

SUBJECT

Charter Renewal Consideration
D. Peace Valley Charter School

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. Peace Valley Charter School's (PVCS) 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 15th, 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

Peace Valley Charter School opened in 2018. The school currently serves approximately 350 students across grades K-8 through a Waldorf instructional model. The school is recommended for renewal with 7 conditions. The school's board has agreed to this recommendation.

PVCS is in its first performance certificate term. The current Principal, Andrew Ross, stepped into this role in the fall of 2018 after a mid-year release of the initial administrator. The current board chair, William Paul has served for over a year and stepped into the board chair role in the fall of 2022. Mr. Ross recently announced his resignation at the end of this school year. The school's board intends to begin the administrator search process shortly.

Financially, the school is currently in good standing. However, the window in which the school can purchase its facility will close at the end of this fiscal year. It does not seem likely that the school could remain in good standing if the current lease is not exited in some way. IPCSC staff have confirmed with an interested investor that a purchase is possible if the school's charter is renewed. While this matter is concerning, it may be resolvable by the end of the current fiscal year. Therefore,

conditions related to monitoring the resolution of this issue are included in the recommendation.

Operationally, the school's situation is more complicated. Board turn-over at the school has been high, with more than 40 board directors having served during the school's first four years of operations. Board trainings have been extensive and repetitive, and in early 2022 the Idaho School Board Association wrote a letter stating that they could not continue working with this board. When Mr. Paul stepped in as board chair this fall, the board began to evidence signs of stability. Turn over slowed down, action plans saw movement, and documentation became clear and accessible to the public. While there appears to be hope that this board is on the right track, the road is long.

The school has struggled to maintain compliant operations in special education and federal programs. The school has struggled to maintain a safe school environment, including building maintenance, student supervision, and incident reporting. The administrator has been noted as non-responsive by several state agencies and departments thereof. Parent complaints regarding avoidance of communication have been filed with the IPCSC. The school has not met standard on any academic performance measure this performance certificate term, and has the lowest literacy proficiency rates and largest loss of proficiency during the school year of any school in the IPCSC's portfolio. This was true in 2021 and in 2022.

While the school has not been successful to date and there is certainly reason to be concerned about whether this latest change on the board is enough to turn the school's performance around, strong leadership on the board and the opportunity for new leadership at the school level may provide the best opportunity for success this school has seen. The current renewal recommendation includes conditions to ensure that the Commission has the ability to hold the school accountable to rapid recovery in these areas over the next few years.

In addition to the Director's recommendation, a few additional matters related to this school need to be considered by the Commission as they occurred or changed since the Director's recommendation was issued. These include: 1) the school's progress on recommended corrective actions related to an IPCSC investigation that took place in October of 2022; 2) a physical assault of a student by another student in an unsupervised situation; and 3) a report issued by the State Department of Education noting long-term failure of the school's special education program.

First, an IPCSC investigation findings report from October is included in these materials. The investigation stemmed from a parent complaint alleging poor supervision and facility safety issues. The complaint was found to be warranted and corrective actions were recommended. PVCS's board has provided updates on the school's progress. Some progress has been made and some issues were not documented as resolved as of the date these materials were published.

Second, an assault of a student by another student prompted a parent complaint to the IPCSC office. Upon follow up with the school's administration, the IPCSC learned that the issue was severe. IPCSC staff have also confirmed that the Boise Police

Department did open an investigation. While it is important to protect the privacy of students in such matters and to allow the police department to do its job, it is also important to acknowledge that poor student supervision practices and a poorly implemented special education program may have contributed to the opportunity for this incident to occur.

Third, a report from the State Department of Education was copied to our office noting that PVCS's special education program has been cited for deficiencies each year of operations, and that several of the deficiencies were never corrected. This has prompted a greater level of federal program oversight. It also draws attention to long-standing concerns that students who qualify for services are not receiving sufficient services at this school. It appears that the report may not have been forwarded from the administrator to the board in the past and that the board is currently engaged in planning corrections.

The school is not currently operating under a notification of fiscal concern.

Materials included in this packet for PVCS:

Primary Documentation

1. Notification of Director's Renewal Recommendation
2. Signed Consent and Agreement to the Director's Recommendation
3. Renewal Application
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 FY21
2. Notification of Fiscal Concern FY22
3. Notification of Fiscal Concern Lifted FY23
4. Intervention Letter 11/5/18
5. Courtesy Letter 1/30/19
6. Federal Programs Progress on Correction of Findings 8/5/21
7. Courtesy Letter from ISBA 4/29/22
8. Notice of Investigation 10/5/22
9. Investigation Findings Report 10/14/22
10. Special Education Findings, SDE 1/4/23

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 in 2023, 2024, and 2025. 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 Peace Valley Charter School as presented.

COMMISSION ACTION

A motion to approve the consent agreement for conditional charter renewal as presented for Peace Valley 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 Peace Valley 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 Peace Valley 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:

PEACE VALLEY CHARTER SCHOOL.

Case No. 22-52514

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

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

If PVCS agrees to accept the Director's recommendation as presented below, an authorized representative of PVCS 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 PVCS does not accept the Director's recommendation as presented herein and wishes to have an administrative hearing before the Commission, an authorized representative of PVCS 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 PVCS does not complete either the Consent Agreement or the Request for Administrative Hearing and return it to the Director **by December 15, 2022**, PVCS'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 PVCS's charter be renewed subject to the following conditions:

1. Condition 1: PVCS must achieve a Meets Standard rating on the Debt Service Coverage Ratio of the Commission's performance framework by November 15, 2023.
2. Condition 2: PVCS must achieve full accreditation through the State Board of Education's approved school accrediting body (currently Cognia) by June 1, 2024.

Part of PVCS's conditional approval in 2018 included the condition that the school achieve accreditation candidacy status by July 1, 2019 and achieve full accreditation by July 1, 2021. This condition was adopted based on the Commission's stated concerns that PVCS's academic program, as presented in the charter petition, may not be sufficient to produce the academic outcomes necessary to meet standard on the academic performance measures of the performance framework. PVCS did not meet this condition by the stated date, as it did not achieve accreditation candidacy status until April of 2022. Based on Cognia's accreditation procedures, within two years of a school's acceptance into candidacy status, the school will be reviewed to determine whether full accreditation status will be awarded. The due date of this condition accounts for Cognia's two-year window within which PVCS will be reviewed.

3. Condition 3: PVCS must achieve a Meets Standard rating on the following financial

measures of the Commission's performance framework in fiscal year 2024: Total Margin, Cash Flow, Financial Compliance, and Debt to Asset Ratio. Since the corresponding data will be evaluated on or before November 15, 2024, the date by which this condition must be met is November 15, 2024.

PVCS did not meet standard on the Debt to Asset Ratio or Total Margin measures in fiscal year 2022. Financial measures are defined in the performance framework and shall be incorporated into PVCS's 2023-2028 performance certificate.

4. Condition 4: PVCS must achieve a Meets Standard rating on all operational measures of the Commission's performance framework in fiscal year 2024. Since the corresponding data will be evaluated on or before November 15, 2024, the date by which this condition must be met is November 15, 2024.

Operational measures include: Governance Structure, Governance Oversight, Governance Compliance, Student Services, Data Security & Information Transparency, Facility Services, and Operational Compliance. PVCS failed to meet standard on multiple operational measures each year of its first operational term. Annual performance reports issued by the Commission identify the known issues and cite supporting documentation.

PVCS has acted to correct some of the issues, but failure to do so promptly is noted as an additional concern in several instances. PVCS has struggled with board turn over, internal divisiveness, and a poor working relationship between the board and its administrator. These ongoing issues are noted in a courtesy letter issued by the Commission staff in 2019 and again in a letter issued by the Idaho School Board Association in 2022.

Outstanding compliance issues are noted in a letter of Findings and Recommended Corrective Actions which was issued to PVCS at the conclusion of a Commission complaint

investigation on October 15, 2022. These findings, which include compliance issues with board policy, building safety, and operational procedures, are currently being addressed by PVCS.

5. Condition 5: PVCS must achieve a Meets Standard rating on the literacy proficiency measure of the Commission's performance framework in fiscal year 2024. Since the corresponding data will be evaluated on or before November 15, 2024, the date by which this condition must be met is November 15, 2024.

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

6. Condition 6: PVCS 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.

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

7. Condition 7: PVCS 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.

PVCS did not meet standard on the math proficiency measure in any operational year over the course of its performance certificate term. The math proficiency measure is defined in the performance framework and shall be incorporated into PVCS'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 12th day of December, 2022.

Jenn Thompson Digitally signed by Jenn Thompson
Date: 2022.12.12 08:37:26 -07'00'

Jenn Thompson
Director
Idaho Public Charter School Commission

**CONSENT AGREEMENT ACCEPTING DIRECTOR'S RECOMMENDATION FOR
RENEWAL OF CHARTER WITH CONDITIONS**

This Consent Agreement ("Agreement") is hereby entered into between the Director of the Idaho Public Charter School Commission ("Director") and Peace Valley Charter School ("PVCS"). PVCS understands, acknowledges, and agrees to the following:

1. On behalf of PVCS, 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. PVCS 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: PVCS must achieve a Meets Standard rating on the Debt Service Coverage Ratio of the Commission's performance framework by November 15, 2023.
 - b. Condition 2: PVCS must achieve full accreditation through the State Board of Education's approved school accrediting body (currently Cognia) by June 1, 2024.

Part of PVCS's conditional approval in 2018 included the condition that the school achieve accreditation candidacy status by July 1, 2019 and achieve full accreditation by July 1, 2021. This condition was adopted based on the Commission's stated concerns that PVCS's academic program, as presented in the charter petition, may not be sufficient to produce the academic outcomes necessary to meet standard on the academic performance measures of the performance framework. PVCS did not meet this condition by the stated date, as it did not achieve accreditation candidacy status until April of 2022. Based on Cognia's accreditation procedures, within two years of a school's acceptance into candidacy status, the school will be reviewed to determine whether full accreditation status will be awarded. The due date of this condition accounts for Cognia's two-year window within which PVCS will be reviewed.

- c. Condition 3: PVCS must achieve a Meets Standard rating on the following financial measures of the Commission's performance framework in fiscal year 2024: Total Margin, Cash Flow, Financial Compliance, and Debt to Asset Ratio. Since the corresponding data will be evaluated on or before November 15, 2024, the date by which this condition must be met is November 15, 2024. PVCS did not meet standard on the Debt to Asset Ratio or Total Margin measures in fiscal year 2022. Financial measures are defined in the performance framework and shall be incorporated into PVCS's 2023-2028 performance certificate.
 - d. Condition 4: PVCS must achieve a Meets Standard rating on all operational measures of the Commission's performance framework in fiscal year 2024. Since the corresponding data will be evaluated on or before November 15, 2024, the date by which this condition must be met is November 15, 2024.

Operational measures include: Governance Structure, Governance Oversight, Governance Compliance, Student Services, Data Security & Information Transparency, Facility Services, and Operational Compliance. PVCS failed to meet standard on multiple operational measures each year of its first operational term. Annual performance reports issued by the Commission identify the known issues and cite supporting documentation.

PVCS has acted to correct some of the issues, but failure to do so promptly is noted as an additional concern in several instances. PVCS has struggled with board turn over, internal divisiveness, and a poor working relationship between the board and its administrator. These ongoing issues are noted in a courtesy letter issued by the Commission staff in 2019 and again in a letter issued by the Idaho School Board Association in 2022.

Outstanding compliance issues are noted in a letter of Findings and Recommended Corrective Actions which was issued to PVCS at the conclusion of a Commission complaint investigation on October 15, 2022. These findings, which include compliance issues with board policy, building safety, and operational procedures, are currently being addressed by PVCS.

- e. Condition 5: PVCS must achieve a Meets Standard rating on the literacy proficiency measure of the Commission's performance framework in fiscal year 2024. Since the corresponding data will be evaluated on or before November 15, 2024, the date by which this condition must be met is November 15, 2024.

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

- f. Condition 6: PVCS 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.

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

- g. Condition 7: PVCS 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.

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

3. PVCS understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). PVCS 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. PVCS understands and acknowledges that if the Commission approves the renewal of PVCS's charter, the Commission and PVCS shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by no later than June 30, 2022.
5. On behalf of PVCS, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, PVCS 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.

William Paul Digitally signed by William Paul
Date: 2022.12.14 14:26:30 -07'00'

12/14/22

Authorized Representative
Board Chair/President, Peace Valley Charter School

Date

Jenn Thompson Digitally signed by Jenn Thompson
Date: 2022.12.12 08:38:11 -07'00'

12/12/22

Jenn Thompson
Director, Idaho Public Charter School Commission

Date



Peace Valley Charter School Charter Renewal Application

**1845 South Federal Way
Boise, Idaho 83705
District: 511**

Contact Information:

Name	Role	Phone Number	Email Address
Andrew Ross	School Administrator	(208) 205-8818	a.ross@boisewaldorf.org
Will Paul	School Board Chair	(208) 205-8818	w.paul@boisewaldorf.org

Mission Statement:

Peace Valley Charter School educates K-8 children in the Treasure Valley, guided by the Core Principles of Public Waldorf Education, in a public school setting. Peace Valley Charter's mission is to provide a developmentally appropriate, arts and nature based education, nurturing children's innate creativity and inspiring them to become lifelong learners who are mindful, active, and engaged global citizens.

Current Enrollment:

K	1st	2nd	3rd	4th	5th	6th	7th	8th	Total
52	45	50	34	50	46	27	22	24	350



5-Year Strategic Plan (2023-2028)

In early 2022, the Peace Valley Charter School community, consisting of Peace Valley’s governing council, administration, faculty, 8th grade class, school advisory committee and parents, engaged in a collaborative effort in a 6-hour Strategic Planning Process following 2-hour group sessions. All constituents were able to contribute in conversations that awakened awareness to the School’s perceived Strengths, Weaknesses (Challenges), Opportunities & Threats for planning purposes.

Together, these stakeholders manifested Goals, Objectives and Tasks to set the stage for upcoming forums and evaluations to be made by participating members of the Peace Valley Community. The commitment of precious time contributed by all stakeholder groups was essential and indispensable to formatting the School’s finalized STRATEGIC PLAN that will help to guide future decisions and the overall direction of Peace Valley Charter School.

Building on these themes, the Peace Valley community representatives developed and considered Goals, Objectives and Suggested Tasks associated with the manifestation of these Goals. Following this, the board took the draft document, and finalized it during a series of board meetings and consultations with faculty and staff. The goals, objectives, and tasks may be achieved over a period determined by the School Community as it strives to become the School it envisions itself to be, in service to its unique spirit.

Rudolf Steiner, the founder of the philosophy that drives Waldorf education, counted so fully on the ‘School Community Spirit’ describing it saying,

“... forces of the future that would allow them to work together at a level that rose above the personal in order to master the challenges confronting them in the developing ... school, united by their tasks and the school’s true foundation . . . the bond . . . the mutual support, the community with teachers, that cultivates these elements . . . despite all the difficulties that always present themselves somewhere . . . even if it faces overwhelming criticism from outside, a school that works out of this spirit and ready to take on future tasks, is essentially . . . indispensable . . .”

Approaching Strategic Planning is “fundamentally constructive.” Most Waldorf Schools struggle with the spirit of the times. Saying things to each other – out of a sense of community – out of a trustful working together is what’s hoped for, relying on individual, social responsibility to the School Community as well as one another.



Listed below are the Goals and Objectives established by the School Community through this 5-year strategic planning process:

Goal #1 - Finance and Facilities: PVCS will improve its financial viability

- ❖ Objective #1: We will reduce facilities financial burden by addressing lease options, facility expenses, and other facility-related challenges
- ❖ Objective #2: We will increase general funds through fundraising plans that consist of grants, direct ask campaigns, and other mechanisms.
- ❖ Objective #3: We will identify community partnerships and sponsorships that support the school
- ❖ Objective #4: We will research programming ideas for when school is not in session that can support enrollment growth and use of the facilities to increase revenues
- ❖ Objective #5: We will design a campus master site plan to evaluate the safety and functionality of the campus for current and future needs
- ❖ Objective #6: We will increase student enrollment
- ❖ Objective #7: We will improve teacher retention

Goal #2 - Curriculum and Instruction: PVCS will articulate its curriculum and method of instruction integration of Waldorf standards with public education standards

- ❖ Objective #1: We will complete a Curriculum Map Scope and Sequence for teachers for internal guidance
- ❖ Objective #2: We will assess all students at the beginning of the school year to better track progress
- ❖ Objective #3: We will support teacher professional development and improve the quality of instruction

Goal #3 - Leadership & Governance: PVCS will clearly define and publish the administrative governance structures

- ❖ Objective #1: We will clarify our Leadership and Governance Structure and communicate this with the PVCS community
- ❖ Objective #2: We will empower the school's Leadership Team to efficiently handle fluctuating workloads and responsibilities

Goal #4 - Communication: PVCS will develop and distribute a communications plan for all levels of the Peace Valley community

- ❖ Objective #1: We will have orientation and resources for new and prospective families and employees as well as ongoing Waldorf education
- ❖ Objective #2: We will organize resources to facilitate search and accessibility for all members of the community



Goal #5 - School Culture: PVCS will improve school culture by instituting and communicating expectations, processes, and understanding of Public Waldorf education

- ❖ Objective #1: We will build understanding of Waldorf culture through orientations, programs, and other resources
- ❖ Objective #2: We will communicate a fully developed Behavioral Support Plan and Discipline Policy to the community
- ❖ Objective #3: We will build more cohesion both within the school and with the community

Accreditation

The school will continue to advance its work towards full accreditation with Cognia. The school has achieved its candidacy status and is currently in the engagement review process. This will be completed by June 1, 2024 which is in alignment with the condition established in the IPCSC staff recommendation notice provided to the school.

Up to this point, this work has been primarily held by the school administration. A task force will be formed by April 1, 2023 that will be dedicated to fulfilling all the requirements established as part of the engagement review process. Documentation will be prepared to be submitted to Cognia by December 31, 2023 to meet the aforementioned deadline of full accreditation.

Academic Outcomes

The school will take the following steps to improve academic performance on both the IRI and ISAT state assessments:

1. Continue to support tier 1 instruction through the measures outlined in Goal #2 above. Objective #1 under this goal will be completed by the start of the 2023-2024 school year.
2. Increase Response to Intervention (RTI) staffing by the start of the 2023-2024 school year to support the growing academic intervention needs of the school.
3. Continue to improve on the master schedule to better support the RTI instruction by the start of the 2023-2024 school year. This could include, but not be limited to, a fully dedicated intervention period where all trained and equipped staff members provide RTI support. This would allow for the greater development of groupings, academic support, and frequency of interventions.
4. Hire a technology coordinator no later than the start of the 2023-2024 school year to provide computer literacy support to grades K-8.
5. Review mathematical and ELA curricular resources with a joint task force of board members, faculty, staff, administration, and parents with a focus on the implementation of these resources with fidelity. This task force will meet every summer for at least the next 5 years beginning summer of 2023.



Operational Outcomes

In reference to the concern addressed in the 2022 Annual Performance Report regarding governance oversight, the school board and administration has completed many of the findings provided in the notice from IPCSC staff. This includes, but is not limited to,:

- CPR training and record retention
- Playground safety inspection and repairs, as needed
- Building safety inspection and repairs, as needed
- Triennial School Security and Safety inspection and corrections, as needed
- Training for staff on board policy related to a safe school environment; retain documentation regarding training
- Board review of policies related to a safe school environment
- Board oversight to these action steps

All other findings will be completed and reported to the IPCSC staff by their respective due dates.

Moving forward, The Assurance Survey will be completed by July 1st by the school administrator.

Federal Programs monitoring has indicated proper establishment and execution of all Federal Programs which is evident by the 2021-2022 school year review of the programs. The school continues to self-assess on the indicators provided by SDE as expected. School administration meets bi-weekly with the Federal Program Coordinator to support this work.

Public transparency has been corrected through website changes and maintenance by the school board and administration. This will continue to be updated regularly with appropriate documentation made public in the public drive linked on the school's website.

Financial Outcomes

Related to the concerns noted in the 2022 Annual Performance Report, the school will work more closely with Red Apple Financial, our financial support system, to verify with the IPCSC that the financial metrics provided to the IPCSC from the school on a quarterly basis are in alignment with regard to method of calculating. Verification of these financial metrics will be completed by the business manager and the school board treasurer on a quarterly basis beginning in the third quarter of FY23 moving forward.

Closing

The school continues to build robust policies, procedures, and practices to support the longitudinal future of the school. The school is committed to its mission while following through



on any outstanding concerns or conditions outlined by the IPCSC staff, as noted in the Annual Reports and the Staff Renewal Recommendation. Through the implementation of the strategic plan and following outcome measures, there is an emphasis on continuous improvement on academics, operations, and financials. It is with great excitement to receive the IPCSC staff recommendation for renewal. We look forward to ongoing growth and maturity as we bring public Waldorf education to the Treasure Valley.

Peace Valley Charter School 2021-2022 ANNUAL PERFORMANCE REPORT

INTRODUCTION

Each year, Idaho's Public Charter School Commission (IPCSC) 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 IPCSC'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 IPCSC 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 IPCSC office.

PERFORMANCE FRAMEWORK STRUCTURE

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

Academic	The academic section focuses on quantitative academic outcomes. It reflects the IPCSC'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 IPCSC may still use this information for purposes of making authorizing decisions.
Operational	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
Financial	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 IPCSC will consider contextual factors affecting a school's accountability designations when making authorizing decisions.

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

SCHOOL OVERVIEW			
Mission Statement	To provide a developmentally appropriate, arts and nature based education, nurturing children's innate creativity and inspiring them to become lifelong learners who are mindful, active, and engaged global citizens.		
Key Design Elements	<ul style="list-style-type: none"> • A cross-disciplinary approach with block scheduling and rigorous, relevant, balanced, developmentally based curriculum. • Sustainable living practices, environmental stewardship, and experiential learning through outdoor nature experiences, and gardening skills. • Multi-sensory learning through singing, painting, movement, drawing, theater arts, storytelling, handwork, and the playing of recorders, flutes and stringed instruments. • A foreign language program. • A 'looping' or continuing relationship between the primary teacher and his or her respective class across the grades. 		
School Location	1845 S. Federal Way, Boise, ID 83705	School Phone	
Surrounding District	West Ada and Boise School Districts		
Opening Year	2018		
Current Term	July 2018-June 2023		
Grades Served	K-8		
Enrollment (Approved)	540	Enrollment (Actual)	356

SCHOOL LEADERSHIP	
William Paul	Board Chair
Geoff Surbeck	Treasurer
Michael Pinkerton	Clerk
Andrew Ross	Principal
Matthew Lovell	Business Manager

STUDENT DEMOGRAPHICS			
	School	Surrounding	Neighboring
Non-White	25%	24%	N/A
Limited English Proficiency	14%	12%	N/A
Special Needs	11%	12%	N/A
Free and Reduced Lunch	32%	14%	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 Alt.	Points Earned Alt.
State Proficiency Comparison	1a	50	11	50	0	50	0		
	1b	50	7	50	0	50	0		
District Proficiency Comparison	2a	50	2	50	0	50	0	50	0
	2b	50	0	50	0	50	0	50	0
Criterion-Referenced Growth	3a	0	NA*			50	0		
	3b	0	NA*			50	0		
Norm-Referenced Growth	4a			100	0	50	0	50	0
	4b			100	0	50	0	50	0
Post-Secondary Readiness	5a			125	0	125	0	100	0
Total Academic Points		200	20	525	0	525	0	300	0
% of Academic Points			10%		0%		0%		0%

*Growth measures will not be rated for FY22 due to a lack of assessment data in FY20.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	30
	2b	25	25		2b	50	0
	2c	25	25		2c	50	50
Governance & Reporting	3a	25	0		2d	50	0
	3b	25	0	Total Financial Points		400	280
	3c	25	0	% of Financial Points			70%
	3d	25	15				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	0				
Additional Obligations	5a	25	15				
Total Operational Points		400	280				
% of Operational Points			70%				

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	10%	80% - 89%	70%	65% - 84%	70%
Remediation	31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%		0% - 60%		0% - 45%	

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

INDICATOR 1: STATE PROFICIENCY COMPARISON				
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible	Points Earned
Math Proficiency Rate				
Comparison to State	Exceeds Standard: The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50	0
	Meets Standard: The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45	0
	Does Not Meet Standard: The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29	0
	Falls Far Below Standard: The school's proficiency rate in math is 16 or more percentage points lower than the state average.	23	0 - 14	11
				11
Notes	The state average will be determined using the same grade set as is served by the public charter school.			
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?	Result	Points Possible	Points Earned
ELA Proficiency Rate				
Comparison to State	Exceeds Standard: The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50	0
	Meets Standard: The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45	0
	Does Not Meet Standard: The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29	0
	Falls Far Below Standard: The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	32	0 - 14	7
				7
Notes	The state average will be determined using the same grade set as is served by the public charter school.			

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math (or similar subject area) proficiency rates meet or exceed the district average?	Result	Points Possible Points Earned
Math Proficiency Rate			
Comparison to District	<p>Exceeds Standard: 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>Meets Standard: The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p>Does Not Meet Standard: The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.</p> <p>Falls Far Below Standard: The school's proficiency rate in math is 16 or more percentage points lower than the district average.</p>		
		23	<div>50</div> <div>30 - 45</div> <div>15 - 29</div> <div>0 - 14</div> <div>2</div>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ACVS is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		2
Measure 2b	Do ELA (or similar subject area) proficiency rates meet or exceed the district average?	Result	Points Possible Points Earned
ELA Proficiency Rate			
Comparison to District	<p>Exceeds Standard: 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>Meets Standard: The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.</p> <p>Does Not Meet Standard: The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.</p> <p>Falls Far Below Standard: The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.</p>		
		32	<div>50</div> <div>30 - 45</div> <div>15 - 29</div> <div>0 - 14</div> <div>0</div>
Notes	The district average will be determined using the same grade set as is served by the public charter school. Because ACVS is a virtual school serving students in multiple districts, other Idaho virtual schools (instead of the district) will be used as the comparison group for purposes of this measure.		0

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a		Result	Points Possible	Points Earned
Implementation of Educational Program				
Meets Standard: 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
Partially Meets Standard: 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	
Does Not Meet Standard: 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		Result	Points Possible	Points Earned
Educational Requirements				
Meets Standard: 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
Partially Meets Standard: 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	
Does Not Meet Standard: 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>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners				
<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT					
Measure 2a Financial Reporting and Compliance		Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
		<p>Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by IPCSC, 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>Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
				15	
				0	
					25
Notes					
Measure 2b GAAP		Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
		<p>Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p>Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
				15	
				0	
					25
Notes					
Measure 2c Enrollment Variance		Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
		<p>Meets Standard: Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p>Partially Meets Standard: Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p>Does Not Meet Standard: Enrollment variance was less than 90 percent in the most recent fiscal year.</p>	100%	25	25
				15	
				0	
					25
Notes					

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements	Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15
	Does Not Meet Standard: 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.	See note	0
			0
Notes	An investigation in the fall of 2023 found that the governing board failed to provide effective oversight of a wide range of operational issues at the school. A notice of investigation was issued on 10/5/22 and a letter of findings and recommended corrective actions was subsequently issued on 10/14/22. While the investigation took place in fiscal year 2023, the investigation revealed that compliance issues were present in fiscal year 2022.		
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight	Meets Standard: The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		25
	Partially Meets Standard: Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.		15
	Does Not Meet Standard: The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.	see note	0
			0
Notes	The investigation noted above (letters issued 10/5/22 and 10/14/22) identified that board policy is incomplete and needs attention across all sections of policy. The board experienced significant turn over, and has struggled with ineffective oversight, and poor governance practices, and an inability to effectively evaluate the performance of its administrator.		

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the IPCSC, 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>Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the IPCSC, 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>Does Not Meet Standard: 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 IPCSC, 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	
Notes	<p>1) Audit for Federal Programs returned findings; significant findings were made in the previous year that were not corrected in a timely manner, but most do appear to have been corrected during fiscal year 2022. 2) The July 2022 Assurances Survey was submitted late, after the July 31st due date.</p>	See Note	0	0
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p>Partially Meets Standard: 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>Does Not Meet Standard: 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	
Notes	<p>The school has not been compliant with transparency laws as meeting minutes and expenditure reports were not accessible to the public on the school's website until after the close of fiscal year 2022. It appears this has been corrected for fiscal year 2023.</p>	see note	15	15
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: 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	25
Notes		No instances of non-compliance documented	15	
			0	
				25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes	INDICATOR 4: SCHOOL ENVIRONMENT			
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	<p>Meets Standard: 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>Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides and incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	No instances of non-compliance documented	25	25
			15	
			0	
				25
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: 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>		25	
			15	
		See Note	0	0
				0
Notes	The school failed to correct safety issues identified in building inspection reports as far back as 2018. It appears that at least some of these corrections are underway in fiscal year 2023.			

