditor's Report**

Board of Directors  
Monticello Montessori Public Charter School

### **Report on the Audit of the Financial Statements**

#### ***Qualified and Unmodified Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monticello Montessori Public Charter School (the School) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

#### ***Qualified Opinion on the Governmental Activities***

In our opinion, except for the effects of the matter described in the Matter Giving Rise to the Qualified Opinion on the Governmental Activities section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2022, 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 on All Other Opinion Units Described Below***

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, 2022, 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.

#### ***Basis for Qualified and Unmodified Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Matter Giving Rise to the Qualified Opinion on the 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 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.

***Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules and schedule of employer's share of net pension asset and liability and schedule of employer contributions listed in the table of contents 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. 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.

### ***Supplementary 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. 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 basic financial statements. The 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 16, 2022, 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 16, 2022

Monticello Conditional Renewal Page 51

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**

Statement of Net Position  
June 30, 2022

	<u><b>Governmental Activities</b></u>
<b>Assets</b>	
Current Assets	
Cash	\$169,747
Receivables:	
State Sources	47,073
Federal Sources	386,494
Total Current Assets	<u>603,314</u>
Noncurrent Assets	
Nondepreciable Capital Assets	613,212
Depreciable Net Capital Assets	1,773,083
Net Pension Asset	22,039
Total Noncurrent Assets	<u>2,408,334</u>
<b>Total Assets</b>	<u><u>3,011,648</u></u>
 <b>Deferred Outflows of Resources</b>	
Pension Items	386,864
<b>Total Deferred Outflows of Resources</b>	<u>386,864</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$3,398,512</u></u>
 <b>Liabilities</b>	
Current Liabilities	
Accounts Payable	\$6,099
Salaries & Benefits Payable	15,397
Unspent Grant Allocation	233,060
Long-Term Liabilities, Current	103,842
Total Current Liabilities	<u>358,398</u>
Noncurrent Liabilities	
Long-Term Liabilities, Noncurrent	2,014,083
Total Noncurrent Liabilities	<u>2,014,083</u>
<b>Total Liabilities</b>	<u><u>2,372,481</u></u>
 <b>Deferred Inflows of Resources</b>	
Pension Items	705,036
<b>Total Deferred Inflows of Resources</b>	<u>705,036</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u><u>3,077,517</u></u>
 <b>Net Position</b>	
Net Investment in Capital Assets	268,370
Restricted:	
Special Programs	35,388
Debt Service	54,720
Unrestricted	(37,483)
<b>Total Net Position</b>	<u>320,995</u>
<b>Total Liabilities and Deferred Inflows of Resources and Net Position</b>	<u><u>\$3,398,512</u></u>

See Accompanying Notes

**Monticello Conditional Renewal Page 52**  
**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**

Statement of Activities  
Year Ended June 30, 2022

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	\$570,613		\$316,597		(\$254,016)
Special Education	252,022		167,528		(84,494)
Special Education Preschool	0				0
Gifted & Talented	1,509		1,509		0
School Activity	6,265				(6,265)
Support Service Programs					
Attendance - Guidance - Health	52,168		54,803		2,635
Instruction Improvement	15,427		15,427		0
Educational Media	0				0
Instruction-Related Technology	18,503		43,479		24,976
Board of Education	16,060				(16,060)
District Administration	278,982				(278,982)
Buildings - Care	73,113				(73,113)
Maintenance - Student Occupied	46,841				(46,841)
Maintenance - Grounds	2,059				(2,059)
Security	851				(851)
Pupil-To-School Transportation	85,897				(85,897)
Non-Instructional Programs					
Child Nutrition	205	\$6,117			5,912
Capital Assets - Student Occupied	45,275				(45,275)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	113,858				(113,858)
<b>Total</b>	<b>\$1,579,648</b>	<b>\$6,117</b>	<b>\$599,343</b>	<b>\$0</b>	<b>(974,188)</b>
<b>General Revenues</b>					
Local Revenue					15,055
State Revenue					1,205,299
Federal Revenue					0
Pension Revenue (Expense)					(54,433)
<b>Total</b>					<b>1,165,921</b>
<b>Change in Net Position</b>					<b>191,733</b>
<b>Net Position - Beginning</b>					<b>129,262</b>
<b>Net Position - Ending</b>					<b>\$320,995</b>



Monticello Conditional Renewal Page 53

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 1 of 2

Balance Sheet - Governmental Funds

June 30, 2022

	<b>General Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$129,811	\$39,936	\$169,747
Receivables:			
State Sources	47,073	0	47,073
Federal Sources		386,494	386,494
Due From Other Funds	152,653	0	152,653
<b>Total Assets</b>	<u>\$329,537</u>	<u>\$426,430</u>	<u>\$755,967</u>
<b>Liabilities</b>			
Accounts Payable	\$770	\$5,329	\$6,099
Salaries & Benefits Payable	15,397	0	15,397
Due To Other Funds		152,653	152,653
Unspent Grant Allocation		233,060	233,060
<b>Total Liabilities</b>	<u>16,167</u>	<u>391,042</u>	<u>407,209</u>
<b>Fund Balances</b>			
Restricted:			
Special Programs		35,388	35,388
Debt Service	54,720	0	54,720
Unassigned	258,650	0	258,650
<b>Total Fund Balances</b>	<u>313,370</u>	<u>35,388</u>	<u>348,758</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$329,537</u>	<u>\$426,430</u>	<u>\$755,967</u>

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

<b>Total Governmental Fund Balances</b>	\$348,758
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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.	2,386,295
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Long-term liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	(2,117,925)
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Net pension asset/liability and related pension deferred outflows and deferred inflows are not due and payable in the current period and therefore are not reported in the funds.	(296,133)
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<b>Net Position of Governmental Activities</b>	\$320,995
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Monticello Conditional Renewal Page 55

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**

Page 1 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Local Revenue	\$42,640	\$0	\$42,640
State Revenue	1,205,299	46,232	1,251,531
Federal Revenue	11,581	520,062	531,643
<b>Total Revenues</b>	<u>1,259,520</u>	<u>566,294</u>	<u>1,825,814</u>
<b>Expenditures</b>			
Instructional Programs			
Elementary School	357,411	283,548	640,959
Special Education	115,563	167,528	283,091
Special Education Preschool		0	0
Gifted & Talented		1,509	1,509
School Activity	6,265	0	6,265
Support Service Programs			
Attendance - Guidance - Health		52,168	52,168
Instruction Improvement		15,427	15,427
Educational Media		0	0
Instruction-Related Technology		18,503	18,503
Board of Education	16,060	0	16,060
District Administration	278,982	0	278,982
Buildings - Care	73,113	0	73,113
Maintenance - Student Occupied	46,841	0	46,841
Maintenance - Grounds	2,059	0	2,059
Security	851	0	851
Pupil-To-School Transportation	85,897	0	85,897
Non-Instructional Programs			
Child Nutrition	205	0	205
Capital Assets - Student Occupied		0	0
Capital Assets - Non-Student Occupied		0	0
Debt Service - Principal	97,683	0	97,683
Debt Service - Interest	113,858	0	113,858
<b>Total Expenditures</b>	<u>1,194,788</u>	<u>538,683</u>	<u>1,733,471</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	64,732	27,611	92,343
<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>	64,732	27,611	92,343
<b>Fund Balances - Beginning</b>	248,638	7,777	256,415
<b>Fund Balances - Ending</b>	<u><u>\$313,370</u></u>	<u><u>\$35,388</u></u>	<u><u>\$348,758</u></u>

Monticello Conditional Renewal Page 56

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 2 of 2

Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Governmental Funds  
Year Ended June 30, 2022

**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>\$92,343</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.	(45,275)
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	97,683
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Changes in net pension asset/liability and related pension deferred outflows and deferred inflows do not provide or require current financial resources and therefore are not reflected in the funds.	46,982
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<b>Change in Net Position of Governmental Activities</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$191,733</div>
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## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity** – Monticello Montessori Public 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

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.

**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. Compensated absences will be paid by the fund in which the employee works.

**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. Other post-employment benefits will be paid by the fund in which the employee works.

**Pensions** – For purposes of measuring the net pension asset/liability and pension revenue/expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from the 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. Pension obligations will be paid by the fund in which the employee works.

**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.

**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.

**Concentrations of 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 concentrations of 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	\$169,747
<b>Total</b>	<b>\$169,747</b>

**Deposits** – At year end, the carrying amounts of the School's deposits were \$169,747 and the bank balances were \$200,983. 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.



**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	\$47,073		\$47,073
<b>Total</b>	<u>\$47,073</u>		<u>\$47,073</u>
Federal Sources			
Special Programs		\$386,494	\$386,494
<b>Total</b>		<u>\$386,494</u>	<u>\$386,494</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	\$613,212			\$613,212
<b>Total</b>	<u>613,212</u>	<u>\$0</u>	<u>\$0</u>	<u>613,212</u>
Depreciable Capital Assets				
Buildings	2,164,224			2,164,224
Equipment	29,409			29,409
Subtotal	<u>2,193,633</u>	<u>0</u>	<u>0</u>	<u>2,193,633</u>
Accumulated Depreciation				
Buildings	359,806	43,284		403,090
Equipment	15,469	1,991		17,460
Subtotal	<u>375,275</u>	<u>45,275</u>	<u>0</u>	<u>420,550</u>
<b>Total</b>	<u>1,818,358</u>	<u>(45,275)</u>	<u>0</u>	<u>1,773,083</u>
<b>Net Capital Assets</b>	<u>\$2,431,570</u>	<u>(\$45,275)</u>	<u>\$0</u>	<u>\$2,386,295</u>

Depreciation expense of \$45,275 was charged to the capital assets – student occupied program.

**E. LONG-TERM LIABILITIES**

**Notes Payable** – At year end, the School’s notes payable were as follows:

Note payable USDA 97-02, due in monthly payments of \$4,560 with interest at 3.375% through 2052/53, secured by real estate, paid through the general fund	\$1,034,437
Note payable BOI, due in monthly payments of \$7,934 with interest at 6.9% through 2041/42, secured by real estate and guaranteed by the U.S. government, paid through the general fund	1,025,037
Note payable TEQ 410-196, due in monthly payments of \$5,082 with interest at 7.9% through 2022/23, secured by portables, paid through the general fund	58,451
<b>Total</b>	<u><u>\$2,117,925</u></u>

Maturities on the notes are estimated as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>
6/30/23	\$103,842	\$107,076
6/30/24	47,882	102,051
6/30/25	50,523	99,410
6/30/26	53,326	96,607
6/30/27	56,302	93,631
6/30/28-32	333,021	416,644
6/30/33-37	440,810	308,855
6/30/38-42	562,484	162,279
6/30/43-47	211,370	62,230
6/30/48-52	250,165	23,435
6/30/53	8,200	33
<b>Total</b>	<u><u>\$2,117,925</u></u>	<u><u>\$1,472,251</u></u>

Changes in long-term liabilities are as follows:

<u>Description</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Note Payable USDA 97-02	\$1,053,886		\$19,449	\$1,034,437	\$20,117
Note Payable BOI	1,048,631		23,594	1,025,037	25,274
Note Payable TEQ 410-196*	112,472		54,021	58,451	58,451
Note Payable TEQ 410-248*	619		619	0	
<b>Total</b>	<u><u>\$2,215,608</u></u>	<u><u>\$0</u></u>	<u><u>\$97,683</u></u>	<u><u>\$2,117,925</u></u>	<u><u>\$103,842</u></u>

Interest and related costs during the year amounted to \$113,858 and were charged to the debt service – interest program. \*Due to the implementation of GASB No. 87 *Leases*, these previously reported capital leases have been reclassified as financed purchases / notes payable.

## **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 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 74% for police and firefighters. As of June 30, 2021 it was 7.16% for general employees and 9.13% 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 \$101,415 for the year ended June 30, 2022.

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

At June 30, 2022, the School reported an asset for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The School's proportion of the net pension asset 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, 2021, the School's proportion was 0.02790514 percent.

For the year ended June 30, 2022, the School recognized pension revenue (expense) of (\$54,433). At June 30, 2022, 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	\$32,471	\$12,811
Changes in assumptions or other inputs	252,978	
Net difference between projected and actual earnings on pension plan investments		692,225
Employer contributions subsequent to the measurement date	101,415	
<b>Total</b>	<b>\$386,864</b>	<b>\$705,036</b>

\$101,415 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an adjustment to the pension expense 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, 2021 the beginning of the measurement period ended June 30, 2020 is 4.7 and 4.6 for the measurement period June 30, 2021.

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>	
6/30/23	(\$98,701)
6/30/24	(88,949)
6/30/25	(77,732)
6/30/26	(154,204)
<b>Total</b>	<b>(\$419,586)</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 asset in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1%

*Contributing Members, Service Retirement Members, and Beneficiaries*

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%
Teachers - Males	Pub-2010 Teacher Tables, increased 12%
Teachers - Females	Pub-2010 Teacher Tables, increased 21%
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The total pension asset as of June 30, 2021 is based on the results of an actuarial valuation date of July 1, 2021.

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 2021.

#### Capital Market Assumptions from Callan 2021

<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%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.15%	3.06%

#### 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 2021

<b>Valuation Assumptions Chosen by PERSI Board</b>	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	2.30%
<b>Long-Term Expected Geometric Rate of Return*</b>	<b>6.35%</b>
*Net of Investment Expenses	

#### Discount Rate

The discount rate used to measure the total pension asset was 6.35%. 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 asset. 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 asset to changes in the discount rate.*

The following presents the School's proportionate share of the net pension asset calculated using the discount rate of 6.35 percent, as well as what the School's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<b>1% Decrease (5.35%)</b>	<b>Current Discount Rate (6.35%)</b>	<b>1% Increase (7.35%)</b>
School's proportionate share of the net pension liability (asset)	\$766,119	(\$22,039)	(\$668,108)

*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 asset or 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 asset or liability which is an estimated asset or 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 asset or 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 when 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	\$152,653	\$152,653
<b>Total</b>	<b>\$152,653</b>	<b>\$152,653</b>

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

**Monticello Conditional Renewal Page 68**  
**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**

Budgetary Comparison Schedule - General Fund  
Year Ended June 30, 2022

<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	\$41,734	\$41,734	\$42,640	\$906
State Revenue	1,459,374	1,459,374	1,205,299	(254,075)
Federal Revenue	0	0	11,581	11,581
<b>Total Revenues</b>	<u>1,501,108</u>	<u>1,501,108</u>	<u>1,259,520</u>	<u>(241,588)</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School	650,023	650,023	357,411	292,612
Special Education	59,795	59,795	115,563	(55,768)
Special Education Preschool	29,555	29,555	0	29,555
Gifted & Talented	0	0	0	0
School Activity	0	0	6,265	(6,265)
Support Service Programs				
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	23,000	23,000	16,060	6,940
District Administration	217,628	217,628	278,982	(61,354)
Buildings - Care	72,369	72,369	73,113	(744)
Maintenance - Student Occupied	92,900	92,900	46,841	46,059
Maintenance - Grounds	11,500	11,500	2,059	9,441
Security	16,850	16,850	851	15,999
Pupil-To-School Transportation	81,765	81,765	85,897	(4,132)
Non-Instructional Programs				
Child Nutrition	0	0	205	(205)
Capital Assets - Student Occupied	0	0	0	0
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal			97,683	(97,683)
Debt Service - Interest	210,917	210,917	113,858	97,059
<b>Total Expenditures</b>	<u>1,466,302</u>	<u>1,466,302</u>	<u>1,194,788</u>	<u>271,514 *</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>34,806</u>	<u>34,806</u>	<u>64,732</u>	<u>29,926</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>34,806</u>	<u>34,806</u>	<u>64,732</u>	<u>29,926</u>
<b>Fund Balances - Beginning</b>	<u>0</u>	<u>0</u>	<u>248,638</u>	<u>248,638</u>
<b>Fund Balances - Ending</b>	<u>\$34,806</u>	<u>\$34,806</u>	<u>\$313,370</u>	<u>\$278,564</u>

\*Total expenditures (over) under appropriations are: \$271,514



**Monticello Conditional Renewal Page 69**  
**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**  
Schedule of Employer's Share of Net Pension Asset and Liability  
and Schedule of Employer Contributions  
PERSI - Base Plan

<b>Schedule of Employer's Share of Net Pension Asset and Liability*</b>					
<b>Fiscal Year Ended June 30</b>	<b>Employer's Portion of the Net Pension (Asset) Liability</b>	<b>Employer's Proportionate Share of the Net Pension (Asset) Liability</b>	<b>Covered Payroll</b>	<b>Employer's Proportional Share of the Net Pension (Asset) Liability as a Percentage of Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability</b>
2015	0.0156698%	\$115,354	\$424,514	27.17%	94.95%
2016	0.0168943%	\$222,470	\$475,848	46.75%	91.38%
2017	0.0204573%	\$414,701	\$598,551	69.28%	87.26%
2018	0.0204004%	\$320,659	\$635,150	50.49%	90.68%
2019	0.0207276%	\$305,736	\$665,539	45.94%	91.69%
2020	0.0225233%	\$257,097	\$775,459	33.15%	93.79%
2021	0.0243228%	\$564,808	\$866,106	65.21%	88.22%
2022	0.0279051%	(\$22,039)	\$1,019,397	-2.16%	100.36%

\*As of the measurement date of the net pension (asset) liability.

<b>Schedule of Employer Contributions</b>					
<b>Fiscal Year Ended June 30</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2015	\$53,866	\$53,866	\$0	\$475,848	11.32%
2016	\$67,756	\$67,756	\$0	\$598,551	11.32%
2017	\$71,899	\$71,899	\$0	\$635,150	11.32%
2018	\$75,339	\$75,339	\$0	\$665,539	11.32%
2019	\$87,782	\$87,782	\$0	\$775,459	11.32%
2020	\$103,413	\$103,413	\$0	\$866,106	11.94%
2021	\$121,716	\$121,716	\$0	\$1,019,397	11.94%
2022	\$101,415	\$101,415	\$0	\$849,372	11.94%

Schedules above intended to show information for 10 years. Information for additional years will be presented as it becomes available.

Monticello Conditional Renewal Page 70

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 1 of 4  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2022

	<b>Special Revenue Funds</b>			<b>Title I-A ESSA IBP</b>
	<b>Technology</b>	<b>Substance Abuse</b>	<b>ESSER III</b>	
<b>Assets</b>				
Cash	\$32,674	\$7,262		
Receivables:				
State Sources				
Federal Sources			\$264,969	\$39,991
Due From Other Funds				
<b>Total Assets</b>	<u>\$32,674</u>	<u>\$7,262</u>	<u>\$264,969</u>	<u>\$39,991</u>
<b>Liabilities</b>				
Accounts Payable	\$4,548			
Salaries & Benefits Payable				
Due To Other Funds			\$59,933	\$39,439
Unspent Grant Allocation			205,036	552
<b>Total Liabilities</b>	<u>4,548</u>	<u>\$0</u>	<u>264,969</u>	<u>39,991</u>
<b>Fund Balances</b>				
Restricted:				
Special Programs	28,126	7,262		
Debt Service				
Unassigned				
<b>Total Fund Balances</b>	<u>28,126</u>	<u>7,262</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$32,674</u>	<u>\$7,262</u>	<u>\$264,969</u>	<u>\$39,991</u>

Monticello Conditional Renewal Page 71

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 2 of 4

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2022

	Special Revenue Funds			
	ESSER I	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5
<b>Assets</b>				
Cash				
Receivables:				
State Sources				
Federal Sources	\$8,432	\$32,258	\$4,147	\$1,770
Due From Other Funds				
<b>Total Assets</b>	<u>\$8,432</u>	<u>\$32,258</u>	<u>\$4,147</u>	<u>\$1,770</u>
<b>Liabilities</b>				
Accounts Payable			\$781	
Salaries & Benefits Payable				
Due To Other Funds	\$1,624	\$32,258	3,366	
Unspent Grant Allocation	6,808			\$1,770
<b>Total Liabilities</b>	<u>8,432</u>	<u>32,258</u>	<u>4,147</u>	<u>1,770</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>\$8,432</u>	<u>\$32,258</u>	<u>\$4,147</u>	<u>\$1,770</u>

Monticello Conditional Renewal Page 72

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 3 of 4  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2022

	Special Revenue Funds			
	IDEA Part B ARPA	School Based Medicaid	Title IV-A ESSA SS & AE	Title II-A ESSA SEI
<b>Assets</b>				
Cash				
Receivables:				
State Sources				
Federal Sources			\$16,619	\$18,308
Due From Other Funds				
<b>Total Assets</b>	<u>\$0</u>	<u>\$0</u>	<u>\$16,619</u>	<u>\$18,308</u>
<b>Liabilities</b>				
Accounts Payable				
Salaries & Benefits Payable				
Due To Other Funds			\$606	\$15,427
Unspent Grant Allocation			16,013	2,881
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>	<u>16,619</u>	<u>18,308</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>\$0</u>	<u>\$16,619</u>	<u>\$18,308</u>

Monticello Conditional Renewal Page 73

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 4 of 4  
Combining Balance Sheet - Nonmajor Governmental Funds  
June 30, 2022