INDICATOR 5: ADDITIONAL OBLIGATIONS		Result	Points Possible	Points Earned
Measure 5a	Is the school complying with all other obligations?			
Additional Obligations				
Meets Standard: The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.			25	
Partially Meets Standard: The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.		See note	15	15
Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.			0	
				15
Notes	Peace Valley's Performance Certificate was awarded on condition that the school establishing candidacy for accreditation by July 1, 2019, and achieve full accreditation by July 1, 2021. Candidacy was not achieved until April of 2022, and the school must achieve full candidacy status in 2024. The accrediting body has expressed concern that the Administrator has not yet attended trainings or engaged in the process as of October of 2022.			

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p>Meets Standard: 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>Does Not Meet: 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>Falls Far Below Standard: Current ratio is less than or equal to 0.9.</p>	1.88	50 50
Notes			10 0 50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p>Meets Standard: 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>Does Not Meet: Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p>Falls Far Below Standard: Cash ratio is equal to or less than 0.9.</p>	0.99	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>CS</p> <p>Does Not Meet: Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p>Falls Far Below Standard: Fewer than 15 Days Cash.</p>	70	50 50
Notes			10 0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p>Meets Standard: 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>Does Not Meet: School is in default of financial obligations.</p>	x	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>Meets Standard: Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p>Does Not Meet: Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p>Falls Far Below Standard: Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	<p>50</p> <p>-1.30% 30 30</p> <p>0</p>	<p></p> <p></p> <p></p>
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p>Meets Standard: Debt to Asset Ratio is less than 0.9.</p> <p>Does Not Meet: Debt to Asset Ratio is between 0.9 and 1.0</p> <p>Falls Far Below Standard: Debt to Asset Ratio is greater than 1.0</p>	<p>50</p> <p>30</p> <p>1.08 0 0</p>	<p></p> <p></p> <p></p>
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>Meets Standard: 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>Does Not Meet: Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p>Falls Far Below Standard: Multi-Year Cumulative Cash Flow is negative.</p>	<p>\$320,877 50 50</p> <p>30</p> <p>0</p>	<p></p> <p></p> <p></p>
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>Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p>Does Not Meet: Debt Service Coverage Ratio is less than 1.1</p>	<p>50</p> <p>0.93 0 0</p>	<p></p> <p></p>
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.		

Peace Valley Charter School

Year Ended June 30, 2022

Audited Financial Statements



www.qcpas.com

Quest CPAs PLLC

Financial Section

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

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	24
---	----

Schedule of Employer’s Share of Net Pension Asset and Liability and Schedule of Employer Contributions	25
--	----

Supplementary Information

Combining Balance Sheet – Nonmajor Governmental Funds	26
---	----

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	32
--	----

Other Reports

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	38
---	----



Independent Auditor's Report

Board of Directors
Peace Valley 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 Peace Valley 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 30, 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 30, 2022

Peace Valley Conditional Renewal Page 40
PEACE VALLEY CHARTER SCHOOL

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash	\$521,756
Receivables:	
State Sources	78,188
Federal Sources	386,721
Prepaid Expenses	1,464
Total Current Assets	<u>988,129</u>
Noncurrent Assets	
Nondepreciable Capital Assets	52,861
Depreciable/Amortizable Net Capital Assets	7,651,969
Net Pension Asset	23,525
Total Noncurrent Assets	<u>7,728,355</u>
Total Assets	<u>8,716,484</u>
Deferred Outflows of Resources	
Pension Items	454,399
Total Deferred Outflows of Resources	<u>454,399</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$9,170,883</u></u>
Liabilities	
Current Liabilities	
Accounts Payable	\$20,242
Salaries & Benefits Payable	209,539
Unspent Grant Allocation	212,611
Accrued Interest	14,877
Long-Term Liabilities, Current	69,385
Total Current Liabilities	<u>526,654</u>
Noncurrent Liabilities	
Long-Term Liabilities, Noncurrent	8,912,284
Total Noncurrent Liabilities	<u>8,912,284</u>
Total Liabilities	<u>9,438,938</u>
Deferred Inflows of Resources	
Pension Items	752,585
Total Deferred Inflows of Resources	<u>752,585</u>
Total Liabilities and Deferred Inflows of Resources	<u>10,191,523</u>
Net Position	
Net Investment in Capital Assets	(1,291,716)
Restricted:	
Special Programs	19,827
Unrestricted	251,249
Total Net Position	<u>(1,020,640)</u>
Total Liabilities and Net Position	<u><u>\$9,170,883</u></u>

See Accompanying Notes

Peace Valley Conditional Renewal Page 41
PEACE VALLEY 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
Governmental Activities					
Instructional Programs					
Elementary School	\$1,137,382	\$41,823	\$181,181		(\$914,378)
Secondary School	86,557		2,392		(84,165)
Special Education	131,633		15,246		(116,387)
Special Education Preschool	0				0
School Activity	51,272	33,564			(17,708)
Support Service Programs					
Attendance - Guidance - Health	745		595		(150)
Special Education Support Services	41,231		40,067		(1,164)
Instruction Improvement	23,973				(23,973)
Instruction-Related Technology	62,535		58,705		(3,830)
Board of Education	50,037				(50,037)
District Administration	0				0
School Administration	227,638		11,457		(216,181)
Business Operation	54,000				(54,000)
Central Service	8,042		98,745		90,703
Administrative Technology	11,361		2,730		(8,631)
Buildings - Care	317,524				(317,524)
Maintenance - Student Occupied	60,855		42,794		(18,061)
Maintenance - Grounds	4,999				(4,999)
Security	0				0
Pupil-To-School Transportation	113,713				(113,713)
Pupil-Activity Transportation	9,058				(9,058)
General Transportation	0				0
Non-Instructional Programs					
Child Nutrition	2,280				(2,280)
Capital Assets - Student Occupied	316,608				(316,608)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	12,803				(12,803)
Total	<u>\$2,724,246</u>	<u>\$75,387</u>	<u>\$453,912</u>	<u>\$0</u>	<u>(2,194,947)</u>
General Revenues					
Local Revenue					126,688
State Revenue					2,181,436
Federal Revenue					0
Pension Revenue (Expense)					(56,206)
Total					<u>2,251,918</u>
Change in Net Position					56,971
Net Position - Beginning - As Previously Stated					(262,494)
Restatement - See Note H					(815,117)
Net Position - Beginning - As Restated					<u>(1,077,611)</u>
Net Position - Ending					<u>(\$1,020,640)</u>

Peace Valley Conditional Renewal Page 42
PEACE VALLEY CHARTER SCHOOL
 Balance Sheet - Governmental Funds
 June 30, 2022

Page 1 of 2

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash	\$500,164	\$21,592	\$521,756
Receivables:			
Local Sources		0	0
State Sources	78,188	0	78,188
Federal Sources		386,721	386,721
Prepaid Expenditures		1,464	1,464
Due From Other Funds	158,461	0	158,461
Total Assets	<u>\$736,813</u>	<u>\$409,777</u>	<u>\$1,146,590</u>
Liabilities			
Accounts Payable	\$14,927	\$5,315	\$20,242
Due To Other Funds		158,461	158,461
Salaries & Benefits Payable	195,976	13,563	209,539
Unspent Grant Allocation		212,611	212,611
Total Liabilities	<u>210,903</u>	<u>389,950</u>	<u>600,853</u>
Fund Balances			
Restricted:			
Special Programs		19,827	19,827
Unassigned	525,910	0	525,910
Total Fund Balances	<u>525,910</u>	<u>19,827</u>	<u>545,737</u>
Total Liabilities and Fund Balances	<u>\$736,813</u>	<u>\$409,777</u>	<u>\$1,146,590</u>

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

Total Governmental Fund Balances	\$545,737
---	-----------

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.	7,704,830
---	-----------

Long-term liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	(8,996,546)
---	-------------

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.	(274,661)
---	-----------

Net Position of Governmental Activities	<u><u>(\$1,020,640)</u></u>
--	-----------------------------

Peace Valley Conditional Renewal Page 44
PEACE VALLEY CHARTER SCHOOL
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2022

Page 1 of 2

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Local Revenue	\$126,688	\$75,387	\$202,075
State Revenue	2,181,436	64,578	2,246,014
Federal Revenue		389,334	389,334
Total Revenues	<u>2,308,124</u>	<u>529,299</u>	<u>2,837,423</u>
Expenditures			
Instructional Programs			
Elementary School	1,038,361	238,132	1,276,493
Secondary School	94,752	2,392	97,144
Special Education	116,387	15,246	131,633
Special Education Preschool		0	0
School Activity	16,921	34,351	51,272
Support Service Programs			
Attendance - Guidance - Health		745	745
Special Education Support Services	560	40,671	41,231
Instruction Improvement	23,973	0	23,973
Instruction-Related Technology	3,830	58,705	62,535
Board of Education	50,037	0	50,037
District Administration		0	0
School Administration	216,181	11,457	227,638
Business Operation	54,000	0	54,000
Central Service	114,536	98,745	213,281
Administrative Technology	8,631	2,730	11,361
Buildings - Care	373,185	0	373,185
Maintenance - Student Occupied	80,922	42,794	123,716
Maintenance - Grounds	19,719	0	19,719
Security		0	0
Pupil-To-School Transportation	113,713	0	113,713
Pupil-Activity Transportation	9,058	0	9,058
General Transportation		0	0
Non-Instructional Programs			
Child Nutrition	2,280	0	2,280
Capital Assets - Student Occupied		0	0
Capital Assets - Non-Student Occupied		0	0
Debt Service - Principal		0	0
Debt Service - Interest		0	0
Total Expenditures	<u>2,337,046</u>	<u>545,968</u>	<u>2,883,014</u>
Excess (Deficiency) of Revenues			
Over Expenditures	(28,922)	(16,669)	(45,591)
Other Financing Sources (Uses)			
Proceeds from Debt	350,000	0	350,000
Transfers In		604	604
Transfers Out	(604)	0	(604)
Total Other Financing Sources (Uses)	<u>349,396</u>	<u>604</u>	<u>350,000</u>
Net Change in Fund Balances	320,474	(16,065)	304,409
Fund Balances - Beginning	205,436	35,892	241,328
Fund Balances - Ending	<u>\$525,910</u>	<u>\$19,827</u>	<u>\$545,737</u>

Peace Valley Conditional Renewal Page 45
Page 2 of 2

PEACE VALLEY CHARTER SCHOOL
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

Net Change in Fund Balances - Total Governmental Funds	\$304,409
---	------------------

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the excess of capital outlays over (under) depreciation expense in the current period.	(33,788)
--	----------

Proceeds from debt/leases is a financing source in the governmental funds, but increases long-term liabilities in the statement of net position	(350,000)
---	-----------

In the statement of activities, interest is accrued on long-term debt, but the expenditures is reported when due in the governmental funds.	(12,803)
---	----------

Repayment of debt/lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	55,661
--	--------

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.	93,492
---	--------

Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$56,971</div>
--	---

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – Peace Valley 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 year are subject to examination by the IRS and state tax authorities, generally for three years after they are filed.

Contingent Liabilities – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed

by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

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

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

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

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

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

B. CASH

Cash consists of the following at year end:

Cash - Deposits	\$521,756
Total	<u><u>\$521,756</u></u>

Deposits – At year end, the carrying amounts of the School's deposits were \$521,756 and the bank balances were \$530,055. Of the bank balances, \$382,065 was insured and the remainder was uninsured and uncollateralized.

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

Peace Valley Conditional Renewal Page 50
PEACE VALLEY CHARTER SCHOOL
Notes to Financial Statements

C. RECEIVABLES

Receivables consist of the following at year end:

	General Fund	Special Revenue Funds	Total
State Sources			
Foundation Program	\$78,188		\$78,188
Total	<u>\$78,188</u>		<u>\$78,188</u>
Federal Sources			
Special Programs		\$386,721	\$386,721
Total		<u>\$386,721</u>	<u>\$386,721</u>

D. CAPITAL ASSETS

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

	Beginning Balance *	Increases	Decreases	Ending Balance
Nondepreciable Capital Assets				
Land	\$0			\$0
Construction in Progress	0	\$52,861		52,861
Total	<u>0</u>	<u>52,861</u>	<u>\$0</u>	<u>52,861</u>
Depreciable/Amortizable Capital Assets				
Buildings	0			0
Equipment	21,496	14,720		36,216
Leased Buildings	8,588,382	215,239		8,803,621
Subtotal	<u>8,609,878</u>	<u>229,959</u>	<u>0</u>	<u>8,839,837</u>
Accumulated Depreciation				
Buildings	0			0
Equipment	5,091	3,622		8,713
Subtotal	<u>5,091</u>	<u>3,622</u>	<u>0</u>	<u>8,713</u>
Accumulated Amortization				
Leased Buildings	866,169	312,986		1,179,155
Subtotal	<u>866,169</u>	<u>312,986</u>	<u>0</u>	<u>1,179,155</u>
Total	<u>7,738,618</u>	<u>(86,649)</u>	<u>0</u>	<u>7,651,969</u>
Net Capital Assets	<u>\$7,738,618</u>	<u>(\$33,788)</u>	<u>\$0</u>	<u>\$7,704,830</u>

Depreciation expense of \$3,622 and amortization expense of \$312,986 were charged to the capital assets – student occupied program. *Due to the implementation of GASB No. 87 *Leases*, beginning balances on this schedule were restated – see Note H.

E. LONG-TERM LIABILITIES

Note Payable – At year end, the School’s note payable was as follows:

	<u>Outstanding</u>
Note payable SBA-8303, due in interest-only monthly payments of \$2,179 beginning July 2022, with principal and interest payments of \$2,179 beginning October 2023, with interest at 2.75% through 2050/51, secured by equipment, paid through the general fund	\$500,000
Total	<u><u>\$500,000</u></u>

Maturity on the note is estimated as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>
6/30/23	\$0	\$26,148
6/30/24	9,384	16,764
6/30/25	12,817	13,331
6/30/26	13,174	12,974
6/30/27	13,541	12,607
6/30/28-32	73,574	57,166
6/30/33-37	84,405	46,335
6/30/38-42	96,832	33,908
6/30/43-47	111,088	19,652
6/30/48-51	85,185	4,154
Total	<u><u>\$500,000</u></u>	<u><u>\$243,039</u></u>

Leases – At year end, the School’s leases were as follows:

Lease for facilities for 20 years starting October 2018, with an option to extend up to 10 more years, due in monthly payments whose annual total ranges from \$302,272 to \$821,448, with interest at 4.75%, paid through the general fund	\$8,350,598
Lease for modular facilities for 7 years starting September 2021, due in monthly payments of \$2,388, with interest at 4.75%, paid through the general fund	131,071
Total	<u><u>\$8,481,669</u></u>

Peace Valley Conditional Renewal Page 52
PEACE VALLEY CHARTER SCHOOL
 Notes to Financial Statements

Future lease payments are estimated as follows:

Year Ended	Principal	Interest	Total
6/30/23	\$69,385	\$401,430	\$470,815
6/30/24	84,050	397,819	481,869
6/30/25	99,709	393,490	493,199
6/30/26	116,418	388,394	504,812
6/30/27	134,235	382,481	516,716
6/30/28-32	826,303	1,807,994	2,634,297
6/30/33-37	1,429,512	1,545,550	2,975,062
6/30/38-42	2,263,525	1,113,631	3,377,156
6/30/43-47	3,390,074	452,271	3,842,345
6/30/48	68,458	272	68,730
Total	\$8,481,669	\$6,883,332	\$15,365,001

Changes in long-term liabilities are as follows:

Description	Beginning Balance*	Increases	Decreases	Ending Balance	Due Within One Year
Note Payable SBA-8303	\$150,000	\$350,000		\$500,000	\$0
Leases	8,537,330		\$55,661	8,481,669	69,385
Total	\$8,687,330	\$350,000	\$55,661	\$8,981,669	\$69,385

Interest and related costs during the year amounted to \$417,172 of which \$404,369 was charged to the buildings – care program and \$12,803 was charged to the debt service – interest program. *Due to the implementation of GASB No. 87 *Leases*, beginning balances on this schedule were restated – see Note H.

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.

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 \$149,698 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 0.0297872 percent.

For the year ended June 30, 2022, the School recognized pension revenue (expense) of (\$56,206). At June 30, 2022, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Peace Valley Conditional Renewal Page 54
PEACE VALLEY CHARTER SCHOOL
Notes to Financial Statements

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$34,661	\$13,674
Changes in assumptions or other inputs	270,040	
Net difference between projected and actual earnings on pension plan investments		738,911
Employer contributions subsequent to the measurement date	149,698	
Total	<u>\$454,399</u>	<u>\$752,585</u>

\$149,698 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:

Year Ended	
6/30/23	(\$105,357)
6/30/24	(94,949)
6/30/25	(82,974)
6/30/26	(164,604)
Total	<u>(\$447,884)</u>

Actuarial Assumptions

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

The total pension 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

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	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

Valuation Assumptions Chosen by PERSI Board	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	2.30%
Long-Term Expected Geometric Rate of Return*	6.35%
*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:

Peace Valley Conditional Renewal Page 57
PEACE VALLEY CHARTER SCHOOL
 Notes to Financial Statements

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
School's proportionate share of the net pension liability (asset)	\$817,789	(\$23,525)	(\$713,167)

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.

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:

Due To Fund	Due From Fund	
	Nonmajor Governmental	Total
General	\$158,461	\$158,461
Total	\$158,461	\$158,461

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

Interfund transfers during the year consist of the following:

Fund	Transfer In	Transfer Out	Purpose
General		\$604	Support
Nonmajor Governmental	\$604		Support
Total	\$604	\$604	

H. PRIOR PERIOD ADJUSTMENT

During the year, the School implemented GASB No. 87 *Leases*. As required by GASB 87, the School's net position was restated by (\$815,117) to reflect the implementation of this new standard which now requires reporting lease assets and liabilities on the government wide financial statements for long-term leases.

Peace Valley Conditional Renewal Page 59
PEACE VALLEY CHARTER SCHOOL
 Budgetary Comparison Schedule -
 General and Major Special Revenue Funds
 Year Ended June 30, 2022

General Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
Revenues				
Local Revenue	\$0	\$0	\$126,688	\$126,688
State Revenue	2,179,079	2,179,079	2,181,436	2,357
Federal Revenue	0	0	0	0
Total Revenues	<u>2,179,079</u>	<u>2,179,079</u>	<u>2,308,124</u>	<u>129,045</u>
Expenditures				
Instructional Programs				
Elementary School	961,647	961,647	1,038,361	(76,714)
Secondary School	0	0	94,752	(94,752)
Special Education	117,243	117,243	116,387	856
Special Education Preschool	0	0	0	0
School Activity	0	0	16,921	(16,921)
Support Service Programs				
Attendance - Guidance - Health	0	0	0	0
Special Education Support Services	0	0	560	(560)
Instruction Improvement	31,000	31,000	23,973	7,027
Instruction-Related Technology	3,000	3,000	3,830	(830)
Board of Education	41,450	41,450	50,037	(8,587)
District Administration	0	0	0	0
School Administration	197,880	197,880	216,181	(18,301)
Business Operation	54,000	54,000	54,000	0
Central Service	5,000	5,000	114,536	(109,536)
Administrative Technology	10,600	10,600	8,631	1,969
Buildings - Care	374,500	374,500	373,185	1,315
Maintenance - Student Occupied	110,000	110,000	80,922	29,078
Maintenance - Grounds	0	0	19,719	(19,719)
Security	0	0	0	0
Pupil-To-School Transportation	100,000	100,000	113,713	(13,713)
Pupil-Activity Transportation	4,500	4,500	9,058	(4,558)
General Transportation	2,500	2,500	0	2,500
Non-Instructional Programs				
Child Nutrition	0	0	2,280	(2,280)
Capital Assets - Student Occupied	114,532	108,953	0	108,953
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal	0	0	0	0
Debt Service - Interest	3,000	3,000	0	3,000
Total Expenditures	<u>2,130,852</u>	<u>2,125,273</u>	<u>2,337,046</u>	<u>(211,773) *</u>
Excess (Deficiency) of Revenues				
Over Expenditures	48,227	53,806	(28,922)	(82,728)
Other Financing Sources (Uses)				
Proceeds from Debt	0	0	350,000	350,000
Transfers In	0	0	0	0
Transfers Out	0	0	(604)	(604) *
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>349,396</u>	<u>349,396</u>
Net Change in Fund Balances	<u>48,227</u>	<u>53,806</u>	<u>320,474</u>	<u>266,668</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>205,436</u>	<u>205,436</u>
Fund Balances - Ending	<u><u>\$48,227</u></u>	<u><u>\$53,806</u></u>	<u><u>\$525,910</u></u>	<u><u>\$472,104</u></u>

*Total expenditures (over) under appropriations.

(\$212,377)

PEACE VALLEY CHARTER SCHOOL

Schedule of Employer's Share of Net Pension Asset and Liability
and Schedule of Employer Contributions
PERSI - Base Plan

Schedule of Employer's Share of Net Pension Asset and Liability*

Fiscal Year Ended June 30	Employer's Portion of the Net Pension (Asset) Liability	Employer's Proportionate Share of the Net Pension (Asset) Liability	Covered Payroll	Employer's Proportional Share of the Net Pension (Asset) Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability
2020	0.0188708%	\$215,405	\$703,887	30.60%	93.79%
2021	0.0262091%	\$608,610	\$979,908	62.11%	88.22%
2022	0.0297872%	(\$23,525)	\$1,253,752	-1.88%	100.36%

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

Schedule of Employer Contributions

Fiscal Year Ended June 30	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2020	\$117,001	\$117,001	\$0	\$979,908	11.94%
2021	\$132,727	\$132,727	\$0	\$1,111,616	11.94%
2022	\$149,698	\$149,698	\$0	\$1,253,752	11.94%

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

Peace Valley Conditional Renewal Page 61
PEACE VALLEY CHARTER SCHOOL
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

Page 1 of 6

	Special Revenue Funds			
	School Supply Fund	Enrichment Fund	Aftercare Fund	Afternoon Kindergarten
Assets				
Cash	\$507	\$11,327	\$6,415	\$1,615
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$507</u>	<u>\$11,327</u>	<u>\$6,415</u>	<u>\$1,615</u>
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable			\$1,765	
Unspent Grant Allocation				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>1,765</u>	<u>\$0</u>
Fund Balances				
Restricted:				
Special Programs	507	11,327	4,650	1,615
Unassigned				
Total Fund Balances	<u>507</u>	<u>11,327</u>	<u>4,650</u>	<u>1,615</u>
Total Liabilities and Fund Balances	<u>\$507</u>	<u>\$11,327</u>	<u>\$6,415</u>	<u>\$1,615</u>

Peace Valley Conditional Renewal Page 62
PEACE VALLEY CHARTER SCHOOL
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

Page 2 of 6

	Special Revenue Funds			
	Idaho Community Foundation	Family Council	Garden Grant	Technology
Assets				
Cash	\$1,515	\$213		
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$1,515</u>	<u>\$213</u>	<u>\$0</u>	<u>\$0</u>
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable				
Unspent Grant Allocation				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances				
Restricted:				
Special Programs	1,515	213		
Unassigned				
Total Fund Balances	<u>1,515</u>	<u>213</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$1,515</u>	<u>\$213</u>	<u>\$0</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 63
PEACE VALLEY CHARTER SCHOOL
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

Page 3 of 6

	Special Revenue Funds			
	Substance Abuse	ESSER III	Title I-A ESSA IBP	ESSER I
Assets				
Cash				
Receivables:				
Local Sources				
State Sources				
Federal Sources		\$254,346	\$700	
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$0</u>	<u>\$254,346</u>	<u>\$700</u>	<u>\$0</u>
Liabilities				
Accounts Payable		\$4,295		
Due To Other Funds		43,093		
Salaries & Benefits Payable		683		
Unspent Grant Allocation		206,275	\$700	
Total Liabilities	<u>\$0</u>	<u>254,346</u>	<u>700</u>	<u>\$0</u>
Fund Balances				
Restricted:				
Special Programs				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$0</u>	<u>\$254,346</u>	<u>\$700</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 64
PEACE VALLEY CHARTER SCHOOL
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

Page 4 of 6

	Special Revenue Funds		
	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B ARPA
			School Based Medicaid
Assets			
Cash			
Receivables:			
Local Sources			
State Sources			
Federal Sources	\$102,027	\$14,352	
Prepaid Expenditures			\$1,464
Due From Other Funds			
Total Assets	<u>\$102,027</u>	<u>\$14,352</u>	<u>\$0</u>
Liabilities			
Accounts Payable		\$1,020	
Due To Other Funds	\$92,108	13,332	\$1,464
Salaries & Benefits Payable	9,919		
Unspent Grant Allocation			
Total Liabilities	<u>102,027</u>	<u>14,352</u>	<u>\$0</u>
Fund Balances			
Restricted:			
Special Programs			
Unassigned			
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$102,027</u>	<u>\$14,352</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 65
PEACE VALLEY CHARTER SCHOOL
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

Page 5 of 6

	Special Revenue Funds			
	Title IV-A ESSA SS & AE	Title II-A ESSA SEI	SLFRF	CRF Substitute Recruitment
Assets				
Cash				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$10,000	\$5,296		
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$10,000</u>	<u>\$5,296</u>	<u>\$0</u>	<u>\$0</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$3,168	\$5,296		
Salaries & Benefits Payable	1,196			
Unspent Grant Allocation	5,636			
Total Liabilities	<u>10,000</u>	<u>5,296</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances				
Restricted:				
Special Programs				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$10,000</u>	<u>\$5,296</u>	<u>\$0</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 66
PEACE VALLEY CHARTER SCHOOL
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

Page 6 of 6

	<u>Total</u>
Assets	
Cash	\$21,592
Receivables:	
Local Sources	0
State Sources	0
Federal Sources	386,721
Prepaid Expenditures	1,464
Due From Other Funds	0
Total Assets	<u><u>\$409,777</u></u>
Liabilities	
Accounts Payable	\$5,315
Due To Other Funds	158,461
Salaries & Benefits Payable	13,563
Unspent Grant Allocation	212,611
Total Liabilities	<u><u>389,950</u></u>
Fund Balances	
Restricted:	
Special Programs	19,827
Unassigned	0
Total Fund Balances	<u><u>19,827</u></u>
Total Liabilities and Fund Balances	<u><u>\$409,777</u></u>

Peace Valley Conditional Renewal Page 67
Page 1 of 6

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

	Special Revenue Funds			
	School Supply Fund	Enrichment Fund	Aftercare Fund	Afternoon Kindergarten
Revenues				
Local Revenue	\$12,939	\$5,993	\$22,047	\$31,171
State Revenue				
Federal Revenue				
Total Revenues	<u>12,939</u>	<u>5,993</u>	<u>22,047</u>	<u>31,171</u>
Expenditures				
Instructional Programs				
Elementary School	22,930			31,171
Secondary School				
Special Education				
Special Education Preschool				
School Activity			33,327	
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>22,930</u>	<u>0</u>	<u>33,327</u>	<u>31,171</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(9,991)	5,993	(11,280)	0
Other Financing Sources (Uses)				
Proceeds from Debt				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(9,991)	5,993	(11,280)	0
Fund Balances - Beginning	10,498	5,334	15,930	1,615
Fund Balances - Ending	<u>\$507</u>	<u>\$11,327</u>	<u>\$4,650</u>	<u>\$1,615</u>

Peace Valley Conditional Renewal Page 68
PEACE VALLEY CHARTER SCHOOL
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2022

Page 2 of 6

	Special Revenue Funds			
	Idaho Community Foundation	Family Council	Garden Grant	Technology
Revenues				
Local Revenue		\$237	\$3,000	
State Revenue				\$58,705
Federal Revenue				
Total Revenues	<u>\$0</u>	<u>237</u>	<u>3,000</u>	<u>58,705</u>
Expenditures				
Instructional Programs				
Elementary School			3,000	
Secondary School				
Special Education				
Special Education Preschool				
School Activity		1,024		
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Instruction-Related Technology				58,705
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>0</u>	<u>1,024</u>	<u>3,000</u>	<u>58,705</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>0</u>	<u>(787)</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses)				
Proceeds from Debt				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>0</u>	<u>(787)</u>	<u>0</u>	<u>0</u>
Fund Balances - Beginning	<u>1,515</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$1,515</u>	<u>\$213</u>	<u>\$0</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 69
PEACE VALLEY CHARTER SCHOOL
 Combining Statement of Revenues, Expenditures, and Changes in
 Fund Balances - Nonmajor Governmental Funds
 Year Ended June 30, 2022

Page 3 of 6

	Special Revenue Funds			
	Substance Abuse	ESSER III	Title I-A ESSA IBP	ESSER I
Revenues				
Local Revenue				
State Revenue	\$5,873			
Federal Revenue		\$143,584	\$29,894	\$1,846
Total Revenues	<u>5,873</u>	<u>143,584</u>	<u>29,894</u>	<u>1,846</u>
Expenditures				
Instructional Programs				
Elementary School	5,873	43,032	29,894	
Secondary School				
Special Education				23
Special Education Preschool				
School Activity				
Support Service Programs				
Attendance - Guidance - Health		595		
Special Education Support Services				
Instruction Improvement				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service		95,513		
Administrative Technology				1,823
Buildings - Care				
Maintenance - Student Occupied		4,444		
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>5,873</u>	<u>143,584</u>	<u>29,894</u>	<u>1,846</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
Proceeds from Debt				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 70
Page 4 of 6

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

	Special Revenue Funds			
	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B ARPA	School Based Medicaid
Revenues				
Local Revenue				
State Revenue				
Federal Revenue	\$102,027	\$42,194	\$10,578	\$2,592
Total Revenues	<u>102,027</u>	<u>42,194</u>	<u>10,578</u>	<u>2,592</u>
Expenditures				
Instructional Programs				
Elementary School	51,519	1,429		
Secondary School				
Special Education		853	10,578	2,437
Special Education Preschool				
School Activity				
Support Service Programs				
Attendance - Guidance - Health	150			
Special Education Support Services		39,912		759
Instruction Improvement				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration	7,869			
Business Operation				
Central Service	3,232			
Administrative Technology	907			
Buildings - Care				
Maintenance - Student Occupied	38,350			
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>102,027</u>	<u>42,194</u>	<u>10,578</u>	<u>3,196</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	0	(604)
Other Financing Sources (Uses)				
Proceeds from Debt				
Transfers In				604
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>604</u>
Net Change in Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 71
PEACE VALLEY CHARTER SCHOOL
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2022

Page 5 of 6

	Special Revenue Funds			
	Title IV-A ESSA SS & AE	Title II-A ESSA SEI	SLFRF	CRF Substitute Recruitment
Revenues				
Local Revenue				
State Revenue				
Federal Revenue	\$4,364	\$5,296	\$36,439	\$10,520
Total Revenues	<u>4,364</u>	<u>5,296</u>	<u>36,439</u>	<u>10,520</u>
Expenditures				
Instructional Programs				
Elementary School	4,364	5,296	29,104	10,520
Secondary School			2,392	
Special Education			1,355	
Special Education Preschool				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration			3,588	
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>4,364</u>	<u>5,296</u>	<u>36,439</u>	<u>10,520</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
Proceeds from Debt				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Peace Valley Conditional Renewal Page 72
PEACE VALLEY CHARTER SCHOOL
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2022

Page 6 of 6

	Total
Revenues	
Local Revenue	\$75,387
State Revenue	64,578
Federal Revenue	389,334
Total Revenues	<u>529,299</u>
Expenditures	
Instructional Programs	
Elementary School	238,132
Secondary School	2,392
Special Education	15,246
Special Education Preschool	0
School Activity	34,351
Support Service Programs	
Attendance - Guidance - Health	745
Special Education Support Services	40,671
Instruction Improvement	0
Instruction-Related Technology	58,705
Board of Education	0
District Administration	0
School Administration	11,457
Business Operation	0
Central Service	98,745
Administrative Technology	2,730
Buildings - Care	0
Maintenance - Student Occupied	42,794
Maintenance - Grounds	0
Security	0
Pupil-To-School Transportation	0
Pupil-Activity Transportation	0
General 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
Total Expenditures	<u>545,968</u>
Excess (Deficiency) of Revenues	
Over Expenditures	(16,669)
Other Financing Sources (Uses)	
Proceeds from Debt	0
Transfers In	604
Transfers Out	0
Total Other Financing Sources (Uses)	<u>604</u>
Net Change in Fund Balances	(16,065)
Fund Balances - Beginning	35,892
Fund Balances - Ending	<u><u>\$19,827</u></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
Peace Valley 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 Peace Valley 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 30, 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 30, 2022

CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 14th day of December, 2017, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Peace Valley 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 June 8th, 2017, Authorizer received a petition to request the creation of a new charter school referred to as Peace Valley Charter School; and

WHEREAS, on October 12, 2017, the Authorizer approved the charter petition (the “Charter”) subject to conditions outlined in Appendix A;

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. Establishment of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the establishment of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix D.
- B. Pre-Opening Requirements.** Pursuant to Idaho Code Section 33-5206(6), the Authorizer may establish reasonable pre-opening requirements or conditions (“Pre-Opening Requirements”) to monitor the start-up progress of a newly approved public charter school to ensure that the school is prepared to open smoothly on the date agreed. The School shall not commence instruction until all pre-opening requirements have been completed to the satisfaction of the Authorizer. Pre-opening requirements are attached as Appendix C. If all pre-opening conditions have been completed to the satisfaction of the Authorizer, the School shall commence operations/instruction with the first day of school in fall 2018. In the event that all pre-opening conditions have not been completed to the satisfaction of the Authorizer, the School may not commence instruction on the scheduled first day of school. In such event, the Authorizer may exercise its authority on or before July 20 to prohibit the School from commencing operation/instruction until the start of the succeeding semester or school year.
- C. Term of Agreement.** This Certificate is effective as of December 14, 2017, 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

School Mission. The mission of the School is as follows: **To provide a developmentally appropriate, arts and nature based education, nurturing children's innate creativity and inspiring them to become lifelong learners who are mindful, active, and engaged global citizens.**

- A. Grades Served.** The School may serve students in **K-8th Grade.**
- B. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- **A cross-disciplinary approach with block scheduling and rigorous, relevant, balanced, developmentally based curriculum.**
 - **Sustainable living practices, environmental stewardship, and experiential learning through outdoor nature experiences, and gardening skills.**
 - **Multi-sensory learning through singing, painting, movement, drawing, theater arts, storytelling, handwork, and the playing of recorders, flutes and stringed instruments.**
 - **A foreign language program.**
 - **A ‘looping’ or continuing relationship between the primary teacher and his or her respective class across the grades.**

- C. Standardized Testing.** Students of the School shall be tested with the same standardized tests as other Idaho public school students.
- D. 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.

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 540 students.
- C. Enrollment Policy.** The School shall make student recruitment, admissions, enrollment and retention decisions in a nondiscriminatory manner and without regard to race, color, creed, national origin, sex, marital status, religion, ancestry, disability or need for special education services. In no event may the School limit admission based on race, ethnicity, national origin, disability, gender, income level, athletic ability, or proficiency in the English language. If there are more applications to enroll in the charter school than there are spaces available, the charter school shall select students to attend using a random selection process that shall be publicly noticed and open to the public.
- D. School Facilities.** 1845 S. Federal Way, Boise, ID 83705. 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: Located in both West Ada and Boise School Districts. The attendance boundaries are as follows: Listed residential streets, drives, ways, culs-de-sac, etc. will include addresses on both sides of the road also to include future addresses that are built on said roads. Higher capacity roads

and highways listed will act as a boundary only, not to include residences outside of the overall encompassed attendance area.

The N.W. corner begins at Eagle Rd. and State Highway 44 / State St. Following State St. east to Highway 55 then following 55 north to connect to Hill Rd. The boundary follows Hill Rd. southeast to N. Pierce Park Ln. and includes the residential streets just north of Hill Rd., W. Summer Hill Dr., W. Autumnwood St., and W. Wintergard St. The boundary follows N. Pierce Park Rd. that changes into and continues westward as N. Cartwright Rd. The boundary continues southwest and will include the residential side roads that jettison from Cartwright Rd. nearing N. Bogus Basin Rd. as follows, N. Blue Wing Pl., W. El Pelar Dr., N. Sanada Way, N. La Mesita Way, W. Tequila St., N. La Fontana Way, and La Fontana Way. The boundary follows N. Cartwright Rd. south to N. Bogus Basin Rd. then turns southeast to follow W. Curling Dr. The boundary then turns briefly west to wind through Cashmere Rd., south onto N. Whidden St., then east onto W. Highland View Dr. After the street turns into N. 15th St., the boundary turns southeast onto Hill Rd. After Hill Rd. changes to N. 13th St., the boundary will turn east onto W. Lemp St, then south briefly onto N. 8th St., then east again onto N. 7th St. The boundary will turn briefly east onto W. Alturas St. before turning south onto N. 6th St., then southeast onto W. Fort St. The road will change into E. Fort St., then turn southeast onto E. Jefferson St. This road will turn into E. McKinley St., and then the boundary will briefly turn south into N. Maple Ave., then east onto Hillview Dr., then again onto Bacon Dr., then once again onto E. Warm Springs Ave. This road will change into E. Barber Dr., and then the boundary will turn south onto N. Harris Ranch Rd, and then once again east onto E. Warm Springs Ave until connecting with Highway 21. Heading west on Highway 21 the boundary follows I-84 northwest until the S. Orchard St. exit to continue onto W. Victory Rd. The boundary continues to S. Cole Rd. and turns south to W. Desert Ave. This continues west to S. Maple Grove Rd., continues south to E. Lake Hazel Rd. then west to S. Eagle Rd. to create the southwest corner of the boundary. Eagle Rd. is the western boundary that connects to State Highway 44 / State St. to complete the boundary.

- F. Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.
- G. Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

SECTION 6: SCHOOL FINANCE

- A. General.** The School shall comply with all applicable financial and budget statutes, rules, regulations, and financial reporting requirements, as well as the requirements contained in the School Performance Framework incorporated into this contract as Appendix B.

- B. Financial Controls.** At all times, the Charter School shall maintain appropriate governance and managerial procedures and financial controls which procedures and controls shall include, but not be limited to: (1) commonly accepted accounting practices and the capacity to implement them (2) a checking account; (3) adequate payroll procedures; (4) procedures for the creation and review of monthly and quarterly financial reports, which procedures shall specifically identify the individual who will be responsible for preparing such financial reports in the following fiscal year; (5) internal control procedures for cash receipts, cash disbursements and purchases; and (6) maintenance of asset registers and financial procedures for grants in accordance with applicable state and federal law.
- C. Financial Audit.** The School shall submit audited financial statements from an independent auditor to the Authorizer no later than November 1 of each year.
- D. Annual Budgets.** The School shall adopt a budget for each fiscal year, prior to the beginning of the fiscal year. The budget shall be in the Idaho Financial Accounting Reporting Management Systems (IFARMS) format and any other format as may be reasonably requested by the Authorizer.

SECTION 7: TERMINATION, NON-RENEWAL AND REVOCATION

- A. Termination by the School.** Should the School choose to terminate its Charter before the expiration of the Certificate, it may do so upon written notice to the Authorizer. Any school terminating its charter shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix E.
- B. Nonrenewal.** The Authorizer may non-renew the Charter at the expiration of the Certificate if the School failed to meet one (1) or more of the terms of its Certificate. Any school which is not renewed shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix E.
- C. Revocation.** The School's Charter may be revoked by the Authorizer if the School has failed to meet any of the specific, written conditions attached, if applicable, as Appendix A for necessary improvements established pursuant to Idaho Code§ 33-5209B(1) by the dates specified. Revocation may not occur until the public charter school has been afforded a public hearing, unless the Authorizer determines that continued operation of the public charter school presents an imminent public safety issue. If the School's Charter is revoked, the School shall work with the Authorizer ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix E.

- D. Dissolution.** Upon termination of the Charter for any reason by the Charter Board, or upon nonrenewal or revocation, the Charter Board will supervise and have authority to conduct the winding up of the business and other affairs of the School; provided, however, that in doing so the Authorizer will not be responsible for and will not assume any liability incurred by the School. The Charter Board and School personnel shall cooperate fully with the winding up of the affairs of the School.
- E. Disposition of School's Assets upon Termination or Dissolution.** Upon termination of the Charter for any reason, any assets owned by the School shall be distributed in accordance with Charter Schools Law.

SECTION 8: MISCELLANEOUS

- A. No Employee or Agency Relationship.** None of the provisions of this Certificate will be construed to create a relationship of agency, representation, joint venture, ownership, or employment between the Authorizer and the School.
- B. Additional Services.** Except as may be expressly provided in this Certificate, as set forth in any subsequent written agreement between the School and the Authorizer, or as may be required by law, neither the School nor the Authorizer shall be entitled to the use of or access to the services, supplies, or facilities of the other.
- C. No Third-Party Beneficiary.** This Certificate shall not create any rights in any third parties, nor shall any third party be entitled to enforce any rights or obligations that may be possessed by either party to this Certificate.
- D. Amendment.** This Certificate may be amended by agreement between the School and the Authorizer in accordance with Authorizer policy. All amendments must be in writing and signed by the School and the Authorizer.

IN WITNESS WHEREOF, the Authorizer and the School have executed this Performance Certificate to be effective December 14th, 2017.

Alan Reed

Chairman, Idaho Public Charter School Commission

Kristyn Carr

Chairman, Peace Valley Charter School Board

Amendment

WITNESS WHEREOF, the Authorizer and Peace Valley Charter School have executed this amendment to the Performance Certificate, effective 4/5/2021:

- 1) To make the following changes to Section 3B of the Performance Certificate:
 - a) Bullet point 2, remove the phrase "animal husbandry"
 - b) Bullet point 3, remove the word "orchestral"
 - c) Bullet point 4, remove the word "robust" and the phrase "where the goal is immersions and fluency"
- 2) To remove the following language from Section 5B of the Performance Certificate:
"with per class and overall enrollment caps as outlines in the approved Charter attached as Appendix D"

Alan Reed

Alan Reed (Apr 26, 2021 16:33 MDT)

Chairman, Idaho Public Charter School Commission

Andrea Pettitt

Andrea Pettitt (May 23, 2021 15:57 MDT)

Chairman, Peace Valley Charter School Board

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

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

PVCS 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	NA*
	1b	25	25		1b	50	NA*
	1c	25	25		1c	50	NA*
	1d	25	25		1d	50	NA*
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	NA*
	2b	25	25		2b	50	NA*
	2c	25	0		2c	50	NA*
Governance & Reporting	3a	25	25		2d	50	NA*
	3b	25	25	Total Financial Points		400	NA*
	3c	25	0	% of Financial Points			NA*
	3d	25	0				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	15				
Total Operational Points		400	315				
% of Operational Points			79%				

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%	79%	65% - 84%	NA
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	

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

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

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	Exceeds Standard: The school's proficiency rate in math exceeds the state average by 16 percentage points or more.	School	NA NA
	Meets Standard: The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.	16%	NA NA
	Does Not Meet Standard: The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.	State	NA NA
	Falls Far Below Standard: The school's proficiency rate in math is 16 or more percentage points lower than the state average.	40%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
ELA Proficiency Rate Comparison to State	Exceeds Standard: The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.	School	NA NA
	Meets Standard: The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.	37%	NA NA
	Does Not Meet Standard: The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.	State	NA NA
	Falls Far Below Standard: The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	55%	
Notes	The state average will be determined using the same grade set as is served by the public charter school.		

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON			
Measure 2a	Do math proficiency rates meet or exceed the district average?	Result	Points Possible Points Earned
Math Proficiency Rate			
Comparison to District	Exceeds Standard: The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA NA
	Meets Standard: The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points.	16%	NA NA
	Does Not Meet Standard: The school's proficiency rate in math is 1 - 15 percentage points lower than the district average.	District	NA NA
	Falls Far Below Standard: The school's proficiency rate in math is 16 or more percentage points lower than the district average.	44%	
Notes	The district average will be determined using the same grade set as is served by the public charter school. Boise 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	Exceeds Standard: The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%.	School	NA NA
	Meets Standard: The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points.	37%	NA NA
	Does Not Meet Standard: The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average.	District	NA NA
	Falls Far Below Standard: The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	57%	
Notes	The district average will be determined using the same grade set as is served by the public charter school. Boise 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	<p>Exceeds Standard: At least 85% of students are making adequate academic growth in math.</p> <p>Meets Standard: Between 70% and 84% of students are making adequate academic growth in math.</p> <p>Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math.</p> <p>Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.</p>	<p>NA NA</p> <p>NA NA</p> <p>NA NA</p>
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	<p>Exceeds Standard: At least 85% of students are making adequate academic growth in ELA.</p> <p>Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA.</p> <p>Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA.</p> <p>Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.</p>	<p>NA NA</p> <p>NA NA</p> <p>NA NA</p>
Notes		

INDICATOR 1: EDUCATIONAL PROGRAM			
Measure 1a Implementation of Educational Program	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?	Result	Points Possible Points Earned
<p>Meets Standard: 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>		No instances of non-compliance documented	25 25
<p>Partially Meets Standard: 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>			15
<p>Does Not Meet Standard: 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>			0
Notes			25
Measure 1b Educational Requirements	Is the school complying with applicable educational requirements?	Result	Points Possible Points Earned
<p>Meets Standard: 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>		No instances of non-compliance documented	25 25
<p>Partially Meets Standard: 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>			15
<p>Does Not Meet Standard: 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>			0
Notes			25

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes			15	
			0	
				25

Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				25

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.	No instances of non-compliance documented	25	25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	No instances of non-compliance documented	25	25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				
Measure 2c	Is the school successfully enrolling the projected number of students?	Result	Points Possible	Points Earned
Enrollment Variance	Meets Standard: Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.	89.54%	25	
	Partially Meets Standard: Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	Does Not Meet Standard: Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
				0
Notes		Enrollment variance is calculated by dividing actual mid-term enrollment by the enrollment projection in the school's board-approved budget, as submitted to the SDE at the beginning of the fiscal year.		

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
Governance Requirements				
Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board, including but not limited to: board policies; board bylaws; code of ethics; conflicts of interest; board composition; and compensation for attendance at meetings.		No instances of non-compliance documented	25	25
Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to governance by its board. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.			15	
Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to governance by its board; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.			0	
Notes				25

Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
Board Oversight				
Meets Standard: The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.		No instances of non-compliance documented	25	25
Partially Meets Standard: Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.			15	
Does Not Meet Standard: The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.			0	
Notes				25

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements				
<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: 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	
		See note	0	0
				0
Notes	Required documentation due to IPCSC July 30th not provided until August 6th, 2021. The SDE's federal programs team conducted an audit of the school student service programs funded by federal dollars in FY21 and identified a significant number of findings which have not yet been corrected. Though uncommon, a second audit is planned for FY22.			
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency				
<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p>Partially Meets Standard: 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>Does Not Meet Standard: 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	
		See note	0	0
				0
Notes	Monthly expenditures are not posted on website (I.C. 33-357), (expenses for 2019 posted, not 2020-2021); contracts that support expenditures are not posted (I.C.33-357); Data collection, access, and security policy not posted online (I.C. 33-133); Annual Report not posted on website (I.C. 33-5209C(2); Continuous Improvement Plan not posted by October 31 st (version accessible on website was for 2018-2019 schoolyear)			
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks				
<p>Meets Standard: 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>		No instances of non-compliance documented	25	25

Notes	Partially Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to state and federal certification and background check requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.	15
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to state and federal certification and background check requirements; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.	0
		<hr/> 25

Measure 3f	Is the school handling information appropriately?	Result	Points Possible	Points Earned
Information Handling				
	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to the handling of information; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	<p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p>	25	25
Notes				25
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation				
	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to transportation; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board; and/or the school does not provide transportation.</p>	<p>No instances of non-compliance documented</p> <p>25</p> <p>15</p> <p>0</p>	25	25
Notes				25
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities				
	<p>Meets Standard: 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>No instances of non-compliance documented</p> <p>25</p>	25	25

Notes	Partially Meets Standard: 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
	Does Not Meet Standard: 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
		<hr/> 25

INDICATOR 5: ADDITIONAL OBLIGATIONS			
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible
Additional Obligations			Points Earned
	Meets Standard: The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.		25
	Partially Meets Standard: The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.	See note	15
	Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.		0
			15
Notes	While the school has made significant progress towards financial stability, a notification of fiscal concern was issued for Peace Valley in June of 2021. Peace Valley's Performance Certificate was awarded on condition that the school establishing candidacy for accreditation by July 1, 2019, and achieve full accreditation by July 1, 2021. At this time, candidacy has not yet been achieved.		

INDICATOR 1: NEAR-TERM																	
Measure 1a Current Ratio Meets Standard: 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> Does Not Meet: 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. Falls Far Below Standard: Current ratio is less than or equal to 0.9. Notes	Current Ratio: Current Assets divided by Current Liabilities 	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>1.85</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned	1.85	NA	NA		NA	NA		NA	NA			0
Result	Points Possible	Points Earned															
1.85	NA	NA															
	NA	NA															
	NA	NA															
		0															
Measure 1b Cash Ratio Meets Standard: 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). Does Not Meet: Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative. Falls Far Below Standard: Cash ratio is equal to or less than 0.9. Notes	Current Ratio: Cash divided by Current Liabilities 	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned		NA	NA		NA	NA		NA	NA			0
Result	Points Possible	Points Earned															
	NA	NA															
	NA	NA															
	NA	NA															
		0															
Measure 1c Unrestricted Days Cash Meets Standard: 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> Does Not Meet: Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative. Falls Far Below Standard: Fewer than 15 Days Cash. Notes	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365) 	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>33</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td></td><td>0</td></tr> </table>	Result	Points Possible	Points Earned	33	NA	NA		NA	NA		NA	NA			0
Result	Points Possible	Points Earned															
33	NA	NA															
	NA	NA															
	NA	NA															
		0															
Measure 1d Default Meets Standard: 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. Does Not Meet: School is in default of financial obligations. Notes	Default 	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>None</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	None	NA	NA		NA	NA		NA	NA			
Result	Points Possible	Points Earned															
None	NA	NA															
	NA	NA															
	NA	NA															

INDICATOR 2: SUSTAINABILITY														
Measure 2a Total Margin and Aggregated 3-Year Total Margin	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues. Meets Standard: Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i> Does Not Meet: Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard". Falls Far Below Standard: Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>-0.14%</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	-0.14%	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
-0.14%	NA	NA												
	NA	NA												
	NA	NA												
Notes	Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.													
Measure 2b Debt to Asset Ratio	Debt to Asset Ratio: Total Liabilities divided by Total Assets Meets Standard: Debt to Asset Ratio is less than 0.9. Does Not Meet: Debt to Asset Ratio is between 0.9. and 1.0 Falls Far Below Standard: 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>0.8</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	0.8	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
0.8	NA	NA												
	NA	NA												
	NA	NA												
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	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 Meets Standard: 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> Does Not Meet: Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard" Falls Far Below Standard: Multi-Year Cumulative Cash Flow is negative.	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>Most Recent Year \$19,780 Previous Year \$34,814 Multi-Year \$54,594</td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> <tr> <td></td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	Most Recent Year \$19,780 Previous Year \$34,814 Multi-Year \$54,594	NA	NA		NA	NA		NA	NA
Result	Points Possible	Points Earned												
Most Recent Year \$19,780 Previous Year \$34,814 Multi-Year \$54,594	NA	NA												
	NA	NA												
	NA	NA												
Notes														
Measure 2d Debt Service Coverage Ratio	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments) Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1	<table> <tr> <th>Result</th><th>Points Possible</th><th>Points Earned</th></tr> <tr> <td>0.996</td><td>NA</td><td>NA</td></tr> </table>	Result	Points Possible	Points Earned	0.996	NA	NA						
Result	Points Possible	Points Earned												
0.996	NA	NA												

Notes	Does Not Meet: Debt Service Coverage Ratio is less than 1.1	NA	NA
	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.	NA	NA

**PEACE VALLEY 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.

Academic	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made public ally available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
Mission-Specific	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.
Operational	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
Financial	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.

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

SCHOOL OVERVIEW			
Mission Statement	To provide a developmentally appropriate, arts and nature based education, nurturing children's innate creativity and inspiring them to become lifelong learners who are mindful, active, and engaged global citizens.		
Key Design Elements	<ul style="list-style-type: none"> • A cross-disciplinary approach with block scheduling and rigorous, relevant, balanced, developmentally based curriculum. • Sustainable living practices, environmental stewardship, and experiential learning through outdoor nature experiences, animal husbandry, and gardening skills. • Multi-sensory learning through singing, painting, movement, drawing, theater arts, storytelling, handwork, and the playing of recorders, flutes and stringed orchestral instruments. • A robust foreign language program where the goal is immersion and fluency. • A 'looping' or continuing relationship between the primary teacher and his or her respective class across the grades. 		
School Location	1845 S Federal Way Boise, ID 83705	School Phone	208-205-8818
Surrounding District	Boise School District		
Opening Year	2018		
Current Term	December 14, 2017 - June 30, 2023		
Grades Served	K-8		
Enrollment (Approved)	540	Enrollment (Actual)	263

SCHOOL LEADERSHIP	
Andrea Pettit	Chair
Brent Williams	Vice Chair
Eric McDonald	Secretary
Jason Russell	At Large
Tiffany Lejeune	At Large
Andrew Ross	Principal
Matthew Lovell	Business Manager

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
Non-White	25.20%	25.00%	25.80%	N/A
Limited English Proficiency	2.00%	7.00%	10.00%	N/A
Special Needs	10.00%	11.00%	12.00%	N/A
Free and Reduced Lunch	16.00%	44.00%	49.00%	N/A

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

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

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

PVCS 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	0		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	50
	2b	25	25		2b	50	50
	2c	25	0		2c	50	50
Governance & Reporting	3a	25	25		2d	50	0
	3b	25	25	Total Financial Points		400	350
	3c	25	25	% of Financial Points			88%
	3d	25	15				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	0				
Total Operational Points		400	315				
% of Operational Points			79%				

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%	79%	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	Meets Standard: 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
	Partially Meets Standard: 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	
	Does Not Meet Standard: 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	Meets Standard: 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
	Partially Meets Standard: 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	
	Does Not Meet Standard: 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>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to 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	
		See note	0	0
				0
Notes				
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners				
<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to 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 Financial Reporting and Compliance	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible Points Earned
<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.</p> <p>Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25 25
			15
			0
Notes			25
Measure 2b GAAP	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible Points Earned
<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.</p> <p>Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.</p>		No instances of non-compliance documented	25 25
			15
			0
Notes			25
Measure 2c Enrollment Variance	Is the school successfully enrolling the projected number of students?	Result	Points Possible Points Earned
<p>Meets Standard: Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.</p> <p>Partially Meets Standard: Enrollment variance was between 90 and 95 percent in the most recent fiscal year.</p> <p>Does Not Meet Standard: Enrollment variance was less than 90 percent in the most recent fiscal year.</p>			25
			15
		73.04%	0
			0
Notes			0
Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.			

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

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	No instances of non-compliance documented	25	25
Notes				25

Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency	<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>		25	
		See note	15	15
			0	
Notes	Thr school's expenditures do not appear to be posted on the website with regularity (schools are required to post current expenditure reports within 45 days).			15

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

INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation				
	<p>Meets Standard: 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>	No instances of non-compliance documented	25	25
	<p>Partially Meets Standard: 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>		15	
	<p>Does Not Meet Standard: 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>		0	
				25
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities				
	<p>Meets Standard: 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>	No instances of non-compliance documented	25	25
	<p>Partially Meets Standard: 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>		15	
	<p>Does Not Meet Standard: 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>		0	
				25
Notes				

INDICATOR 5: ADDITIONAL OBLIGATIONS		
Measure 5a	Is the school complying with all other obligations?	Result Points Possible Points Earned
Additional Obligations	<p>Meets Standard: The school materially complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein, including but not limited to requirements from the following sources: revisions to statute and administrative rule; requirements of the State Department of Education; and requirements of the accrediting body.</p> <p>Partially Meets Standard: The school largely complies with all other material legal, statutory, regulatory, or contractual requirements that are not otherwise explicitly stated herein. Matters of non-compliance, if any, are minor and quickly remedied, with documentation, by the governing board.</p> <p>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with all other material legal, statutory, regulatory, or contractual requirements contained in its charter contract that are not otherwise explicitly stated herein; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>	25
		15
		See note 0 0
		0
Notes	A notification of fiscal concern was issued for Peace Valley in June of 2020. Peace Valley's Performance Certificate was awarded on condition that the school establishing candidacy for accreditation by July 1, 2019, and achieve full accreditation by July 1, 2021. At this time, candidacy has not yet been achieved.	