	<u>Special Revenue Funds</u>	
	<u>SLFRF</u>	<u>Total</u>
<b>Assets</b>		
Cash		\$39,936
Receivables:		
State Sources		0
Federal Sources		386,494
Due From Other Funds		0
<b>Total Assets</b>	<u>\$0</u>	<u>\$426,430</u>
<b>Liabilities</b>		
Accounts Payable		\$5,329
Salaries & Benefits Payable		0
Due To Other Funds		152,653
Unspent Grant Allocation		233,060
<b>Total Liabilities</b>	<u>\$0</u>	<u>391,042</u>
<b>Fund Balances</b>		
Restricted:		
Special Programs		35,388
Debt Service		0
Unassigned		0
<b>Total Fund Balances</b>	<u>0</u>	<u>35,388</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$0</u>	<u>\$426,430</u>

Monticello Conditional Renewal Page 74

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 1 of 4

Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2022

	<b>Special Revenue Funds</b>			<b>Title I-A ESSA IBP</b>
	<b>Technology</b>	<b>Substance Abuse</b>	<b>ESSER III</b>	
<b>Revenues</b>				
Local Revenue				
State Revenue	\$41,855	\$4,377		
Federal Revenue			\$160,578	\$48,388
<b>Total Revenues</b>	<u>41,855</u>	<u>4,377</u>	<u>160,578</u>	<u>48,388</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School			100,805	48,388
Special Education			59,773	
Special Education Preschool				
Gifted & Talented				
School Activity				
Support Service Programs				
Attendance - Guidance - Health		1,742		
Instruction Improvement				
Educational Media				
Instruction-Related Technology	16,879			
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School 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>16,879</u>	<u>1,742</u>	<u>160,578</u>	<u>48,388</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>24,976</u>	<u>2,635</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>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>24,976</u>	<u>2,635</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Beginning</b>	<u>3,150</u>	<u>4,627</u>	<u>0</u>	<u>0</u>
<b>Fund Balances - Ending</b>	<u>\$28,126</u>	<u>\$7,262</u>	<u>\$0</u>	<u>\$0</u>

Monticello Conditional Renewal Page 75

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 2 of 4

Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2022

	Special Revenue Funds			
	ESSER I	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$1,624	\$161,927	\$43,957	\$2,140
<b>Total Revenues</b>	<u>1,624</u>	<u>161,927</u>	<u>43,957</u>	<u>2,140</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School		111,501		
Special Education			43,957	2,140
Special Education Preschool				
Gifted & Talented				
School Activity				
Support Service Programs				
Attendance - Guidance - Health		50,426		
Instruction Improvement				
Educational Media				
Instruction-Related Technology	1,624			
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School 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>1,624</u>	<u>161,927</u>	<u>43,957</u>	<u>2,140</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>

Monticello Conditional Renewal Page 76

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL**      Page 3 of 4

Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2022

	<b>Special Revenue Funds</b>			
	<b>IDEA Part B ARPA</b>	<b>School Based Medicaid</b>	<b>Title IV-A ESSA SS &amp; AE</b>	<b>Title II-A ESSA SEI</b>
<b>Revenues</b>				
Local Revenue				
State Revenue				
Federal Revenue	\$11,159	\$50,499	\$1,509	\$15,427
<b>Total Revenues</b>	<u>11,159</u>	<u>50,499</u>	<u>1,509</u>	<u>15,427</u>
<b>Expenditures</b>				
Instructional Programs				
Elementary School				
Special Education	11,159	50,499		
Special Education Preschool				
Gifted & Talented			1,509	
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement				15,427
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School 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>11,159</u>	<u>50,499</u>	<u>1,509</u>	<u>15,427</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>



Monticello Conditional Renewal Page 77

**MONTICELLO MONTESSORI PUBLIC CHARTER SCHOOL** Page 4 of 4  
Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balances - Nonmajor Governmental Funds  
Year Ended June 30, 2022

	<u>Special Revenue Funds</u>	
	<u>SLFRF</u>	<u>Total</u>
<b>Revenues</b>		
Local Revenue		\$0
State Revenue		46,232
Federal Revenue	\$22,854	520,062
<b>Total Revenues</b>	<u>22,854</u>	<u>566,294</u>
<b>Expenditures</b>		
Instructional Programs		
Elementary School	22,854	283,548
Special Education		167,528
Special Education Preschool		0
Gifted & Talented		1,509
School Activity		0
Support Service Programs		
Attendance - Guidance - Health		52,168
Instruction Improvement		15,427
Educational Media		0
Instruction-Related Technology		18,503
Board of Education		0
District Administration		0
Buildings - Care		0
Maintenance - Student Occupied		0
Maintenance - Grounds		0
Security		0
Pupil-To-School Transportation		0
Non-Instructional Programs		
Child Nutrition		0
Capital Assets - Student Occupied		0
Capital Assets - Non-Student Occupied		0
Debt Service - Principal		0
Debt Service - Interest		0
<b>Total Expenditures</b>	<u>22,854</u>	<u>538,683</u>
<b>Excess (Deficiency) of Revenues</b>		
<b>Over Expenditures</b>	0	27,611
<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	27,611
<b>Fund Balances - Beginning</b>	0	7,777
<b>Fund Balances - Ending</b>	<u>\$0</u>	<u>\$35,388</u>

**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  
Monticello Montessori Public 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 Monticello Montessori Public Charter School (the School), as of and for the year ended June 30, 2022, 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 16, 2022.

**Report on 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 or significant deficiencies may exist that have not been identified.

**Report on 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 16, 2022

## **FINDINGS – FINANCIAL STATEMENT AUDIT**

### **Material Weakness**

#### ***2021-001 Completion and Timeliness of Core Accounting Procedures and Controls***

**Condition** – In the previous year, it was noted that the School did not perform the following core accounting procedures and controls in a consistent or timely manner:

- Reconciling and reviewing bank statements
- Paying bills and retaining supporting documentation evidencing procurement process
- Making payroll tax deposits and filing quarterly payroll tax reports

**Recommendation** – It was recommended that the School ensure that the aforementioned core accounting procedures and controls are performed in a consistent and timely manner going forward.

**Current Status** – This issue has been resolved by the School retaining an experienced business manager who is ensuring these core accounting procedures and controls are being performed in a consistent and timely manner.



# Annual Performance Report 2021

## MONTICELLO MONTESSORI CHARTER SCHOOL

**Mission Statement:** Through a Montessori-inspired approach to learning, students will maximize their inner potentials and experience purpose and meaning in life, take responsibility for their own education, cultivate personal dignity, and develop independence and purpose in life.

Chair/President	Drew Hosford
Treasurer	David Meyer
Secretary	
Administrator	Jeanne Johnson
Business Manager	Candi Massey
School Location	4747 S. Sweetwater Way, Ammon, ID 83406
School Phone	208-419-0742

## 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>13</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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Monticello Montessori Charter School Performance Certificate: [MMCS Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2018-2023

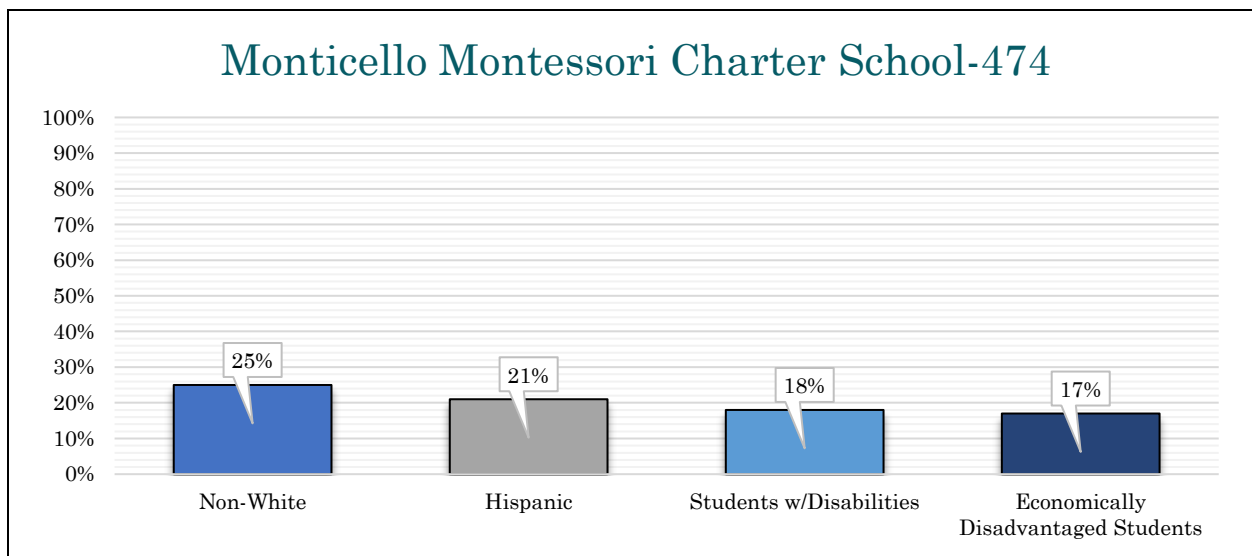
## School Overview

Model:	Montessori
Enrollment Capacity:	345
Grades Served:	K-8
Enrollment Projected FY22:	226

### Key Design Elements:

- Maintain commitment to the core Montessori curriculum and instruction by utilizing authentic Montessori materials.
- Idaho State Standards are used as a basis for what every child needs to know. From there, the Montessori approach is utilized to help students master required knowledge and skills.
- Employ experienced Montessori teachers or teachers who will become Montessori certified.
- Employ a building principal/educational leader who has knowledge of Montessori principles and curriculum through Montessori coursework, Montessori Administrator Credential and/or annual conference exposure.
- Students will utilize work plans to guide them in their learning toward mastery.

### 2021 MONTICELLO MONTESSORI CHARTER SCHOOL 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	31%
Math Growth	<i>Data Not Available for 2020-2021</i>
ELA Proficiency	39%
ELA Growth	<i>Data Not Available for 2020-2021</i>
Literacy Proficiency	FALL IRI: 43% SPRING IRI: 47%

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	1.93
Unrestricted Days Cash	34
Default	None
Enrollment Variance	89.78%

OPERATIONAL OUTCOMES: BOARD STEWARDSHIP	
Governance Structure	APPROACHES STANDARD
Governance Oversight	APPROACHES STANDARD
Governance Compliance	DOES NOT MEET STANDARD

OPERATIONAL OUTCOMES: MANAGEMENT	
Student Services	DOES NOT MEET STANDARD
Data Security/Transparency	DOES NOT MEET STANDARD
Facility & Services	EXCEEDS STANDARD
Operational Compliance	DOES NOT MEET STANDARD

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin 3 Yr. Aggregate Margin	TM: 5.39% 3YR: 5.99%
Cash Flow Multi-Year Cash Flow	CF: -\$42,133 MY: \$41,346
Debt Service Coverage Ratio	1.10
Debt Asset Ratio	1.03
Financial Compliance	Notification of Fiscal Concern

*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

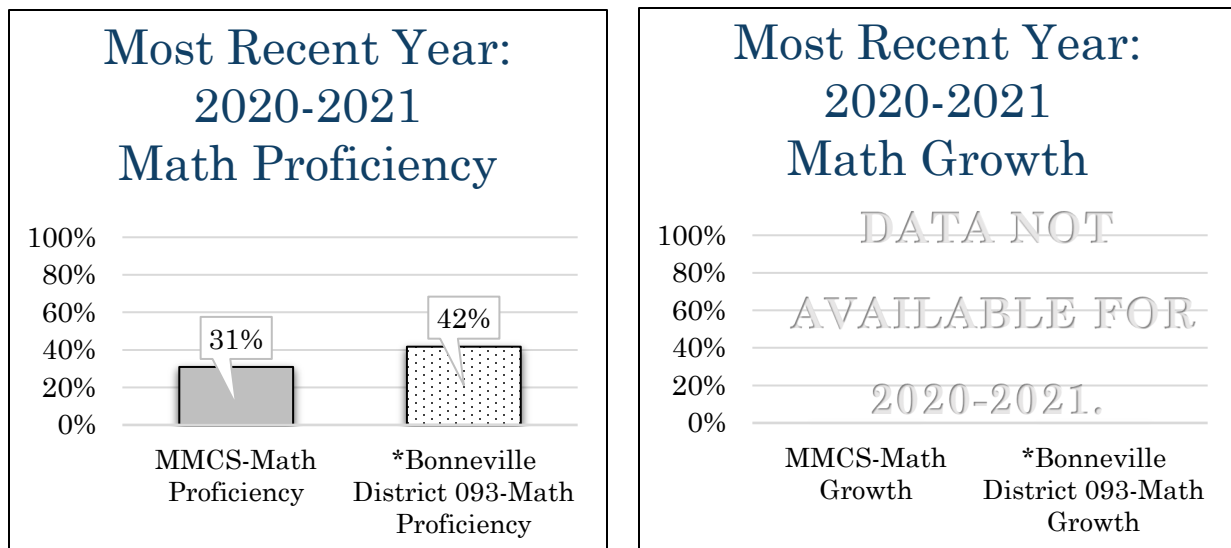
### MATH PROFICIENCY & MATH GROWTH

#### 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: Bonneville District (093)



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
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

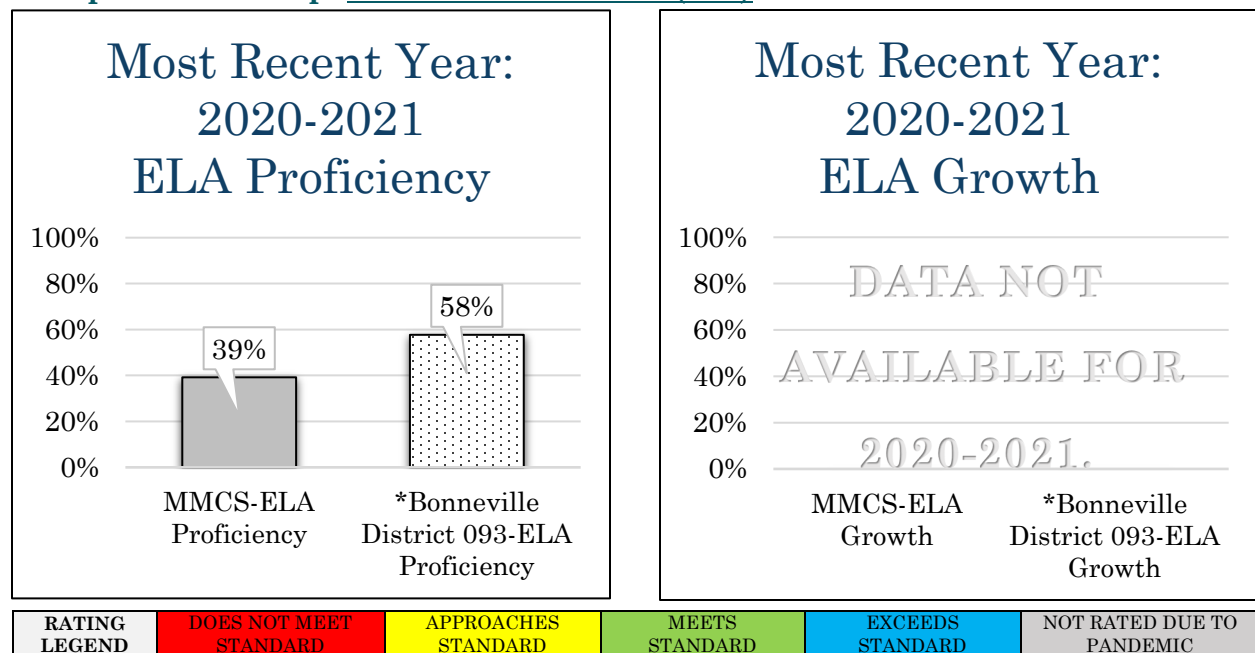
### ELA PROFICIENCY & ELA GROWTH

#### 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: Bonneville District (093)



\*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

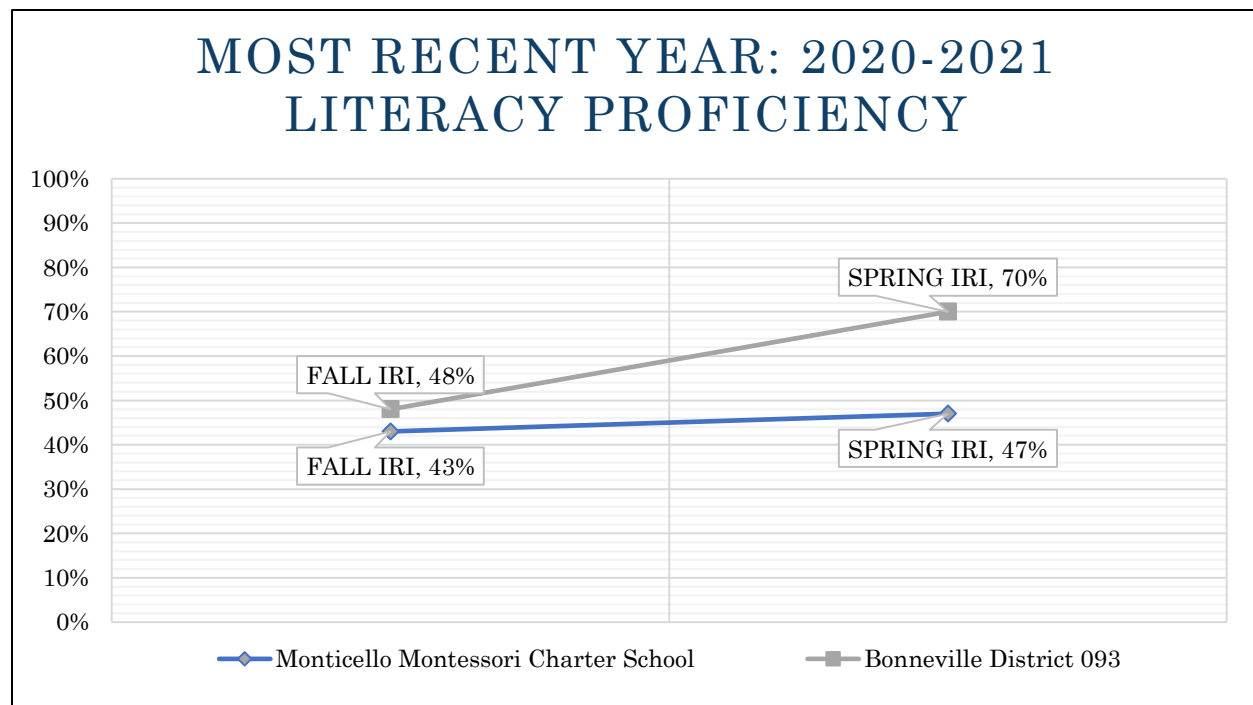
### LITERACY PROFICIENCY

#### 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: Bonneville District (093)



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

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY 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.

## Longitudinal Academic Ratings | 2018-2023

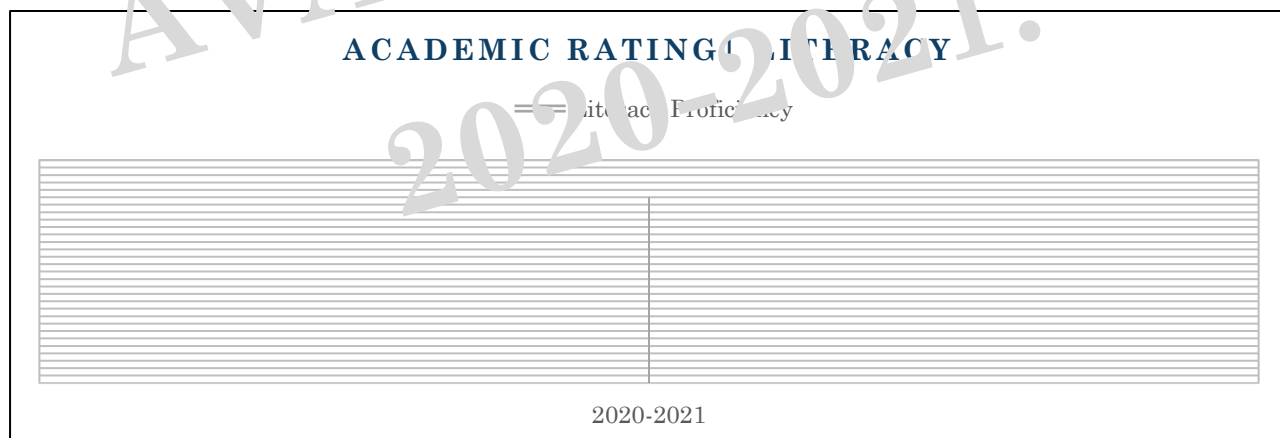
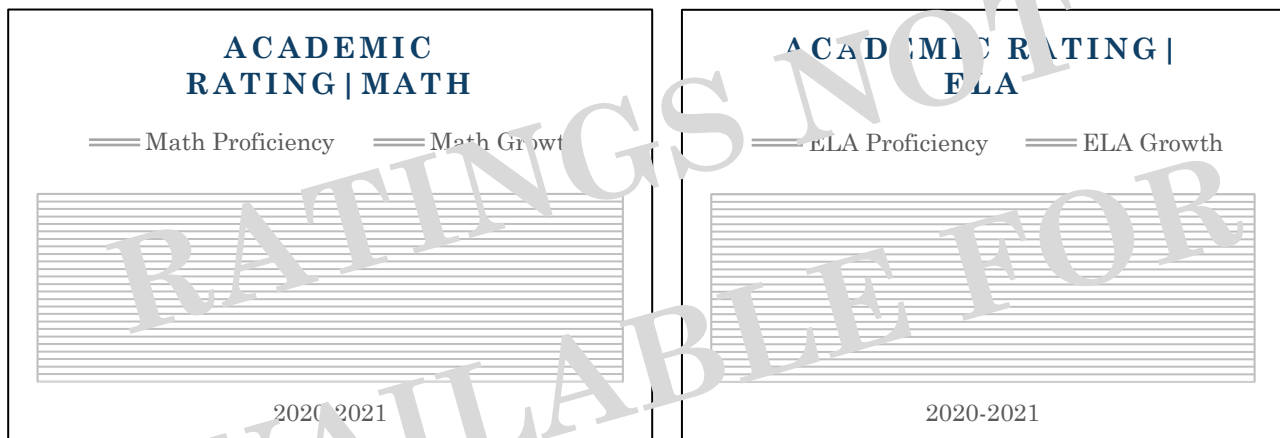
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

### Academic Ratings | Historical Framework

SCHOOL YEAR	ACADEMIC GEN ED OUTCOME
2018-2019	REMEDIATION
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
------------------	---------------------------	------------------------	-------------------	---------------------	------------------------------

## 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: APPROACHES STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 06/08/2021 If the school has amended its bylaws since this date, please provide an updated copy to the IPCSC.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 04/13/2009. Most recently updated on 04/06/2021
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were conducted into ethical behavior or conflict of interest regarding any board director this year.	An IPCSC investigation was conducted; however due to board turn-over, no further action is required.
The board did experience Open Meeting Law violations that needed to be cured this year.	*See comments
<b>Comments/ Context:</b> A March 8,2021 action item to cure open meeting violation relating to the Feb.18,2021 meeting is documented: IC 74-208(7).	