INDICATOR 1: NEAR-TERM				
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible	Points Earned
Current Ratio	<p>Meets Standard: 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>Does Not Meet: 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>Falls Far Below Standard: Current ratio is less than or equal to 0.9.</p>	1.48	50	50
Notes			10	
			0	
				50
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible	Points Earned
Cash Ratio	<p>Meets Standard: 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>Does Not Meet: Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p>Falls Far Below Standard: Cash ratio is equal to or less than 0.9.</p>	1.07	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>Meets Standard: 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>Does Not Meet: Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p>Falls Far Below Standard: Fewer than 15 Days Cash.</p>	37 days	50	50
Notes			10	
			0	
				50
Measure 1d	Default	Result	Points Possible	Points Earned
Default	<p>Meets Standard: 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>Does Not Meet: 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>Meets Standard: Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p>Does Not Meet: Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p>Falls Far Below Standard: Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-Year Total Margin is positive (5.58%). The most recent year Total Margin is positive (5.58%).		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	<p>Meets Standard: Debt to Asset Ratio is less than 0.9.</p> <p>Does Not Meet: Debt to Asset Ratio is between 0.9 and 1.0</p> <p>Falls Far Below Standard: Debt to Asset Ratio is greater than 1.0</p>	0.63	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>Meets Standard: 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>Does Not Meet: Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"</p> <p>Falls Far Below Standard: Multi-Year Cumulative Cash Flow is negative.</p>	See note	50 50
			30
			0
			50
Notes	Multi-Year Cumulative Cash Flow was positive (\$200,879.00). The most recent year Cash Flow was positive (\$34,814.00). The previous year Cash Flow was positive (\$166,065).		
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>Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1</p> <p>Does Not Meet: Debt Service Coverage Ratio is less than 1.1</p>		50
		0.33	0 0
			0
Notes			

Peace Valley Charter School

ACADEMIC	Measure	Percentage of Points Earned				
		2018-19	2019-20	2020-21	2021-22	2022-23
State Proficiency Comparison	1a	0%	NA			
	1b	26%	NA			
District Proficiency Comparison	2a	0%	NA			
	2b	20%	NA			
Criterion-Referenced Growth	3a	8%	NA			
	3b	22%	NA			
% of Possible Academic Points for this School		13%	NA			

MISSION-SPECIFIC	Percentage of Points Earned					
	Measure	2018-19	2019-20	2020-21	2021-22	2022-23
PVCS has chosen not to include mission-specific measures.						
% of Possible Mission-Specific Points for this School		N/A	N/A			

OPERATIONAL	Measure	Percentage of Points Earned				
		2018-19	2019-20	2020-21	2021-22	2022-23
Educational Program	1a -1d	55%	75%			
Financial Management	2a - 2c	40%	67%			
Governance & Reporting	3a - 3f	67%	93%			
School Environment	4a - 4b	80%	100%			
Additional Obligations	5a	60%	0%			
% of Possible Operational Points for this School		63%	79%			

FINANCIAL	Measure	Percentage of Points Earned				
		2018-19	2019-20	2020-21	2021-22	2022-23
Near-Term	1a - 1d	100%	100%			
Sustainability	2a - 2d	58%	75%			
% of Possible Financial Points for this School		63%	88%			

ACCOUNTABILITY DESIGNATION		2018-19	2019-20	2020-21	2021-22	2022-23
Academic		Falls Far Below	NA			
Mission Specific		NA	NA			
Operational		Does Not Meet	Does Not Meet			
Financial		Does Not Meet	Honor			

*Academic data for FY20 is not available due to the COVID-19 pandemic.

**PEACE VALLEY 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.

Academic	The academic section focuses on quantitative academic outcomes. It reflects the PCSC's commitments to considering schools' performance in the context of their communities and student populations. Although some results may not be made public ally available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
Mission-Specific	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.
Operational	The operational section considers whether schools are operating in compliance with federal and state law, authorizer requirements, and the provisions of their performance certificates.
Financial	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.

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

SCHOOL OVERVIEW			
Mission Statement	To provide a developmentally appropriate, arts and nature based education, nurturing children's innate creativity and inspiring them to become lifelong learners who are mindful, active, and engaged global citizens.		
Key Design Elements	<ul style="list-style-type: none"> • A cross-disciplinary approach with block scheduling and rigorous, relevant, balanced, developmentally based curriculum. • Sustainable living practices, environmental stewardship, and experiential learning through outdoor nature experiences, animal husbandry, and gardening skills. • Multi-sensory learning through singing, painting, movement, drawing, theater arts, storytelling, handwork, and the playing of recorders, flutes and stringed orchestral instruments. • A robust foreign language program where the goal is immersion and fluency. • A 'looping' or continuing relationship between the primary teacher and his or her respective class across the grades. 		
School Location	1845 S Federal Way Boise, ID 83705	School Phone	208-205-8818
Surrounding District	Boise School District		
Opening Year	2018		
Current Term	December 14, 2017 - June 30, 2023		
Grades Served	K-8		
Enrollment (Approved)	540	Enrollment (Actual)	277

SCHOOL LEADERSHIP	
Andrea Pettit	Chair
Eric McDonald	Vice Chair
Ryan Smith	Treasurer
Jason Russell	At Large
Tina Viken	At Large
Brent Williams	At Large

STUDENT DEMOGRAPHICS				
	School	State	Surrounding District	Neighboring District
Non-White	18.05%	24.85%	25.51%	N/A
Limited English Proficiency	Masked	6.44%	9.70%	N/A
Special Needs	10.00%	10.73%	13.18%	N/A
Free and Reduced Lunch	Masked	44.74%	49.39%	N/A

ISAT PROFICIENCY RATES	
Percentage of students meeting or exceeding proficiency in Math	13.79%
Percentage of students meeting or exceeding proficiency in English Language Arts	38.64%
Percentage of students meeting or exceeding proficiency in Science	66.67%

GO-ON RATE (Post-secondary enrollment within 12 months of graduation)	N/A
--	-----

ACADEMIC	Measure	Points Possible K-8	Points Earned K-8	Points Possible 9-12	Points Earned 9-12	Points Possible K-12	Points Earned K-12	Points Possible Alternative	Points Earned Alternative
State Proficiency Comparison	1a	50	0	50	0	50	0		
	1b	50	13	50	0	50	0		
District Proficiency Comparison	2a	50	0	50	0	50	0	50	0
	2b	50	10	50	0	50	0	50	0
Criterion-Referenced Growth	3a	100	8			50	0		
	3b	100	22			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	53	525	0	525	0	300	0
% of Academic Points			13%		0%		0%		0%

MISSION-SPECIFIC	Measure	Points Possible	Points Earned	
	1			PVCS 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	15	Near-Term	1a	50	10
	1b	25	0		1b	50	10
	1c	25	15		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	15	Sustainability	2a	50	50
	2b	25	25		2b	50	30
	2c	25	0		2c	50	50
Governance & Reporting	3a	25	15		2d	50	0
	3b	25	15	Total Financial Points		400	250
	3c	25	15	% of Financial Points			63%
	3d	25	15				
	3e	25	25				
	3f	25	15				
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	15				
Additional Obligations	5a	25	15				
Total Operational Points		400	250				
% of Operational Points			63%				

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%	13%	0%	55% - 74%	NA	80% - 89%	63%	65% - 84%	63%
Remediation	31% - 54%			31% - 54%		61% - 79%		46% - 64%	
Critical	0% - 30%			0% - 30%		0% - 60%		0% - 45%	
School outcomes will be evaluated in light of contextual information, including student demographics, school mission, and state/federal requirements.									

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

INDICATOR 1: STATE PROFICIENCY COMPARISON			
Measure 1a	Do math proficiency rates meet or exceed the state average?	Result	Points Possible Points Earned
Math Proficiency Rate Comparison to State	Exceeds Standard: The school's proficiency rate in math exceeds the state average by 16 percentage points or more.		50 0
	Meets Standard: The school's proficiency rate in math is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45 0
	Does Not Meet Standard: The school's proficiency rate in math is 1 - 15 percentage points lower than the state average.		15 - 29 0
	Falls Far Below Standard: The school's proficiency rate in math is 16 or more percentage points lower than the state average.	X	0 - 14 0
			0
Notes	The state average will be determined using the same grade set as is served by the public charter school.		
Measure 1b	Do English Language Arts proficiency rates meet or exceed the state average?		Points Possible Points Earned
ELA Proficiency Rate Comparison to State	Exceeds Standard: The school's proficiency rate in ELA exceeds the state average by 16 percentage points or more.		50 0
	Meets Standard: The school's proficiency rate in ELA is equal to the state average, or exceeds it by 1 - 15 percentage points.		30 - 45 0
	Does Not Meet Standard: The school's proficiency rate in ELA is 1 - 15 percentage points lower than the state average.		15 - 29 0
	Falls Far Below Standard: The school's proficiency rate in ELA is 16 or more percentage points lower than the state average.	X	0 - 14 13
			13
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	Exceeds Standard: The school's proficiency rate in math either exceeds the district average by 16 percentage points or more, or is at least 80%. Meets Standard: The school's proficiency rate in math is equal to the district average, or exceeds it by 1 - 15 percentage points. Does Not Meet Standard: The school's proficiency rate in math is 1 - 15 percentage points lower than the district average. Falls Far Below Standard: The school's proficiency rate in math is 16 or more percentage points lower than the district average.	50 0 30 - 45 0 15 - 29 0 X 0 - 14 0
Notes	The district average will be determined using the same grade set as is served by the public charter school. Boise School District will be used for comparison purposes.	0
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	Points Possible Points Earned
ELA Proficiency Rate		
Comparison to District	Exceeds Standard: The school's proficiency rate in ELA either exceeds the district average by 16 percentage points or more, or is at least 80%. Meets Standard: The school's proficiency rate in ELA is equal to the district average, or exceeds it by 1 - 15 percentage points. Does Not Meet Standard: The school's proficiency rate in ELA is 1 - 15 percentage points lower than the district average. Falls Far Below Standard: The school's proficiency rate in ELA is 16 or more percentage points lower than the district average.	50 0 30 - 45 0 15 - 29 0 X 0 - 14 10
Notes	The district average will be determined using the same grade set as is served by the public charter school. Boise School District will be used for comparison purposes.	10

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	Exceeds Standard: At least 85% of students are making adequate academic growth in math.		76-100	0
	Meets Standard: Between 70% and 84% of students are making adequate academic growth in math.		51-75	0
	Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math.		26-50	0
	Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.	17	0-25	8
				8
Notes				
Measure 3b	Are students making adequate academic growth to achieve English Language Arts proficiency within 3 years or by 10th grade?		Points Possible	Points Earned
Criterion-Referenced Growth				
ELA	Exceeds Standard: At least 85% of students are making adequate academic growth in ELA.		76-100	0
	Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA.		51-75	0
	Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA.		26-50	0
	Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.	42	0-25	22
				22
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	Meets Standard: 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.		25	
	Partially Meets Standard: 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.	See note	15	15
	Does Not Meet Standard: 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	
				15
Notes	Sufficient professional development time was not consistently available to teachers throughout the school year. However, this appears to have been addressed for FY20.			
Measure 1b	Is the school complying with applicable educational requirements?	Result	Points Possible	Points Earned
Educational Requirements	Meets Standard: 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.		25	
	Partially Meets Standard: 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	
	Does Not Meet Standard: 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.	See note	0	0
				0
Notes	While the school completed the pre-opening condition of aligning the Waldorf curriculum to Idaho Content Standards, that alignment was not implemented during FY19. The school reflects positive action toward implementation of a fully aligned curriculum in FY20.			

Measure 1c	Is the school protecting the rights of students with disabilities?	Result	Points Possible	Points Earned
Students with Disabilities	Meets Standard: 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	
	Partially Meets Standard: 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.	See note	15	15
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to the treatment of students with identifiable disabilities and those suspected of having a disability; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				15
Notes	PVCS has struggled with turnover in the special education department and was placed on a corrective action plan by the SDE for IDEA violations. It appears that the school met all the requirements of this plan by the end of FY19.			
Measure 1d	Is the school protecting the rights of English Language Learner (ELL) students?	Result	Points Possible	Points Earned
English Language Learners	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to requirements regarding ELLs, including but not limited to: Equitable access and opportunity to enroll; required policies related to the service of ELL students; compliance with native language communication requirements; proper steps for identification of students in need of ELL services; appropriate and equitable delivery of services to identified students; appropriate accommodations on assessments; exiting students from ELL services; and ongoing monitoring of exited students.	No instances of non-compliance documented	25	25
	Partially Meets Standard: 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	
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to requirements regarding ELLs; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				25
Notes				

INDICATOR 2: FINANCIAL MANAGEMENT AND OVERSIGHT				
Measure 2a	Is the school meeting financial reporting and compliance requirements?	Result	Points Possible	Points Earned
Financial Reporting and Compliance	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial reporting requirements, including but not limited to: Complete and on-time submission of financial reports including annual budget, revised budgets (if applicable) periodic financial reports as required by PCSC, and any reporting requirements if the board contracts with an Education Service Provider; on-time completion and submission of the annual independent audit and corrective action plans (if applicable); and all reporting requirements related to the use of public funds.		25	
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial reporting requirements. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.	See note	15	15
	Does Not Meet Standard: The school exhibits frequent and/or significant non-compliance with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial reporting requirements; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				15
Notes	In the fall of 2018, the PCSC issued several courtesy letters identifying several instances of non-compliant operations. Several of the specific issues were financial in nature.			
Measure 2b	Is the school following General Accepted Accounting Principles (GAAP)	Result	Points Possible	Points Earned
GAAP	Meets Standard: The school materially complies with applicable laws, rules, regulations , and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit, including but not limited to: An unqualified audit option, an audit devoid of significant findings and conditions, material weakness, or significant internal control weaknesses; and an audit that does not include a going concern disclosure in the notes or an explanatory paragraph within the audit report.	See note	25	25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, and provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit. Any matters of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: The school exhibits failure to comply with applicable laws, rules, regulations, or provisions of the performance certificate relating to financial management and oversight expectations as evidenced by an annual independent audit; and/or matters of non compliance are not quickly remedied, with documentation, by the governing board.		0	
				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	Meets Standard: Enrollment variance equaled or exceeded 95 percent in the most recent fiscal year.		25	
	Partially Meets Standard: Enrollment variance was between 90 and 95 percent in the most recent fiscal year.		15	
	Does Not Meet Standard: Enrollment variance was less than 90 percent in the most recent fiscal year.	83.79%	0	0
				0
Notes	Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year. The school's full-term enrollment variance dropped to 77.64%, and while this does not change the school's score on this measure, it does raise concerns about student retention.			

INDICATOR 3: GOVERNANCE AND REPORTING			
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible
Governance Requirements	<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: 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>		
			25
		See note	15
			0
			15
Notes	The school struggled throughout FY19 to maintain the minimum number of directors as identified in its bylaws.		
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible
Board Oversight	<p>Meets Standard: The school's board practices consistent, effective oversight of the school, including but not limited to frequent review of the school finances and academic outcomes. Board meeting agendas, packets, and minutes reflect competent oversight practices and actions to foster academic, operational, and financial strength of the school, including ongoing board training, policy review, and strategic planning. The school's board has adopted and maintains a complete policy book.</p> <p>Partially Meets Standard: Some of the school board's oversight practices are underdeveloped, inconsistent, incomplete, or reflect a need for additional training. Board meeting agendas, packets, and minutes reflect meaningful efforts toward self-evaluation and improvement. The school's policy book may be substantially complete but require additional maintenance.</p> <p>Does Not Meet Standard: The school's board fails to practice consistent, effective oversight of the school, and/or documentation of competent oversight practices and actions is not maintained. The school's policy book may be incomplete, unmaintained, or non-existent.</p>		
			25
		See note	15
			0
			15
Notes	Policy was not formally adopted by the board until well into the first operational year. Additionally, meeting minutes do not reflect effective review of financial, operational, or academic data during the early part of FY19.		

Measure 3c	Is the school complying with reporting requirements?	Result	Points Possible	Points Earned
Reporting Requirements				
<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to relevant reporting requirements to the PCSC, the SDE, the SBOE, and/or federal authorities; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>			25	
		See note	15	15
			0	
Notes				15
Measure 3d	Is the school complying with public transparency requirements?	Result	Points Possible	Points Earned
Public Transparency				
<p>Meets Standard: The school materially complies with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency, including but not limited to: maintenance of its website, timely availability of board meeting minutes, and accessibility of documents maintained by the school under the state's Freedom of Information Act, Open Meeting Law, Public Records Law, and other applicable authorities.</p> <p>Partially Meets Standard: 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>Does Not Meet Standard: The school exhibits frequent and/or significant failure to materially comply with applicable laws, rules, regulations, and provisions of the performance certificate relating to public transparency; and/or matters of non-compliance are not quickly remedied, with documentation, by the governing board.</p>			25	
		See note	15	15
			0	
Notes				15
Measure 3e	Is the school meeting employee credentialing and background check requirements?	Result	Points Possible	Points Earned
Credentialing & Background Checks				
<p>Meets Standard: 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>Partially Meets Standard: 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>Does Not Meet Standard: 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	Meets Standard: 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	
	Partially Meets Standard: 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.	See note	15	15
	Does Not Meet Standard: 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	
				15
Notes	The school's ISEE reports were late and inaccurate in the fall of 2018. The SDE and the ISEE Regional Coordinator assisted the school with establishing better practices.			
INDICATOR 4: SCHOOL ENVIRONMENT				
Measure 4a	Is the school complying with transportation requirements?	Result	Points Possible	Points Earned
Transportation	Meets Standard: The school provides student transportation within its primary attendance area and materially complies with applicable laws, rules, regulations, and requirements of the performance certificate relating to transportation.	No instances of non-compliance documented	25	25
	Partially Meets Standard: The school largely exhibits compliance with applicable laws, rules, regulations, or requirements of the performance certificate relating to transportation; and/or provides an incomplete form of transportation services. Instances of non-compliance are minor and quickly remedied, with documentation, by the governing board.		15	
	Does Not Meet Standard: 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	
				25
Notes				
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	Meets Standard: 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	
	Partially Meets Standard: 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.	See note	15	15
	Does Not Meet Standard: 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	
				15
Notes				

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

INDICATOR 1: NEAR-TERM			
Measure 1a	Current Ratio: Current Assets divided by Current Liabilities	Result	Points Possible Points Earned
Current Ratio	<p>Meets Standard: 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>Does Not Meet: 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>Falls Far Below Standard: Current ratio is less than or equal to 0.9.</p>	1.01	50 10 10
Notes			0 10
Measure 1b	Current Ratio: Cash divided by Current Liabilities	Result	Points Possible Points Earned
Cash Ratio	<p>Meets Standard: 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>Does Not Meet: Cash Ratio is between 0.9 and 1.0 OR Cash Ratio equals 1.0 and one-year trend is negative.</p> <p>Falls Far Below Standard: Cash ratio is equal to or less than 0.9.</p>	1.01	50 10 10
Notes			0 10
Measure 1c	Unrestricted Days Cash: Unrestricted Cash divided by (Total Expenses minus Depreciation Expense/365)	Result	Points Possible Points Earned
Unrestricted Days Cash	<p>Meets Standard: 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>Does Not Meet: Days Cash is between 15-30 days OR Days Cash is between 30-60 days and one-year trend is negative.</p> <p>Falls Far Below Standard: Fewer than 15 Days Cash.</p>	34 days	50 10 50
Notes			0 50
Measure 1d	Default	Result	Points Possible Points Earned
Default	<p>Meets Standard: 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>Does Not Meet: School is in default of financial obligations.</p>	No default noted	50 0 50
Notes			50

INDICATOR 2: SUSTAINABILITY			
Measure 2a	Total Margin: Net Income divided by Total Revenue AND Aggregated Total Margins: Total 3-Year Net Income divided by Total 3-Year Revenues.	Result	Points Possible Points Earned
Total Margin and Aggregated			
3-Year Total Margin	<p>Meets Standard: Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive OR Aggregated 3-Year Total Margin is greater than -1.5 percent, the trend is positive for the last two years, and the most recent year Total Margin is positive. <i>Note: For schools in their first or second year of operation, the cumulative Total Margin must be positive.</i></p> <p>Does Not Meet: Aggregated 3-Year Total Margin is greater than -1.5 percent, but trend does not "Meet Standard".</p> <p>Falls Far Below Standard: Aggregated 3-Year Total Margin is less than or equal to -1.5 percent OR the most recent year Total Margin is less than -10 percent.</p>	See note	50 50
			30
			0
			50
Notes	The Aggregated 3-Year Total Margin is positive and the most recent year Total Margin is positive. Due to the Reinstatement of Pension Liability, as required by GASB 68, Net Position may be higher than expected. Changes in Net Position due to pension reinstatement that do not provide or require current financial resources have been removed from the Net Position calculation. This reinstatement had no material effect on the outcome for this measure.		
Measure 2b	Debt to Asset Ratio: Total Liabilities divided by Total Assets	Result	Points Possible Points Earned
Debt to Asset Ratio			
	Meets Standard: Debt to Asset Ratio is less than 0.9.		50
	Does Not Meet: Debt to Asset Ratio is between 0.9 and 1.0	0.95	30 30
	Falls Far Below Standard: Debt to Asset Ratio is greater than 1.0		0
			30
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			
	Meets Standard: Multi-Year Cumulative Cash Flow is positive and Cash Flow is positive each year OR Multi-Year Cumulative Cash Flow is positive, Cash Flow is positive in one of two years, and Cash Flow in the most recent year is positive. <i>Note: Schools in their first or second year of operation must have positive cash flow.</i>	See note	50 50
	Does Not Meet: Multi-Year Cumulative Cash Flow is positive, but trend does not "Meet Standard"		30
	Falls Far Below Standard: Multi-Year Cumulative Cash Flow is negative.		0
			50
Notes	FY19 was Peace Valley Charter School's first year of operations. The most recent year Cash Flow is positive at \$166,065.		
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)	Result	Points Possible Points Earned
Debt Service Coverage Ratio			
	Meets Standard: Debt Service Coverage Ratio is equal to or exceeds 1.1		50
	Does Not Meet: Debt Service Coverage Ratio is less than 1.1	0.03	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.		

IPCSC Lottery Observation Summary

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

Below you will find the summary of the IPCSC 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 IPCSC'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 IPCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: February 19th, 2022

Observation Location: Peace Valley Charter School

Observer: Jared Dawson

School Personnel Present	Office (if applicable)
Andrew Ross	Administrator
Jennifer Fedewa	Registrar
Neutral Third-Party Conducting Draw	Title
Mike	Community member

Observation Category	Status	Date
Enrollment Deadline Notification	No Concern	2.19.22
Enrollment Form	No Concern	2.19.22
Lottery Process	No Concern	2.19.22

Additional Notes (As Applicable)

Deadline Notification & Enrollment Application |

Equitable Selection Process |

Lottery was conducted appropriately and professionally, using index cards. Care was taken to use preference groups appropriately and track accordingly.

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.*

IPCSC Board Meeting Observation Summary

An observation of charter school board meetings is required by [Section VI of IPCSC policies](#), and will take place once each performance certificate term. We recognize that not all aspects of good governance may be addressed in a single meeting and that this observation is only a snapshot.

Below you will find the summary of the IPCSC's board meeting observation of your school. The purpose of this observation is to ensure compliance with [Idaho's Open Meeting Law](#) and to help inform annual evaluations regarding the board stewardship measures of the Performance Framework. Please see the IPCSC's [Performance Framework](#) for details regarding the governance structure and governance oversight measures.

If you have any questions/comments/concerns regarding the summary below, please feel free to reach out to the IPCSC staff. You may provide a response to this report within two weeks of receipt. Both the report and your response will be included in your school's renewal portfolio.

Observation Date: June 20, 2022

Observer: Jared Dawson

School Board Director's Name	Office (if applicable)	Present/Remote/Absent
Eric McDonald	President	Present
William Paul	Director	Present
Tami Tremblay Multanen	Vice President	Present
Tiffani LeJeune	Treasurer	Present
School Leadership	Title	Present/Remote/Absent
Andrew Ross	Principal	Present

Observation Category	Status	Date
Open Meeting Law	No Concern	6.21.2021
Public Participation	No Concern	6.21.2021
Operational Efficacy	No Concern	6.21.2021
Academic Achievement	No Concern	6.21.2021
Financial Health	No Concern	6.21.2021

Additional Notes (As Applicable)

There were several issues discussed during the meeting which gave cause for concern and follow-up, although none were related to how the meeting was held/Open Meeting Law/etc.

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: 10.5.2022

Observer: Jared Dawson, Mel Rivera

School Board Director's Name	Office (if applicable)
William Paul	President
Eric McDonald	Vice President
Geoff Surbeck	Treasurer
Tiffini LeJeune	Director
School Leadership	Title
Andrew Ross	Principal

Observation Category	Status
Key Design Elements Implementation	No Concern

Observation Summary: All key design elements were observed and implemented. The school does a great job of implementing the Key Design Elements as they are prescribed. A tour was given of the facility and outside areas, and IPCSC staff were able to observe classes and interact with teachers. Staff spoke with the pedagogical coach, and observed Eurythmy, strings, movement, and several other classes specific to the education plan. All courses and observations were consistent with the school displaying a capacity to carry out the education plan, and effectively integrate the distinctive instructional practices unique to the model. The school is ultimately faithful to its mission, and implements the key design elements incorporated in the Performance Certificate. Training is difficult to ascertain, as Waldorf-specific trainings are only provided in Seattle and Denver (closest to Idaho); other trainings are provided by the pedagogical coach, and the feeling is that teachers without a Waldorf background are much more aligned with the model than in previous years. The academic program itself is not necessarily aligned with opportunities to succeed in the ISAT; however, the school in integrating programs like computer literacy to help students perform better while also retaining the core values of the model.

Overall, the school has done a great job of implementing and adhering to the key design elements prescribed in the Performance Certificate.



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

June 11, 2020

Via: Email

Tim Hill, Deputy Director
Division of School Finance
Idaho State Department of Education

Re: Fiscal Notification of Concern, Peace Valley Charter School

Dear Mr. Hill,

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

The school achieved a financial rating of "remediation" on its FY19 annual report. Since then, an enrollment shortfall of more than 100 students, has impacted the school's ability to improve its financial status. Based on this information and an analysis of the school's third quarter financial reports, it is not likely that the school will end FY20 with 30 days cash on hand or a positive fund balance.

For these reasons, the PCSC voted on June 18, 2020 to issue a notification of fiscal concern for Peace Valley Charter School for FY21. The PCSC recommends that the State Department of Education exercise its authority to modify the school's payment distributions accordingly.

Please feel free to contact me if you have any questions.

Sincerely,

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

Jenn Thompson
Director, Idaho Public Charter School Commission
jenn.thompson@osbe.idaho.gov
208-332-1594

Cc Andrew Ross, Peace Valley Principal and Andrea Pettitt, Peace Valley Board Chair

June, 14, 2021

Via: Email

Julie Oberle, Chief Financial Officer
Idaho State Department of Education

Re: Notification of Fiscal Concern; Peace Valley 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 Peace Valley Charter School (PVCS) 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
13:08:02 -06'00'

Jenn Thompson | Director

Cc: Andrea Pettitt, PVCS Board Chair; Andrew Ross, PVCS Principal



June 13, 2022

Peace Valley Charter School

Re: Notification of Fiscal Concern Lifted

Delivered via email to: jaoberle@sde.idaho.gov; cc mtaylor@sde.idaho.gov

Dear Ms. Oberle,

Pursuant to I.C. 833-5209C(3), I am writing to inform you that the Public Charter School Commission no longer has reason to believe that Peace Valley Charter School may not be able to remain fiscally stable for the remainder of its certificate term, which ends on June 30, 2023.