STANDARD RATING: APPROACHES 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 not review financial reports in a timely and thorough manner.	The board was presented with inaccurate and superficial reports prior to the April 2021 intervention.
The board did not maintain compliant policies.	An IPCSC investigation found that the board failed to ensure existing policy was appropriately implemented.
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: DOES NOT MEET STANDARD	
Governance Compliance Measure	Data/Evidence Source
The IPCSC did issue courtesy letters to the school noting compliance concerns this year.	*See note
Another investigative body was notified of concerns at this school this year.	*The Professional Standards Commission was notified of concerns related to the lead administrator on several occasions. The PSC is pursuing an investigation in FY22.
<b>Comments/ Context:</b> IPCSC issued courtesy letters on the following dates: 3/31/21; 4/29/21;6/16/21; 7/2/21	

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: DOES NOT MEET 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 not in good standing.	*See comments
The school's college and career readiness program is in good standing.	Continuous Improvement Plan 2020-2021
<b>Comments/ Context:</b> SPED Complaint (C-21-02-08a C-21-06-11a; H-21-02-08a; H-21-02-08b). CIP is outdated as of 3/18/2021	

STANDARD RATING: DOES NOT MEET STANDARD	
Data Security and Information Transparency	Data/Evidence Source
The school's website is not compliant and updated appropriately.	*See comments
The school did not experience issues involving data security this year.	*No instances of non-compliance documented.
Choose an item.	*No instances of non-compliance documented.
<b>Comments/ Context:</b> Review of the schools website identified the following documentation not present or outdated: prior school year annual report(I.C.33-5209C(2) and CIP(I.C.33-320(3))	

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.	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>	MMCS does not offer a lunch program.
<b>Comments/ Context:</b>	

STANDARD RATING: DOES NOT MEET STANDARD	
Operational Compliance	Data/Evidence Source
Required reports were submitted accurately and on time.	*See Comments
The enrollment process is not compliant.	An IPCSC observation of the enrollment process generated questions. The feedback report for this observation state that observation of the 2022 lottery process will be necessary.
The teachers are properly credentialed.	*No instances of non-compliance documented.
Corrective action plans were issued by the SDE this year.	Corrective action plans were issued to MMCS by the SDE's special education department and English language learning department. Several issues remain unresolved.
<b>Comments/ Context:</b> MMCS submitted their financial audit passed the required deadline of 11/1/2020. Report was received on 11/6/2020.	

## Longitudinal Operational Ratings | 2018-2023

### 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.

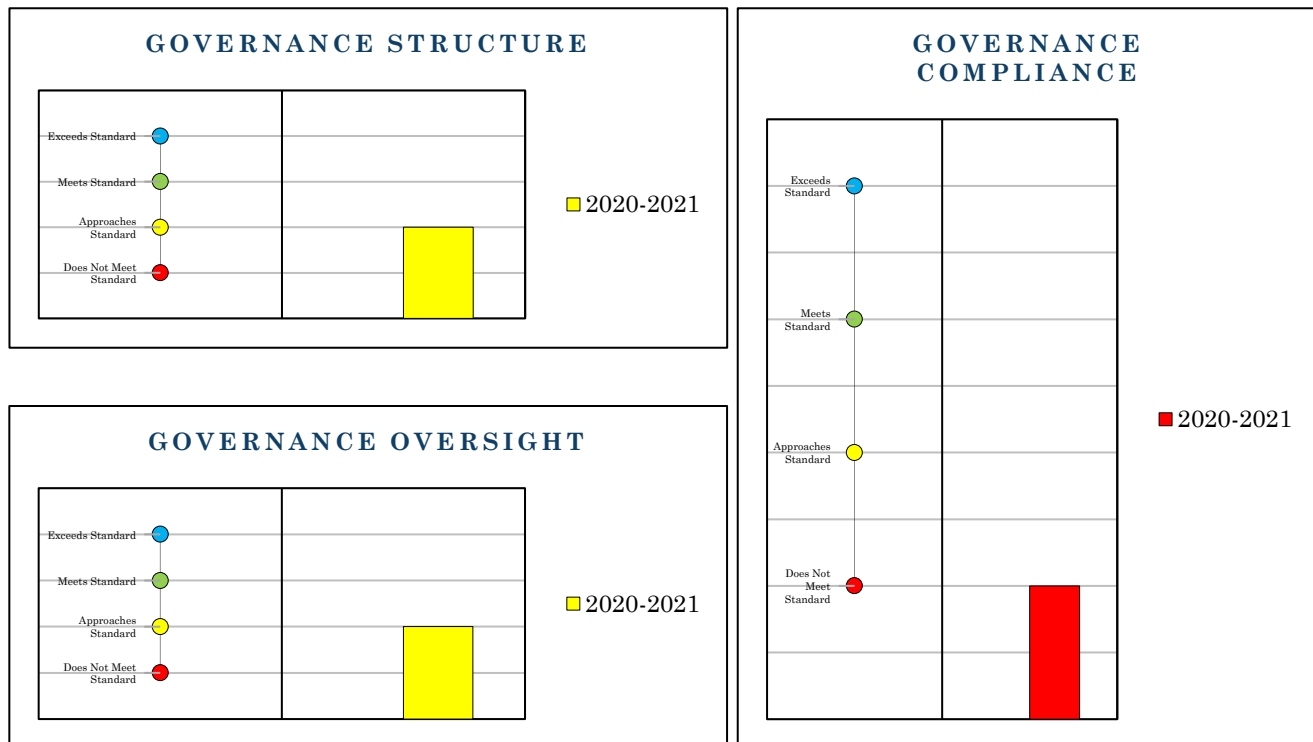
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

### Operational Ratings | Historical Framework

School Year	Rating
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: Board Stewardship | Revised Framework





## Longitudinal Operational Ratings | 2018-2023

### 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.

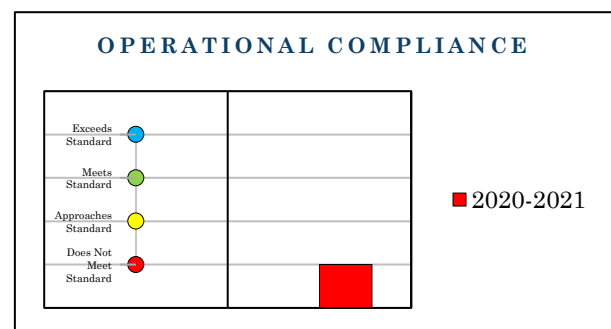
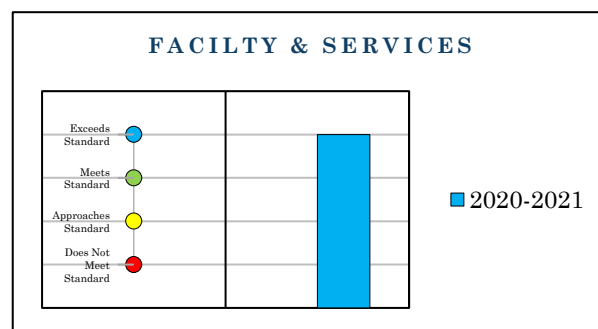
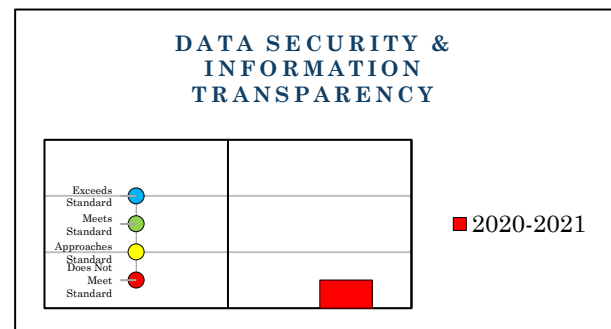
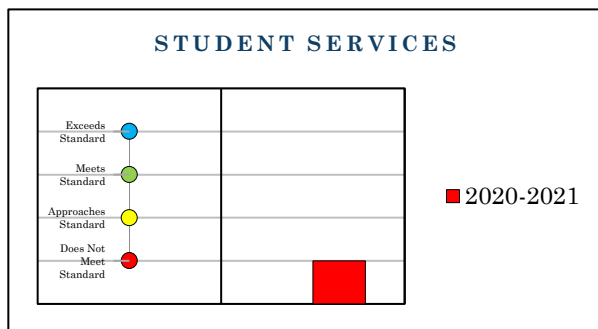
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### Operational Ratings | Historical Framework

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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

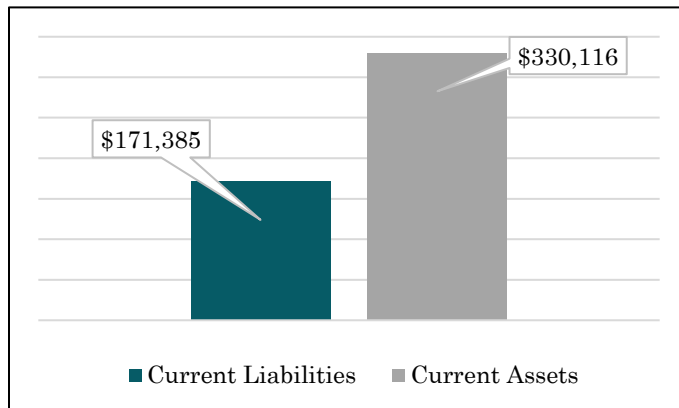
### NEAR TERM MEASURES

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 1.93	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.

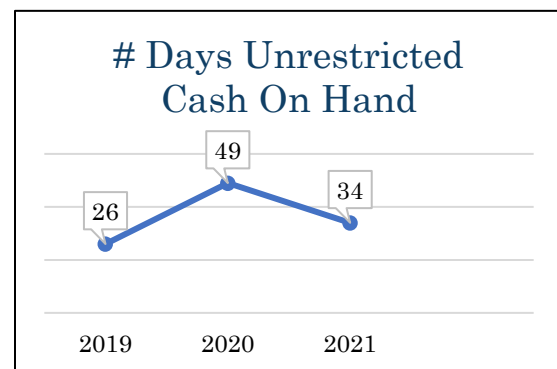
### Unrestricted Days Cash

The school has between 30- and 60-days cash on hand, but the 1-year trend is negative.	34 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).

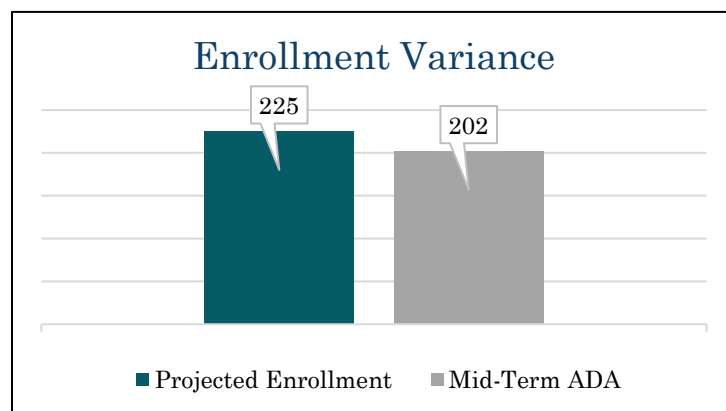
Any act of default can result in disruption of services, loans being called due, or funding that is inaccurate or withheld.

### Comments/Context:

An IPCSC investigation found that the school's financial practices were not sound. Among other issues, payments to multiple vendors were found to be delinquent. The governing board took action to correct the issue in July of 2021.

## Enrollment Variance

The school achieved and sustained less than 90% of its projected enrollment and did not provide a mid-year amended budget evidencing a break-even financial plan.	Enrollment Variance 89.78%	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 5.39%  3-Year Aggregated 5.99%	Ratings Not Applicable for 2020-2021
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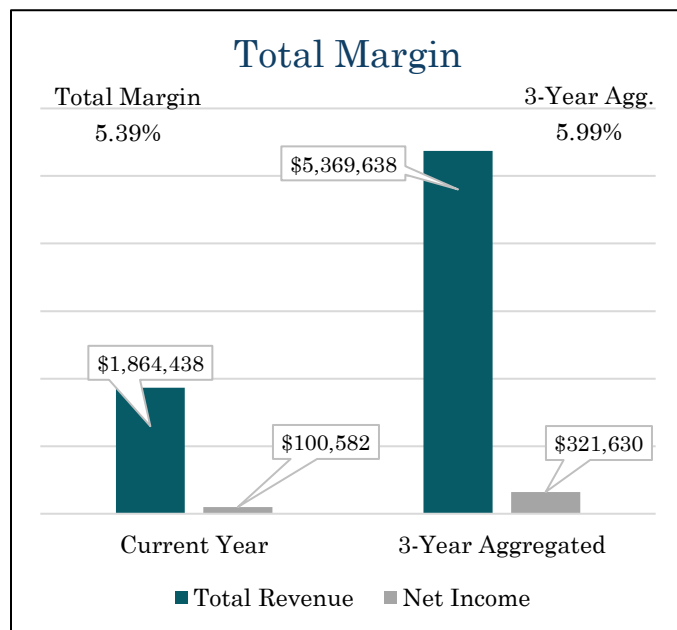
#### Why this Matters:

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

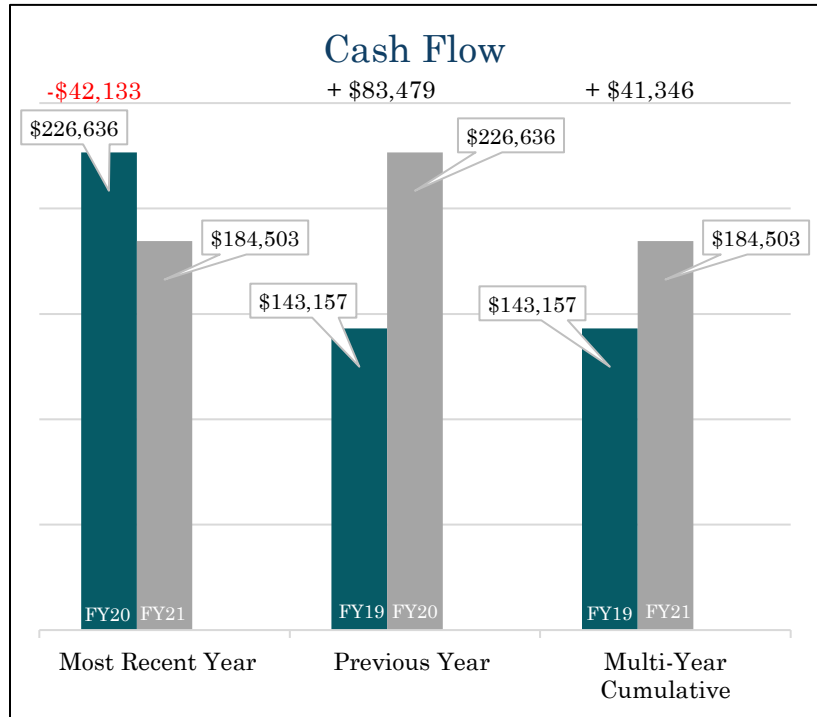
The school's multi-year cumulative cash flow is positive, but the most recent year's cash flow is negative.	Most Recent Year <b>-\$42,133</b> Previous Year \$83,479 Multi-Year \$41,346	Ratings Not Applicable for 2020-2021
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### Why this Matters:

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.

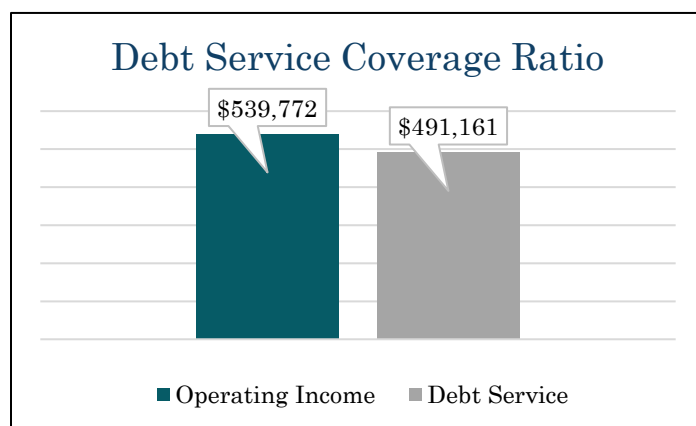
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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



## Debt Service Coverage Ratio

Debt Service Coverage Ratio is between 1.1 and 1.49.	Debt Service Coverage Ratio 1.10	Ratings Not Applicable for 2020-2021
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### Why this Matters:

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

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

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

## Debt to Asset Ratio

The school's Debt to Asset Ratio is greater than 1.0	Debt/Asset Ratio 1.03	Ratings Not Applicable for 2020-2021
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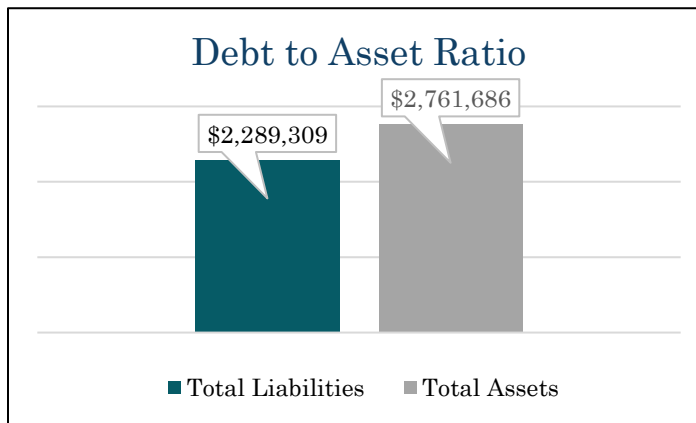
### Why This Matters:

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 10/29/2021
Expenditures and contracts are posted online appropriately.	School's Expenditure Page 7/30/2021
The school maintains compliant internal controls.	*See Comments
The school is operating under a Notification of Fiscal Concern.	NA or Notification of Fiscal Concern 6/11/2021
The school is not operating under a Notification of Possible or Imminent Closure.	*No instances of non-compliance documented.
<b>Comments/Context</b> MMCS was issued a recommendation for a corrective action plan which included updating the internal finance controls. The school has continued to make progress toward resolving the issues identified during the IPCSC's investigation.	

## Longitudinal Financial Ratings | 2018-2023

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.

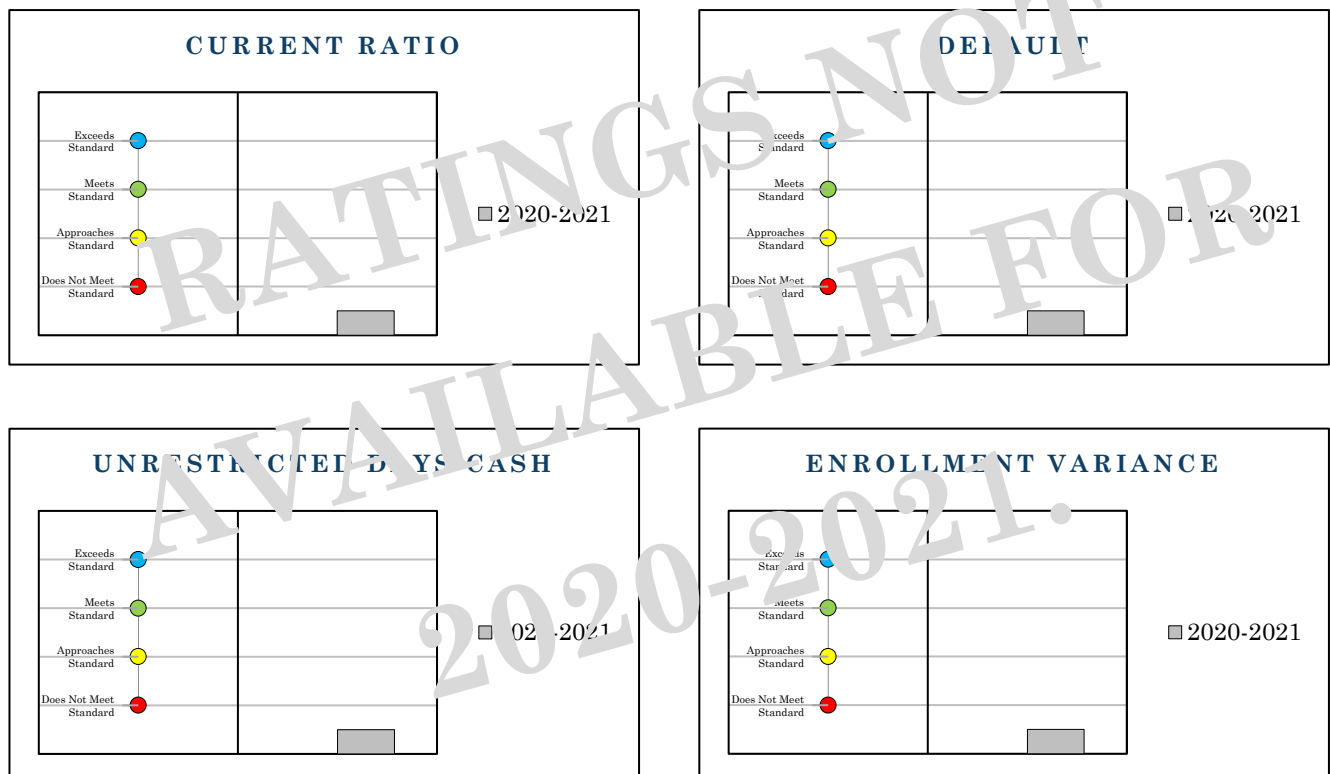
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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 Near Term Health Ratings | Historical Framework

SCHOOL YEAR	Near Term Health Rating
2018-2019	GOOD STANDING
2019-2020	HONOR

## Financial Near Term Health Ratings | Revised Framework



## Longitudinal Financial Ratings | 2018-2023

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.

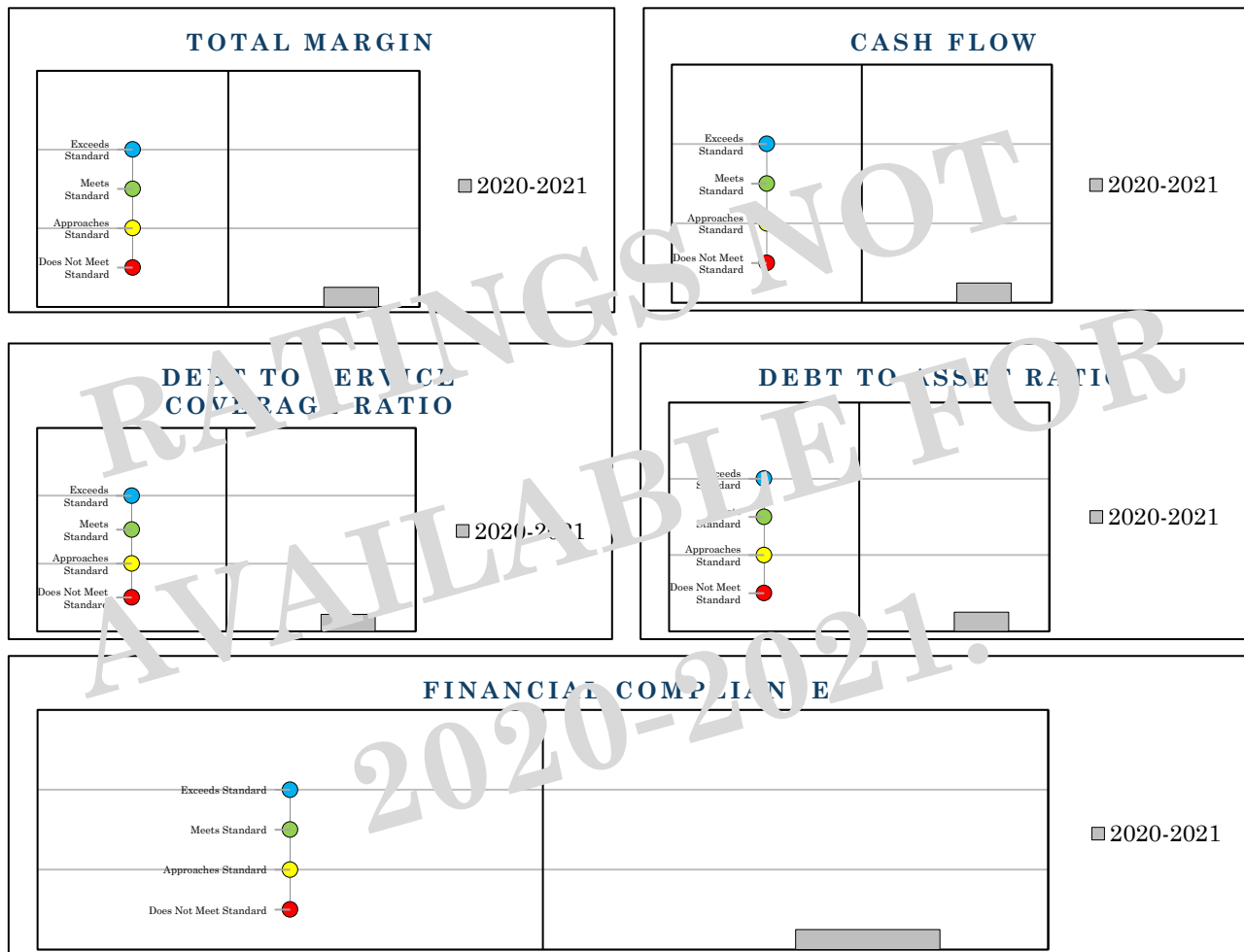
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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
2018-2019	GOOD STANDING
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)

## **MONTICELLO MONTESSORI 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 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>	Through a Montessori- inspired approach to learning, students will maximize their inner potentials and experience purpose and meaning in life, take responsibility for their own education, cultivate personal dignity and develop independence and purpose in life.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>• Maintain commitment to the core Montessori curriculum and instruction by utilizing authentic Montessori materials.</li> <li>• Idaho State Standards are used as a basis for what every child needs to know. From there, the Montessori approach is utilized to help students master required knowledge and skills.</li> <li>• Employ experienced Montessori teachers or teachers who will become Montessori certified.</li> <li>• Employ a building principal/educational leader who has knowledge of Montessori principles and curriculum through Montessori coursework, Montessori Administrator Credential and/or annual conference exposure.</li> <li>• Students will utilize work plans to guide them in their learning toward mastery.</li> </ul>		
<b>School Location</b>	4707 S. Sweetwater Way Ammon, ID 83406	<b>School Phone</b>	208-419-0742
<b>Surrounding District</b>	Bonneville School District		
<b>Opening Year</b>	2010		
<b>Current Term</b>	July 1 , 2018 to June 30, 2023		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	345	<b>Enrollment (Actual)</b>	242

**SCHOOL LEADERSHIP**

Ken Glodo	Chairman
Anthony Kinikin	Vice Chairman
Dan Thurman	Treasurer
Shay Higlee	Secretary
David Meyer	Director
Dan Schwieder	Director
Drew Hosford	Director

**STUDENT DEMOGRAPHICS**

	<b>School</b>	<b>State</b>	<b>Surrounding District</b>	<b>Neighboring District</b>
<b>Non-White</b>	23%	25%	19%	N/A
<b>Limited English Proficiency</b>	2%	7%	5%	N/A
<b>Special Needs</b>	12%	11%	11%	N/A
<b>Free and Reduced Lunch</b>	50%	44%	35%	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		NA*	100	0	50	0	50	0
	4b		NA*	100	0	50	0	50	0
Post-Secondary Readiness	5a		NA*	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			

MMCS 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	15	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	25		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				
	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%	88%
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	<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
			15	
			0	
				25
Notes	The SDE conducted an investigation into Special Education practices. The school was placed on a corrective action plan which was completed in July 2019.			

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.		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.	See note	15	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	
				15
Notes	The school's Q3 financial reports were submitted late to the PCSC.			
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.	97.22%	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
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

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	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
Notes			15	0
				25
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
Notes			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
Notes			15	0
				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																	

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>	3.93	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>	2.17	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>	49 days	50 50
Notes	One-year trend is positive.	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 (5.73%). The most recent year total margin is also positive (9.6%)		
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>	0.8	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 Cash flow is negative (-\$6,864). The Most Recent Year Cash flow is positive (\$83,479). Previous Year Cash Flow is negative (-\$90,343).		
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>	1.27	50 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.		

## Monticello Montessori 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			28%	NA		
	1b			48%	NA		
District Proficiency Comparison	2a			32%	NA		
	2b			44%	NA		
Criterion-Referenced Growth	3a			19%	NA		
	3b	65%	57%	44%	NA		
% of Possible Academic Points for this School		66%	42%	35%	NA		

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	N/A	90%	75%	100%		
Financial Management	2a - 2c	N/A	67%	100%	87%		
Governance & Reporting	3a - 3f	N/A	100%	93%	100%		
School Environment	4a - 4b	N/A	100%	100%	100%		
Additional Obligations	5a	N/A	100%	100%	100%		
% of Possible Operational Points for this School		N/A	91%	91%	98%		

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	N/A	100%	80%	100%		
Sustainability	2a - 2d	N/A	50%	50%	75%		
% of Possible Financial Points for this School		N/A	75%	65%	88%		

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

\*Operational and Financial data for 2016-17 was reported in a different format.

\*No academic data for FY20 is available due to the COVID-19 pandemic.

## MONTICELLO MONTESSORI 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 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>	Through a Montessori- inspired approach to learning, students will maximize their inner potentials and experience purpose and meaning in life, take responsibility for their own education, cultivate personal dignity and develop independence and purpose in life.		
<b>Key Design Elements</b>	<ul style="list-style-type: none"> <li>• Maintain commitment to the core Montessori curriculum and instruction by utilizing authentic Montessori materials.</li> <li>• Idaho State Standards are used as a basis for what every child needs to know. From there, the Montessori approach is utilized to help students master required knowledge and skills.</li> <li>• Employ experienced Montessori teachers or teachers who will become Montessori certified.</li> <li>• Employ a building principal/educational leader who has knowledge of Montessori principles and curriculum through Montessori coursework, Montessori Administrator Credential and/or annual conference exposure.</li> <li>• Students will utilize work plans to guide them in their learning toward mastery.</li> </ul>		
<b>School Location</b>	4707 S. Sweetwater Way Ammon, ID 83406	<b>School Phone</b>	208-419-0742
<b>Surrounding District</b>	Bonneville School District		
<b>Opening Year</b>	2010		
<b>Current Term</b>	July 1 , 2018 to June 30, 2023		
<b>Grades Served</b>	K-8		
<b>Enrollment (Approved)</b>	345	<b>Enrollment (Actual)</b>	232

SCHOOL LEADERSHIP	
Ken Glodo	Chairman
Dan Schwieder	Director
Anthony Kinikin	Director
Dan Thurman	Director
Drew Hosford	Director

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
<b>Non-White</b>	22.84%	24.85%	19.35%	N/A
<b>Limited English Proficiency</b>	Masked	6.44%	4.63%	N/A
<b>Special Needs</b>	14.22%	10.73%	11.91%	N/A
<b>Free and Reduced Lunch</b>	Masked	44.74%	37.29%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	31.78%
Percentage of students meeting or exceeding proficiency in English Language Arts	49.53%
Percentage of students meeting or exceeding proficiency in Science	74.29%

<b>GO-ON RATE (Post-secondary enrollment within 12 months of graduation)</b>	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	14	50	0	50	0		
	1b	50	24	50	0	50	0		
District Proficiency Comparison	2a	50	16	50	0	50	0	50	0
	2b	50	22	50	0	50	0	50	0
Criterion-Referenced Growth	3a	100	19			50	0		
	3b	100	44			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	139	525	0	525	0	300	0
% of Academic Points			35%		0%		0%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned	
	1			MMCS 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	0		1c	50	10
	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	0
	2d	25	25		2d	50	0
Governance & Reporting	3a	25	25	Total Financial Points		400	260
	3b	25	25		% of Financial Points		65%
	3c	25	25				
	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	365				
% of Operational Points			91%				

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%	35%	0%	55% - 74%	NA	80% - 89%	91%	65% - 84%	65%
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	<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.	X	15 - 29 14
	<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 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?		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.	X	15 - 29 24
	<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
			24
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	<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 0</p> <p>X 30 - 45 0</p> <p>15 - 29 16</p> <p>0 - 14 0</p> <p>16</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Bonneville Joint 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 0</p> <p>X 30 - 45 0</p> <p>15 - 29 22</p> <p>0 - 14 0</p> <p>22</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Bonneville Joint 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 0-25	0 0 0 19
Notes		38	19
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 26-50 0-25	0 0 44 0
Notes		64	44

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				

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.	See note	0	0
				<hr/> 0
Notes	The SDE conducted an investigation into Special Education practices. The school was placed on a corrective action plan which was completed in July 2019.			

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	
				<hr/> 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.	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.	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	
				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
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

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>		25	
		See note	15	15
			0	
				15
Notes	The school's Continuous Improvement Plan was not posted on the school's website as of 4/30/19.			
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	
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																	

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>	8.03	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>	5.58	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>		50
Notes		69 days	10 10
			0 10
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	he 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>	0.87	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 Cash Flow is negative at (\$4,674). The most recent year Cash Flow is also negative at (\$90,343).		
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
		0.01	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.		

## Monticello Montessori 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			28%			
	1b			48%			
District Proficiency Comparison	2a			32%			
	2b			44%			
Criterion-Referenced Growth	3a			19%			
	3b	65%	57%	44%			
% of Possible Academic Points for this School		66%	42%	35%			

OPERATIONAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Educational Program	1a -1d	N/A	90%	75%			
Financial Management	2a - 2c	N/A	67%	100%			
Governance & Reporting	3a - 3f	N/A	100%	93%			
School Environment	4a - 4b	N/A	100%	100%			
Additional Obligations	5a	N/A	100%	100%			
% of Possible Operational Points for this School		N/A	91%	91%			

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	N/A	100%	80%			
Sustainability	2a - 2d	N/A	50%	50%			
% of Possible Financial Points for this School		N/A	75%	65%			

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

\*Operational and Financial data for 2016-17 was reported in a different format.



### PCSC Lottery Observation Summary

An observation of each school's lottery process is required by [Section VI of PCSC policies](#), and will take 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: 4/8/2021

Observation Location:

<https://us02web.zoom.us/j/87009723221?pwd=QzEyQ05VRmVMYnFqZDlkVE9XTk9rZz09>

Observer: Melissa-Jo Rivera

School Personnel Present	Office (if applicable)
Erica Kemery	Superintendent
Leann Jacobs	Secretary
Neutral Third-Party Conducting Draw	Title
Nari MendeHall	Ronald McDonald's House Representative

Observation Category	Status	Date
Enrollment Deadline Notification	No Concern	4/8/2021
Enrollment Form	No Concern	4/8/2021
Lottery Process	Concern	4/8/2021

#### Additional Notes (As Applicable)

##### Deadline Notification & Enrollment Application |

- It is unclear on the date to which the Monticello Board motioned/second/voted to establish the enrollment deadline. If you have this board meeting date and/or meeting minutes, please provide a copy. This bullet will be updated if received information and/or documentation fulfills the requirement.

- It is unclear if the school made a press release or public service announcement at least 3x, more than 14 days prior to the enrollment deadline by a neutral party. Social media does not fulfill the requirement. If you have the name(s) of the entity(ies) used along with the dates of releases, please provide that information and this bullet will be updated.
- The school's website has enrollment information available all year around on their website. The enrollment deadline was updated on the site for SY 2021/2022. It was unclear when the 2021-2022 school year enrollment deadline was published. Please provide more information that identifies when the deadline was published.
- Student application was provided and made available in English & Spanish.
- Non-discrimination statement was available on the school's website; however, statement was not posted with enrollment information. The statement was in a subsection of enrollment under "Admissions>Why Choose Us", rather than with application information. Please be sure this statement is located on the application page as required by IDAPA 08.02.04.203(02).

#### **Equitable Selection Process |**

- Lottery was made available for public observation via Zoom. I would recommend ensuring that microphones are muted until the lottery start time to protect any data and/or private information from being released or internal discussions being overheard.
- School personnel and third-party representative were introduced by Monticello's administrator.
- Third-party representative was Mrs. Nari MendeHall.
- Lottery selection process lacked transparency regarding the practices that would take place during draw. I would recommend the administrator and/or school personnel provide an explanation prior to the lottery regarding practices that will be conducted during the selection to include an explanation of preference categories. Communication prior to and during the equitable selection process facilitates transparency to the public and commission on compliance and equitable practices.
- Grade levels & students were drawn at random by school secretary (Leann Jacobs) and neutral third-party (Mrs. MendeHall)
- School personnel corrected a grade level draw with an explanation as one student card was not included in the original draw. All students in that grade level were re-randomized and drawn. Communication was provided to the public for this action.
- Students were given sibling preference during the live draw. Mrs. MendeHall provided clarity on the sibling preference and final listing about halfway through the process. This process lacked initial communication and transparency resulting in confusion on the status of students being drawn.
- Students first & last names were provided publicly. Please review your data privacy & security policy (3575) to ensure that student's personal identifiable information is not shared publicly and remains in compliance with FERPA.

- It was unclear on the status of students being drawn. Some students were labeled “wait-list” while others were mentioned as having to get their “application”. Please differentiate between the application (used before students are offered a seat) and registration paperwork (available after students accept a seat) to reduce confusion. Please provide clarity on the status of the student’s names drawn.
- Communication was given that all K5 drawn students received a seat per a parent/guardian request for clarification; however, as the terms used were not clarified regarding whether students were waitlisted or offered a seat, the status of drawn students was unclear throughout the process.
- It was unclear on the student capacity for the 2021-2022 school year. Please provide a by grade breakdown of grade, returning students, open seats, and applications. I would recommend that this information be shared by any and /or all the following methods: Posted to website with enrollment deadline information; communicated the day of prior to lottery selection; and/or communicated during lottery (by grade level). This facilitates transparency to the public regarding equitable practices and admission of students.
- It was unclear as to the timeline families would be notified of student acceptance. Please provide clarity on the communication methods and timelines regarding when parents will receive notification of offer for a student’s seat and when parents must notify the school of acceptance (in writing) of the offered seat.
- School personnel remained available post lottery to answer any parent/public questions or address any comments/concerns.
- Due to concerns regarding transparency & communication of the equitable selection process, a follow-up observation will take place during the 2022-2023 school year.

**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 of enrollment deadline is required; though the school’s enrollment information is present year-round, each school year deadline of enrollment is required to be provided.
- 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 that 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.
- As a reminder, Per IDAPA 08.02.04.203 press release or public service announcements need to be disseminated by a neutral media outlet for broadcast/print no later than 14 days before the enrollment deadline. Social media does not fulfill this requirement.

- As a reminder, per IDAPA 08.02.04.203 an enrollment deadline needs to be established by your school board (with a motion, second and vote) at least 3 months prior to the deadline.
- As a reminder, per IDAPA 08.02.04.203 a non-discrimination statement needs to accompany all published enrollment information, including fliers, advertisements, and social media.

### 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: 4/15/2021

Observer: Melissa-Jo Rivera

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Ken Glodo	Chairman	Present
Anthony Kinikin	Vice-Chair	Absent
Shay Higlee	Secretary	Present
Dan Thurman	Treasurer	Present
David Meyer	Member	Present
Dan Schwieder	Member	Present
Kauilani Stanfield	Board Clerk	Present
School Leadership	Title	Present/Remote/Absent
Erica Kemery	Superintendent	Present
Michelle Covert	Business Manager	Present

Observation Category	Status	Date
Open Meeting Law	No Concern	4/16/21
Public Participation	No Concern	4/16/21
Operational Efficacy	No Concern	4/16/21
Academic Achievement	No Concern	4/16/21
Financial Health	No Concern	4/16/21

## Additional Notes (As Applicable)

- MMCS amended their agenda to include a zoom link for observation opportunities to the public. On-site participation was available for those interested in attending in person.
- Additional amendments were requested at the beginning of the meeting. There appeared to be some confusion regarding the process to amend the agenda. I would recommend reviewing [Idaho Open Meeting Law](#) for further guidance on amending an agenda.
- Meeting notice & agenda were made available to the public.
- It was unclear whether the vice-chair Anthony Kinikin was on-site/remote during the meeting. Please provide clarity if he was in attendance.
- School leader provided a report on the following topics: Operational updates, Star Benchmark results, and an Articles of Incorporation status update.
- An executive session was conducted in this meeting: I.C.74-206 (1)(b); I.C.74-206(1)(d) & I.C.74-206(1)(f). There appeared to be some confusion as to which code/purpose the executive session would be conducted under; as well as the motion/vote process.
- Evaluation process of the administrator was discussed to identify a best practice method to conduct school leader evaluations. Additional materials and follow-up would be conducted by the board and school administrator. \*Attached to this document are additional governance resources that support school leaders' evaluations for your convenience.
- MMCS board would benefit from additional board training on meeting organization and processes (please see some additional resources below).