The school is on track to meet all financial standards on the FY22 annual report and is in a position to end FY20 with a positive fund balance, having maintained a positive cash flow for the year.

For these reasons, the Idaho Public Charter School Commission (IPCSC) voted on June 9, 2022 to lift the notification of fiscal concern for Peace Valley Charter School and recommends that the State Department of Education return the school's financial distributions to the traditional percentages.

Please feel free to contact me if you have any questions.

Sincerely,

Jenn
Thompson

Digitally signed by Jenn
Thompson
Date: 2022.06.09
16:26:06 -06'00'

Jenn Thompson
Director, Idaho Public Charter School Commission



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

November 5, 2018

Peace Valley Charter School
Board of Directors
Via electronic mail

Dear Peace Valley Charter School Board of Directors:

Thank you for taking the time to meet with us today to discuss the operation of Peace Valley Charter School. Our goals for the meeting were as follows:

1. To ensure you are aware of your responsibility and authority as the board of a public charter school;
2. To ensure you understand a variety of financial and operational issues facing the school;
3. To hear your perspective on these issues; and
4. To identify areas in which we can support you in resolving identified problems.

As PVCS's board, full and final responsibility for ensuring the success of your school resides with you. This includes making sure that PVCS is operating in accordance with statute and the terms of your performance certificate, using taxpayer dollars wisely, and improving student learning. It is appropriate for you to delegate management of day-to-day operations to your administrative team, but you are obliged to oversee their work and bear ultimate responsibility for the academic, financial, and operational outcomes of the school.

We have identified numerous concerns surrounding PVCS's governance, leadership, finances, and operations. It is particularly troubling that these issues remain despite an unprecedented level of support provided over the past year by numerous entities including the Public Charter School Commission (PCSC) office, the State Department of Education (SDE), the Idaho School Boards Association (ISBA), and a mentor from a high-performing public charter school.

Failure of other charter school boards to address similar concerns has resulted in those schools' closure after only a brief period of operations. At this stage, however, you have an opportunity to turn PVCS around. Please consider the following information and recommendations carefully and take immediate, focused action to effect positive change.

Governance and Leadership Concerns:

1. Extremely high board membership turnover, evidencing dysfunction;
2. Noncompliance with bylaws regarding the minimum number of board members and the process by which new board members are added;
3. Inclusion of an employee on the board, which is prohibited by Idaho Code §33-5204 (6)(a), regardless of voting or ex officio status;
4. Ineffective and incomplete communication channels between school leadership and board members;
5. Lack of a complete policy book;
6. Ineffective or unimplemented process for evaluating school leadership effectiveness; and
7. Organization chart discrepancy with regard to school leadership structure.

Financial Concerns

1. PVCS's approved budget is based on enrollment of approximately 45 more students than are actually enrolled, resulting in a significant, negative impact on state revenue.
2. The approved budget reflects nearly \$60,000 in Federal Title dollars that were not applied for, and therefore will not be disbursed to the school.
3. Based on the information available at this time, it appears that PVCS may face a financial shortfall of \$50,000 - \$300,000 by the end of the 2018-2019 school year.

Compliance Concerns

1. Inappropriate use of public funds to cover preschool staff salaries;
2. Late ISEE reporting;
3. Inquiry regarding fair hiring practices;
4. Building safety (playground, etc.) and maintenance (roof); and
5. Special education complaints.

We are glad to assist you in addressing the matters above, as well as other struggles that you may encounter. We hope you will find the following recommendations helpful, and that you will feel free to contact us if we can provide or locate additional resources.

Recommendations

1. Work with the ISBA to adopt policies.
2. Take advantage of ISBA and PCSC resources to help you develop strong board member onboarding and training.
3. Work with PCSC staff to amend your performance certificate regarding the organization chart discrepancy accordingly.
4. Take the PCSC's Conflict of Interest Survey to identify any such conflicts.
5. Work with Matt Lovell at Red Apple to ensure you understand PVCS's financial status and adopt an amended budget promptly.

Finally, because our role as PVCS's authorizer is to oversee your board's effectiveness, we are asking you to provide the documents listed below. We also invite you to maintain strong lines of communication with our office as we look for additional avenues to support your success.

Requested Documents

1. PVCS board meeting packets and minutes for future meetings, continuing until further notice.
2. PVCS's amended budget, upon its adoption by your board.
3. Signed Statements of Ethics from all present and future board members, continuing until further notice.
4. Details of board member seats and terms, updated within 5 days of and changes as required by your performance certificate.
5. Any contracts between PVCS and the preschool that operates using the school's facilities.

Thank you again for taking the time to meet today. We look forward to watching the positive result of your commitment to students, your community, taxpayers, and Idaho's charter school sector. Please let us know how we can help.

Sincerely,

A handwritten signature in blue ink, reading "Tamara L. Baysinger". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Tamara L. Baysinger
Director



January 30, 2019

Peace Valley Charter School
Board of Directors
Via hand delivery by Jenn Thompson

Dear Peace Valley Charter School (PVCS) Board of Directors:

The Public Charter School Commission appreciates your board's regular correspondence with our office, as well as your dedication to improving your practices. The health of a charter school's board is critical to the school's ability to survive and eventually thrive. We commend your decision to participate in quality board training and thank you for putting in the additional time it requires.

Unfortunately, we remain concerned about PVCS's ongoing, high board membership turnover and internal divisiveness. These issues significantly hinder your board's overall ability to serve the school – and ultimately its students – as promised by your charter.

During PVCS's first year of operation, board membership has twice fallen to four directors, rather than the minimum of five required by your bylaws. This represents failure to comply with the school's bylaws and performance certificate, and action must be taken to correct the matter as soon as possible.

Additionally, please remember that board members are expected to engage in the work of governance (not management), act as a unit (not as individuals), and engage in appropriate paths of communication. Each director must understand the board's role and commit to the professional standards and ethics required of all charter school board members in Idaho.

Please bear in mind that your performance certificate requires you to provide us with updated board membership information within five days of any changes. We would also appreciate your providing us with any policies or procedures that you have adopted regarding the selection and orientation of new board members. As always, please let us know if we may assist you in any way.

Sincerely,

A handwritten signature in blue ink, reading "Tamara L. Baysinger". The signature is fluid and cursive, with a long horizontal line extending from the end.


Tamara L. Baysinger
Public Charter School Commission Director



PROGRAM EFFECTIVENESS AND STUDENT ACHIEVEMENT


STUDENT IDENTIFICATION (SID)

Indicator/ Programs	Citation	Original Findings, Actions Needed, Recommendations, Comments	SDE Status Update
SID 1 ● I-A	<p>Title I-A Targeted Assistance Schools (ESSA 1115)</p> <p>All children served by Title I in a Targeted assistance building are identified as failing, or most at risk of failing to meet the challenging State academic standards on the basis of multiple, educationally related, objective criteria established by the LEA and supplemented by the school. ESSA Section 1115(b)</p> <p>In general, children who are economically disadvantaged, children with disabilities, migrant children or English learners, are eligible for services under this part on the same basis as other children selected to receive services. Also, Head Start and Preschool children, Neglected or Delinquent Children, and Homeless Children. ESSA Section 1115(c)(2)(A-E)</p>	<p>Finding:</p> <p>The State did not find evidence that students are identified for services based on multiple educationally related objective criteria.</p> <p>Action Needed:</p> <p>The LEA will submit a copy of its eligibility list identifying students for services based on multiple academically related objective criteria.</p>	<p>Satisfied: MCT/KLG 4/30/21</p> <p>Recommendations from Visit:</p> <p>For future years, combine grade level lists into one list for the entire school to determine the students, grades, and subjects needing the most assistance.</p>
SID 8 ● IX-A	<p>Title IX-A Homeless Education Services & Identification</p> <p>The LEA shall describe the services provided homeless children and youths, to support the enrollment, attendance, and success of homeless children and youth,</p>	<p>Finding 1: The State did not find evidence that all of the required components for identification were included in the documentation to identify children and youth as homeless throughout the year.</p> <p>Action Needed 1: The LEA will submit a specific action plan for developing and implementing a</p>	<p>Satisfied: MCT/KLG 4/9/21</p>

Indicator/ Programs	Citation	Original Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	and the coordination of services provided under the McKinney-Vento Homeless Assistance Act; ESSA Section 722, Subtitle B (g)(3); 42 USC 11432(g)	<p>process to identify students throughout the year. LEA will submit their process along with a copy of the nighttime residency form.</p> <p>Finding 2: The State did not find sufficient evidence of a process for collecting data to track the academic progress, attendance of students identified as homeless, and services provided.</p> <p>Action Needed 2: The LEA will submit an action plan for collecting data to regularly track academic progress and attendance of students identified as homeless.</p> <p>Finding 3:</p> <p>The State did not find sufficient evidence of services/supports provided to students identified as homeless.</p> <p>Action Needed 3:</p> <p>The LEA will submit an Action Plan that includes documentation of services, supports, and referrals to outside agencies provided to identified students.</p>	
SID 9  IX-A	<p>Title IX-A Data Collection & Record Keeping Guidance</p> <p>Any record ordinarily kept by the school, including immunization or medical records, academic records, birth certificates, guardianship records, and evaluations for special services or programs, regarding each homeless child or youth shall be maintained –</p> <p>(i.) so that the records are available, in a timely fashion, when a child or youth enters a new school or school district; and</p> <p>(ii.) in a manner consistent with section 444 of the General Education Provisions Act (20 U.S.C. 1232g).</p>	<p>Finding:</p> <p>The State did not find sufficient evidence of collecting/organizing MV related forms, parent communication, and services provided to students experiencing homelessness.</p> <p>Action Needed:</p> <p>The LEA will submit an Action Plan or documentation demonstrating how MV-related information is collected and stored for individual students.</p>	<p>Satisfied: MCT/KLG 4/9/21</p>

Indicator/ Programs	Citation	Original Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	<p>The LEA treats information about a homeless child or youth's living situation as a student education record, and shall not be deemed to be directory information.</p> <p>ESSA Section 722, Subtitle B (g)(3)(D)</p>		
<p>SID 11</p> <p>● I-A</p> <p>● I-C</p>	<p>Migrant Parent Employment Survey</p> <p>The LEA assists with identification of all potential migratory children and youth using the statewide "Parent Employment Survey" (PES) for all newly enrolling students.</p> <p>Note: This furthers the purpose under Title I-A of "coordinating services under all parts of this title with each other, with other educational services"</p> <p>ESSA Section 1001 (11)</p>	<p>Finding 1:</p> <p>The State did not find evidence of a completed enrollment form that demonstrates that the LEA uses the statewide "Parent Employment Survey" for newly enrolling students in (starting in SY 2019-2020) and that the form is included in the student's cumulative file.</p> <p>Action Needed 1:</p> <p>Evidence that the LEA has included the statewide "Parent Employment Survey" in enrollment packets or online enrollment application used for all newly enrolling students (starting in SY 2019-2020) and has a plan for ensuring these are included in students' cumulative file.</p> <p>Finding 3: (Non-migrant districts only)</p> <p>The State did not find evidence that the LEA is forwarding completed "Parent Employment Surveys" to the regional ID&R coordinator in a timely manner.</p> <p>Action Needed 3: (Non-migrant districts only)</p> <p>Evidence that the LEA has established procedures for securely forwarding the "Parent Employment Survey" to the appropriate regional ID&R coordinator within two weeks of student registration.</p>	<p>Satisfied: MCT/KLG 4/9/21</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
PROG 3 ● I-A	Title I-A Targeted Assistance Schools Documentation supports the components of a Targeted Assistance School Program: <ul style="list-style-type: none"> • Use Title I resources to help participating children meet the challenging State academic standards ESSA Section 1115 • Uses methods and instructional strategies to strengthen the academic program of the school ESSA Section 1115 • Coordinates and supports the regular education program, which may include assisting preschool children in the transition from early childhood programs such as Head Start, the literacy program under subpart 2 of part B of title II, or State-run preschool programs to elementary school programs ESSA Section 1115 • Helps provide an accelerated, high-quality curriculum ESSA Section 1115 • Minimizes the removal of children from the regular classroom during regular school hours for instruction ESSA Section 1115 • Provides professional development to teachers, principals, other school leaders, paraprofessionals, and if appropriate, specialized instructional support personnel, and other school personnel who work with participating children or in the regular education program ESSA Section 1115 	Finding: The State did not find evidence that Peace Valley Charter school has implemented a targeted assistance program that reflects the required components. <ul style="list-style-type: none"> • Rank order list of students served • Schedules for teachers and paras that indicates intervention times and activities • Curriculum used and specific lesson activities • Data and progress monitoring documentation • Evaluation of student achievement • Professional development related to interventions for teachers and paras Action Needed: The LEA will submit an action plan and supporting documentation that demonstrates the components of the targeted assistance program listed above have been implemented.	Satisfied: MCT/KLG 4/30/21 Recommendations from Visit: <ul style="list-style-type: none"> • Develop group specific schedules for staff providing Title IA targeted interventions. For example, the schedule might show 3-5 times per week for 15-20 minutes based on student needs and it might include the students split by needs. • Develop a consistent and differentiated progress monitoring schedule for next year for students at all grade levels. Consider looking at below, on, above grade level; the specific tools used; and the frequency.

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	<ul style="list-style-type: none"> Provides strategies to increase the involvement of parents ESSA Section 1116 If appropriate and applicable, coordinates and integrates Federal, State, and local services and programs ESSA Section 1111(d) On an ongoing basis, reviews the progress of eligible children and revises the targeted assistance program, if necessary, to provide additional assistance to enable participating children to meet the challenging State academic standards ESSA Section 1115(b)(2)(A-G) Public school personnel who are paid with Title I-A funds may participate in general professional development and school planning activities and assume limited duties that are assigned to similar personnel who are not so paid ESSA Section 1115 (d)(1-2) 		
PROG 4  I-A	Title I-A Foster Care Point of Contact LEAs will: Designate a Point of Contact (POC) for Foster Care Liaison to the Health & Welfare Department (and notify State Department of Education). <i>The LEA POC may be the LEA McKinney-Vento Liaison.</i> ESSA Section 1112 (c)(5)(A) Developed a current working Best Interest Determination process that evaluates the appropriateness of the current educational setting. ESSA sections 1111(g)(1)(E)(i) and 1112 (c)(5) Ensure that children in foster care who are in need of transportation to and from their	Finding 1: The State did not find evidence of a designated Point of Contact (POC) for Foster Care Liaison for the LEA. Action Needed 1: The LEA will submit the name of the Foster Care POC for Foster Care. Finding 2: The State did not find evidence that the LEA has a developed process for Best Interest Determination for children in foster care. Action Needed 2: The LEA will submit an outline of developed processes that staff uses to determine the best interest for students in foster care.	Action needed: MCT/KLG 4/30/21 The name of the Point of Contact for foster care still needs to be sent to Jill Mathews. Additionally, processes and procedures for the Best Interest Determination need to be developed. Also need to develop the transportation protocol.



Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	schools of origin promptly receive such transportation using effective policies and procedures. ESSA section 1112 (c)(5)(B)(i)	<p>Finding 3:</p> <p>The State did not find evidence of a written protocol for the foster care liaison role which includes a transportation protocol or procedure for foster care students.</p> <p>Action Needed 3:</p> <p>The LEA will submit a protocol for the foster care liaison role that will include the transportation protocol or procedures for foster care students.</p>	
PROG 5 ● II-A (Revised)	<p>Title II-A Professional Development Activities</p> <p>Description of the activities to be carried out by the local educational agency under this section and how these activities will be aligned with challenging State academic standards. ESSA Section 2102 (b)(2)(A)</p>	<p>Finding 1:</p> <p>The State did not find evidence of a professional development calendar and a list/description of the activities carried out using the Title II-A funds.</p> <p>Action Needed 1:</p> <p>The LEA will submit a professional development calendar and a list/description of the activities carried out using Title II-A funds.</p> <p>Finding 2:</p> <p>The State did not find evidence of a description of how professional development activities align with challenging State academic standards.</p> <p>Action Needed 2:</p> <p>The LEA will submit a description of how professional development activities are/will be aligned with challenging State academic standards.</p>	<p>Satisfied: MCT/KLG 8/18/21</p> <p>Action needed: MCT/KLG 4/30/21</p> <p>Need specifics regarding how all of the topics are connected to each other and are impacting the student success and teacher effectiveness.</p> <p>Calendar of professional development for the 2021-22 school year with topics, facilitators, and alignment to academic standards.</p>
PROG 6 ● II-A (Revised)	<p>Title II-A Professional Growth and Improvement</p> <p>Description of the local educational agency's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop</p>	<p>Finding:</p> <p>The State did not find evidence or a description of the school's systems of professional growth and improvement for experienced staff and a plan for supporting and mentoring new staff.</p> <p>Action Needed:</p>	<p>Action needed: MCT/KLG 8/18/21</p> <p>See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit.</p> <p>Action needed: MCT/KLG 4/30/21</p>



Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	meaningful teacher leadership. ESSA Section 2102 (b)(2)(B)	The LEA will submit a description of the local educational agency's systems of professional growth and improvement.	<p>A formal structure for mentoring and supporting new and/or inexperienced teachers needs to be implemented and documented.</p> <p>The teachers referenced the support among the staff and pedagogical coach by this was anecdotal and not formalized. It is not clear the support is related to the academic standards.</p>
PROG 8 ● II-A (Revised)	Title II-A Use of Data Description of how the local educational agency will use data and ongoing consultation described in paragraph (3) to continually update and improve activities supported under this part. ESSA Section 2102 (b)(2)(D)	Finding: The State did not find evidence of how the local educational agency will use data and ongoing consultation to continually update and improve activities supported under this part. Action Needed: The LEA will submit a description of how the staff will use data and ongoing consultation to continually update and improve activities supported under this part.	Satisfied: MCT/KLG 8/18/21 Follow up during school revisit in January 2022 by Federal Programs Monitoring team. Action needed: MCT/KLG 4/30/21 Teachers provided explanations for the data review and showed examples of how they are using data. Upload example documents of the data meetings from the Intervention and Assessment committee into the MUT.
PROG 9 ● II-A (Revised)	Title II-A Consultation and Coordination (A) Consult with teachers, principals, other school leaders, paraprofessionals (including organizations representing such individuals), specialized instructional support personnel, charter school leaders (in a local educational agency that has charter schools), parents, community partners, and other organizations or partners with relevant and demonstrated expertise in programs and activities designed to meet the purpose of this title; (B) Seek advice from the individuals and organizations described in subparagraph (A) regarding how best to improve the local educational agency's activities to meet the purpose of this title; (C) Coordinate the local educational agency's activities under this part with other	Finding 1: The State did not find evidence of consultation with teachers, administration, paraprofessionals, specialized instructional support personnel, parents, and community partners regarding the school's professional development plan and activities. Action Needed 1: The LEA will submit a plan that demonstrates consultation with all stakeholders regarding the planning and implementation all staff professional development activities.	Satisfied: MCT/KLG 8/18/21 Action needed: MCT/KLG 4/9/21 Individual and group discussions are needed with paras and teachers for professional development needs. The current professional development centers mainly around the LIVE education and not training and development which will help the paras and teachers become more effective educators and serving the needs of all students.

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	related strategies, programs, and activities conducted in the community. ESSA Section 2102(b)(3)		
PROG 28 ● IX-A	Title IX-A Homeless Liaison Duties The LEA has designated an <u>appropriate</u> staff person as a Homeless Coordinator/Liaison who can fulfill the 10 liaison duties as listed in ESSA, Subtitle B, Section 722 (g)(6)(A)(B)(C), [42 U.S.C. § 11432(g)(6)(A)]	Finding: The state did not find sufficient evidence that the designated homeless liaison has the time/capacity to carry out assigned duties described in the law. Action Needed: The LEA will submit evidence of sufficient time and capacity of the liaison to be able to do the duties of the Liaison and the requirements of Title IX-A.	Satisfied: MCT/KLG 4/30/21
PROG 29 ● IX-A (Revised)	Title IX-A Liaison Professional Development The LEA has policies and practices to ensure that the liaison participates in professional development and other technical assistance activities as determined appropriate by the State Coordinator. ESSA Subtitle B, Section 722 (f)(5)(C) & (6), [42 U.S.C. § 11432(g)(1)(J)(iv)]	Finding: The State did not find sufficient evidence that the LEA has a procedure for the liaison to attend required training from the SDE. Action Needed: The LEA will submit evidence (e-mail correspondence, calendar, etc.) that time and arrangements can be made for the liaison to attending required trainings.	Pending: MCT/KLG 8/18/21 Megan Isaacson to attend the MV training on Sept. 8, 2021 Action needed: MCT/KLG 4/30/21 Megan will need to complete training and will need to connect with Suzanne Peck regarding requirements.
PROG 30 ● IX-A (Revised)	Title IX-A Staff Professional Development The LEA shall inform school personnel, service providers, and advocates working with homeless families of the duties of the local educational agency liaisons. ESSA Subtitle B, Section 722 (g)(6)(B) Liaison shall coordinate and collaborate with State coordinator and community and school personnel. ESSA Section 722, Subpart B (g)(6)(C)	Finding: The State did not find sufficient evidence that the LEA ensures that all personnel have been trained on the duties of the District Homeless Liaison including the definition of homeless and the requirements of Title IX-A. Action Needed: The LEA will submit evidence for developing and implementing a training for all staff, including a timeline, on the duties of the Liaison and the requirements of Title IX-A.	Satisfied: MCT/KLG 4/30/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
PROG 31 ● IX-A	<p>Title IX- A Homeless Education Policy Information</p> <p>The LEA has a current Homeless Education policy that ensures homeless children and youth have equal access to the same free, appropriate public education and support services, including a public preschool education (if available), as provided to other children and youths in the state. ESSA Subtitle B, Section 721 (1)</p> <p>The LEA policy must meet all of the requirements included in ESSA Subtitle B, Section 722 (g)(3)</p> <p>The LEA shall review and revise policies that may act as barriers to the enrollment of homeless children and youth. Considerations shall be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. Special attention shall be given to ensuring the enrollment and attendance of homeless children and youth who are not currently attending school. ESSA Subtitle B, Section 722 (g)(7)(A)(B)(C)</p>	<p>Finding:</p> <p>The State did not find evidence of a current homeless education policy addressing <i>all</i> the rights of homeless children and youth.</p> <p>Action Needed:</p> <p>The LEA will submit an action plan, including timeline, for developing and implementing a current homeless education policy that addresses the rights of children and youth identified as homeless.</p>	<p>Satisfied: MCT/KLG 4/9/21</p>
PROG 32 ● IX-A	<p>Title IX-A Removing Barriers</p> <p>The LEA has a procedure that ensures homeless children and youths who meet the relevant eligibility criteria do not face barriers to accessing academic and extracurricular activities, including magnet schools, summer school, career and technical education programs, advanced placement, on-line learning, and charter school programs, if such programs are available at the State and local levels. 42 U.S.C. § 11432(g)(1)(F)(iii)]</p>	<p>Finding:</p> <p>The State did not find evidence of written procedures removing barriers to accessing academic and extracurricular activities.</p> <p>Action Needed:</p> <p>The LEA will submit an action plan, including timeline, establishing a written procedure/ policy to remove barriers to accessing academic and extracurricular activities.</p>	<p>Action needed: MCT/KLG 8/18/21</p> <p>See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit.</p> <p>Action needed: MCT/KLG 4/30/21</p> <p>Written procedures explaining how the staff will remove barriers to accessing academic and/or extracurricular activities needs to be developed and submitted.</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
PROG 33 ● IX-A	Title IX-A Notice of Educational Rights Public notice of the educational rights of homeless children and youths is disseminated in locations frequented by parents or guardians of such children and youths, and unaccompanied youths, including schools, shelters, public libraries, and soup kitchens, in a manner and form understandable to the parents and guardians of homeless children and youths, and unaccompanied youths. 42 U.S.C. § 11432(g)(6)(A)(viii)]	Finding: The State did not find sufficient evidence of distribution of public notice of education rights of homeless children and youth. Action Needed: The LEA will submit an updated/accurate list of the location of posters and/or brochures.	Satisfied: MCT/KLG 4/9/21
PROG 34 ● IX-A	Title IX-A School Stability SCHOOL STABILITY- in determining the best interest of the child or youth the LEA shall-- (i) to the extent feasible presume that keeping the child or youth in the school of origin is in the child's or youth's best interest, except when doing so is contrary to the request of the child's or youth's parent or guardian, or (in the case of an unaccompanied youth) the youth. (ii) consider student-centered factors related to the child's or youth's best interest, including factors related to the impact of mobility on achievement, education, health, and safety of homeless children and youth, giving priority to the request of the child's or youth's parent or guardian or (in the case of an unaccompanied youth) the youth." 42 U.S.C. § 11432 (3)(B)(i), (ii)	Finding: The State did not find evidence of student-centered factors related to determining the child or youth's best interest related to the school of origin. Action Needed: The LEA will provide evidence of a student-centered determination process for the child or youth's best interest related to the school of origin.	Satisfied: MCT/KLG 4/9/21 Need to change references in 2 nd doc to charter (not district).
PROG 35 ● IX-A	Title IX-A Dispute Resolution If after conduction the best interest determination the LEA determines that it is	Finding: The State did not find evidence of a process for resolving disputes and includes procedures for	Action needed: MCT/KLG 4/9/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	not in the child's or youth's best interest to attend the school of origin or the school requested by the parent or guardian, or unaccompanied youth. The LEA must provide a written explanation of the reasons for its determination and has a process for the resolution of disagreements, including procedures for homeless families and youth to appeal school placement decisions made by the LEA. 42 U.S.C. § 11432 (3)(B)(iii)	<p>homeless families and youth to appeal school placement decisions made by the LEA, including written explanation, dispute resolution process, and provision of services during the appeal process that aligns with the State's process.</p> <p>Action Needed:</p> <p>The LEA will submit an action plan, including timeline, for developing and implementing a dispute resolution process that aligns with the State's process and includes a written determination explanation, describes the dispute process, and describes the provision of services during the appeal process.</p>	Actual dispute resolution process was not included in the upload. There should be document that explains the process, not just the forms.
PROG 36  IX-A	<p>Title IX-A Community Collaboration</p> <p>The LEA shall coordinate the provision of services for students experiencing homelessness with local social services agencies and shall ensure that... (i) Homeless families and homeless children and youths receive referrals to health care services, dental services, mental health and substance abuse services, housing services, and other appropriate services; and (ii) Transportation, transfer of school records, and other inter-district activities, with other local agencies.</p> <p>ESSA Subtitle B, Section 722 (g)(5)(A)</p>	<p>Finding:</p> <p>The State did not find sufficient evidence of the coordination of McKinney-Vento services with local social services agencies and other local educational agencies on inter-district issues, and between departments within the LEA.</p> <p>Action Needed:</p> <p>The LEA will submit an action plan, including timeline, and list of agencies/ departments for collaborating with social services, other LEAs, and within the district to coordinate services for students.</p>	<p>Action needed: MCT/KLG 8/18/21</p> <p>See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit.</p> <p>Action needed: MCT/KLG 4/30/21</p> <p>Develop a list of resources for families, which could be given out to families in need.</p> <p>Contacting the liaison for Boise School District would be beneficial in accomplishing this requirement. It is not necessary to recreate the resources, if they are willing to share.</p> <p>It will be important to make connections with the different community services.</p>
PROG 41  IV-A	<p>Title IV-A Coordination and Community Partnerships</p> <p>Programming funded by Title IV-A are coordinated with other schools and community-based services and programs.</p>	<p>Finding:</p> <p>The State did not find evidence of collaboration or coordination in the administration of Title IV-A.</p> <p>Action Needed:</p>	<p>Action needed: MCT/KLG 4/30/21</p> <p>Establish relationship with community resources related to the IVA plan activities.</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	ESSA Sections 4107, 4108 & 4109	The LEA will submit a plan to increase collaboration with other schools, programs, services and / or community organization in the administration of Title IV-A programs.	
PROG 42  I-A  III-A	Annual Assessment for ELP All qualified EL students are annually assessed for ELP using the state approved English language proficiency assessment aligned to the state's English language proficiency standards and the State's academic content standards. ESSA Section 1111(b)(2)(G) ESSA Section 3113(b)(3)(B)	Finding: The State found that the LEA has not identified an individual in the ID English Language Proficiency Assessment Coordinator role. The State found that the LEA does not have certified WIDA assessment administrators giving the annual English Language Proficiency test (ACCESS 2.0) during the assessment window. The State did not find evidence that the LEA has a process for annually assessing all English learners in grades K-12 and/or for maintaining records of all English learners who were not assessed on the ACCESS English Language Proficiency assessment. The State did not find evidence that students participating in the Alternate ACCESS are also taking alternate academic assessments. Action Needed: The LEA will assign an individual to the ID English Language Proficiency Assessment Coordinator role. The LEA will submit a written process and timeline for training and certifying WIDA testing administrators for the annual English Language Proficiency assessment (ACCESS2.0). Additional SDE data correction(s) may be required. The LEA will submit a protocol for how it will ensure that all English learners in grades K-12 are annually tested on the ACCESS English Language Proficiency assessment, for maintaining records of all English learners who are not assessed on the annual ACCESS English Language Proficiency assessment, and/or for ensuring only student participating in Alternate	Satisfied: MCT/KLG 8/18/21 Copy of WIDA training certificate has been provided. Satisfied: MCT/KLG 4/9/21 Still need to upload the WIDA certificate for Maison O'neill.