## Board Governance Support Tools

### How do we pay for support?

Charter schools have access to up to \$6,000 each year for the purpose of leadership and board governance training. These funds are available through the Idaho State Department of Education on a reimbursement basis.

Additionally, charter schools may defer up to 10% of the annual authorizer fee to pay membership dues with an entity that provides training and advocacy for Idaho charter schools. The Idaho School Board Association is one of the qualifying entities.

### What options are out there?

#### Live Training

[Idaho School Board Association](#) – This is an excellent option for Idaho-specific information and general board governance training. The membership dues include access to policy samples as well as some leadership evaluation support, live coaching, and legal consultation. This group also advocates for legislation that supports charter schools.

#### Videos

[Idaho Board Training Videos](#) – This series of good governance videos was recently developed through funding from the U.S. Department of Education's Charter Start-Up Grant. Short and to the point. These work great for quick learning opportunities.

#### Blended Learning

[Board On-Track](#) - This is a high-quality national service. They provide a virtual platform, recorded and live training, and virtual coaching. They also have policy samples and leadership evaluation templates. These folks have been leaders in charter school governing board training for over 20 years. About 1/4 of Idaho's charter schools use this service.

#### Book

[Charter School Board University](#) – This is an easy to use book by Brian Carpenter, another 20 year veteran of charter school board governance training. Each chapter is short, easy to read, and tackles a key issue of good governance. Really useful to review a chapter every month or so. Good info on evaluations here too.

#### State Templates for Leadership Evaluation

[Idaho State Department of Education](#) – Provides evaluation tools for principal evaluations. (scroll down and expand the “effective principals” section). You'll also find a good description of the statutory requirements for school leader evaluation on this page.

#### Interested in customizing your leadership evaluation?

I would recommend looking at both the [Marzano](#) model and [Diane Sweeny's](#) work. Both are leaders in the field, and both offer a “coaching cycle” method of evaluation rather than a single summative evaluation.

### Key Design Elements (Observation)

AUTHORITY: IPCSC Policy: Section VII Public Charter School Oversight

If a public charter school is accredited by a State Board of Education approved accrediting agency, the IPCSC shall accept accreditation reports in lieu of conducting a site visit for the purpose of establishing whether the school is effectively implementing its Key Design Elements as stated in its Performance Certificate. If a public charter school is not accredited by a State Board of Education approved accrediting agency, the IPCSC will conduct a site visit once during the public charter school's Performance Certificate term for the purpose of evaluating whether the school is effectively implementing its Key Design Elements as stated in its Performance Certificate. The public charter school will receive written notice of a site visit for this purpose at least thirty (30) days prior to the visit, and whenever possible, the site visit will be scheduled at a time convenient for the public charter school.

Observation Date: 9/14/22

Observer: Melissa-Jo Rivera

School Board Director's Name	Office (if applicable)
David Meyer	Board Chair
Suzanne Hamilton	Treasurer
Dan Schweider	Board Member
Shay Higley	Vice-Chair
Dalila Early	Board Member
School Leadership	Title
Jeanne Johnson	Administrator
Carrie Smith	Business Manager

Observation Category	Status
Key Design Elements Implementation	No Concern

#### School's Key Design Elements:

- Maintain commitment to the core Montessori curriculum and instruction by utilizing authentic Montessori materials.
- Idaho State Standards are used as a basis for what every child needs to know. From there, the Montessori approach is utilized to help students master required knowledge and skills.
- Employ experienced Montessori teachers or teachers who will become Montessori certified.
- Employ a building principal/educational leader who has knowledge of Montessori principles and curriculum through Montessori coursework, Montessori Administrator Credential and/or annual conference exposure.
- Students will utilize work plans to guide them in their learning toward mastery.

#### Observation:

- All classrooms appear to include Montessori materials and environment.



- Four staff members are currently participating in Montessori certification training; SPED teacher will also be included in (4)
- The school is making efforts to refocus instruction back to Montessori method
- Elementary grades are currently engaged in Montessori model instruction while grades 5/6-7/8 are more project- based learning with Montessori influences. The school's Board may want to consider an amendment to the performance certificate to include project-based learning and/or redefine the schools KDEs of Montessori instruction.
- IPCSC staff observed upper grade level students engaged in Science class.
  - The school currently is refocusing on ELA/Math; Science and SS are secondary
- Administrator= has not received additional training or work in Montessori
  - Participates in virtual group in Greater Montessori Community
  - Administrator will need to consider participating in additional Montessori focused coursework, conferences and obtaining a Montessori Administrator credential to align with the KDE.
- The school has adapted a Master Schedule of instruction which includes a scheduled "WIN" (What I need) opportunity for SPED/Gifted/Talented. Scheduled time offers students every 30 minutes to transition to a specialized instruction as applicable for each student.
- The school leader and school SPED director revamped IEP for all students with and rewrote 504s for all students.
- Students are provided newly adopted curriculum and refocused attention to Montessori model.

July 15, 2021

Via: Email

Julie Oberle, Chief Financial Officer  
Idaho State Department of Education

Re: Notification of Fiscal Concern; Monticello Montessori Charter School

Dear Ms. Oberle,

Pursuant to I.C. §33-5209C(3), I am writing to inform you that the Idaho Public Charter School Commission (IPCSC) has reason to believe that Monticello Montessori Charter School (MMCS) may not be able to remain fiscally sound for the remainder of its Performance Certificate term, which ends on June 30, 2023.

IPCSC policy requires that schools wishing to have an existing notification of fiscal concern lifted provide a letter from the school's board making such a request along with documentation of financial stability no less than 15 days prior to the IPCSC's June meeting.

On June 10, 2021, the IPCSC met to consider fiscal concern matters. Monticello Montessori did not submit a request to have its notification of fiscal concern lifted. This letter is to confirm that, as the IPCSC has not been presented with documentation that would alleviate financial concerns, the notification of fiscal concern is maintained through FY23.

Monticello Montessori may next pursue having the notification lifted in May of 2023.

The IPCSC 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,

Jenn

Thompson

Jenn Thompson | Director

Digitally signed by Jenn  
Thompson  
Date: 2022.07.15  
10:18:00 -06'00'

Cc: Jeanne Johnson, Administrator; Drew Hosford, Board Chair

June, 14, 2021

Via: Email

Julie Oberle, Chief Financial Officer  
Idaho State Department of Education

Re: Notification of Fiscal Concern; Monticello Montessori Charter School


Dear Ms. Oberle,

Pursuant to I.C. 833-5209C(3), I am writing to inform you that the Idaho Public Charter School Commission (IPCSC) has reason to believe that Monticello Montessori Charter School (MMCS) may not be able to remain fiscally sound for the remainder of its Performance Certificate term, which ends on June 30, 2023.

On June 10, 2021, the IPCSC voted to continue the notification of fiscal concern, through FY22. The IPCSC 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,



Digitally signed by  
Jenn Thompson  
Date: 2021.06.11  
13:16:25 -06'00'

Jenn Thompson | Director

Cc: Drew Hosford, MMCS Board Liaison to the IPCSC



**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

Monticello Montessori Charter School  
Board of Directors  
Via Electronic Mail

Dear MMCS 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 MMCS and our office remain open regarding a matter that has come to our attention.

We have become aware that a complaint has been filed with the Idaho Professional Standards Commission regarding an MMCS employee. 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."

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.

We appreciate your prompt response and respectfully request that you provide us with follow-up information as the issue moves 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 Baysinger".

Tamara L. Baysinger  
Director, Public Charter School Commission



## Monticello Conditional Renewal Page 145

304 North 8th Street, Room 242

P.O. Box 83720 • Boise, ID 83720-037

208-332-1561 • pcsc@osbe.idaho.gov

Idaho Public Charter School Commission

3/17/20

Monticello Montessori Charter School  
4707 Sweetwater  
Ammon, ID 83406

Dear Governing Board,

Pursuant to IDAPA 08.02.04.102, this letter is to inform you that the Idaho Public Charter School Commission has not yet received payment of the assessed Authorizer Fee. The original invoice was issued on 2/1/21 and payment was due on 3/15/21. A copy of the original invoice is included with this letter.

The Idaho Public Charter School Commission (IPCSC) requests that payment be submitted by April, 14 2021. If payment has not been received at that time, the IPCSC 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 until the IPCSC notifies the State Department of Education that full payment has been received.

Please contact our office 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

Enclosure: Authorizer Fee Invoice



## Monticello Conditional Renewal Page 146

Idaho Public Charter School Commission

304 North 8th Street, Room 242  
P.O. Box 83720 • Boise, ID 83720-037  
208-332-1561 • pcsc@osbe.idaho.gov

8/18/20

Monticello Montessori Charter School  
4707 Sweetwater  
Ammon, ID. 83406  
Delivered via Email

Dear Monticello Montessori Charter School Board and Administration,

I am writing to inform you that reports due on 7/15/2020 have not yet been received by the PCSC. We have received response to the assurances survey, but the other two required documents appear to be outstanding. If you believe this to be a mistake, please contact our office immediately.

The following are delinquent:

- Board approved annual budget
- Updated contact information

Please remember these reports are required by Idaho Code, Administrative Rule, and PCSC Policy.m Also, remember that submitting all reports on time is a term of your school's Performance Certificate.

I would encourage you to review the terms of your Performance Certificate, as failure to meet any term, measure, or condition, requires that the authorizer consider whether to renew or non-renew the school at the end of its current operating term. On the other hand, a school that meets all the terms, conditions, and measures of its certificate, cannot be considered for non-renewal.

I am including the instructions for this submission as well as the reporting requirements for the remainder of this school year. I urge you to plan for timely submissions in the future as it can have a direct impact on your school's continued operations.

As reports are significantly late, and multiple email and telephone reminders have not resolved the issue, formal documentation is necessary. However, please know we are happy to assist you in any way we can to help you complete this task. Please feel free to contact our office 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

Instructions for Submitting July Reports

The text below was sent via email in mid-June and again in early July. Please contact our office if you have any questions or need assistance.

\*\*\*\*\*

Good morning all. This is a reminder that some information is due to the PCSC by July 15<sup>th</sup>. Please note an adjustment in submission format. We will send a link from Sharefile shortly.

The following are due to the PCSC by July 15<sup>th</sup>.

- **Board approved budgets for FY21** – Please upload to your school’s PCSC Sharefile folder either your IFARMS budget in its entirety or the simplified excel budget that you share with your board/public – Either works for us, upload whichever is easier for you.
- **School Contact Information** – A blank template is in your school’s PCSC Sharefile folder. Please complete and upload the template in Sharefile. This is to ensure we have accurate contact information for your board and leadership team. Please include any notes regarding alternative/additional contacts in the template. For example, if you outsource business management services and want that company copied on financial emails or if a board clerk should be copied on emails to your board, please let us know.
- **Complete the [Assurances and Information Update Survey](#)** – This will allow you to input your enrollment projections (rather than submitting your support units template). It also includes a few assurances and reminders.

Thanks for all you do! Have a wonderful summer!

## Reports Due to the PCSC for the Remainder of the 2020-21 School Year

Nov 1 –

- Quarter 1 budget to actuals report, balance sheet, and cash flow.
- Fiscal Audit

Jan 15 –

- Optional – any feedback or corrections to the draft of your annual report (which you will receive by December 15<sup>th</sup>) must be provided to the PCSC by 1/15.

Feb 1 –

- Quarter 2 budget to actuals report, balance sheet, and cash flow.

May 1 –

- Quarter 3 budget to actuals report, balance sheet, and cash flow.



June 16, 2021

Dear MMCS Board of Directors and Business Manager,

IPCSC staff will be on-site at MMCS on Monday, June 21<sup>st</sup> from 12-5pm and again on Tuesday, June 22<sup>nd</sup>, from 8-2pm.

We will need full and complete access to MMCS's financial records, specifically those items noted below. In addition, we will need to discuss the school's purchasing system, internal controls (specifically separation of duties), and the school's health insurance offerings. No documents provided to the school's authorizer should be redacted.

Additionally, we will need access to wireless service and a private room to conduct our work. We appreciate the presence of the school's business manager orientation and questions.

We request a meeting with the business manager and a representative from the board of directors to informally discuss next steps at 1pm on June 22<sup>nd</sup>.

After our visit is completed, we will draft a conclusion to our investigation. The conclusion will communicate any expectations or recommendations from our team. It will also note whether we have reason to believe that a violation of law occurred and, if so, which investigative body we will notify of those concerns.

I would be happy to present that conclusion to the governing board at an open meeting at the board's request.

#### Financial Records

Please have the following readily available for our visit. Please note that in the course of our investigation it may become necessary to access additional documents and/or records.

- Bank statements for all accounts for 2020 and 2021.
- Credit card statements (not redacted and all pages) for all accounts and/or cards for 2020 and 2021.
- A list of all active credit cards, including account numbers and the name of the employee to whom the card is issued.
- Evidence that accounts and funds for the public school and the preschool have been separately maintained.
- All available itemized receipts and documentation of pre-approval for purchases made in 2020 and 2021. Specifically,

- Itemized receipts and documentation of pre-approval for out of country, out of state, and other travel related purchases,
- Itemized receipts and documentation of pre-approval for purchases from retailers and vendors such as Amazon, EBay, various grocery stores, convenience stores, and restaurants,
- Itemized receipts and documentation of pre-approval for all staff reimbursements, and
- Documentation of the purpose for and a list of items kept in off-site storage units.

Please contact me directly if you have any questions.

Sincerely,



Jenn Thompson | Director

July 2, 2021

Monticello Montessori Charter School

Attn: Board of Directors

Re: IPCSC Investigation Findings

### Summary

In April of 2021 the Idaho Public Charter School Commission (IPCSC) began an investigation into operational and financial concerns at Monticello Montessori Charter School (MMCS). At this time, the IPCSC has concluded that:

1. Many of the school's current operational and financial practices do not meet the standards defined in the IPCSC's performance framework and must be corrected if the school is to be considered for a renewal or conditional renewal recommendation.
2. The school's expenditure transparency web page is not compliant with Idaho Code, and the school's health insurance offerings may also be non-compliant.
3. It appears that the administrator may have violated several principles of the Code of Ethics for Idaho Professional Educators.

The IPCSC's findings and expectations for correction are detailed below by topic. Additional documentation and resources are included as attachments.

A recommended corrective action plan is included as [Attachment I](#).

### Background

A complaint from a member of the public was filed with the IPCSC on March 25, 2021. The complaint presented various concerns regarding the operational and financial practices at MMCS. The school was notified of the complaint on the same day. An information gathering phone call was conducted with the school administrator, Erica Kemery, and the board chair, Ken Glodo on March 29, 2021.

Courtesy letters requesting documentation were issued to MMCS on March 31, 2021; April 29, 2021; and May 25, 2021. These letters are included as Attachments [A](#), [B](#), and [C](#), respectively. Documentation provided by the school was reviewed by the IPCSC team.

In addition to reviewing documentation, the IPCSC staff met with the State Department of Education's (SDE) Chief Financial Officer, School Choice Coordinator, and various representatives of the agency's Federal Programs team to review the school's financial status on June 1, 2021. The IPCSC issued a notification of fiscal concern for MMCS on

June 10, 2021. This notification and the meeting materials cover sheet are included as [Attachment D](#).

IPCSC staff subsequently conducted an on-site review of documentation on June 21, 2021 and June 22, 2021. At the end of this visit, IPCSC staff met with the school's current board chair, Drew Hosford, the school's business manager, Michelle Covert, and the school's potential interim administrator to discuss preliminary findings.

Many of the operational and financial practices currently in place at MMCS do not currently meet the IPCSC's standards as defined in the [performance framework](#). MMCS's academic outcomes in 2018 and 2019 also did not meet the standards defined in the performance framework. No academic data was available for 2020, and 2021 data has not yet been released.

MMCS will be considered for renewal of its 5-year operational term in March of 2023. IPCSC staff will issue a renewal recommendation to the school no later than November 15, 2022. This renewal recommendation will be primarily determined by MMCS's academic, operational, and financial outcomes from the 2021-22 school year, based on the IPCSC's performance framework.

All academic, operational, and financial outcomes must meet standard by June 30, 2022 in order for the school to be considered for a non-conditional renewal in 2023. If one or more of the academic, operational, or financial outcomes does not meet standard, the IPCSC may consider MMCS for a conditional renewal or non-renewal.

The school will have opportunity to submit additional documentation for renewal consideration in December of 2022. A [renewal guidance](#) document is available on the IPCSC's website, and an orientation for both the board and the administrator will take place in the spring of 2022.

In addition to the above concerns that remain to be corrected, it appears that the school's administrator, who no longer serves the school in this capacity, may have violated several provisions of [Idaho's Code of Ethics for Professional Educators](#). Notice will be made to the Professional Standards Commission (PSC). While the IPCSC is tasked with general oversight of charter schools as defined in Idaho Code and management of the school's operating contract ([performance certificate](#)), the PSC is tasked more specifically with determining whether a professionally certificated individual's conduct requires further investigation.

### Preschool

The original complaint received by the IPCSC on March 25, 2021 indicated dissatisfaction with the way in which a preschool teacher was terminated. MMCS's performance certificate does not authorize the operation of a preschool.

However, at various times in the school's existence, beginning in 2010, MMCS has, in fact, operated a preschool, a daycare, and/or an infant/toddler program. The IPCSC and the school's independent auditor expressed concern about the school's ability to maintain appropriate financial separation on various occasions prior to 2016. In response to these concerns, and perhaps on more than one occasion, the MMCS governing board (the "Board") has ended preschool offerings and closed the related bank accounts. It is unclear from MMCS meeting minutes whether these actions were carried out as discussions of the active preschool services continue to appear.

In 2016, legislation was enacted that precludes a charter holder from operating an enterprise other than the school(s) for which it holds charters, according to the terms of the applicable performance certificate(s). Operation of a preschool, daycare, or infant/toddler program has never been allowable under the terms of the school's performance certificate. Operating a separate enterprise has not been allowable by Idaho Code since 2016.

A timeline regarding the existence of a preschool/daycare at MMCS and the IPCSC's correspondence with MMCS on this issue is included as [Attachment G](#).

### Investigation Findings

On March 25, 2021, the Board was notified by the IPCSC that operating a preschool is a violation of the school's performance certificate and that the existing preschool must be closed. MMCS meeting minutes from May 6, 2021 reflect that the Board voted to close the preschool. The IPCSC appreciates the Board's prompt action in this matter; however, IPCSC determined that further investigation was necessary to evaluate whether state and/or federal funds were used inappropriately.

During the IPCSC's site visit on June 21, 2021 and June 22, 2021, financial documentation was reviewed in detail. MMCS's financial records indicate that: MMCS recorded over \$24,000 in preschool tuition collected from families between July 1, 2020 and April 30, 2021; various purchases specific to the preschool, such as snacks and art supplies, were made regularly throughout the year; and MMCS employed a preschool teacher who received regular paychecks through the school year. The school administrator confirmed that the preschool teacher was a direct employee of MMCS.

Despite the evidence that preschool related expenditures were made throughout the year, MMCS's expenditure reports reflect \$0.00 on the preschool expenditure line-items.

The school's business manager stated that the preschool related revenue and expenditures are tracked separately in the accounting system and made assurances that no state funding has been used to support the preschool; however, no evidence of clear separation was discovered during the investigation. MMCS's financial documentation suggests that funds were intermingled.

Also of concern is the structure of the daycare and/or infant and toddler program. Various MMCS meeting minutes suggest that the infant and toddler program operated by having teachers provide infant and toddler care (for paying families and for their own children) in their classrooms during instructional time. This inevitably impacted their ability to appropriately serve the students for which the school receives state funding. MMCS's low academic outcomes may be partially attributable to a practice of dividing instructional time with preschool and daycare duties.

Beyond the administrator's failure to properly implement existing Board policy regarding internal controls and facility use, the preschool poses several problems that must be resolved: 1) the expenditures related to the preschool have not been maintained separately and/or expenditures are inappropriately coded in the school's accounting system; 2) if the total preschool revenue was greater than the total preschool expenditures, as financial records indicate, then funds collected from families were not used for the purposes represented to families which may be a violation of the Code of Ethics for Idaho Professional Educators on behalf of the school's acting administrator; 3) if the total preschool revenue is less than the total expenditures related to the preschool, then state and/or federal funds may have been misused; 4) compromising the teaching staff's ability to perform their primary instructional duties may be a further violation of the Code of Ethics for Idaho Professional Educators.

#### Required Documentation

The IPCSC is requiring a definitive accounting, by month, of all preschool related revenue and expenditures for the 2020-2021 school year. The accounting must be approved by the Board and should be verified by the board treasurer. This should be provided to the IPCSC by August 5, 2021.

#### Conclusions

- MMCS may not operate a preschool, daycare, or any type of infant/toddler program, nor may it operate any enterprise other than the public charter school for which it is authorized as it is defined in the school's performance certificate.
- MMCS may contract with a third-party vendor to provide preschool and/or daycare services on the MMCS campus in compliance with the Board's existing facility use policy and with appropriate expenditure transparency.
- State and federal funds must be used only for the purpose of operating the school as authorized in the performance certificate and as required by limitations placed on various revenue sources.
- Teachers have a primary duty to effectively educate students, and specifically to deliver an instructional model that achieves a "meets standard" outcome as defined by the IPCSC's performance framework. Teachers should not engage in other duties concurrently with their instructional duties.

### Human Resources

Several concerning human resource issues were identified during the IPCSC investigation. While these practices do not appear to be in direct violation of law, they are inadvisable.

#### Investigation Findings

Since 2010 the school has recorded over two-hundred (200) unique employees. A payroll report indicates that twenty-six (26) employee terminations took place in the span of one year. As the school employs just over 30 people at any given time, this is an incredibly high turn-over rate. An inability to retain employees is a primary indicator of distress. For more information please see a recent study conducted by the National Charter School Resource Center titled ["Identifying Indicators of Distress in Charter Schools"](#).

The IPCSC investigation also identified the following related concerns: employment agreements for classified employees do not exist; Job descriptions only exist for some positions; Employees are paid at highly variable rates and have highly variable work schedules; Not all teacher contracts on file are signed by the teacher; and the school does not have an overall staffing plan. Without documentation of such a complicated system, it is unlikely that an administrator could successfully hold employees accountable.

This lack of documentation has also resulted in confusion regarding who is and who is not employed by the school. Several former employees of the school received paychecks as recently as May 2021. Without clear documentation of hire and termination dates or agreements stating what work is to be performed, it is not possible to determine whether these employees are delivering the services for which they are being paid.

This has resulted in the school significantly overpaying for inadequate results at least in the case of back office services. MMCS's current business manager does not have an employment agreement. She explained that she verbally agreed to work 26 hours per week for an annual salary of \$55,000. Additionally, MMCS pays the previous business manager, whose resignation was accepted by the Board in October of 2020, for consulting at a rate of \$50 per hour. This consulting arrangement is also not documented. Chairman Hosford indicated that the Board was not aware of these employment and/or services agreements. It does not appear that either arrangement was approved by the Board.

Through conversations with employees, it appears that the positions they agreed to take based on a verbal offer has not turned out to be the position they are in. For example, some employees believed they were hired for a part-time position, but are consistently working more than full-time. Other employees accepted a work-from-home position, but have a work-load that cannot be effectively conducted in an entirely remote setting.

It also appears that Fridays are treated as a "day off" for at least some staff members. A school board may adopt a calendar that permits students to attend school on a 4-day week; however, the purpose of this structure is to provide teachers opportunity to engage in aspects of the profession that cannot be accomplished while directly engaged in teaching, such as lesson planning, data analysis, and meaningful collaboration. The intent is to assist teachers in creating a schedule that allows them to be successful professionally, not a

schedule that provides paid free-time. Based on conversations with staff, it appears that most employees work in the building from approximately 7:30 A.M. to 4:00 P.M., Monday through Thursday each week school is in session and one Friday each month. While the IPCSC does not have evidence to suggest that teachers are not putting in legitimate work hours in remote settings on evenings, weekends or during the summer, the lack of documented work expectations make it impossible to determine whether all employees who are paid to work full-time are actually working full-time.

Additionally, MMCS does not hold a group health insurance policy. Instead, employees complete a form indicating through which other source they have access to health insurance. This form is included as [Attachment H](#). Specifically, employees indicate whether they have health insurance available through a spouse, choose to secure their own plans independently, or choose to use the broker whose contact information is provided by the school to assist them in securing an individual plan. The broker confirmed that MMCS has not held a group insurance plan option for approximately seven (7) years and that only a handful of employees currently use his company's services.

The form indicates that the school has an open enrollment day for health insurance; however, the school only facilitates employee payments to American Fidelity for supplemental plans. This practice does not comply with IDAPA 08.03.01.300.04 which requires schools to provide the IPCSC copies of insurance binders for various insurance policies, including health insurance.

Furthermore, the form is misleading to teachers as it appears to indicate a compliant offering. It is also misleading to the authorizer as it appears to document waiver of offered coverage when no coverage was actually offered.

#### Required Documentation

The IPCSC is requiring evidence of a health insurance policy held by MMCS and the school's policy on employee eligibility for participation. This should be provided by August 31, 2021.

The IPCSC is requiring documentation of the schools complete organizational structure, including each employee (by role, not name). This should be provided by August 31, 2021.

The IPCSC is requiring evidence that all board directors have participated in training on administrator evaluation. This should be provided by August 31, 2021.

#### Conclusions

- All employees should have a clear understanding of their job description and the terms of their employment, including the days and hours they are expected to work
- Employees should be paid based on an established salary schedule to ensure that employees are fairly compensated.
- All employee evaluations should include accurate and meaningful feedback.
- Health insurance must be offered to full-time employees.



## **Finance**

While the Board has adopted internal control policies and the school does have a purchase order form, these policies do not appear to be properly implemented, and what procedures do exist are used inconsistently. The school's purchasing plan does not appear to be based on effective long-term planning or to make use of effective procedures. Additionally, MMCS currently has several poor practices in place that need immediate attention.

### Investigation Findings

Examples of unplanned purchasing include the many small purchases from vendors such as Amazon and Walmart for similar items. For example, rather than regular, planned supply orders, a handful of classroom supplies are ordered every few days. An additional example is a series of purchases from gas stations and restaurants for items such as a single sandwich, ice cream, or other single serve snacks.

Examples of poor financial management practices include the school's use of credit cards. MMCS has six (6) credit cards with a total available credit line of approximately \$60,000 with a 29% interest rate. Five (5) of these active cards are in the name of ex-employees. Although the current combined balance of these cards appears to be under \$2,000, various cards were charged interest on carried balances during the year. MMCS meeting minutes from October of 2020 reflect discussion of the school's history of late fees for delinquent payments. Additionally, the previous administrator and previous business manager's credit cards appear to have been used to sustain a positive cash flow throughout FY21.

For example, Ms. Kemery's credit card carried approximately a \$9,000 balance between the SDE's payment distribution dates of December 15, 2020 and February 15, 2021. Ms. Mendenhall's credit card carried approximately an \$8,000 balance from June of 2020 through October of 2020, across the fiscal year.

Using credit cards to delay the timing of when expenditures impact the school's account is an inadvisable practice. It is particularly concerning when the practice results in expenditures not being reflected in the fiscal year in which they were made, as this may affect the results of the school's financial audit. Furthermore, the use of credit cards in this way has decreased the school's transparency with regard to its use of public funds and makes cash flow issues difficult to identify.

While these practices may not be in direct violation of law, relying on future funds to cover current operational costs does not meet the IPCSC's financial standards as defined in the performance framework.

The expenditure transparency issues extend beyond credit card usage. Expenditure reports currently posted on the school's website only reflect payments on credit cards, not the hundreds of actual expenditures made with the credit cards. These reports also do not include sufficient description of the purchases they reflect. Therefore, the documentation posted on the school's website is not compliant with legal requirements for expenditure transparency. Please see Idaho Code 33-357.

Idaho Code also requires that charter schools post contracts and agreements for services when such exist. As the school pays several persons to provide services with no documentation of the employment or services agreement, no such transparency can be provided to the public. Existing and future agreements must be documented and must be posted on the school's website.

The IPCSC's review of MMCS's financial documentation also identified that reimbursements to staff members for purchases of classroom goods were often made with no documentation of pre-approval, and at times without itemized receipts to evidence that the purchases were eligible for reimbursement.

It is unclear what items used in classrooms belong to teachers and the school's lack of effective asset tracking poses larger concerns. The school must track the furniture, fixtures, and equipment it owns (including technology). Assets purchased with state funds must be replaced or disposed of differently than assets purchased with federal funds or other grant funds. It is important for the school to maintain accurate records of not only what is owned by the school, but also of which funds were used to make each purchase.

In addition to the above examples of poor financial management and ineffective procedures, the following issues raise significant concern:

First, financial documentation reflects several expenditures noted as "payroll advance". The current business manager indicated that this was a matter of expenditures being inappropriately coded. She stated that these purchases were payments for professional development which were later deducted from the teacher's paycheck. This is concerning on two levels: 1) the school has access to a significant amount of revenue earmarked for professional development and teachers should not be responsible for reimbursing the school, and; 2) if payroll advances are not offered by the school, expenditures should not be identified as such.

Second, on several occasions throughout FY21, expenditure reports reflect a "settlement". The current business manager indicated that "settlement" means "payroll distribution". However, in one case noted as a "settlement", the business manager indicated that the line item was not an expenditure at all. Rather, in this case, the "settlement" was a manual correction to the ledger rectifying a discrepancy in which the bank statements reflected \$73,000 more available in MMCS's bank account than was recorded in the school's internal accounting records. The current business manager indicated that this correction was made by the previous business manager, who was working in an undocumented consultant role which provided her access and authority to make such a change.

Issues of note: 1) if the business manager's statements are accurate, this is a case of grossly inadequate book-keeping which cannot continue, 2) if "settlement" means "payroll," but this specific expenditure is not payroll, then coding it as "settlement" appears purposefully deceptive to the public, and 3) the level of access to the school's finances provided to an ex-employee with no documentation or Board approval is concerning.

While the bank statements themselves do not appear to reflect expenditures that are unaccounted for, the IPSC is requiring that MMCS seek an independent auditor's opinion

to confirm whether this issue is, as it appears to be, a book-keeping error caused by poor practices, or whether further investigation into potential misuse of funds is warranted. MMCS is to be solely responsible for any additional auditing costs.

Third, the current business manager indicated that several purchases, including one for Turkish Lira and several for Netflix had been reported by the school as fraudulent charges and were refunded by the bank. No corresponding documentation was provided to the IPCSC.

Lastly the IPCSC's investigation did not find any documentation for an approximately \$2,500 purchase noted only as "AIC INTLEExchange". This purchase appears to be from an exchange program run by the American Immigration Council.

#### Required Documentation

The IPCSC is requiring that MMCS seek an independent auditor's opinion on the cause of the discrepancies that occurred during FY21 between the bank account and the school's internal ledger, particularly those discrepancies that appear to have been manually corrected. The opinion should indicate whether further investigation is warranted. This opinion must be submitted to the IPCSC no later than the FY21 audit report due date of November 1, 2021.

The IPCSC is requiring a complete inventory of the school's assets be taken and recorded by room. This inventory is to include the external buildings and off-site storage units held by the school. This should be provided to the IPCSC by August 31, 2021.

The IPCSC is requiring evidence that the Board, administration, and business manager have participated in public procurement, purchasing, and cash handling training and that teachers have been trained on MMCS's purchasing procedures. This should be provided to the IPCSC by August 31, 2021.

The IPCSC is requiring any documentation evidencing the details of the AIC INTLEExchange purchase and evidence that the charges reported as fraudulent were reimbursed by the bank. Available documentation should be provided to the IPCSC by August 5, 2021.

#### Conclusions

- Quality book-keeping should not require manual corrections.
- The school must develop a purchase order system that provides for sufficient separation of duties and all staff must be trained on the purchase order system.
- Credit cards must be cancelled for employees when employment is terminated.
- Credit cards should be used rarely and should be paid in full each month.
- Only properly authorized employees and contractors should have access to financial management systems or have the authority to make any financial decisions on behalf of the school.
- The business manager is responsible for all work performed under her supervision.
- The school must maintain a compliant expenditure transparency web page.
- The school must track assets.

## **Policy**

During the scope of the investigation it became clear that appropriate policy related to many of the issues discovered was adopted by the Board some time ago. This includes internal control policies and personal leave policies. However, such policies were not properly followed.

### Investigation Findings

The original March 25, 2021 complaint alleged that the school's grievance policy did not allow for escalation of internal concerns. The IPCSC determined that the existing policy was a sample policy intended for an organization with multiple levels of administration. Applied to a small organization in which the lead administrator holds the role of principal, HR director, and superintendent, this policy effectively prevented concerns from escalating appropriately.

The school's business manager was not aware of purchasing or cash handling policies at the school, though it appears the Board has adopted such policy.

Additionally, the Board adopted leave policy is not implemented consistently. For example, the policy posted on the school's website states that leave caps at 30 days. In contrast, the pay stubs for two employees show 60 days of leave accrued. Paystubs indicate that leave is coded as sick time, but the leave policy indicates that teachers accrue sick time and that administration accrues vacation time. The policy also states that vacation time is not paid out upon termination. Traditionally, sick time is donated to PERSI upon termination and vacation time is paid out.

### Required Documentation

The IPCSC is requiring a complete copy of Board policies and a copy of the employee handbook (if such a summary of policy exists). Specifically, policy provided to the IPCSC must minimally include: grievance procedures, leave policy, calendar and contract hours, purchasing, travel, and cash handling. This should be submitted to the IPCSC by August 31, 2021.

### Conclusions

- The board should consider revision of its grievance policy.
- Both the Board and school staff should engage in an annual review of changes to applicable statute, administrative rule, state agency policy, and school-level policy.
- Every staff member and every board director should sign acknowledgement of receipt of all board policy prior to the start of each school year.
- Personal leave time must be accrued as per Board policy and must be tracked appropriately.

### Next Steps

The IPCSC will consider whether to renew MMCS's performance certificate largely based on the school's performance outcomes of the 2021-22 school year. It is crucial that the Board takes action to ensure the school meets the standards identified in the performance framework.

The recommended corrective action plan included in this report is provided as a tool to assist the school in meeting the established standards. The Board may choose to alter the action plan or to oversee the development of a different action plan. Ultimately, the Board is responsible for the success of the school through policy and effective oversight.

The IPCSC's role is to hold the school's board accountable to ensure that the school meets the established standards. The board's role is to hold its administrator accountable to implement board policy in the pursuit of those standards. The IPCSC ensures *that* standards are met; the Board defines *what* meeting those standards looks like within the bounds of the law and the school's model; the school administrator determines *how* the team will meet those expectations; and the staff *delivers* the plan with expertise. If students at MMCS are to be served well, all players must be accountable to their role.

The IPCSC is happy to assist the Board, its administrator, or the school's staff in better understanding this report or the performance framework standards the school must achieve.

As MMCS works towards recovering from this situation, IPCSC staff will attend Board meetings, will conduct additional desk audits, and will make additional site visits to the school for the purpose of observing the school's progress and providing additional feedback and guidance.

Please contact the IPCSC office if you have any questions regarding this report.

Attachment A

Courtesy Letter March 31, 2021



March 31, 2021

Monticello Montessori Charter School  
4707 Sweetwater  
Ammon, ID 83406

Dear Board of Directors,

The purpose of this letter is to inform you that the Idaho Public Charter School Commission (IPCSC) received a complaint regarding multiple aspects of operations at Monticello Montessori Charter School (MMCS). I discussed the complaint with Erica Kemery and Ken Glodo on March 29, 2021, and am writing to follow-up on that conversation.

The IPCSC is obligated to investigate the validity of the complaint and must determine whether a term of the school's Performance Certificate has been violated or whether there is reason to believe a provision of law has been violated.

At this time, several aspects of the school's operations require further investigation. This includes issues directly related to the complaint as well as issues that have been discovered since that time, such as invalid Articles of Incorporation and a non-compliant expenditure transparency webpage.

While a governing board may delegate the execution of day-to-day operations to its administrator, the board itself bears the ultimate responsibility of ensuring that the school operates effectively. For this reason, this letter is being issued to all currently serving board directors.

Should the IPCSC determine there is reason to believe the school may have violated any provision of the law, both the school and the entity responsible for administration of that law will be notified.

The subsequent pages provide detail regarding our initial concerns. I appreciate your attention to providing the requested documentation by April 12th.

Please feel free to contact our office with any questions.

Sincerely,

Jenn Thompson  
Director, Idaho Public Charter School Commission

## 1. Regarding the complaint made to the PCSC

A complaint was received on March 25, 2021. The school was notified on the same day. The complaint alleges the following: (a) a personnel matter was handled unprofessionally by the school's administrator, causing young children unnecessary emotional stress; (b) the board of directors may be receiving monetary benefits through contracts held by the school; and (c) the board's grievance procedures do not allow grievances to be escalated to the board's attention.

With regard to allegation (a), IPCSC staff referred the complainant to the Idaho Professional Standards Commission, as that is the appropriate body to determine whether further investigation is necessary in that matter. It is my understanding that such a complaint has been filed.

With regard to allegation (b), Idaho Code 33-5204(6)(a) expressly prohibits a charter school board director from having a pecuniary interest in any contract relating to the school.

With regard to allegation (c), charter school boards bear full responsibility for all aspects of the school. For this reason, it is important for boards to have a mechanism through which stakeholders can communicate. Model grievance procedures do allow for escalation to the board, after resolution has been attempted at more local levels.

### **Please provide the following documentation directly to the IPCSC:**

- Monthly expenditure reports from July 1 2020-Current.
- All supporting contracts related to expenditures, if already existing.
- All meeting minutes from July 1 2020-Current.
- Any additional meeting minutes dated after July 1 2018, which reflect a disclosure of any and all actual or potential conflicts of interest made by a governing board director.
- A copy of the board's current grievance policy and any related documented procedures

## 2. Regarding MMCS's Articles of Incorporation

In October of 2020, the IPCSC notified MMCS that its Articles of Incorporation had been dissolved by the Idaho Secretary of State due to failure to file the annual report. A school charter may only be held by a board of directors that is lawfully organized under the Idaho Nonprofit Corporation Act. While we appreciate that this report was quickly filed and the school board's status was reactivated, it appears that the new filing solely names Emily Thomas as the only board director. As this is the case, it is unclear whether any decisions made by the school's board since January are valid.

As a reminder, IDAPA 08.03.01.301.05 requires that the school provide to the IPCSC the full names, addresses (including email addresses), phone numbers, and resumes of each board director within five (5) business days of any changes, including the board director's term start date. It has come to our attention that the person most recently reported to the IPCSC as Vice Chair has since left the service of the board. This board director's seat remains unfilled.

### **Please provide the following documentation directly to the IPCSC:**

- Please provide a statement from the school's legal counsel explaining the impact of operating since December 30, 2020 with inaccurate Articles of Incorporation and, if necessary, what cure might be recommended.
- A copy of the filed correction to the Articles of Incorporation listing board directors appropriately.



- The full names, addresses, email addresses, phone numbers, resumes, and term dates for each current board director.
- Meeting minutes for the board meeting at which Anthony Kinikin's resignation was accepted.
- The board's policy for filling vacant board positions.

### 3. Regarding the Preschool Structure at MMCS

In the course of the discussion with the complainant, IPCSC staff became aware that the operational structure of the preschool at MMCS may be in violation of the school's operational contract. This concern was later confirmed in conversation with Ms. Kemery and Mr. Glodo. The school's Performance Certificate (operational contract) only allows the school to serve grades K-8. This means that the school's liability insurance may not cover a claim involving students the school is not authorized to serve. Many charter schools do provide preschool; however, this is accomplished through a services agreement with a third party vendor that carries its own insurance. While it appears that the school has been careful to keep funding separate in this tuition-based program, the school may need to pursue a vended operational structure to ensure appropriate insurance coverage and compliance with the terms of its Performance Certificate.

**Please provide the following documentation directly to the IPCSC:**

- A copy of the services agreement for preschool services with a vendor, if such exists.
- A copy of the school's facilities use policy, if such exists.

### 4. General Operational Concerns

Additionally, I want to bring to your attention some general concerns around reporting accuracy and timeliness, compliance with transparency requirements, and cooperation with necessary investigations. Several instances of the school struggling with these basic aspects of operation have come to light in the past few days. As a breakdown in operating function is considered a primary "indicator of distress" in charter schools, my hope is that by addressing these issues now, the MMCS board can take action to assist its administrator in getting the school back on track quickly.

Late payments impact the school's "default" rating on the financial section of the annual report. Late or inaccurate reports impact the school's ratings on multiple measures in the operational section of the annual report. In turn, annual reports are the primary documents used to inform the IPCSC's renewal decisions, and not meeting standard on one or more measure is reason for the IPCSC to consider non-renewal of the school's operations.

The general concerns include the following incidents:

- MMCS was notified of late reports to the IPCSC in August of 2020. Issue resolved.
- MMCS was notified of failure to file the annual report with the Idaho Secretary of State in October of 2020. It appears that the school's resolution to this issue created new concerns (noted in #2 above).
- MMCS was notified of delinquent payment due to the IPCSC in March of 2021. Issue unresolved.
- Though a formal complaint has not yet been filed, it appears that concerns about timeliness and accuracy of reports are also held by the State Department of Education's data collection (ISEE) and Certification teams.

- The SDE's special education team had difficulty scheduling the necessary interviews in a formal investigation related to the school's implementation of federal special education law. Ms. Kemery indicated that this has since been resolved, though the State Department of Education has not yet confirmed the resolution.
- Idaho Code section 33-357(2) requires that a charter school maintain a webpage for the purpose of expenditure transparency. The webpage must include amounts, dates, descriptions of expenditures and their purpose, supporting contracts and reports related to expenditures, and the school's annual budget. It appears that the school's webpage is not up to date. This must be corrected.