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
		ACCESS are also participating in alternate academic assessments.	
PROG 43 ● I-A	Title I-A English Learner Annual Assessment The LEA assesses all qualified ELs on annual academic achievement assessments (in appropriate grades), and exempts first year ELs from the English Language Arts portion of the annual academic achievement assessment. ESSA Section 1111(b)(2)(B)(vii)(III); 1111(b)(3)	Finding: The state did not find evidence that all qualified ELs are assessed on annual academic achievement assessments and first year ELs are exempt from the ELA portion of the assessment. Action Needed: The LEA will submit an action plan, including timeline, for completing the policy or procedure verifying L1 students are exempt from participation in the ELA portion of the academic achievement assessment.	Action needed: MCT/KLG 8/18/21 See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit. Note: The policy referenced is an Assessment policy. Action needed: MCT/KLG 4/9/21 The policy needs to be updated to reflect the current requirements, including the L1 ISAT ELA exemption. (The submitted policy is outdated.) OR Adopting the EL Assessment Mini Manual will address this concern.
PROG 44 ● I-A ● I-C ● III-A ● V-B	Paraprofessional Schedules and Supervision Paraprofessional- an individual who is employed in a preschool, elementary school, or secondary school under the supervision of a certified or licensed teacher, including individuals employed in language instruction educational programs, special education, and migrant education. ESSA Section 1112 (c)(6) Paraprofessional, also known as a 'paraeducator' includes an education assistant and instructional assistant. ESSA Section 8101(37)	Finding: The State did not find evidence that paraprofessionals in a Targeted Assistance building who are working in a program supported with Title I funds are under the supervision of a certified or licensed teacher. Action Needed: The LEA will submit documentation that paraprofessionals are working under the supervision of a certified or licensed teacher, which includes a copy of each paraprofessional's schedule and the following: 1) identify the certified teacher who plans the instructional activities and evaluates the achievement of the students for each paraprofessional; 2) and the location of the	Satisfied: MCT/KLG 4/30/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
		paraprofessional and the supervisor during instructional periods.	

FAMILY AND COMMUNITY ENGAGEMENT (FACE)

[Family & Community Engagement](#) webpage

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
FACE 1 ● I-A	<p>Title I-A Parent Notification of Teacher Qualifications</p> <p>At the beginning of each school year, the local educational agency (LEA) notified families/ parents in all Title I-A served buildings that they may request information regarding the professional qualifications of students' classroom teachers. ESSA Section 1112(e)</p> <p>*A second notice requirement for a child who is assigned/taught by a teacher over four or more consecutive weeks that does not meet state licensure requirements at grade/subject level. ESSA Section 1112(e)(1)(B)(ii)</p>	<p>Finding:</p> <p>The State did not find evidence that at the beginning of the school year all schools receiving Title I-A funds provide family/parent notification in writing, in understandable language, to parents their right to request the professional qualifications of their child's teacher(s).</p> <p>Action Needed:</p> <p>1) The LEA will provide a copy of the dated letter notifying families/parents of their right to request the professional qualifications of their child's teachers. This notification will include the required questions a parent may ask (see sample link in middle column) and be written in language understandable to parents; and</p> <p>2) The LEA will submit assurance that an annual process is in place for parent notification at the beginning of each school year.</p>	Satisfied: MCT/KLG 4/9/21
FACE 2 ● I-A	<p>Title I-A Parent Notification of Academic Assessments</p> <p>The LEA ensures that each participating school provides to individual families/parents information on the level of achievement of the parent's child in each of</p>	<p>Finding:</p> <p>The State did not find evidence that the LEA ensured that each participating school provides information to individual families/parents on the level of achievement of the parent's child in each of the State's academic assessments.</p>	Satisfied: MCT/KLG 4/9/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	the State's academic assessments as required. ESSA Section 1111(c)(4)(A)	Action Needed: The LEA will provide evidence for providing information to families/ parents on their children's level of achievement from the State assessment OR will provide a written plan for doing so.	
FACE 3 ● I-A	Title I-A LEA Family Engagement Policy The LEA family engagement policy is developed with families/ parents, agreed upon by families/ parents, and distributed to all families/parents. The policy must describe how the LEA will: <ul style="list-style-type: none"> • Develop a Title I Plan • Build capacity to improve academic achievement • Coordinate with other programs • Include evidence based strategies • The policy has been reviewed annually ESSA Section 1116 (a)	Finding 1: The State did not find evidence of an LEA family/parent engagement policy that includes all the required elements. For example: provisions/items agreed upon by the parents, and disseminated to parents of participating students. Action Needed 1: The LEA will submit an action plan, including timeline, for developing, with input from parents, an LEA family/parent engagement policy with all the required elements. Finding 2: The State did not find evidence that the LEA family/parent engagement policy is reviewed annually with input from parents. Action Needed 2: The LEA will submit an action plan, including timeline, for annually reviewing the policy with input from parents.	Satisfied: MCT/KLG 4/9/21
FACE 4 ● I-A	Title I-A School Family Engagement Plan Each school building has a parent and family engagement policy (plan). The written policy (plan) must describe how the school will carry out the parent/family engagement activities. The plan is made available to the local community and is updated periodically to meet the changing needs of parents and the school ESSA Section 1116 (b)	Finding 1: The State did not find evidence that the school has a family engagement plan with all the required elements, including parent input and dissemination to the local community. Action Needed 1: The LEA will submit an action plan and implementation timeline for the school level parental involvement plan with all the required elements,	Action needed: MCT/KLG 8/18/21 See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit. Action needed: MCT/KLG 4/9/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
		<p>including parent involvement and dissemination to the local community.</p> <p>Finding 2:</p> <p>The State did not find evidence that each participating school reviews its school level family/parent engagement plan periodically (recommend annual review) with input from parents.</p> <p>Action Needed 2:</p> <p>The LEA will submit an action plan and timeline for ensuring that each participating school periodically reviews and updates its family/parent engagement plan (recommend annual review) and includes input from parents.</p>	<p>School Family Engagement Plan is different from LEA policy. A sample template was previously sent to the LEA.</p> <p>The written policy (plan) must describe how the school will carry out the parent/family engagement activities. (ESSA Section 1116)</p>
<p>FACE 5</p> <p>● I-A</p>	<p>Title I-A School-Parent Compact</p> <p>Each Title I school jointly develops with families/parents for all children served under Title I, a school - parent compact. School distributes compact to parents annually. ESSA Section 1116 (d)</p>	<p>Finding 1:</p> <p>The State did not find evidence that each Title I-A school, with the participation of families/parents develops a school parent compact with all the required elements.</p> <p>Action Needed 1:</p> <p>The LEA will submit an action plan with a timeline for developing a school parent compact with all the required elements.</p> <p>Finding 2:</p> <p>The State did not find evidence that schools distribute the compact to families/parents annually.</p> <p>Action Needed 2:</p> <p>The LEA will submit an action plan with a timeline for ensuring that participating schools distribute the compact to families/ parents annually.</p>	<p>Satisfied: MCT/KLG 4/9/21</p> <p>Comment:</p> <p>The compact needs to be distributed annually.</p>
<p>FACE 6</p> <p>● I-A</p>	<p>Title I-A Requirement- Annual Meeting</p> <p>An annual meeting is convened to which all parents of students in a schoolwide program and participating students in a targeted assistance program are invited to</p>	<p>Finding:</p> <p>The State did not find evidence that each participating Title I-A school(s) convenes an annual meeting to inform families/parents of the school's</p>	<p>Satisfied: MCT/KLG 4/9/21</p> <p>The meeting was held. Future meetings need to be held earlier in the year at a time that is convenient for parents to attend.</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	inform parents of their school's participation in Title I and to explain Title I requirements and the right of parents to be involved. ESSA Section 1116 (c)	participation in Title I and to explain Title I requirements and the right of parents to be involved. Action Needed: The LEA will submit an agenda or flyer inviting all families/parents of students in a schoolwide program and participating students in a targeted assistance program for the purpose of informing parents of their school's participation in Title I and to explain Title I requirements and the right of parents to be involved.	
FACE 7 ● I-A	Title I-A Building Capacity through Parent Engagement Assistance, materials, and training have been provided specifically to Title I-A families to help build capacity for their engagement. ESSA Section 1116 (a)(3)(B)	Finding: The State did not find evidence that each Title I-A school provides assistance, materials and training to build families/parents' capacity and skills for involvement. Action Needed: The LEA will provide an action plan for the implementation of capacity building activities, such as assistance, materials, and training for parents as described in ESSA Section 1118(e).	Action needed: MCT/KLG 8/18/21 See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit. Ask for additional parent involvement activity documents for the 2021-2022 SY at the revisit. Action needed: MCT/KLG 4/9/21 Documentation from the April parent involvement event(s) needs to be uploaded in the MUT.
FACE 12 ● I-A	Title I-A Parent Notification of LIEP Placement Parents have been informed of their child's placement into a Language Instruction Educational Program (LIEP) within 30 days if enrolling at the beginning of the school or 2 weeks in the middle of the school year. Parents have been informed regarding their right to withdraw the child from a program upon their request, and to decline enrollment or choose another program or method of instruction. ESSA Section 1112(e)(3)(A-B)	Finding: The State did not find evidence that - Parents have been informed, within the required timeframe, of their child's initial or continuing placement into the LEA's English language development (EL) program, which includes their right to waive services. -The LEA has an EL program placement form. -The LEA has a waiver form for parents who wish to decline EL services. Action Needed: The LEA shall notify parents of their child's initial or continuing placement into the EL program.	Satisfied: MCT/KLG 4/9/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
		<p>The LEA shall submit a revised parent notification letter for initial and continuing placement into the EL program. The letter shall be sent to parents in a language they understand, to the extent practicable. The letter contains all required components.</p> <p>The LEA shall submit a waiver form allowing parents to waive district ELD services.</p>	
FACE 13 ● I-A	Title I-A Parent Notification Format The LEA ensures that the notifications sent to parents are in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. ESSA Section 1112(e)(4)	Finding 1: The State found insufficient or no evidence that notifications sent home to parents of English learners are in an understandable and uniform format or a language they understand. Action Needed 1: The LEA will provide translations and interpretation in a language the parents can understand. The LEA must submit evidence that it is providing translations and interpretation for parents. Such evidence can include, but is not limited to, academic notices, safety and medical notices, parent teacher conferences, school handbook(s), field trip notices, parent training notices, etc.	Satisfied: MCT/KLG 4/9/21
FACE 14 ● I-A	Title I-A Outreach to Families of English Learners The LEA ensures that it implements an effective means of outreach to parents of English Learners regarding their education. ESSA Section 1112(e)(3)(C)	Finding: The State found insufficient or no evidence that the LEA implements an effective means of outreach to parents/families of English Learners regarding their education. Action Needed: The LEA will provide an action plan including a timeline, and/or documentation of the outreach it has and/or is providing to parents/families of English Learners regarding their education.	Action needed: MCT/KLG 8/18/21 See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit. Action needed: MCT/KLG 4/30/21 Evidence of communication with parents needs to be uploaded. Maison and Maria Puga should connect to review the requirements for parent outreach.

FISCAL ACCOUNTABILITY (FA)

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
FA 1 ● I-A ● I-C ● II-A ● III-A ● IV-A ● V-B	Written Policies and Procedures Pursuant to EDGAR, some of the policies and procedures MUST be in writing: <ul style="list-style-type: none"> Cash Management and Payment Systems and Internal Control Allowable Costs Time and Effort Procurement Record Retention and Privacy Protection Uniform Guidance (2 C.F.R. 200.302 (6), 200.302 (7), 200.430, 200.318)	Finding: The State found insufficient or no evidence that the LEA has both written policies and procedures specific to the Peace Valley Charter School for: <ul style="list-style-type: none"> Cash Management and Payment Systems Allowable Costs Time and Effort requirements Procurement and Inventory Record Retention and Privacy Protection Action Needed: The LEA will submit a timeline for personalizing the written policies so they are specific to PVCS and providing written procedures for the implementation of these policies. A user manual policy template can be found at the Funding & Fiscal Accountability webpage under New Uniform Grant Guidance tab.	Satisfied: MCT/KLG – 8/18/21 Note: Ensure this is board approved. ACTION NEEDED: MCT/KLG – 4/12/21 The procedures provided are general in nature and not specific enough for the Federal EDGAR requirements. Please review the template provided regarding the LEA Policies and Procedures Template: https://www.sde.idaho.gov/federal-programs/funding/files/grant-guidance/LEA-Policies-and-procedures-template-updated.pdf . The areas listed in the Citation column need to be included in the procedures with the level of detail included in the template.
FA 2 ● I-A (SI-CSI) ● I-C ● II-A ● III-A ● IV-A	Budget and Accounting Systems: The LEA's accounting systems must track and report all Federal grants <i>allocations</i> (budgets) and expenditures separate from State and Local Funds. Each Federal program must have its own proper IFARM (function) code and each programs' actual allocation must align to the CFSGA.	Finding 1: The State did not find evidence of a current year budget report for all programs with allocations in the CFSGA. Actions Needed: The LEA will submit a budget report for Title I-A and State EL.	Satisfied: MCT/KLG 8/18/21 Title I-A doc with revenue and carryover Title & ESSER funds doc with revenue and expenditures Review 2021-2022 budget & expenditures during FPM revisit.

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
<ul style="list-style-type: none"> ● V-B ● IX-A 	<p>ESSA Section 1113 (a) (3). Uniform Guidance 2 C.F.R. 200.302.</p>	<p>The LEA will submit a plan to ensure that the CFSGA is revised and updated during the school year to reflect actual activities as demonstrated in the LEA's budget. At the end of the school year, the CFSGA and LEA budgets for each program must align.</p>	<p>ACTION NEEDED: MCT/KLG – 4/30/21</p> <p>The Title IA document does not include the revenues and carryover from the previous year and needs updating and resubmitted.</p> <p>Satisfied: MCT/KLG 4/9/21</p>
<p>FA 3</p> <ul style="list-style-type: none"> ● I-A ● I-C ● II-A ● III-A ● IV-A ● V-B ● IX-A 	<p>Cost Principles and Allowable Use of Funds:</p> <p>Expenditures maintained at the LEA for each Federal program are-</p> <ul style="list-style-type: none"> ● Allowable and approved activities. ● Supplement Not Supplant state and local funds. Note: Supplement/not supplant for Title I-A has its own indicator (FA 6) ● Necessary, reasonable and allocable ● Conform with the Federal law and grant terms, consistent with State and local policies, consistently treated as either direct cost or an indirect cost, in accordance with GAAP <p>ESSA Sections 1003, 1112, 1118(b), 2103, 2301, 3116. Uniform Guidance 2 CFR Part 200, Subpart E.</p> <p>State EL:</p> <p>The core ELD instructional program provided to English Learners is paid for with State and local funds in order to meet Castañeda and Lau requirements, (Identification, screening, placement). Idaho Code 33-1617; ESSA Section 3115(g)</p>	<p>Finding:</p> <p>The State did not find sufficient evidence that expenditures are maintained at the LEA for each Federal program.</p> <p>Ledger Report for Title I-A and State EL are missing. Gross Pay by Code and staffing FTEs with funding sources were not provided.</p> <p>Actions Needed:</p> <p>The LEA will submit the required documentation and a plan for expending program funds, which includes identifying the activities for which funds will be expended.</p>	<p>Satisfied: MCT/KLG 4/30/21</p> <p>Title IIA – The Live education materials are approved for the 2020-21 school year as an instructional resources; however since this is core curriculum and training for providing the core instruction the Title IIA should not be used for this purpose ongoing.</p> <p>Title IIA is to be used for professional development and effective use of instruction/ training, as opposed to instruction on how to provide the core curriculum.</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	<p><u>Title III</u></p> <p>The LEA has reserved not more than two percent of its allocation for the direct administration of the Title III-A. ESSA Section 3115(b)</p> <p><u>Migrant:</u></p> <p>If the LEA houses a Migrant Regional ID&R Coordinator, also include all budget information for this position.</p>		
<p>FA 8</p> <ul style="list-style-type: none"> ● I-A ● I-C ● II-A ● III-A ● IV-A ● V-B 	<p>Physical Inventory</p> <p>A physical inventory of the property must be taken annually.</p> <p>The LEA has a current inventory process of any equipment and electronics purchased with ESEA Federal funds and CARES Act Federal funds</p> <p>Definitions:</p> <p><u>Equipment:</u> tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes or \$5000.</p> <p><u>Supplies:</u> tangible personal property other than those described in Uniform Guidance 2 CFR Part 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5000, regardless of the length of its useful life.</p> <p><u>Computing devices:</u> machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing,</p>	<p>Finding 1:</p> <p>For LEAs using ESEA Federal funds and CARES Act Federal funds to purchase materials, equipment and electronics:</p> <p>The State did not find evidence of a physical inventory of equipment, supplies, and materials purchased with ESEA Federal funds and CARES Act Federal funds.</p> <p>Action Needed 1:</p> <p>The LEA will submit an action plan for conducting a physical inventory of equipment, supplies, and materials. The inventory spreadsheet must include all of the federal requirements.</p>	<p>Satisfied: MCT/KLG – 4/12/21</p> <p>As items are added to the inventory sheet ensure the specific funding sources is included.</p> <p>Use the SDE inventory template to include all of the required information.</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	transmitting and receiving, or storing electronic information Uniform Guidance 2 CFR Parts 200.33, 200.94, 200.313, and 200.20.		
FA 10 ● I-A ● I-C ● II-A ● III-A ● IV-A ● V-B	Time and Effort Charges to Federal awards for salaries and wages, including stipends, must be based on records that accurately reflect the work performed. All employees who are paid in full or in part with federal funds must keep documents (known as time and effort records) to demonstrate the amount of time they spent on grant activities. Uniform Guidance 2 CFR Part 200.430, 200.403(a).	Finding 1: The State found insufficient or no evidence that the LEA requires all employees, supported wholly or in part with Federal programs, to complete time and effort documents that accurately reflect time worked. Action Needed 1: The LEA will submit evidence of time and effort documentation for all employees paid wholly or in part with Federal funds OR the LEA will submit its action plan and timeline for implementing time and effort requirements. Finding 2: Time and Effort forms were filled out by the LEA's staff but the actual hours from these forms were not reconciled with the internal payroll system. The payroll distribution reports were showing the budgeted time distribution, not the actual time spent. Action Needed 2: The LEA will submit evidence of reconciliation: Journal entries performed to reflect actual time spent.	Action needed: MCT/KLG 8/18/21 See purple highlighted below. Documentation will need to be provided for this indicator the January 22, 2022 Federal Programs Monitoring Revisit. Send via email Time & Effort documentation to Michelle & Kathy by end of September. View additional Time & Effort documentation during January 2022 FPM revisit. ACTION NEEDED: MCT/KLG – 4/30/21 Gross Pay by Code was not included. It is unclear if the payroll aligns with the gross pay. Schedules, Gross Pay, CFSGA, and Time and Effort reporting all need to align. Changes do not need to be made for the past, however going forward we will expect to see alignment, as well as the procedure for checking the alignment. Upload evidence of the alignment in the MUT by the end of September.
FA 12 ● IX-A	Homeless Set-Aside Funds The LEA shall reserve Title I-A funds as are necessary to provide services comparable to those provided to children in public funded schools to homeless children and youths to assist them to effectively take advantage of educational opportunities.	Finding 1: The State did not find evidence that the LEA's Title I-A set-aside is documented in the internal budget system and sufficient to provide services to homeless children. Action Needed 1:	Satisfied: MCT/KLG 4/9/21

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	<p>This reservation requirement is not formula driven. The method of determination of such funds shall be determined;</p> <ol style="list-style-type: none"> based on the total Title I-A allocation received by the LEA; and prior to any allowable expenditure or transfers by the LEA. <p>Funds may be used to provide homeless children and youth, who attend Title I and non-Title I, schools services not ordinarily provided to other students, i.e. funding for Homeless liaison, transportation, fees, etc. ESSA 1113(c)(3)(A)&(C)</p>	<p>The LEA will submit evidence of budget records indicating homeless set-aside from Title I-A based on need for services to students.</p>	
<p>FA 15 CARES Act New</p>	<p>Distribution and Tracking of CARES Act Funding</p> <p>The LEA distributed CARES Act Funds in accordance with the law, either districtwide or to Title I-A schools only.</p> <p><u>Allowable Uses (ESSER Funds): Performance period 3/13/2020- 10/30/22</u></p> <ul style="list-style-type: none"> ESSER Flowthrough: 1. Activities authorized by ESEA, IDEA, AEFLA, the Perkins Act, and the McKinney-Vento Act 2. Coordination of preparedness and response efforts 3. Grants to principals for school-level needs 4. Activities to address the needs of special-needs populations 5. Development and implementation of preparedness and response systems 6. Training and professional development on sanitization and the minimization of disease spread 7. Purchasing cleaning supplies 8. Planning and coordinating long-term closures 9. Purchasing educational technology for students 10. Providing mental health services and supports 11. Planning and implementing summer-learning and after-school programs 12. Other activities necessary 	<p>Finding 1:</p> <p>Current budgets and expenditures were not submitted for all of the ESSER/CARES Act funds indicating the funding codes and all expenditures for that funding sources.</p> <p>Action Needed 1:</p> <p>The LEA will submit regular documentation including the budgets and expenditures with substantiation from the LEA for CARES Act expenditures on a regular basis.</p> <p>NOTE: The LMS bill that was submitted was addressed to Laura Henning at an address that is different from the school address. This updates should be made with vendors to reflect the school's current leadership and address.</p>	<p>Satisfied: MCT/KLG 8.18.21</p> <p>Ledger with ESSER funding showing budget and expenditures</p> <p>ACTION NEEDED: MCT/KLG – 4/12/21</p> <p>Ledger document is needed for the CARES ACT – ESSERF funding showing the budget and expenditures for the ESSERF, ESSERF LMS, and ESSERF SEL amounts.</p>

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	<p>to maintain the operation of the LEA and for continuing to employ existing staff.</p> <ul style="list-style-type: none"> • Learning Management System: <ol style="list-style-type: none"> 1. Priority for a robust learning management system (LMS) that meets technical and functional criteria determined by the Digital Divide Task Force (see the District LMS Assurance Checklist at https://www.sde.idaho.gov/federal-programs/cares-act/index.html) 2. Implementation /Set-Up fee 3. Licenses 4. Professional development related to implementing an LMS or distance learning • Social Emotional Learning: Support the development, expansion, or continuation of social and emotional learning/ behavioral health and wellness services. <p><u>List the allowable uses for Coronavirus Relief Funds:</u> Expenses must meet three criteria: 1. Expenditure is necessary and was incurred due to COVID-19 2. Expenditure is not accounted for in the approved budget as of March 27, 2020 3. Expenditure incurred between March 1-December 30, 2020.</p> <ul style="list-style-type: none"> • Technology: 1. Hardware 2. Software 3. Licenses 4. Internet connectivity • Non-ESSERF: 1. Medical expenses such as COVID-19 testing, emergency medical transportation related to COVID-19 2. Public health expenses such as communication and enforcement of COVID-19, medical and protective supplies including sanitizing products, personal protective equipment, expenses for disinfection of public areas and facilities 3. Transportation expenses for meal delivery to students 4. Expenses to facilitate distance learning, including technological improvements, in connection with school closings 5. Salaries and benefits only for previously unbudgeted hazard pay or overtime expenses related to COVID-19. • Distance/Blended Learning: 1. Devices for students and staff 2. Connectivity for students and staff 3. Assistive technology (SPED) 4. Learning Management System 5. Professional 		

Indicator/ Programs	Citation	Findings, Actions Needed, Recommendations, Comments	SDE Status Update
	development related to LMS/distance/blended learning H.R.748 - CARES Act Law; ESSER (flow-through) and LMS – 18003(d); Coronavirus Relief Funds (technology, non-ESSERF, Distance/Blended Learning) CARES Act, Title VI Sec. 601		

Concerns from ISBA

Quinn Perry <quinn@idsba.org>

Fri 4/29/2022 8:18 AM

Cc: Misty Swanson <misty@idsba.org>; Lisa Colon Durham <lisa@idsba.org>; Quinn Perry <quinn@idsba.org>

Dear Board Team at Peace Valley:

We are writing to let you know of our concerns about the direction of the Board and its ability to function as it currently stands. ISBA's role is to be a resource to your full board team so that you all can be successful governing a public charter school in this state. In the last few months, we have seemingly become a "go-between" for board members who have personal differences – which admittedly, is not our role in helping board members best govern. Our role is to help you best understand the ways in which the school board can be leaders from the front using effective governance – whether that be in setting school policy, setting your strategic plan and measurable targets, hiring and evaluating your school administrator, understanding school finance, and fulfil the other duties of a school board, as necessary. **However, without doing it together as your full board, we do not feel we are setting you up for success.** Instead, we feel like we're being thrown in the middle of arguments about issues not specifically pertaining to governing your school.

We have requested time and again that the Board consider more governance training through ISBA, and we have been told that you are punting until next Fiscal Year due to financial issues. First, we actually have not received payment for the training conducted by Anne Ritter in the fall of last year, but we also see you haven't requested reimbursement. Remember – board training is funded by the State for \$6,600 for each school and district. As of now, we do not see that Peace Valley has applied for reimbursement for this fiscal year which is ending in roughly two months.

Most of all, we want you all to be successful – your school and the governance of this Board. And I know that you all want the same thing: for Peace Valley Charter School to be successful. We know that the Charter Commission has targets for you to fulfil – and in order to do that, the Board NEEDS to come together to accomplish that. We are willing to come in at no-charge as a follow-up on your previous training, but we cannot do it without the commitment of the full board that we can work through differences to come together over the success of the school.

The purpose of this email is to be transparent with the entire PVCS team, and to let you know that until we hear the commitment from you all, we'll no longer be a "go-between" on personal indifferences or personal conflicts between board members.

Best,

Quinn Perry

Deputy Director & Government Affairs

Idaho School Boards Association

Web: www.idsba.org Email: quinn@idsba.org Office: (208) 854-1476 Cell: (208) 407-8644 Toll-Free: (866) 799-ISBA

Mail: P.O. Box 9797, Boise, ID 83707-4797 Physical Address: 199 N. Capitol Blvd., Ste. 503, Boise, ID 83702





10/5/22

Peace Valley Charter School, Inc.
1845 S Federal Way
Boise, ID 83705

Dear Peace Valley Charter School Board of Directors,

On October 4, 2022, a parent filed a complaint with the IPCSC regarding perceived mismanagement of a physical injury to a student that took place on school grounds. I am writing to request follow-up documentation to aid our office in identifying whether there is reason to believe the school may have acted out of compliance with the law or the terms of the school's performance certificate.

The complaint alleges that: the school's playground is not safe and not sufficiently supervised; board policy and procedure regarding incident or injury management are not in place; teachers and staff are not trained in incident management; the school does not have a first-aid trained employee available to students; and the administrator has not only failed to relay information important to the child's medical care, but has also actively avoided meeting with the parents, despite multiple requests.

As I understand it, a six-year old student suffered a broken tibia, a torn ligament, a bruised face, and potentially a damaged growth plate in a playground injury that happened at Peace Valley on September 30, 2022. It appears that the student was sent to the office for an ice pack, but her parents were not contacted and an incident report was not filed. It also appears that no one at Peace Valley saw the injury happen or recognized the student's discomfort as a serious injury. I understand that the injury was discovered when the student arrived at a daycare facility she attends after school, and that the student's parent was notified at that time.