**Please provide the following documentation directly to the IPCSC:**

- A link to the fully-updated expenditure webpage

Attachment B

Courtesy Letter April 29, 2021



April 30, 2021

Monticello Montessori Charter School  
4707 Sweetwater  
Ammon, ID 83406

Dear Monticello Montessori Charter School Board of Directors:

This letter serves as an update to the investigation into the operational practices at Monticello Montessori Charter School (MMCS).

After reviewing the documentation provided by MMCS in response to our letter dated 3/31/21, some additional information is necessary in order to complete our review. The following pages provide an update on our investigation, and request additional documentation necessary to the investigation.

I appreciate the continued cooperation from your team in this matter. Please do not hesitate to reach out if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jenn Thompson".

Jenn Thompson  
Director, Idaho Public Charter School Commission

# 1. Regarding the complaint made to the IPCSC:

A complaint was received on March 25, 2021. The school was notified on the same day.

## (a) The complaint alleged that a personnel matter was handled unprofessionally by the school's administrator, causing young children unnecessary emotional stress.

As stated in our letter dated 3/31/21 IPCSC staff referred the complainant to the Idaho Professional Standards Commission, as that is the appropriate body to determine whether further investigation is necessary in that matter.

## (b) The complaint also alleged that the board of directors may be receiving monetary benefits through contracts held by the school.

The IPCSC reviewed all revenue, expenditures, and services agreements that it received from the school. At this time, the IPCSC does not have reason to believe that any MMCS board director holds a financial interest in any company receiving payment from MMCS. However, the documentation provided by MMCS did not include financial reports for January, February, or March of 2021. In addition, there are several large expenditures identified as credit card payments that require further documentation, and there appear to be several services agreements which have not yet been provided.

### Please provide the following documentation directly to the IPCSC:

- Check register reports, YTD budget reports, and expenditure reports for January, February, and March of 2021.
- Please provide all account statements for fiscal year 21 (July 2020-June 2021) for the following credit cards, for the purpose of verifying the validity of expenditures related to the following payments:
  - Card # 3749 – amount \$260.07 paid in December 2020
  - Card # 3764 – amount \$1,718.04 paid in December 2020
  - Card # 4055 – amount \$2,470.90 paid in October 2020
  - Card #8645 – amount \$4,867.06 paid in October 2020

## (c) Finally, the complaint alleged that the board's grievance procedures do not allow grievances to be escalated to the board's attention.

MMCS's grievance policy appears to be a template policy that has not yet been customized to the structure of the school. For example, the policy notes that complaints are first taken up with the building administrator, then with the principal, then with the superintendent, and then with the board. For staff, the process also includes the human resources officer. The building administrator, principal, superintendent, and human resources officer are all the same person in the MMCS structure. In practice, the policy does not provide a path by which a grievance may be effectively escalated.

Additionally, while the board has strong policies and procedures in place for public comment at board meetings, the process for escalating grievances is not easily accessible or clear.

The lack of clarity in the language of the policy and the lack of accessibility of the correlating procedures may, in part, account for stakeholders' decisions to pursue other routes of grievance.

The IPCSC recommends that the MMCS governing board update its policy to reflect the school's specific management structure, and recommends that the board provide for public accessibility of the procedures.

## 2. Regarding MMCS's Articles of Incorporation

In the course of the IPCSC's research into the original complaint, it was discovered that the school's Articles of Incorporation were incorrectly filed. MMCS provided sufficient documentation verifying that this issue has been corrected. The IPCSC appreciates the school's prompt attention to this matter.

Please note that filing inaccurate information and allowing Articles of Incorporation to lapse may pose a legal risk. The IPCSC recommends that the board ensure its administrator has sufficient operational support to complete all operational tasks for which the governing board bears ultimate responsibility.

## 3. Preschool Structure

Documentation provided by MMCS states that a preschool is operated by the school, and that a preschool teacher and paraprofessional are direct employees of the school, though the preschool teacher's salary appears to be paid, in part, through preschool tuition collected from participating families. The school's Performance Certificate (operating contract) states that the school is only authorized to serve grades K-8, and Idaho Code Section 33-5203(6) states that "a charter holder may not operate enterprises other than the public charter schools for which it has been authorized." MMCS does not have IPCSC authorization to operate a preschool or to employ preschool teachers or paraprofessionals assigned to preschool students.

The current preschool structure is a violation of the school's performance certificate and may be considered cause for a non-renewal recommendation if the issue is not remedied.

Should MMCS wish to offer preschool on campus it is recommended that fee collection, employee management, and program implementation all be conducted by a third party vendor through a services agreement that defines allowable facilities use, exchange of funds, and additionally certifies that the vendor carries the appropriate insurance. Please also note that appropriate procurement procedures must be followed in selecting a vendor.

Additional concerns with the current preschool structure include:

- (a) Documentation provided by the school indicates that the school collects tuition from parents for preschool and that the funds are used to pay a proportionate share of utilities, facilities use, and the like. However, there is no documentation that identifies what this proportionate share is or how that amount is calculated, nor is such accounting reflected in the financial reports provided to the IPCSC.
- (b) The separation of preschool revenue and expenditures is not clearly delineated in the school's budget and expenditure reports. For example, the July budget projects \$0.00 in preschool revenue, but \$30,000 in preschool expenditures. In contrast, the school's December budget reports a collection of \$14,000 in preschool revenue, and \$0.00 in expenditures.
- (c) The school maintains facilities use policies, procedures, and forms (4210, 4210F, 4210F2, 4210F3, and 4210P) which provide appropriate guidance for negotiating a services agreement

of this nature. However, these policies and procedures were not utilized. This may be a matter of failure to implement existing board policy.

- (d) (d) If federal or state funds have been used to support an unauthorized enterprise, such action may be investigated as a misuse of public funds, and may require further reporting to the entity responsible for administering any relevant laws.

**Please provide the following documentation directly to the IPCSC:**

- Evidence that the preschool as an enterprise of MMCS has been dissolved.
- A copy of the services agreement with the preschool provider.

**4. General Operational Concerns**

The IPCSC letter issued to MMCS on 3/31/21 notes several issues of general concern.

- (a) Reporting - Several instances of late, incomplete, or inaccurate reports were noted in the letter. After a thorough review of the school's financial situation, it appears this may be due, in part, to significant budget cuts and extensive employee turn-over.

Regardless of the cause, the responsibility of successfully executing all duties of the administrator's position falls to the administrator. The governing board bears the responsibility to ensure that sufficient resources are available to the administrator.

At MMCS's board meeting held on April 15, 2021, Ms. Kemery, the school administrator, stated that she has not been provided with a formal job description. This is concerning as leadership evaluations, reflecting an administrator's success at performing the duties of his/her position, have been filed every year. However, even without a formal job description, Ms. Kemery is accountable to the [Idaho Standards of Effective Principals](#), which include stewardship of school climate, collaborative leadership, and instructional leadership. She is also required to abide by the [Code of Ethics for Idaho Professional Educators](#).

The governing board is required to conduct formal evaluations of its employees each year. The IPCSC recommends that the MMCS governing board immediately engage in this process not only because it is required of the board, but also because it will likely help identify the supports necessary for success at MMCS.

- (b) Special Education – The letter noted complications with a special education investigation. The State Department of Education has since provided the IPCSC with documentation of the issue. It appears that concerns about cooperation have been resolved and the school has a corrective action plan to execute. Pursuant to IDAPA 08.02.04.300.04, the MMCS governing board is obligated to provide the IPCSC with follow-up information regarding the issue, including details on the progress being made toward resolving this issue.
- (c) Expenditure Transparency – MMCS requested a two-week extension on updating its website. The IPCSC granted the extension. Please note that Idaho Code section 33-357 requires all public schools to provide transparency of expenditures on the school's website. Please also note that this requirement includes all active contracts/service agreements. MMCS provided services agreements for the following in the school's original response: Holinka Law, Generation Occupational Therapy, PLLC; T. Bates Counseling Mentor, Construction Trade,

and ATX Learning. However, based on the IPCSC's review of expenditures, it appears that several other contracts/services agreements exist. These must be provided to the IPCSC and must also be posted to the school's expenditure transparency website.

**Please provide the following documentation directly to the IPCSC:**

- Copies of all contracts/service agreements between MMCS and vendors that have not yet been provided to the IPCSC, including the following:
  - Celebration Physical Therapy;
  - Valor IT Support;
  - Hanes LLC Technology Support (specifically regarding SchoolDex); and
  - Remind101.

## 5. Financial Review Questions

In the course of reviewing MMCS's finances, a few issues were noted that warrant feedback to the MMCS board of directors and/or require further follow-up.

- (a) Lease Agreements - IDAPA 08.03.01.301.01 requires that copies of lease agreements for student facilities be on file with the authorizer. It appears that the school services two debts related to its facility, one held by the Bank of Idaho and the other held by the USDA. The documentation for these debts may not be up to date in the IPCSC's files.
- (b) D & O Policy - The school board's director and officer insurance policy was reduced from an anticipated expenditure of \$4,800 in July to \$0 in December. While it is clear MMCS has weathered significant revenue reduction during the pandemic, this is a necessary policy for the protection of the governing board.
- (c) Health Insurance - The school's budget and expenditure reports do not appear to contain health insurance for full-time employees as a line item. Section 5F of the school's Performance Certificate requires all full-time employees be covered by health insurance, whether that be through the school or obtained privately.
- (d) Reimbursements - Thirty-six (36) instances of reimbursements made to employees without explanation are noted in the school's expenditure reports (July-December). This is a more frequent use of reimbursement than the IPCSC typically sees. Additional documentation is necessary to verify the validity of the reimbursements.

The IPCSC recommends that the MMCS governing board review its financial policies and note its future expectations regarding reimbursements, either through a policy revision or a board resolution for the record. Additionally, the IPCSC recommends that the MMCS governing board consider implementing a purchase order process that would reduce the need for reimbursements, and ensure that teachers are not responsible for bearing the initial cost of necessary purchases.

**Please provide the following documentation directly to the IPCSC:**

- If the facility-related debt service agreements are leases, please provide copies of the full lease agreements. If these debt service agreements are direct loans to the school,



please provide a statement of attestation;

- A copy of the TEQ lease agreement, and note this services agreement should be posted on the school's website;
- Please provide proof of an active directors and officers insurance policy;
- Please provide more information regarding the health insurance benefits offered to full-time staff; and
- Please provide documentation of the specific purchases (i.e., purchase requests, approval, and receipts) for the following reimbursement which were greater than \$100.00:
  - Reference # 011057 – amount \$311.53 to Erica Kemery on 12/19/20
  - Reference #011063 – amount \$101.63 to Pauline Zweers-Asche on 12/20/20
  - Reference # 011074 – amount \$434.71 to Sally Mills on 12/20/20
  - Reference # 010925 – amount \$523.76 to Annalisa Blake 10/05/20
  - Reference # 010935 – amount \$121.97 to Sally Mills on 10/05/20
  - Reference # 010834 – amount \$309.13 to Erica Kemery on 8/19/20
  - Reference # 010866 – amount \$257.20 to Mauro Cabral on 8/19/20
  - Reference #010824 – amount \$116.23 to Maureen Miaullis on 7/31/20

#### **Additional Feedback**

- (a) District vs. LEA - The school refers to itself as a “district” on several formal documents, including service agreements and employment offers, as well as in various communications. Please note that MMCS is a “local education agency” as defined in 08.02.04.500.01. No charter school can hold the legal designation of “district”.
- (b) Payroll Advances - The school appears to have provided payroll advances to two employees in March. This is not a recommended practice. The IPCSC recommends that the governing board review its financial policies and note its future expectations regarding payroll advances either through a policy revision or a board resolution for the record.
- (c) Budget Amendment - The FY21 budget, approved by the school's board was amended sometime after the original board approval. The amendment appears to reflect a reduction in expected revenue by approximately \$550,000. However, none of the meeting minutes for the year reflect this amendment, nor was the IPCSC notified. Please remember that IPCSC policy requires that the IPCSC be notified within five (5) days of any budget amendment, and all motions made by the board should be noted in the meeting minutes.

Attachment C

Courtesy Letter May 25, 2021

May 25<sup>th</sup>, 2021

Subject: Public Records Request and Notice of Site Visit

Monticello Montessori Charter School  
4707 Sweetwater  
Ammon, ID 83406

Dear Board of Directors:

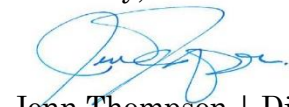
I am writing to follow up on documentation requested in a previous letter dated April 30, 2021. To date, we have only received part of the documentation requested. Please consider this a formal public records request for all documentation noted in the April 30<sup>th</sup> letter. The April 30<sup>th</sup> letter is attached for reference.

In addition, Idaho Code section 33-5209(C)(1) provides a charter school authorizer with the authority to conduct investigations and inquiries necessary to fulfill its oversight and reporting obligations, outside of the public records request process. As the requested documentation is incomplete and any documentation provided may not represent the whole story, I have determined that a site visit is necessary to ensure the thoroughness of our investigation.

This letter serves as notice that IPCSC staff will be on the MMCS campus Monday, June 21, 2021 and Tuesday, June 22, 2021. During this visit we will need full and complete access to financial records and reports to ensure that all outstanding questions are sufficiently addressed. We will also need to meet with your leadership team (administrator and business manager) and a representative from your governing board to discuss expectations going forward and to establish a plan for recovery and progress monitoring.

Please have a representative from your governing board contact me directly by June 2, 2021, so that we may coordinate the specifics of the site visit agenda. I am available by both phone and email during regular business hours, and available by phone in the evenings.

Sincerely,



Jenn Thompson | Director  
[jenn.thompson@osbe.idaho.gov](mailto:jenn.thompson@osbe.idaho.gov)  
208-332-1594

Attachment D

Notification of Fiscal Concern June 11, 2021

#### **IV. D. NOTIFICATION OF FISCAL CONCERN MONTICELLO MONTESSORI CHARTER SCHOOL**

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

I.C. §33-5209C(3)

IPCSC Policy, Section VI.E

##### **BACKGROUND**

Pursuant to Idaho Code, if the IPCSC has reason to believe that a public charter school may not remain fiscally stable for the remainder of its performance certificate term, the IPCSC shall issue to the State Department of Education written notification of concern.

[Section VI.E, IPCSC Policy](#) was updated in August of 2020.

##### **DISCUSSION**

Monticello Montessori Charter School (MMCS) struggled with enrollment in the fall of 2020. In July, the school projected 256 students. By November, the school had enrolled approximately 200 students. The school's enrollment for the 2021-22 school year is not clear and, as of the date of these materials, the school has not held a budget hearing to establish an FY22 budget.

The school has two outstanding special education disputes that have exhausted resources for resolution outside of the court system. As these issues progress, legal fees for formal hearings will likely prove an additional financial burden on the school.

Through review of the school's financial reports and discussion with the State Department of Education, it is clear that MMCS has struggled with cash flow in FY21. The school appears to have used credit cards to manage cash flow issues throughout the year, incurring both interest and late fees on carried balances.

The school's newly appointed business manager has provided documentation that more than \$200,000 is available, but under previous administration, went unclaimed by the school. These funds are available for FY21 purchases through various federal funds administered by the State Department of Education. If these funds had been claimed earlier in the year, use of credit cards would likely have been unnecessary and the school would be in a position to meet IPCSC financial standards.

Most of the available money is provided on a reimbursement basis or otherwise requires documentation of allowable expenditures. Based on further discussion with the SDE's finance team and considering that receipts requested by the IPCSC on April 30<sup>th</sup> have not yet been produced, there is concern that the school may not be able to evidence the documentation required to claim the outstanding funds.

MMCS's governing board has been actively engaged in resolving the operational issues. The school's new Business Manager is experienced and capable. It does seem likely that the school can get back on track, though it may take some time to sort out the organizational transition.

**SPEAKER**

MMCS representative.

**IMPACT**

If the IPCSC issues a new notification of fiscal concern the school and the SDE will be notified in writing, and the SDE will proceed with a modified distribution of the school's base support for the whole of FY22.

If the IPCSC does not issue a notification of fiscal concern, no notification will be made and the school will receive its revenue on the regular schedule for FY22.

**STAFF COMMENTS AND RECOMMENDATIONS**

The IPCSC staff appreciate the cooperation from MMCS's administration, staff, and board of directors in getting the school back on track operationally. However, the financial situation could pose a risk to taxpayer dollars should the school not remain financially viable for the remainder of its performance certificate term.

Currently, IPCSC staff recommends issuing a notification of fiscal concern for MMCS.

**COMMISSION ACTION**

A motion to issue a notification of fiscal concern for Monticello Montessori Charter School for fiscal year 2022; OR

No action.

June, 14, 2021

Via: Email

Julie Oberle, Chief Financial Officer  
Idaho State Department of Education

Re: Notification of Fiscal Concern; Monticello Montessori Charter School

Dear Ms. Oberle,

Pursuant to I.C. §33-5209C(3), I am writing to inform you that the Idaho Public Charter School Commission (IPCSC) has reason to believe that Monticello Montessori Charter School (MMCS) may not be able to remain fiscally sound for the remainder of its Performance Certificate term, which ends on June 30, 2023.

On June 10, 2021, the IPCSC voted to continue the notification of fiscal concern, through FY22. The IPCSC 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,

Jenn Thompson | Director

Cc: Drew Hosford, MMCS Board Liaison to the IPCSC

Attachment E

MMCS Performance Certificate



## CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 14<sup>th</sup> day of June 2018, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Monticello Montessori 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 July 22, 2009, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2010; and

WHEREAS, the School’s charter was renewed on March 1, 2018, 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, 2018, and shall continue through June 30, 2023, unless earlier terminated as provided herein.

### SECTION 2: SCHOOL GOVERNANCE

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

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

### SECTION 3: EDUCATIONAL PROGRAM

- A. School Mission.** The mission of the School is as follows: Through a Montessori-inspired approach to learning, students will maximize their inner potentials and experience purpose and meaning in life, take responsibility for their own education, cultivate personal dignity and develop independence and purpose in life.
- B. Grades Served.** The School may serve students in grades K-8.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Maintain commitment to the core Montessori curriculum and instruction by utilizing authentic Montessori materials.
  - Idaho State Standards are used as a basis for what every child needs to know. From there, the Montessori approach is utilized to help students master required knowledge and skills.
  - Employ experienced Montessori teachers or teachers who will become Montessori certified.
  - Employ a building principal/educational leader who has knowledge of Montessori principles and curriculum through Montessori coursework, Montessori Administrator Credential and/or annual conference exposure.
  - Students will utilize work plans to guide them in their learning toward mastery.
- 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 345 students. Annually, no less than two (2) months prior to Monticello Montessori's lottery application deadline, the Board of Directors will establish, at its regularly scheduled meeting, by motion and vote, an 'Annual Enrollment Capacity' for each grade level (K-8), not to exceed the maximum enrollment number (345). Each year, the Administration will: (1) Recommend annual enrollment capacity numbers by grade to the Board. (2) Post the Annual Enrollment Capacity information on the school's website within five (5) days of the Board vote; and (3) conduct the lottery and enrollment process in compliance with the limits established in the Board's Annual Enrollment Capacity motion and vote.
- 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.** 4707 S. Sweetwater Way, Ammon, ID 83406. 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: Bonneville, Bingham, and Jefferson Counties.
- 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 D.
- 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 D.

- 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 D.
- 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, 2018.