On Monday, October 3, 2022, the parent was turned away from the office after seeking a copy of the incident report. The administrator chose not to make contact in person at that time or by phone any time that day or since. The next day, the parent filed a complaint with our office. Pursuant to IPCSC policy, the parent was redirected first to the school's administrator, followed by the school's board of directors should the situation not be resolved by and with the administrator. Commission staff also contacted the administrator, Mr. Ross, to make sure he was aware of the complaint and to encourage him to schedule a meeting with the parent. Later in the day, Mr. Ross sent an email to the parent, copied to our office, implying that the student was not injured as the parent described during the school day.

Taking several days to research a situation before contacting a parent may seem prudent in a minor disciplinary situation, but not in a matter of medical urgency. Regardless of whether a mistake was made or there was a one-time fault in an otherwise functional system, the parent should have been communicated with in a timely manner. In this case, the parent needed prompt and accurate information to relay to the medical specialists treating the student's injury. Mr. Ross's response, and his continued resistance to meeting with the parent, may not be in the best interest of the student or the school.

Please be reminded that charter statute places the duty to protect the health of students entrusted to the care of the school with the school's governing board. Additionally, charter rule places with the school's governing board the duty to ensure that the school is properly staffed and that such staff provide oversight over the school's activities. Peace Valley's board of directors is responsible to ensure that policies are in place and that its chosen administrator implements those policies effectively and professionally.

Please verify that your administrator is addressing this situation as per your established policy and within the performance expectations you have as his direct employer. In addition to filing a compliance complaint with our office, the parent may also file complaints regarding failure (of the teacher and the principal) to adhere to the Code of Ethics for Professional Educators with the Professional Standards Commission, as well as a complaint regarding building safety with the State Board of Education. The parent has also indicated intent to pursue independent legal action against the school's board.

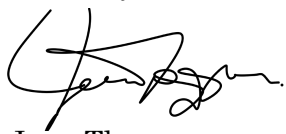
In order to fulfill our office's duty to ensure that the school is continually operating in compliance with the law and the terms of the performance certificate, please produce the following documents without redaction or delay:

1. A copy of the school's most recent building safety inspection report.
2. Board policy regarding incident or injury reporting.
3. Any additional building-level procedures regarding incident or injury reporting.
4. Training records indicating when training on incident or injury reporting was most recently provided to employees, including the date and names of participants.
5. Records verifying which employees are trained in first aid.
6. Records regarding playground supervision duties during the month of September.

After our office reviews the documentation listed above, a letter noting closure of the complaint or a corrective action plan will be issued.

Please feel free to reach out to our office if you have any questions or if you need assistance with secure file transfer.

Sincerely,



Jenn Thompson

Director, Idaho Public Charter School Commission



10/14/22

Peace Valley Charter School
1845 S Federal Way
Boise, ID 83705

Dear Peace Valley Charter School Board of Directors,

I am writing to inform your board of compliance findings related to the notice of investigation letter dated October 5, 2022. Attached to this letter is a summary of findings and recommended corrective actions by topic, as well as copies of the referenced documentation.

I want to thank Chairman Paul and Mr. Ross for their prompt response to my request for documentation. I also want to note that my team and I are here to help you. We can meet with you, provide clarifications on performance expectations, and provide access to resources that you may find beneficial. Ultimately, your governing board is responsible for ensuring that the school meets the terms of its performance certificate and operates in compliance with all applicable laws, rules, regulations, and policies. While it is expected that the day-to-day work of operating the school is delegated to the board's administrator, an employee of the board, it is also expected that the board take the necessary steps to ensure that the administrator's performance minimally achieves the outcomes necessary for the school's continued operations.

Peace Valley's current operating term expires on June 30, 2023. The Idaho Public Charter School Commission must decide whether the school's performance warrants renewing, conditionally renewing, or non-renewing that charter no later than March 15, 2023. Failure to take any of the recommended corrective actions identified below may potentially jeopardize Peace Valley's charter renewal.

Please let me know how we can help you ensure the successful operation of your school.

Sincerely,

Jenn
Thompson

Digitally signed by
Jenn Thompson
Date: 2022.10.14
18:17:37 -06'00'

Jenn Thompson,
Director, Idaho Public Charter School Commission

I. The school board has a duty to correct deficiencies specified in an annual building inspection report, pursuant to IDAPA 08.02.02.130, and a duty to ensure the school meets standard on all performance framework measures.

The complaint alleged that the school's playground may not be safe.

A. Summary of Findings

According to a 2018 building safety report, attached as Appendix A, the Peace Valley Charter School's board of directors was informed of playground safety concerns as early as August 31, 2018. On August 10, 2022, the board was additionally informed of several safety concerns related to its primary student-occupied building. It does not appear that the board acted to correct the identified deficiencies within the 20 days, as required by IDAPA 08.02.02.130.02.

The Division of Occupational and Professional Licensing (DOPL) enforces Idaho's Uniform Building Code and conducts an annual building safety inspection of all public buildings. An original building safety inspection took place on August 31, 2018. This resulting inspection report notes several playground safety deficiencies.

The most recently conducted building inspection of the school's primary student-occupied facility took place on August, 10, 2022. The resulting inspection report (Appendix B) identifies several non-structural deficiencies, including one noted as a repeated deficiency.

IDAPA 08.02.02.130.02 states that any non-structural deficiencies specified in a safety inspection report are to be corrected within 20 days of receiving the report. The DOPL inspection report notes this rule and also states the agency's willingness to provide time extensions if requested and warranted.

It appears the board did not correct the identified deficiencies within the specified timeframe and did not request an extension.

Please note that two additional building and safety inspections are required, by agencies other than the IPCSC, to take place at Peace Valley Charter School's facilities during the 2022-23 school year.

First, as the school had not completed moving into the two modular buildings as of the August 10, 2022 inspection, a follow-up inspection is required to complete the school's fiscal year 2023 inspection. That follow-up inspection is expected to take place in the next few weeks and may note additional deficiencies that would require board action.

Second, separate from the DOPL inspection, the Division of School Safety and Security (a division of the Office of the State Board of Education) conducts a tri-annual evaluation of schools for vulnerabilities on a broader scale. It appears that Peace Valley was originally scheduled for a full 100-point vulnerability assessment in the spring of 2020. Due to the pandemic, this evaluation was pushed back and is now expected to take place during the 2022-23 school year. This evaluation will

consider safety vulnerabilities and may note additional findings that would require board action.

The board is required to address the existing noted deficiencies and any that may be identified through the upcoming inspections in order to maintain compliance with IDAPA 08.02.02.130.

B. Recommended Corrective Action

1. It is recommended that the board ensure a playground-specific safety inspection is scheduled to take place no later than December 31, 2022. The board may delegate the scheduling and oversight of the inspection to its administrator, but bears the responsibility to verify that the task is completed as well as the responsibility to correct any specified deficiencies within 20 days of receiving the inspection report. The inspection report, meeting minutes noting corrective actions taken, and evidence that the deficiencies are completely resolved should be provided to the IPCSC by January 30, 2023.
2. It is recommended that the board review the August 10, 2022 building safety report in open meeting, and act to correct the noted deficiencies as soon as possible. The meeting minutes noting corrective actions taken and evidence that the deficiencies are completely resolved should be provided to the IPCSC by January 30, 2023.
3. It is recommended that the board ensure the DOPL follow-up inspection, which is necessary to complete the school's fiscal year 2023 regular building inspection, is scheduled to take place no later than December 31, 2022. The date of the scheduled meeting should be provided to the IPCSC, along with a copy of the resulting inspection report, meeting minutes evidencing the board's review, and evidence that any deficiencies are completely resolved. This documentation should be provided to the IPCSC by January 30, 2023.
4. It is recommended that the board ensure the school's tri-annual school safety inspection is scheduled with the Division of School Safety and Security as soon as possible and that the inspection itself be scheduled to take place during the 2022-2023 school year. The date of the scheduled meeting should be provided to the IPCSC, along with the meeting minutes evidencing the board's review of the vulnerabilities report by January 30, 2023.

II. The board has a duty to adopt a comprehensive policy regarding maintenance of a safe school environment and a duty to conduct an annual review of these policies, pursuant to IDAPA 08.02.03.160.

The complaint alleged that the board may not have required policy in place.

A. Summary of Findings

The Peace Valley board of directors appear to have adopted the Idaho School Board Association's (ISBA) sample policy manual in its entirety on June 17, 2019, though board meeting minutes indicate that adoption occurred on a different date. However, the policy provided to the IPCSC by the board as part of this investigation, and attached to this letter as Appendix C, is an unaltered copy of the sample policy approved by the ISBA in September of 2018. Specifically, the header, footer, and highlighted sections that are intended for each school board to review, fill in, and modify to suit the needs of the individual school, have not been filled in and modified. The unaltered sample policy indicates that a review of the policy may not have occurred prior to its adoption, despite board meeting minutes indicating that a committee was established on June 3, 2019 to review policy (Appendix D).

Additionally, no in-depth review of board policy is recorded in any meeting minutes, however, the board chair has communicated the board's intent to begin this review process in October of 2022.

IDAPA 08.02.03.160 requires the board to adopt a comprehensive policy and procedure that addresses several aspects of a safe school environment, including, but not limited to student health and building safety. This rule also requires boards to conduct an annual review of these policies.

It does not appear that the board has conducted the required annual policy review.

Please note that the ISBA sample policy packet was significantly revised and realigned to accommodate changes to Idaho Code through 2021. As the policy set the board appears to be working from may no longer be the most accurate, the board is encouraged to restart the policy adoption process from the updated policy set which can be procured directly from the ISBA.

B. Recommended Corrective Action

1. It is recommended that the board adopt updated policy and procedure related to a safe school environment, after a thorough review of any proposed template, by November 30, 2022. Please provide the IPCSC with meeting minutes evidencing this review and adoption along with a copy of the comprehensive policy and procedures by December 30, 2023.
2. It is recommended that the board conduct a complete review of all required board policies prior to April 30, 2023. It is worth noting that in April of each year, a "legislative road show," hosted by the State Department of Education, is provided to inform school boards of which policies may have been affected by recent legislation. It is recommended that at least one Peace Valley board director directly attend a legislative update training each year. Since policy changes due to legislation must to be in effect by July 1 each year, it is common for school boards to conduct their annual policy review each spring.

- III. The board has a duty to ensure that the school is adequately staffed, and a duty to ensure that such staff provides sufficient oversight over all public charter school operational and educational activities, pursuant to IDAPA 08.02.04.300.01.**

The complaint alleged that the school may not have procedures for handling a student injury in place, that teachers may not be trained on the implementation of incident and injury policy or procedure, that first-aid trained teachers may not be available to students, and that the playground may lack sufficient supervision.

A. Summary of Findings

First, while the school administrator provided a list identifying several staff as being first aid and CPR trained (Appendix E), this information is self-reported and cannot be verified as presented. Upon further request, the administrator confirmed (via email) that no official documentation is retained by the school at this time, but that first aid and CPR training is scheduled for October 28, 2022. Official documentation of training completion should be maintained by the school every year.

Second, playground supervision duties do appear to be well defined in scope and the expectations are clear (Appendix F). However, the duties appear to fall to teachers. Plans for playground supervision may work out on paper, but may not be practical to implement as additional duties for otherwise occupied professional staff. It may be prudent to arrange for playground supervision that is singularly tasked to ensure that even if a teacher is held-up in the classroom, for example, the playground is still supervised.

Third, it does not appear that teachers and staff have been provided adequate training on incident and injury management. The administrator indicated in an email that incident management training was addressed in the section of training titled "Overview and Announcements" (Appendix G). This topic appears to have been addressed within a twenty-minute block scheduled at the end of the day and in conjunction with other announcements.

Additionally, the launch of an electronic incident management Google form (Appendix H) is noted in an email from September 6, 2022 (Appendix I) and again on September 22, 2022 (Appendix J). While the template incident form indicates that the school has a procedure, email reminders that the template has been created, which were provided as evidence of training, do not evidence training.

B. Recommended Corrective Action

1. It is recommended that the administrator retain first aid and CPR training records at the school from October 28, 2022 forward. Maintaining complete personnel files and staff training records is the administrator's responsibility. However, the board bears the responsibility of ensuring that the school is

adequately staffed and that such staff provides sufficient oversight of the operational and educational activities of the school. Official records of this training should be provided to the IPCSC by November 30, 2022.

2. It is recommended that the administrator provide adequate training for teachers regarding board policy and procedure for maintaining a safe school environment as well as any building-level procedures for incident reporting, injury management, and playground supervision duties as soon as possible. Documentation, including date and duration of the training, speaker name and summary of the content of the training, and teacher signatures acknowledging the receipt of training, should be kept on file at the school and provided to the IPCSC no later than December 30, 2022.

IV. The board has a duty to maintain an evaluation policy and to conduct an annual evaluation of its administrator, pursuant to IDAPA 08.02.02.120.

The complaint alleged that while the student injury took place on September 30th, the administrator actively avoided engaging in in-person or telephone discussion with the parents. Through October 6th, the IPCSC continued to receive complaints that neither in-person nor telephone contact had been made, despite being requested by the parents.

A. Summary of Findings

The Peace Valley board of directors has a duty to effectively evaluate the performance of its direct employee, the school administrator. In this case, the administrator may not have provided adequate training to staff and has not adequately maintained records of the first aid and CPR training, and has evidenced ineffective conflict resolution skills that have resulted in complaints to multiple state agencies.

In a broader sense, the Peace Valley board of directors has been granted time-limited access to millions of taxpayer dollars to operate this school in exchange for achieving the pre-determined outcomes recorded in the Performance Certificate. If the board chooses not to hold its administrator accountable to these outcomes, it risks losing its charter. It is as important for the board to establish its expectations clearly in policy and through the evaluation process as it is for the administrator to ensure that the school meets those expectations.

Each administrator's performance is required by rule to be evaluated in the following categories: 1) School climate, including culture, communication, and advocacy; 2) Collaborative leadership, including shared leadership, priority management, transparency, leadership renewal (continued learning), and accountability; and 3) Instructional leadership, including innovation, instructional vision, high expectations, continuous improvement of instruction, teacher evaluation, and teacher recruitment and retention.

Performance evaluations are required to take place annually and must be based on both the administrator's professional performance and the academic achievement at the school. The board is the entity responsible for taking any personnel action that may be warranted based on the evaluation process. The Educator Effectiveness program provides resources, tools, and timelines to assist boards in this process.

B. Recommended Corrective Action

1. It is recommended that the board complete training on roles and responsibilities particularly noting the division of governance and management and the administrator management duties it is obligated to perform. As the ISBA has informed this school's board that it will not provide any further training, this training may be provided by the IPCSC or by another approved entity, and it should be completed by November 30, 2022.
2. It is recommended that the board complete training on effective administrator evaluations, with particular attention to the Effective Principal's tools published by the State Department of Education's Federal Program's team, found here: <https://www.sde.idaho.gov/federal-programs/ed-effectiveness/>. As the ISBA has informed this school's board that it will not provide any further training, this training may be provided by the IPCSC or by another approved entity, and it should be completed by November 30, 2022.
3. As this board has experienced a high rate of turn over, which can impact a board's institutional memory, is recommended that the board amend its bylaws to require training for every board director within 30 days of the start of his or her term on roles and responsibilities and administrator evaluation. Amended bylaws are required to be submitted to the IPCSC within 5 days of amendment.
4. It is recommended that the board immediately engage in effective oversight of its administrator by establishing a "beginning of the year conference", a "mid-year conference", and an "end of year conference" as recommended by the Evaluation Calendar published by the State Department of Education. A copy of this timeline should be provided to the IPCSC no later than November 30, 2022.

Appendix A

PVCS -DOPOL Building Safety Report 8-31-18

FACILITY REPORT

Facility / Business No: E-511-0001 / 16756

Inspector: AMANDA BRUMBAUGH

Inspection Date: 08/31/2018

Owner: Peace Valley Charter School
1845 S Federal Way
BOISE, ID 83706

Location:
Peace Valley Charter School
1845 S Federal Way
BOISE, ID 83706

Contact: Laura Henning
Contact Phone:
Contact E-mail: l.henning@boisewaldorf.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested. Include the Business number or State ID number with your response.

Recommendations:

1. 1910.28(b)(11)(ii) Each flight of stairs having at least 3 treads and at least 4 risers is equipped with stair rail systems and handrails. - Stairs leading from play area to future basketball courts.
2. 1910.22(a)(3) Walking-working surfaces are maintained free of hazards - Ensure carpets used in rooms due not present a tripping hazard or are placed in main paths of egress.

The following recommendations come from the Consumer Product Safety Commission on Playground Standards. The Division of Building Safety recommends you have a playground audit performed. These items were identified on date of inspection:

1. CPSC Handbook 2.4 Surfacing - A playground should never be installed without protective surfacing. Concrete, asphalt or other hard surfaces should never be directly under playground equipment. Grass and dirt are not considered protective surfacing. (ASTM F1292 - Standard Specification for Impact Attenuation of Surface Systems Under and Around Playground Equipment) (This is in regards to hexagon play equipment located in dirt lot)
2. CPSC Handbook 5.3.10 Fall height and use zones not specified elsewhere - The fall height of a piece of playground equipment is the distance between the highest designated playing surface and the protective surface beneath it. (This is in regards to the top of the large tubes and the fall off from playground to future basketball courts)
3. CPSC Handbook 3.4 Sharp Points, Corners, and Edges - Wood parts should be smooth and free from splinters. (All wood logs)
4. CPSC Handbook 5.1.3 Guardrails and Protective Barriers - Should be provided on elevated platforms, walkways, landings, stairways, and transitional surfaces

Appendix B

PVCS - DOPOL Building Safety Report - 8-10-2022

GROUPED FACILITY REPORT

Owner: Peace Valley Charter School
1845 S Federal Way
BOISE, ID 83706

Inspector: AMANDA BRUMBAUGH
Inspection Date: 08/10/2022

Location:
1845 S FEDERAL WAY
BOISE, ID 83705

Contact: Andrew Ross
Contact Phone: 2082058818
Contact E-mail: a.ross@boisewaldorf.org

A response regarding your plans for corrective action for the potential safety hazards is required within 20 calendar days of receipt of report. Corrections need not be completed to respond. Should additional time be needed to formulate responses, an extension of time for up to 60 days may be requested.

Facility / Business No: E-511-0001 / 16756

Peace Valley Charter School

Completed: 08/10/2022

Recommendations:

1. 2nd REPEAT 1910.151(c) Where the eyes or body of any person may be exposed to injurious corrosive materials, suitable facilities for quick drenching or flushing of the eyes and body shall be provided within the work area for immediate emergency use.

-Please install an eye wash in Janitorial closet. - On order and to be installed

**Rm 121 has vinegar in it which requires an eye wash to be present.

2. REPEAT IFC 807.1 General requirements. Curtains, draperies, hangings and other decorative materials suspended from walls or ceilings shall meet the flame propagation performance criteria of NFPA 701 in accordance with Section 807.2 or be noncombustible.

-In all rooms where white fabric is being used over lights it should be changed out for proper fire rated material.

3. 1910.303(b)(2) Listed or labeled equipment shall be installed and used in accordance with any instructions included in the listing or labeling.

Rm 104 - Extension cord should not be used on a permanent basis

4. 1910.37(b)(6) Each exit sign must be illuminated to a surface value of at least five foot-candles. - Required electrically powered exit signs are required to have emergency back-up illumination.

-In big room one of the exit signs is not illuminated

Facility / Business No: E-511-0002 / 17351

Peace Valley Charter School Portable

Completed: 08/10/2022

Recommendations:

NO UNSAFE OR HAZARDOUS CONDITIONS NOTED ON THIS DATE

Facility / Business No: E-511-0003 / 17934

Peace Valley Charter New Portable

Completed: 08/10/2022

Recommendations:

NO UNSAFE OR HAZARDOUS CONDITIONS NOTED ON THIS DATE

Appendix C

PVCS - Board Policy 3054

{{Full_Charter_Heading}}**STUDENTS****3540**Emergency Treatment

The Board recognizes that the School is responsible for providing first aid or emergency treatment in case of sudden illness or injury to a student, but that further medical attention is the responsibility of the parent/guardian.

Each parent/guardian must provide an emergency telephone number where the parent or designee of the parent can be reached.

When a student is injured, staff shall provide immediate care and attention until relieved by a superior, a nurse, or a doctor. The principal or designated staff member should immediately contact the parent so that the parent can arrange for care or treatment of the injured student.

If a child develops symptoms of illness while at the School, the responsible School officials shall do the following:

1. Isolate the child immediately from other children in a room or area segregated for that purpose;
2. Inform the parent or guardian as soon as possible about the illness and request that he or she pick up the child; and
3. Report each case of suspected communicable disease the same day by telephone to the local health authority, or as soon as possible thereafter if no contact can be made the same day.

In the event that the parent cannot be reached and in the judgment of the principal or person in charge immediate medical attention is required, the injured student may be taken directly to the hospital and treated by the physician on call. When the parent is located, he or she may elect to continue the treatment or make other arrangements.

Policy History:

Adopted on:

Revised on:

Reviewed on:

Appendix D

PVCS - Approved Meeting Minutes - 6-3-19

**Peace Valley Charter School Board Meeting
June 3rd, 2019 5:30pm
DRAFT Minutes**

Attendance: Kristyn Carr (President--by phone), Eric McDonald (Vice President), Ryan Smith (Treasurer), Sonja Homa, Andrea Pettit, Jason Russell, Tina Viken,

**I. OPENING OF
MEETING--5:31 pm**

a. Call Meeting to Order b. Roll Call c. Mission: Mission: Peace Valley Charter School educates K-8 students in the Treasure Valley, guided by the Core Principles of Public Waldorf Education, in a public school setting. Peace Valley Charter's mission is to provide a developmentally appropriate, arts and nature based education, nurturing children's innate creativity and inspiring them to become lifelong learners who are mindful, active, and engaged global citizens. d. Opening Verse

II. CONTINUING BUSINESS

a. Policy Adoption

Andrea Pettitt presented the following resolutions:

Resolution 190603-02 Resolution to form a Standing Committee on Policy Review

Resolution 190603-01 Resolution to adopt the ISBA Model Policy Manual for Public Charter Schools

Motions made to accept both resolutions, motion seconded, passed unanimously.

B. 2019-2020 Budget Update - Andrew presented the draft of the 2019-2020 budget and updated the board on facilities

Board took a break

from 7:35 to 7:41

III. NEW BUSINESS

A. Open Meeting Violation discussion - Kristyn Carr made note that at the previous meeting an action item was added to the agenda improperly. Said action did not pass so had no consequence to correct.

B. Committee formation - Andrea Pettitt moved to form a Governance Committee of the board to oversee board calendar, training, evaluation, and general board function. Motion seconded and passed. Andrea Pettitt, Brent Williams, Sonja Homa and Ryan Smith to initially form the Governance Committee with first meeting on 6/17/2019 at 4:00 pm.

C. Employee Contract Discrepancies Andrew shared discrepancies between contracted teacher pay and intended pay scale to align with the State of Idaho ladder. Andrea Pettitt moved to pay teachers who received less pay than expected the amount not received, a total of \$10,800 to correct all of the discrepancies. Jason Russel seconded and motion carries.

Andrew presented an employee contract that was for nine months but paid monthly on a twelve month basis. Andrea Pettitt moved to correct this contract and restore this employees missing pay, Ryan Smith seconded and motion carries.

Andrew d. Advance-Ed Strategic Planning - Andrew shared that on June 12 Advanced Ed would be holding an all day strategic planning meeting and that a board member could attend. The board agreed to see if someone could attend.

D. Sonja Homa moved to add a discussion about the status of the foundation lease to the agenda. Andrea Pettitt seconded, motion unanimously passes. Board discussed meeting with foundation. Foundation has not paid lease payments for May or June. Foundation sent letter to board to indicate violation of lease terms. Board would like foundation to cease using Peace Valley name. All parties would like to handle a separation peacefully and with the success of the school in mind.

iv. CLOSING VERSE

v. ADJOURNMENT

8:27 pm

Appendix E

PVCS - Record of First Aid and CPR Training



2022-2023 Employee List
CPR/First Aid Training

First and Last Name	Position	CPR/First Aid Training
Sherburne, Cara	Kindergarten Teacher	Yes
Price, Monica	Kindergarten Teacher/Technology Coordinator	Yes
Woods, Jenna	Kindergarten Assistant	Yes
Christensen, Sonya	Kindergarten Assistant	Unknown
Welker, Christine	Kindergarten Assistant	Yes
Barger, Jayme	1st Grade Teacher	Unknown
Machovec, Rachel	1st Grade Teacher	No
Fackler, Christel	Lower Grades Assistant/Aftercare Coordinator	Unknown
Bussan, Savannah	2nd Grade Teacher	Yes
Alles, Mary-Grace	2nd Grade Teacher	Yes
Beggs, Jill	Lower Grades Assistant	No
O'Neill, Maison	3rd Grade Teacher	Yes
Hallock, Tamara	3rd Grade Teacher	Yes
Golden, Kate	4th Grade Teacher	Yes
Power, Diane	4th Grade Teacher	Yes
Chiang, Sita	5th Grade Teacher	Yes
Walter, Emily	5th Grade Teacher	Yes
Kless, Kevin	6th Grade Teacher	Yes
Sampo, Killian	7th Grade Teacher	Yes

Johnson, Ben	8th Grade Teacher	Yes
Hindson, Tori	Middle School Assistant	Unknown
Wallace, Rachel	Middle School Assistant	Yes

First and Last Name	Position	CPR/First Aid Training
Johnson, Donna	Special Education Teacher	Yes
Meyer-Heinzman, Christy	Special Education Paraprofessional/Aftercare Teacher	Yes
Elvidge, Cory	Special Education Paraprofessional	Yes
Hamel, Cindy	Special Education Student Aid	Yes
Poulton, Nate	Special Education Student Aid, Woodworking/Ensemble Specialist & Aftercare Assistant	Yes
Bucklin, Ruth	Eurythmy Teacher	Yes
Galloway, Toni	Accompanist/Music Specialist	Unknown
Soltesz, Rita	Strings/Music Teacher	Yes
Ropp, John	Spanish Teacher	Yes
Bevan, Lori	Movement Teacher	Yes
Belzer, Ali	Movement Teacher	Yes
Klocek, Ben	Woodworking Specialist	Unknown
Mabanta, Elena	Handwork/Art Teacher	Unknown
Mahle, Jeanine	Pedagogical Coach/Art Teacher	Yes
Piike, Hazuki	Counselor	Unknown
Burki, Fanny	Animal Assisted Interventionist	Unknown
Flores, Rebecca	Gardening Specialist & Aftercare	Unknown



	Assistant	
Maier, Elysia	Gardening Specialist	Unknwn
DeCuir, Hope	RTI/Federal Program Coordinator	Yes
Peppersack, Kayla	RTI Paraprofessional/Facility & Faculty Caretaker	No
Sims, Laura	RTI Paraprofessional	Unknown

First and Last Name	Position	CPR/First Aid Training
Fedewa, Jennifer	Registrar/Communication Specialist	Yes
Rodie, Lauren	Front Office Secretary	Yes
Hirschi, Mark	Facilities Manager	Unknown
Jones, Andi	Facility Caretaker Assistant	Unknown
Isaacson, Megan	Assistant to the Administrator	Yes
Ross, Andrew	Administrator	Yes

Appendix F

PVCS - Playground Duty Assignment - 10-4-22

2022-2023 Duty Assignments and Schedule

Duty descriptions can be found below the following tables.