**Chairperson, Idaho Public Charter School Commission**



**Chairperson, Monticello Montessori Charter School Board**

Attachment F

MMCS Performance Framework



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.		0 - 14 0
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		0
<b>Measure 1b</b>	<b>Do English Language Arts proficiency rates meet or exceed the state average?</b>	<b>Result</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.		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.		0 - 14 0
<b>Notes</b>	The state average will be determined using the same grade set as is served by the public charter school.		0

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 0</p> <p>30 - 45 0</p> <p>15 - 29 0</p> <p>0 - 14 0</p> <hr/> <p>0</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Bonneville Joint 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	<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 0</p> <p>30 - 45 0</p> <p>15 - 29 0</p> <p>0 - 14 0</p> <hr/> <p>0</p>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Bonneville Joint 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 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 0 51-75 0 26-50 0 0-25 0 <hr/> 0
Notes			
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?	Result	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 0 51-75 0 26-50 0 0-25 0 <hr/> 0
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	<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>		25  15  0
Notes			0
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>		25  15  0
Notes			0

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
<b>Students with Disabilities</b>				
<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>			25	
			15	
			0	
				0
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
<b>English Language Learners</b>				
<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>			25	
			15	
			0	
				0
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			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
			15
			0
Notes			0
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>		25
			15
			0
Notes			0
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>		25
			15
			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.		0

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible Points Earned
<b>Governance Requirements</b>  <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. <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. <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.			
Notes			25 15 0 <hr/> 0
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible Points Earned
<b>Board Oversight</b>  <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. <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. <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.			
Notes			25 15 0 <hr/> 0

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	
			15	
			0	
Notes				0
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	
			15	
			0	
Notes				0
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>			25	
			15	
			0	
Notes				0



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.		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		0	
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.		0	
	Notes		0	
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.		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		0	

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.		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			0

INDICATOR 1: NEAR-TERM																	
<b>Measure 1a</b> <b>Current Ratio</b>  <b>Current Ratio</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.  <b>Notes</b>		<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></td><td>10</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		50			10			0				0
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<b>Measure 1b</b> <b>Cash Ratio</b>  <b>Cash Ratio</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.  <b>Notes</b>		<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></td><td>10</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		50			10			0				0
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<b>Measure 1c</b> <b>Unrestricted Days Cash</b>  <b>Unrestricted Days Cash</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.  <b>Notes</b>		<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></td><td>10</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		50			10			0				0
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<b>Measure 1d</b> <b>Default</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.  <b>Notes</b>		<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></td><td>0</td><td></td></tr> <tr> <td></td><td></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned		50			0				0			
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INDICATOR 2: SUSTAINABILITY																	
<b>Measure 2a</b> <b>Total Margin and Aggregated 3-Year Total Margin</b> <b>Notes</b>	<b>Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.</b>  <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</i>  <b>Does Not Meet:</b> Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".  <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.	<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></td><td>30</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		50			30			0				0
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<b>Measure 2b</b> <b>Debt to Asset Ratio</b> <b>Notes</b>	<b>Debt to Asset Ratio: Total Liabilities divided by Total Assets</b>  <b>Meets Standard:</b> Debt to Asset Ratio is less than 0.9.  <b>Does Not Meet:</b> Debt to Asset Ratio is between 0.9. and 1.0  <b>Falls Far Below Standard:</b> Debt to Asset Ratio is greater than 1.0	<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></td><td>30</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		50			30			0				0
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<b>Measure 2c</b> <b>Cash Flow</b> <b>Notes</b>	<b>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</b>  <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>  <b>Does Not Meet:</b> Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"  <b>Falls Far Below Standard:</b> Multi-Year Cumulative Cash Flow is negative.	<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></td><td>30</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		50			30			0				0
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<b>Measure 2d</b> <b>Debt Service Coverage Ratio</b> <b>Notes</b>	<b>Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)</b>  <b>Meets Standard:</b> Debt Service Coverage Ratio is equal to or exceeds 1.1  <b>Does Not Meet:</b> Debt Service Coverage Ratio is less than 1.1	<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></td><td>0</td><td></td></tr> <tr> <td></td><td></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned		50			0				0			
Result	Points Possible	Points Earned															
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Attachment G

Preschool Timeline

## MMCS Preschool Timeline

### 2009

- **May 1, 2009 IPCSC Petition Evaluation Report** | In the first evaluation report issued to the MMCS petitioning team by the IPCSC, clear notice was given that no state or federal funds or resources could be used to provide preschool services. The school was advised to not engage in this process.

### 2010

- **August, 2010** | MMCS begins operations.

### 2012

- **January 6, 2012 IPCSC Site Visit Report** | A noted area of non-compliance was the full day preschool program.
- **January 6, 2012 Amendment Request** | MMCS made a request to the IPCSC to amend the charter to include a full-day preschool on this day. This request was not allowable at the time and should have been denied. However, no record of this conversation (perhaps via phone?) exists. The amendment was never executed.
- **January 6, 2012 MMCS Meeting Minutes** | charges of preschool tuition are discussed. This indicates that funds were being collected by MMCS
- **January 26, 2012 MMCS Meeting Minutes** | that the school was providing preschool at that time and that the school was seeking post-implementation approval through a charter amendment. No such amendment ever executed, nor was such an amendment ever reflected as an agenda item on an IPCSC agenda.
- **3/22/2012 MMCS Meeting Minutes** | reflect a board vote to close the Preschool/Infant-Toddler/Daycare and the related bank accounts for the 2012-2013 school year.
- **11/28/2012 MMCS Meeting Minutes** | discussion notes reflect the board's intent for the preschool to also support childcare for current teachers whose children were not yet school age eligible as an employee benefit.

### 2013

- **1/23/2013 MMCS Meeting Minutes** |
  - Reflect board's final approval of a free childcare option for employees through the infant-toddler/preschool as a teacher recruitment and retention tool.
  - reflect the school auditor's concerns with the preschool program as his observations indicate that the funds were not being maintained separately and the likelihood that state funds were being used to support the preschool.
  - board voted that the Preschool would be suspended for 2013-2014 SY.

## 2015

- **11/19/2015 Meeting Minutes** | reflect a board discussion regarding plans to reopen the preschool. This discussion appears to have acknowledged the need to maintain separation of funds, impacts to the school's non-profit status, and the intent of the board to run the preschool as a separate enterprise. Motion was passed to approve "Private Pre-school", which would not be accessible to paying customers, but only used as an employee benefit. This motion approved teachers to provide child care for their own children in the classroom while they were teaching.

## 2016

- **1/21/2016 Meeting Minutes** | reflect that the preschool would be re-opening to the public a few days after this meeting. Administrator indicated that the financial separation of funds was reviewed with auditor and no issues were found. No documentation of the auditor's opinion appears to exist.
- **2/18/2016 Meeting Minutes** | Administrator provided legal compliance update that as the school is a state ran school, a licensed daycare facility to add the preschool is not needed.
- **February 2016 Legislative Session** | a proposed bill was passed that amended IC 33-203 (6) such that "A charter holder may not operate enterprises other than the public charter school for which it has been authorized".
- **4/20/2016 IPCSC Site Visit Report** | Identified that MMCS was receiving tuition for preschool age students; however, this report noted that state funds were subsidizing the preschool and that state funds could not be used for this purpose. It appears that there was some discussion of the school's intent to increase preschool tuition.
- **7/1/2016 Legislation Enacted** | Legislation approved in February became law. From this date forward, a charter school holder may not run any additional enterprise.

## 2021

- **May 25, 2021 IPCSC Courtesy Letter** | board was informed that the existing preschool was a violation of the school's performance certificate (since 2010) and that the school may not run a preschool.
- **5/6/2021 Meeting Minutes** | Board approved discontinuation of preschool
- **6/24/2021 IPCSC Site Visit** | It is unclear if funds were kept separate as there are statements identified revenue; however not evidence of expenditures to ensure state funding was not utilized to accommodate the preschool program.

Attachment H

MMCS Insurance Form Form



**Monticello Montessori Charter School will ensure that all eligible staff members are covered by health insurance**

*Monticello Montessori Charter, page 21*

I, (please print your name), \_\_\_\_\_ certify that I have health insurance. I will notify my employer if the status of my health insurance coverage changes.

\_\_\_\_\_ I have opted for a plan through the school's insurance broker. (Anderson Insurance Agency, 208-523-3340)

\_\_\_\_\_ I have shopped for my own insurance coverage and I am insured through "The Exchanges".

\_\_\_\_\_ I am covered through a spouse's/parent's insurance plan.

\_\_\_\_\_ OTHER (Please explain):

\_\_\_\_\_  
\_\_\_\_\_

I carry a plan through \_\_\_\_\_  
(Company i.e. Blue Cross, Pacific Source, etc...)

\_\_\_\_\_  
(Employee signature & date)

\_\_\_\_\_  
(Employer signature & date)

**OPEN ENROLLMENT NOVEMBER 1<sup>ST</sup>**  
**PLEASE CALL JEFF ANDERSON 208-523-3340**  
**-OR- COMPLETE THIS FORM**

Attachment I

Recommended Corrective Action Plan

ve Action Plan

## Recommended Action Plan

Note: The following action plan is a recommendation. MMCS's governing board retains the autonomy to decide how the performance framework standards will be met. This document represents one possible path.

However, due dates for documentation submitted to the IPCSC and site visits made by the IPCSC are not optional.

Complete By August 5<sup>th</sup>:

Complete	Responsible Party	Description
	Business Manager	Provide to the IPCSC a definitive accounting by month of all preschool related revenue and expenditures for the 2020-21 school year.
	Business Manager	Close all credit card accounts for ex-employees. Reduce credit cards to a limit established by the board and ensure the signers on each account held by the school is accurate.
	Business Manager	Provide to the IPCSC any documentation evidencing the details of the AIC INTELEExchange purchase and/or evidence that the purchases reported as fraudulent were reimbursed by the bank.
	Board	Approve employment agreements and contracts for all employees.
	Board	Approve the preschool accounting (see above).
	Board	Conduct a first read of policy revisions/adoptions for the following: grievance, leave, calendar/contract hours, purchasing, travel, cash handling, and internal controls in general.
	Board	Consider adopting the IPCSC's revised framework

Complete By August 31<sup>st</sup>:

Complete	Responsible Party	Description
	Board	Approve a health insurance policy
	Board	Adopt any necessary policies or revisions to existing policies.
	Board	Complete training in minimally: administrator evaluation, public procurement, purchasing, and cash handling.
	Board Clerk	Provide to the IPCSC evidence that all board directors have participated in training regarding administrator evaluation
	Board Clerk	Provide to the IPCSC evidence that all board directors have participated in training regarding public procurement, purchasing, and cash handling.
	Board Clerk	Provide to the IPCSC a complete copy of board policy, minimally including grievance, leave, calendar and contract hours, purchasing, travel, and cash handling.
	Board Treasurer	Finalize the expectations on monthly reports to be made by the Business Manager to the Board, recommend to include payroll list (to verify who is being paid), check register (to ensure all expenditures are accounted for), budget to actuals report (for long-term planning), and expenditure reports for website (to ensure appropriate descriptions), and change in enrollment charts by week (to indicate potential revenue issues).
	Business Manager	Provide a complete asset inventory to the IPCSC. (A template can be provided).
	Business Manager	Ensure the school's expenditure transparency webpage is fully compliant.
	Administrator	Provide to the IPCSC complete organizational chart that includes each employee (by role, not name)
	Administrator	Provide to the IPCSC evidence that all teachers have received a copy of their job description and have participated in a review of all board policy and purchasing procedures.
	IPCSC Staff	Site visit for progress monitoring.

Complete by September 30<sup>th</sup>:

Complete	Responsible Party	Description
	Administrator and Teachers	IPCSC provided webinar or in-person training on the academic framework standards.
	Board	IPCSC provided webinar or in-person training on the performance framework.

Due by October 30<sup>th</sup>:

Complete	Responsible Party	Description
	Administrator	Provide each teacher with an observation and feedback to supplement spring of 2021 evaluations.
	Administrator	Provide the auditor's report to the IPCSC, including an opinion on the cause of the discrepancies between the bank account and the ledger during FY21, particularly those discrepancies that appear to have been corrected. The opinion should indicate whether further investigation is warranted.
	IPCSC Staff	Site visit for progress monitoring (to coincide with board meeting)
	Board	Review auditor's report and have auditor share feedback during an open meeting.



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October 25, 2021

Idaho Public Charter School Commission  
PO Box 83720  
Boise, ID 83720

***RE: Monticello Montessori Public Charter School (MMPCS) Final Investigation Report – 7.2.21***

In regards to your request for MMPCS to “seek an independent auditor’s opinion on the cause of discrepancies that occurred during FY21 between the bank account and the school’s internal ledger, particularly those discrepancies that appear to have been manually corrected”, we have reviewed these discrepancies in conjunction with our audit of the FY21 books and it is our opinion that such discrepancies were caused by manual adjustments being made to the books in an attempt to make them match the bank activity without first reconciling the bank statements.

We have added a finding in the audit for timely bank statement reconciliations and reviews and discussed it with current management who understands the importance of this core accounting process and control and who is ensuring that it is occurring going forward. In addition, during the audit, the discrepancies and manual adjustments to the books and records have been corrected for FY21, and accordingly, we do not believe any further investigation is warranted.

Thank you and please contact us with any questions.

Best regards,

***Kurt Folke, CPA***

Quest CPAs PLLC



STATE OF IDAHO  
**PROFESSIONAL STANDARDS COMMISSION**  
STATE DEPARTMENT OF EDUCATION  
PO BOX 83720  
BOISE, IDAHO 83720-0027

OFFICE  
650 W State Street  
PHONE  
(208) 332-6884  
FAX  
(208) 334-2228  
SPEECH/HEARING IMPAIRED  
(800) 377-3529

February 16, 2022

Jenn Thompson, Director  
Idaho Public Charter School Commission  
304 N. 8th St. Ste. 242  
Boise, ID 83720

RE: Complaint against Erica Kemery  
Case No. 22108

Dear Ms. Thompson:

This letter is to advise you that the Professional Standards Commission (PSC) has considered the documentation and materials in relation to the allegations of unethical conduct made against Erica Kemery in the above referenced case.

While the Executive Committee found many issues of inappropriate action, all of that conduct should have been overseen by the school board, which is ultimately responsible for those issues. As a result, the Executive Committee was not able to find enough evidence to warrant action against Ms. Kemery's certificate; therefore, no probable cause exists and the PSC now considers the above referenced case closed.

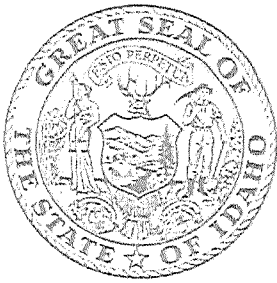
If you have any questions concerning this process, please feel free to contact me at (208) 332-6886 or Annette Schwab at (208) 332-6864.

Sincerely,

Bethani Studebaker  
Administrator, Professional Standards Commission  
Chief Certification Officer, Idaho Department of Education

cc: Robert Berry, Deputy Attorney General, PSC  
File





10/21/22

Monticello Montessori Charter School  
4707 S Sweetwater Way  
Ammon, ID 83406

Dear Monticello Montessori Charter School Board of Directors,

It has come to my attention that Monticello Montessori Charter School (MMCS) is facing a significant financial challenge. I am writing to express concern about your school's continued operations. I appreciate your willingness to maintain open communication with our team, as this is a serious matter. This letter serves to document what is known today and to instruct the school's board to take immediate action to correct the issues.

The school's administrator and business manager recently shared that they have uncovered a financial issue. Specifically, excluding fiscal year 2018, payroll taxes appear to have been missed or incorrectly paid since fiscal year 2014. I understand that the total amount due, before penalties, is estimated (by your business manager) to be at least \$150,000.

MMCS amended its fiscal year 2023 budget in September to reflect a lower starting fund balance than anticipated (now \$250,000), as well as lower anticipated revenue due lower enrollment than projected. As the situation currently stands, it does not seem likely that the school has sufficient funding available today to pay its Internal Revenue Service (IRS) debt in a lump sum, and that the school's continued financial viability may be dependent on the IRS's willingness to engage in a payment plan.

In order to generate additional funding, I understand that the school plans to sell a modular classroom, and engage with a cell phone tower company to rent space on school property. Neither of these revenue sources is expected to generate funds for at least six months. I also understand that the school's business manager has been working with the IRS to file delinquent forms, and that, due to the complexity of the issue, a final assessment of payments and penalties from the IRS may not be issued for several months.

I want to acknowledge the hard work it has taken to make the improvements you have made in the last 18 months. The school has come a long way in a short time, and your accomplishments are not small. Unfortunately, if the IRS is not willing to work with MMCS, the severity of this current situation may not be recoverable.

Your cooperation is appreciated as we continue to monitor your school's progress in resolving this matter. We have already received a copy of MMCS's amended budget as well as copies of several letters from the IRS to the school and two reports made from the



business manager to the MMCS board of directors. To assist us in verifying the facts in this matter, please also provide the following documentation:

- A copy of the FY23 Salary Based Apportionment and the Charter Support Unit Calculation Template used to estimate the revenue reflected in the MMCS budget as of the September amendment, so that we may verify the accuracy of your budget.
- A monthly cash flow projection for the fiscal year 2023. This should evidence the revised fund balance at the start of the fiscal year, and show monthly revenue and expenditures through the end of the fiscal year. This will help verify whether the school has a realistic plan to service all fiscal year 2023 financial obligations.
- Any and all written communications between the IRS and the school between 2010 and the date of this letter. Note: Some of this documentation has been shared already, but it is not clear whether we have all the documentation at this time. Please verify that all documentation has been provided.
- Bank statements reflecting payments to the IRS from January 2019-October 2022. Note: Older documentation may be requested later if necessary.
- The current debt service agreement for the modular classroom to be sold.
- A copy of the bounced check from the 2018 attempted payment to the IRS, and any documentation that indicates whether that payment was later successful.
- Copies of the delinquent 941 forms to be submitted to the IRS. Note: if these documents were not signed by the business manager who originally failed to file them, they must now be signed by a current MMCS employee and dated currently. A document provided by MMCS indicates that the school may intend to have a former employee sign and back-date forms. This could be considered falsifying federal documents, and I would encourage you to consult legal counsel.

Please provide any of the following documentation as it becomes available:

- Should the school engage in renting space to a cell tower company, a copy of the contract should be provided to the IPCSC.
- Documentation of the sale of a modular classroom should be provided to the IPCSC within five days of the completion of the sale.
- A copy of all updates provided to the school's board by MMCS employees.
- A copy of the final accounting of payments owed and penalties assessed as issued to MMCS by the IRS within five days of receipt.

Going forward, please ensure that all payments are made on time and please keep us updated as to how and when this situation is to be resolved. Feel free to contact our office with any questions.

Sincerely,

Jenn

Thompson

Jenn Thompson

Director, Idaho Public Charter School Commission

Digitally signed by Jenn  
Thompson  
Date: 2022.10.21  
11:07:11 -06'00'

**From:** [Mel Rivera](#)  
**To:** [Jeanne Johnson](#); [David@monticellomontessori.com](mailto:David@monticellomontessori.com)  
**Cc:** [Jenn Thompson](#)  
**Subject:** MMCS Renewal Recommendation Communication  
**Date:** Wednesday, December 14, 2022 9:44:00 AM  
**Attachments:** [MMCS Recommendation - conditional.pdf](#)  
[New Renewal Guidance Doc - FINAL\(Rebranded\)-Accessible.pdf](#)  
[08 December 2022 Regular Board Meeting Agenda.docx](#)

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Good Morning Jeanne-

Per our phone call this morning and after reviewing the Board Meeting minutes for MMCS from your 12/8/22 meeting I wanted to provide some clarity into one of your discussion items. Agenda item IX. 3 discusses the charter renewal status. The minutes reflect that the school has been renewed for a conditional 5-year operating contract. I want to clear up that this is not the case.

The school has been recommended for a renewal with conditions. This recommendation will be considered by the Commission in February 2023. No decision to renew the school has been made at this time, and the Commission is under no obligation to accept the consent agreement.

Please read the entire Notification of Renewal Recommendation and the Renewal Guidance documents. I have provided below a copy of the email that originally accompanied the recommendation which was received by Principal Johnson and Chair Meyer on 11/15/22. The agreement you all signed is the consent to the recommendation. It allows Director Thompson to present the recommendation to the Commission who will ultimately decide whether to accept or reject it February.

As it appears, you have erroneously announced that the school has already been renewed in a public meeting, this will need to be communicated to your schools board (CC me please), to the public, and corrected in a future board meeting and reflected in minutes. I am happy to setup a call with your board to answer any questions regarding renewal. IPCSC staff does not make the final decision but we can provide clarity on the renewal process itself.

MMCS will go before the Commission in February for renewal consideration. This decision will be based on annual report performance, your school's renewal application, and the consent agreement will be considered. I have also attached the renewal guidance to provide additional clarity on the process.

If you'd like to have a meeting with your board please let me know and again, I am happy to make myself available for that.

If you have any questions in the meantime please feel free to reach out.

*Melissa-Jo Rivera*

IPCSC | Idaho Public Charter School Commission  
Portfolio Program Manager  
office: 208-332-1583

[mel.rivera@osbe.idaho.gov](mailto:mel.rivera@osbe.idaho.gov)

PUBLIC RECORDS NOTICE: Pursuant to Idaho Code § 74-101 through 74-126, this email and responses are subject to the Idaho Public Records law and may be disclosed to the public upon request, unless otherwise exempt from disclosure under the law.

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**From:** Sheri L. Johnson

**Sent:** Tuesday, November 15, 2022 11:37 AM

**To:** [administrator@monticellomontessori.com](mailto:administrator@monticellomontessori.com); [david@monticellomontessori.com](mailto:david@monticellomontessori.com)

**Subject:** MMCS Renewal Recommendation

Dear MMCS Charter Holder:

Your school's performance certificate will expire on June 30, 2023. As such, your charter will be considered for renewal in February. The following documents are **now available in ShareFile**:

1. Your school's fiscal year 2022 Annual Performance Report (draft for your review - final to be issued in January)
2. A blank copy of the Annual Report Response Form (for use in noting any errors)
3. A copy of the Renewal Guidance document
4. Notice of the IPCSC Director's Renewal Recommendation (copy attached to this email)

**Due to the IPCSC by December 15, 2022** (upload to ShareFile - do not email)

1. Any response to the annual performance report that you wish to file. Use the Annual Report Response Form template.
2. A signed copy of *either* Appendix A or Appendix B of the Notice of Renewal Recommendation Form.

If you'd like to propose a minor revision to a recommended condition, or you need some clarification on the recommendation as a whole, please let us know. We are happy to schedule a meeting for you with Director Thompson. However, please note that the window for any negotiation closes on December 15, 2022, as your decision to consent to or contest the Director's recommendation is due at that time.

Feel free to contact me if you need help accessing ShareFile.

Thanks,

Sheri Johnson

IPCSC | Idaho Public Charter School Commission

Administrative Assistant

208-332-1561

PUBLIC RECORDS NOTICE: Pursuant to Idaho Code § 74-101 through 74-126, this email and responses are subject to the Idaho Public Records law and may be disclosed to the public upon request, unless otherwise exempt from disclosure under the law.