Arrival Duties (starts at 8:05):

Duties	Monday	Tuesday	Wednesday	Thursday	Friday
Kinder Bus	Donna	Donna	Donna	Donna	Donna
Car Line	Jeanine	Jeanine	Jeanine	Jeanine	Jeanine
Back Door	Andrew	Andrew	Andrew	Andrew	Andrew
Hallway (1)	Jennifer	Jennifer	Jennifer	Jennifer	Jennifer
Hallway (2)	Megan	Megan	Megan	Megan	Megan
Classrooms	Classroom Teachers				
Firelane	Kindergarten Team				
Front Desk	Lauren	Lauren	Lauren	Lauren	Lauren
Breakfast	Kayla	Kayla	Kayla	Kayla	Kayla

Recess Duties (check the Master Schedule for time):

Duties	Monday	Tuesday	Wednesday	Thursday	Friday
Kindergarten	Kindergarten Team				
Gr. 1-6 (AM)	Christy, Cory and Andrew 10:15-10:45 (Th 11:10-11:40)				
Gr. 7 & 8 (AM)	Jill and Lauren (Megan at front desk) 11:10 -11:35 (Th 10:45-11:00)				
Gr. 1-3 (PM)	Christel, Jill and Tori or Rachel W (No Thursdays) 12:35 - 1:05				
Gr. 4-6 (PM)	Christel, Jill and Tori or Rachel W (No Thursdays) 1:25 - 1:55				
Gr. 7 & 8 (PM)	Megan and Jennifer (No Thursdays) 2:10 - 2:25				

**Dismissal Duties (at 2:50):**

Duties	Monday	Tuesday	Wednesday	Friday
Ext. Care (1)	Christine	Christine	Christine	Christine
Ext. Care (2)	Christel	Christel	Christel	Christel
Car Line	Classroom Teachers			
Back Door	Cindy	Cindy	Cindy	Cindy
Hallway (1)	Jill	Jill	Jill	Jill
Firelane	Kindergarten Team			

Dismissal Duties (at 3:30 and Thursday early release):

Duties	Monday	Tuesday	Wednesday	Thursday (Early Release)	Friday
Aftercare (1)	Christel	Christel	Christel	Christel	Christel
Aftercare (2)	Christy	Christy	Christy	Christy	Christy
Buses (1)	Lori	Lori	Hope	Lori	Lori
Buses (2)	Elena	Ali	Elena	Ali	Ali
Car Line	Classroom Teachers				
Back Door	Hope	Hope	Ben K.	Hope	Hope
Hallway (1)	Jeanine	Laura	Laura	Laura	Laura
Hallway (2)	Cory	Cory	Cory	Cory	Cory
Front Desk	Lauren	Lauren	Lauren	Lauren	Lauren

Duty Descriptions:

Duty Name	Duty Description
Kinder Bus	Receive kindergarten students from bus during arrival and escort them to the firelane where K drop off is located
Car Line	Support the flow of traffic in and out of the car line area
Back Door	Guard back door for entrance and exit
Hallway (1)	Monitor hallway traffic along the student restroom side of the main building
Hallway (2)	Monitor hallway traffic along the the adult restroom side of the main building
Classrooms	Greet and supervise grades 1-8 students at arrival
Firelane	Greet and supervise kindergarten students at arrival and dismissal
Front Desk	Monitor traffic and messages during arrival and dismissal
Breakfast	Prepare and serve breakfast for students that need it from 8:05-8:30
Recess	Supervise student play during recess, with different people positioned near back door, blacktop, and playground
Extended Care (1)	Supervise student play between 2:50-3:30 in the playground area
Extended Care (2)	Supervise student play between 2:50-3:30 in the playground area
Aftercare (1)	Check-in and supervise students starting at 3:30 that are a part of aftercare
Aftercare (2)	Check-in and supervise students starting at 3:30 that are a part of aftercare
Buses (1)	Escort students from the holding area near the movement area to the buses parked on Annett Street
Buses (2)	Escort students from the holding area near the movement area to the buses parked on Annett Street

Appendix G

PVCS - Training Schedule

Faculty/Staff Pre-Planning
August 22-24, 2022 from 9 am-4 pm

	Monday, August 22	Tuesday August 23	Wednesday, August 24
9:00-9:15	Postcards (Bucklin)	Campus (Ross)	Reflections (Ross)
9:15-9:30	Singing (Golden)	Singing (Golden)	Singing (Golden)
9:30-10:00	Supplies (Mahle)	Master Schedule (Ross)	Committees (Ross)
10:00-10:30	Curriculum Maps and Other Resources (Mahle)	Parent Square (Fedewa)	Eurythmy/Speech (Bucklin)
10:30-11:00			
10-Minute Break			
11:10-11:30	Infinite Campus (Fedewa)	Curriculum Project (Sherburne)	Special Education (Ross/Johnson)
11:30-12:15	Eurythmy/Speech (Bucklin)	Open Up Math Curriculum (Mahle)	Academic Intervention and Math Book Study (DeCuir)
45-Minute Lunch Break			
1:00-2:00	Campus Safety (E3 Presentation)	Retirement Benefit (PERSI Presentation)	Festival Life (Chiang)
2:00-2:15	Welcoming New Faculty and Staff (Peppersack)	Group Building Activities (Mahle/Chiang)	Group Building Activities (Mahle/Chiang)
2:15-3:00	Art (Mahle)	MV Training (Isaacson) & Mandated Reporter Training (DeCuir)	Birthday Celebrations (Sunshine Committee)
3:00-3:30	Biography (Golden)	Health Insurance (Fredriksen Insurance Presentation)	Employee Handbook & Common Agreements (Multiple Presenters)
3:30-3:55	Overview and Announcements (Ross)		
Closing Verse			

→ **Back-to-School Night: Friday, August 26, from 5:30-7:00**

Appendix H

PVCS - Incident Report Google Form Template

Peace Valley Student Incident Report

Use this form to report student accidents and discipline/behavior concerns. In this section you will provide important general identifying information. It is important to be as accurate as possible.

* Required

1. Date *

Example: January 7, 2019

2. Time of Incident: *

Example: 8:30 AM

3. First and last name of adult completing report: *

4. First and last name of student involved (#1): *

Select Classroom Teacher

[Staff Directory](#)

5. Student above (#1) classroom teacher's name: *

Check all that apply.

- ☐ c.sherburne@boisewaldorf.org
- ☐ m.price@boisewaldorf.org
- ☐ b.johnson@boisewaldorf.org
- ☐ d.beams@boisewaldorf.org
- ☐ d.power@boisewaldorf.org
- ☐ e.walter@boisewaldorf.org
- ☐ j.barger@boisewaldorf.org
- ☐ k.golden@boisewaldorf.org
- ☐ k.kless@boisewaldorf.org
- ☐ k.sampo@boisewaldorf.org
- ☐ m.alles@boisewaldorf.org
- ☐ m.oneill@boisewaldorf.org
- ☐ r.bondoc@boisewaldorf.org
- ☐ r.machovec@boisewaldorf.org
- ☐ s.bussan@boisewaldorf.org
- ☐ s.chiang@boisewaldorf.org
- ☐ t.hallock@boisewaldorf.org

6. Add another student? *

Mark only one oval.

- ☐ Yes *Skip to question 7*
- ☐ No *Skip to question 12*

Second Student

[Staff Directory](#)

7. First and last name of student involved (#2): *

Peace Valley Conditional Renewal Page 200

8. Student above (#2) classroom teacher's name: *

Check all that apply.

- ☐ c.sherburne@boisewaldorf.org
- ☐ m.price@boisewaldorf.org
- ☐ b.johnson@boisewaldorf.org
- ☐ d.beams@boisewaldorf.org
- ☐ d.power@boisewaldorf.org
- ☐ e.walter@boisewaldorf.org
- ☐ j.barger@boisewaldorf.org
- ☐ k.golden@boisewaldorf.org
- ☐ k.kless@boisewaldorf.org
- ☐ k.sampo@boisewaldorf.org
- ☐ m.alles@boisewaldorf.org
- ☐ m.oneill@boisewaldorf.org
- ☐ r.bondoc@boisewaldorf.org
- ☐ r.machovec@boisewaldorf.org
- ☐ s.bussan@boisewaldorf.org
- ☐ s.chiang@boisewaldorf.org
- ☐ t.hallock@boisewaldorf.org

9. Were there more students involved? *

Mark only one oval.

- ☐ Yes Skip to question 10
- ☐ No Skip to question 12

Other students involved

10. First and last name of student involved (#3): *

Peace Valley Conditional Renewal Page 201

11. Student above (#3) classroom teacher's name: *

Check all that apply.

- ☐ c.sherburne@boisewaldorf.org
- ☐ m.price@boisewaldorf.org
- ☐ b.johnson@boisewaldorf.org
- ☐ d.beams@boisewaldorf.org
- ☐ d.power@boisewaldorf.org
- ☐ e.walter@boisewaldorf.org
- ☐ j.barger@boisewaldorf.org
- ☐ k.golden@boisewaldorf.org
- ☐ k.kless@boisewaldorf.org
- ☐ k.sampo@boisewaldorf.org
- ☐ m.alles@boisewaldorf.org
- ☐ m.oneill@boisewaldorf.org
- ☐ r.bondoc@boisewaldorf.org
- ☐ r.machovec@boisewaldorf.org
- ☐ s.bussan@boisewaldorf.org
- ☐ s.chiang@boisewaldorf.org
- ☐ t.hallock@boisewaldorf.org

Incident
Description

Provide complete and accurate details to describe the incident that occurred.

12. A detailed account of the incident that occurred: *

13. This incident was: *

Mark only one oval.

☐ reported to me

☐ seen by me

☐ both

☐ Other: _____

14. List actions taken by adult(s) to respond to the incident: *

15. Was the student(s) sent to the office? *

Mark only one oval.

☐ Yes

☐ No

OFFICE USE
ONLY

This section will be completed by administration and/or the front office.

16. Steps taken towards a resolution of the incident:

17. Date parents/guardians contacted regarding incident:

Example: January 7, 2019

18. Contact method(s) used to reach parents/guardians:

Check all that apply.

- ☐ Phone call
- ☐ Email and/or Parent Square
- ☐ Spoke in-person

This content is neither created nor endorsed by Google.

Google Forms

Appendix I

PVCS - Email to Staff re. Incident Report Form



Weekly Update 9.6.22

Andrew Ross <a.ross@boisewaldorf.org>

To: Faculty <faculty@boisewaldorf.org>

Tue, Sep 6, 2022 at 4:07 AM

Dear Faculty and Staff,

What a joy it was to see all the preparation from the summer come to life in our first week of school with the students! There are many returning students as well as new ones, and we will continue to welcome new students as we move into this school year. All that you do to build community within your class and beyond is helping to form and strengthen the greater Peace Valley school-community.

Below are a few important reminders:

1. **Recess/Snack Times:** It is important to follow the time distinctions between recess and snack. Recess time is supervised by support staff and administration. Snack is supervised by classroom teachers. If classroom teachers elect to have snacks outside, students need to find a dedicated area to stay in (fire lane curb, picnic tables) to avoid mixing with the play time and space of the other age groups.
2. **Trash plus Lost and Found:** We have ordered additional outside trash cans to be placed strategically around the campus. Please work with your students on the importance of putting their trash into these bins. We all have a collective influence and impact on keeping our campus beautiful. Lost and Found is beginning to collect some items. This is another important piece to stress habits early to avoid it getting out of control. Giving students a dedicated area (wagon, curb section) to place items like water bottles and sweatshirts when they are outside will help them avoid going missing. It is also helpful if parents label items. Please encourage parents to do this in your next letter home.
3. **Parking:** thank you for continuing to park in the back during school hours. This helps drop off and pick up immensely.
4. **Arrival and Dismissal:** In order for arrival and dismissal procedures to be safe, effective, and efficient, we all need to be in place and know what we are doing. Overall, things are going well for the start of the school year. A few items to consider:
 - Start by referencing the Duty Assignment and Schedule. Make certain to go to the last page on this document to find a description of each duty. Please contact Lauren or Megan if you have any questions regarding your assignment.
 - Classroom teachers need to be ready to receive their students at 8:05 in their classrooms.
 - Car line is a multi-person effort. One person needs to be at the multi-colored crosswalk from the parking to the school campus to support safe crossing. Multiple people (3-4) need to assist students getting into their cars once they have reached either the car line curb or the movement field curb. Students cannot load into cars outside of these two curb lines. As classroom teachers, we need you to split your efforts by having one of you (one from each grade-level or 7/8 split) supervise the students waiting to load into their cars while the other person steps forward to the car line to assist with the flow of traffic and loading.
 - It is important to be on time for dismissal to avoid cars backing up waiting for your class to arrive outside.

Schedules

Barring any substantial glaring error, the master schedule is set for the semester. If you did not receive a printed copy at the last faculty meeting, Megan has printed copies. Additionally, attached to this email is a .pdf version (see below).

Other schedules have been forming in and around these schedules including, but not limited to, Rtl and special education. This is why it is important we maintain what we have as we move forward into the current semester.

Hazuki Pike, our school counselor, is with us on Tuesdays and Thursdays.

Fanny Burki, animal interventionist, is with us on Tuesdays and Wednesdays.

Mark Hirschi, facilities manager, has a varied schedule throughout the week. This is why the best way to communicate with him regarding needs is through the Facility Repairs Request Form.

Kayla Pepperseck, Facility and Faculty Caretaker (plus Rtl paraprofessional), is with us everyday and working multiple jobs. She anticipates having a detailed cleaning schedule for your classrooms by this Thursday. Some cleaning items have been on backorder and have slowed down some of these schedules.

Peace Valley Conditional Renewal Page 206

Jennifer Fedewa, Megan Isaacson, Lauren Rodie and myself are at school everyday.

Faculty meeting schedule was shared during my last update. Here it is again. This Thursday's meeting is an All Employee meeting.

Incident Reports

PVCS Student Incident Reports must be completed for both health and behavioral incidents with students. A digital version was introduced at the last faculty meeting. Once the email notification to classroom teachers add on has been created later this week, a link will be sent out. At that point, please use the digital form as it will help with both record keeping and communication loops.

The Cabin

During pre-planning, you heard several people referencing The Cabin. We are aware it needs some updating with current year documents and forms. Megan is diligently working on completing this throughout this week.

Stay focused and present. Our children need us.

Together We Serve,



Andrew S. Ross
Principal




PEACE VALLEY
CHARTER SCHOOL

1845 S.Federal Way
Boise, Idaho 83705
(208) 205-8818

School Website: peacevalleycharter.org

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.

NOTICE OF CONFIDENTIALITY: This electronic mail transmission may contain CONFIDENTIAL INFORMATION, belonging to the sender, which is legally privileged. The information is intended only for the use of the individual or entity listed above. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, use, or taking of any action on reliance of the contents of this electronically-mailed confidential information is strictly prohibited and may violate the Family Education Rights and Privacy Act (FERPA). If you have received this electronic mail in error, please notify us by telephone immediately to arrange for return and correction of internal records; in addition, please delete the original message

 **2022-2023 Master Schedule Semester 1.pdf**
321K

Appendix J

PVCS- Email to Staff re. Incident Report Form 2



Weekly Update 9.19.22

Andrew Ross <a.ross@boisewaldorf.org>
To: Faculty <faculty@boisewaldorf.org>

Mon, Sep 19, 2022 at 6:47 AM

Dear Faculty and Staff,

I hope you were able to find a way to begin to enjoy the start of some cooler weather this past weekend. Below are a few important items as we jump into this new week:

1. Student Incident Reports ONLINE Form: It is now digital! Use this form moving forward rather than any other version. In the event you need to use a paper version to expedite the situation, the digital version needs to be completed by the end of that same day. It is incredibly important that we use this version moving forward as it supports communication channels and tracking. Please bookmark this form for easy access. It will eventually be changed in The Cabin as well. Thank you, Monica, for all your work on this form.
2. Fire Drill Follow Up: last week's fire drill was very smooth for our first drill of the school year. Please remember to close your classroom and office doors. We will discuss future drills before practicing them.
3. Hiring: We continue to recruit and hire for a few positions including technology coordinator and Middle School Paraprofessional. We hope to have them hired in the coming weeks. Additionally, at the last board meeting, the board approved to increase our certified personnel in the special education department as we have experienced significant student caseload and service minutes in this department over the last few years. We see that this position approval will support this department greatly moving forward.
4. Principal's Report: Moving forward, I will share with you all the Principal's Report that I provide to the school board at the monthly meetings. For those of you who are interested, you are welcome to check it out.
5. Faculty Meeting: This week there is not a faculty meeting. Rather, the time we normally hold a faculty meeting is carved out for planning time for you all. This time needs to be used in this way. I strongly encourage setting up meetings with grade-level pairs, committees, personal planning time, etc. This time is intended for such purposes.
6. Substitutes: We need your help to continue to bolster our substitute pool. In an effort to support this, please put out in your weekly emails a note about the substitute application. As a reminder, Megan Isaacson supports our substitutes and our substitute requests. Here is the link to the substitute application.
7. Grade-Level Meetings: A few weeks back, I sent out a message to the grade-level teachers. If you have not already done so, please reply back if that time will not work as I plan on scheduling these out very shortly for the remainder of this semester.
8. Festival and Feats of Courage: 11 days and counting... We spent some time reviewing this festival during our last faculty meeting. Please reach out to a member of the festival committee if you have any further questions. I look forward to how this festival unites and focuses our school in the early fall.

As we continue to build our work together as a faculty and staff, it is important we all remain dedicated to our work around arrival, dismissal, and recess. Thank you for the feedback during the "Taking the Temperature" activity during this last faculty meeting. These times are critical for structure and synergy. The more we remain on the same page, the smoother it is for all.

Onward!

Together We Serve,

Andrew S. Ross
Principal



1845 S.Federal Way
Boise, Idaho 83705

(208) 205-8818

School Website: peacevalleycharter.org

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.

NOTICE OF CONFIDENTIALITY: This electronic mail transmission may contain CONFIDENTIAL INFORMATION, belonging to the sender, which is legally privileged. The information is intended only for the use of the individual or entity listed above. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, use, or taking of any action on reliance of the contents of this electronically-mailed confidential information is strictly prohibited and may violate the Family Education Rights and Privacy Act (FERPA). If you have received this electronic mail in error, please notify us by telephone immediately to arrange for return and correction of internal records; in addition, please delete the original message

GSFR TARGETED TECHNICAL ASSISTANCE QUALITATIVE REVIEW

Date: 8/31/22

LEA Name: Peace Valley

Year Identified for Targeted Technical Assistance: 2022-23

Did the LEA complete all assigned activities during Technical Assistance: YES NO
Didn't attend Essentials or Best Practices in Comprehensive Evaluation

Areas for Review	Notes
Primary areas of concern on GSFR for the previous 3 years	<ul style="list-style-type: none">• SLD• Eligibility Criteria (Item 5)• PLAAPs/Goals (Item 10)
LEA using EDPlan	Joined but not accessing platform. No student data imported
Staffing Issues	Director has minimal special education knowledge, non-responsive to communication and requests from SDE. LEA has had a new special education teacher each year for the past 3+ years. Current teacher from Arizona and not familiar with Idaho practices.
Collaboration efforts with SESTA coordinator(s) and/or SDE	None
Timely and accurate submission of GSFR requirements	No



IDAHO
STATE DEPARTMENT OF EDUCATION

SHERRI YBARRA, ED.S.
SUPERINTENDENT OF PUBLIC INSTRUCTION

650 W. STATE STREET, 2ND FLOOR
BOISE, IDAHO 83702
(208) 332-6800 OFFICE / 711 TRS
WWW.SDE.IDAHO.GOV

August 3, 2022

Peace Valley Charter School #511
1845 South Federal Way
Boise, ID 83705-4261

Dear Superintendent & Special Education Director Andrew Ross,

Thank you for your commitment to improving education for Idaho's students receiving support under the Individuals with Disabilities Education Act (IDEA). In accordance with section 618 of IDEA 2004 (34 CFR §300.640), the Idaho State Department of Education (ISDE) is responsible for conducting the annual General Supervision File Review (GSFR). At its core, a general supervision system consists of the mechanisms by which states ensure that students with disabilities are provided free appropriate public education (FAPE) by their local districts or charters.

The ISDE requires LEAs identified as having issues of noncompliance for 3 consecutive years or who had 13 or more issues of noncompliance during a single review period to participate in technical assistance (TA) activities. If an LEA participates in TA and GSFR data during subsequent years continues to report issues of noncompliance, the LEA is required to participate in targeted technical assistance (TTA).

This letter informs you that GSFR data indicates that your LEA has longstanding issues of noncompliance. As a result, your LEA will be required to participate in TTA. The ISDE and Idaho Special Education Support and Technical Assistance (SESTA) team members will complete a qualitative review of various indicators related to your LEA's system to determine the TTA requirements. Some of the areas the ISDE and SESTA team members analyze when completing the qualitative review may include, but are not limited to, the following:

- GSFR results over three or more years
- Staffing issues within the LEA (retention, certification, unfilled positions, subs, etc.)
- Collaboration efforts with SESTA coordinator(s) and the ISDE
- Timely and accurate submission of special education data



IDAHO
STATE DEPARTMENT OF EDUCATION

SHERRI YBARRA, ED.S.
SUPERINTENDENT OF PUBLIC INSTRUCTION

650 W. STATE STREET, 2ND FLOOR
BOISE, IDAHO 83702
(208) 332-6800 OFFICE / 711 TRS
WWW.SDE.IDAHO.GOV

Following the qualitative review, the ISDE and SESTA will contact you to complete an action plan, align resources, and provide TTA to support growth, increase compliance and improve practices and procedures around the file review process and FAPE.

Included in this letter is your LEA's specific GSFR data over the past four years. Please take some time to look over your GSFR data, focusing on how you might target PD in your LEA addressing areas of noncompliance, paying specific attention to those areas that occurred consecutively over the four years of review.

If you have questions regarding your LEA's targeted technical assistance requirements, please get in touch with Debi Smith at (208) 332-6915 or dsmith@sde.idaho.gov, or Bree Keenan, Statewide SESTA Coordinator at breannabarsten@boisestate.edu 208-426-4611.

Sincerely,

Debi Smith

Debi Smith
Special Populations Coordinator,
Idaho SDE

Cc: Dr. Charlie Silva



IDAHO
STATE DEPARTMENT OF EDUCATION

SHERRI YBARRA, ED.S.
SUPERINTENDENT OF PUBLIC INSTRUCTION

650 W STATE STREET, 2ND FLOOR
BOISE, IDAHO 83702
(208) 332-6800 OFFICE / 711 TRS
WWW.SDE.IDAHO.GOV

TABLE 2: LEA GSFR Historical Data

2018-2019	
General Review, Question 10) IEP includes appropriate Present Levels of Performance (PLOP) and Appropriate corresponding Goal(s).	
General Review, Question 12) The IEP includes a description of the special education and related services being provided to the student.	
General Review, Question 19) Participation is addressed for each individual statewide assessment. (IDEA 300.320(a)(6)(ii)).	
General Review, Question 20) Written Notice was provided and included an explanation for all required components related to the contents of the IEP. 34 CFR 300.503(b)(6) 34 CFR 300.503(b)(7) .	
General Review, Question 5) Evaluations and Assessment show that the student meets the State eligibility criteria for disability category identified (IDEA 300.304(c)(4), 300.306(c)(i)-(ii).	
General Review, Question 9) IEP Team Members in attendance: Student (if and when appropriate) (IDEA 300.321(a)(7) and (300.321(b)(1), Parent or Guardian (IDEA 300.321(b)(1), School District Administrator or Designee (IDEA 300.321.(a)(4)(i)-(iii), General Education Teacher (IDEA 300.321(a)(2), Special Education Teacher (IDEA 300.321(a)(3)	
SLD Review, Question 3) For each academic area of concern, include standardized, norm-referenced progress monitoring data in a narrative format. Interpretive information must include aimline, trendline, decision points, student's rate of improvement, and nation or local norm for grade level peers. Observation of academic and behavior function in each area of concern. The purpose of the observation is to document how the areas of concern impact the student's performance in the classroom and should include: <ul style="list-style-type: none"> Name and title of observer Location and subject area Date and time Duration of observation Description of the task and expectations Description of student performance Peer comparison 	
2019-2020	
General Review, Question 10) IEP includes appropriate Present Levels of Performance (PLOP) and Appropriate corresponding Goal(s).	
General Review, Question 12) The IEP includes a description of the special education and related services being provided to the student.	



IDAHO
STATE DEPARTMENT OF EDUCATION

SHERRI YBARRA, ED.S.
SUPERINTENDENT OF PUBLIC INSTRUCTION

650 W STATE STREET, 2ND FLOOR
BOISE, IDAHO 83702
(208) 332-6800 OFFICE / 711 TRS
WWW.SDE.IDAHO.GOV

General Review, Question 5) Evaluations and Assessment show that the student meets the State eligibility criteria for disability category identified (IDEA 300.304(c)(4), 300.306(c)(i)-(ii).

2020-2021

General Review, Question 10) IEP Includes appropriate present levels of academic achievement and functional performance (PLAAFP) and appropriate corresponding annual goal(s). Please see criteria checklist below for EACH skill area:

General Review, Question 3) Eligibility was determined by a team (all required participants). (34 CFR 300.321)

General Review, Question 4) A comprehensive evaluation was conducted and all areas of concern identified in the Consent for Assessment are reflected in the Eligibility Report. (34 CFR 300.503(b)(3) and 300.300-300.311)

General Review, Question 5) Evaluations and Assessment results show that the student meets the State eligibility criteria for disability category identified (IDEA 300.304(c)(4), 300.306(c)(i)-(ii).

SLD Review, Question 1) Data that establishes the core curriculum is effective for most students for each area of concern.

SLD Review, Question 3) For each area of concern, the team has included standardized, norm-referenced progress monitoring data with interpretive information that includes an aimline, trendline, decision points, student's rate of improvement and national or local norms for grade-level peers.

SLD Review, Question 4) Observation of academic performance/behavior in each area of concern.

2021-2022

General Review, Question 10) IEP Includes appropriate present levels of academic achievement and functional performance (PLAAFP) and appropriate corresponding annual goal(s). Please see criteria checklist below for EACH skill area:

General Review, Question 5) Evaluations and Assessment results show that the student meets the State eligibility criteria for disability category identified (IDEA 300.304(c)(4), 300.306(c)(i)-(ii).

SLD Review, Question 7) The team has indicated if the student's learning difficulty is impacted by any of the exclusionary factors and summarized the team's consideration of whether it is a primary or contributing factor (for each exclusionary factor checked).



IDAHO
STATE DEPARTMENT OF EDUCATION

SHERRI YBARRA, ED.S.
SUPERINTENDENT OF PUBLIC INSTRUCTION

650 W. STATE STREET, 2ND FLOOR
BOISE, IDAHO 83702
(208) 332-6800 OFFICE / 711 TRS
WWW.SDE.IDAHO.GOV

General Review, Question 21) Evidence that planning for transitions related to COVID-19 has been addressed at the individual student level.

Peace Valley Charter School

Based on the review of the LEAs profile, the following Targeted Technical Assistance has been assigned;

Targeted Technical Assistance Requirements for:	R - Required E - Encouraged NA - Not Applicable	Staff Required to Participate
Attend <i>Essential Components of the Special Education Process PD</i> or complete the <i>Essentials</i> online modules, completing quizzes and note-takers. Essentials Registration	R	Teacher & Director
Participate in <i>Best Practices in Comprehensive Evaluation</i> face-to-face training (Spring 2023) or Module Series, completing quizzes and reflection sheets. Best Practices in Comprehensive Evaluation Module Series	R	Teacher Required School Psychologist encouraged
Participate in PD on Specific Learning Disability provided by SESTA	R	Teacher Required School Psychologist encouraged
Participate in <i>Secondary Transition Institute</i> provided by Randi Cole, Secondary Coordinator on October 24 & 25, 2022 Transition Institute Registration	NA	
Participate in early childhood PD provided by Shannon Dunstan or SESTA.	NA	
Director will register and attend <i>OnTrack</i> New Director course	R	Director
Building administrators will register and complete <i>Special Education 101 for School Administrators</i> PD course	R	Director
Submit Eligibility reports and/or IEPs to the secure server 2 weeks prior to meeting dates for SESTA review and correction. *See notes below	E	E
<i>Individualized Support and Technical Assistance</i> - Support and requirements individualized to the LEAs specific areas of concern. *See notes below	NA	

Notes:

Following the participation or completion of the Essential Module Series, Special Education teacher, Donna Johnson will contact [Bree Keenan](#) to participate in a virtual meeting to ensure understanding of the information presented.

File review is encouraged following the completion of *Essentials* to ensure understanding of referral, eligibility and IEP completion.

LEA Measurable Goal:

*During the 2023-2024 GSFR process, 2 out of 3 files reviewed will be compliant for Items 1-8 on the General Checklist upon initial review in December.

*During the 2023-2024 GSFR process, 1 out of 3 files reviewed will be compliant for all items on the SLD Checklist upon initial review in December.

*An individual file that contains all the components of the measurable goal(s) could satisfy the goal requirement(s).