

SUBJECT

Charter Renewal Consideration
E. Rolling Hills 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. Rolling Hills Charter School's (RHCS) 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

RHCS opened in 2005. The school currently serves approximately 240 students across grades K-8.

RHCS is recommended for renewal with 4 conditions. One academic condition asks the school to remain focused on improving English Language Arts performance outcomes. The other three are related to financial measures on which the school did not meet standard in fiscal year 2022. The school's board has agreed to the recommended conditions.

While the IPCSC did not issue ratings on financial measures in fiscal year 2021, a review of the school's annual performance report from that year shows that the school's financial performance suffered in fiscal years 2021 and 2022. The school spent more than it received in revenue each of the past two years, impacting its total margin. Additionally, the school's cash flow and number of days cash on hand fell as reserve funds were tapped. The school has been cooperative in researching and considering the causes and potential corrective actions for this problem.

Pandemic impact on enrollments, investment in a transportation program that is not producing the desired results, and turn-over in the business manager position all may have contributed to the situation. While the situation is serious and requires immediate attention of the board and the administration, it does not appear to be irrecoverable at this time.

Materials included in this packet for RHCS:

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

SPEAKER

Board Chair, Jennifer Sweet-Fears
Administrator, Shane Pratt

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 execution by the Commission in April.

If the school is unable to evidence that it has met the terms of any condition by the due date stated in the condition, IPCSC policy requires that a revocation hearing be scheduled. At that time, the Commission would determine whether the school's failure to meet the terms of the condition warrants revocation. If the school is able to evidence that it has met the terms of both conditions by the stated due dates, no further action will be taken.

STAFF COMMENTS AND RECOMMENDATIONS

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

COMMISSION ACTION

A motion to approve the consent agreement for conditional charter renewal as presented for Rolling Hills 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 Rolling Hills 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 Rolling Hills 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:

ROLLING HILLS PUBLIC CHARTER
SCHOOL.

Case No. 22-52516

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

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

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

1. Condition 1: RHPCS must achieve a Meets Standard rating on the Unrestricted Days Cash on Hand financial measure of the Commission's performance framework by November 15, 2023.

RHPCS did not meet standard on the Unrestricted Days Cash on Hand measure in fiscal year 2022. Since the corresponding data will be evaluated on or before November 15, 2023, the date by which this condition must be met is November 15, 2023.

2. Condition 2: RHPCS must achieve a Meets Standard rating on the Total Margin financial measure of the Commission's performance framework by November 15, 2025. The calculations used to determine total margin are defined in the Commission's performance framework which shall be incorporated into RHPCS's 2023-2028 performance certificate.

RHPCS did not meet standard on the Total Margin measure in fiscal year 2022. 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.

3. Condition 3: RHPCS must achieve a Meets Standard rating on the Cash Flow financial measure of the Commission's performance framework by November 15, 2025. The

calculations used to determine cash flow are defined in the Commission's performance framework which shall be incorporated into RHPCS's 2023-2028 performance certificate.

RHPCS's did not meet standard on the Cash Flow measure in fiscal year 2022. 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.

4. Condition 4: RHPCS 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. The English language arts proficiency measure is defined in the performance framework and shall be incorporated into RHPCS's 2023-2028 performance certificate.

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

Dated this 15th day of November, 2022.

Jenn Thompson Digitally signed by Jenn Thompson
Date: 2022.11.08 13:16:51 -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 Rolling Hills Public Charter School ("RHPCS"). RHPCS understands, acknowledges, and agrees to the following:

1. On behalf of RHPCS, 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. RHPCS 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: RHPCS must achieve a Meets Standard rating on the Unrestricted Days Cash on Hand financial measure of the Commission's performance framework by November 15, 2023.

RHPCS did not meet standard on the Unrestricted Days Cash on Hand measure in fiscal year 2022. Since the corresponding data will be evaluated on or before November 15, 2023, the date by which this condition must be met is November 15, 2023.

- b. Condition 2: RHPCS must achieve a Meets Standard rating on the Total Margin financial measure of the Commission's performance framework by November 15, 2025. The calculations used to determine total margin are defined in the Commission's performance framework which shall be incorporated into RHPCS's 2023-2028 performance certificate.

RHPCS did not meet standard on the Total Margin measure in fiscal year 2022. 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.

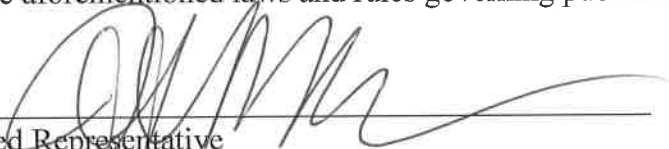
- c. Condition 3: RHPCS must achieve a Meets Standard rating on the Cash Flow financial measure of the Commission's performance framework by November 15, 2025. The calculations used to determine cash flow are defined in the Commission's performance framework which shall be incorporated into RHPCS's 2023-2028 performance certificate.

RHPCS's did not meet standard on the Cash Flow measure in fiscal year 2022. 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.

- d. Condition 4: RHPCS 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. The English

language arts proficiency measure is defined in the performance framework and shall be incorporated into RHPCS's 2023-2028 performance certificate.

3. RHPCS understands and acknowledges that the Director's recommendation will be presented to the Idaho Public Charter School Commission ("Commission"). RHPCS 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. RHPCS understands and acknowledges that if the Commission approves the renewal of RHPCS's charter, the Commission and RHPCS shall negotiate the terms of and execute a new performance certificate, as defined in Idaho Code section 33-5202A(6), by no later than June 30, 2023.
5. On behalf of RHPCS, the undersigned authorized representative understands and acknowledges that by accepting the Director's recommendation as proposed in the Notice and entering into this Agreement, RHPCS is freely and voluntarily waiving certain rights provided by the Idaho Administrative Procedure Act and the laws and rules governing public charter schools in Idaho. These rights include: a full and complete administrative hearing; the right to present evidence or to call witnesses; the right to confront and cross-examine witnesses; the right to reconsideration; the right to appeal this matter to district court; and any other rights provided by the aforementioned laws and rules governing public charter schools in the state of Idaho.



Authorized Representative
Board Chair/President
Rolling Hills Public Charter School

Date

12/8/22



Jenn Thompson
Director
Idaho Public Charter School Commission

Date

11/15/22



Rolling Hills Public Charter School, #454

8900 N. Horseshoe Bend Road, Boise, Idaho 83714 208-939-5400

December 5, 2022

To the Public Charter School Commission and Jenn Thompson,

This is Rolling Hills Public Charter School's Renewal application.

Rolling Hills Public Charter School, Inc., located at 8900 N. Horseshoe Bend Rd., Boise, Idaho 83714

Local Education Agency (LEA) #454 and School #0574

Shane Pratt, 208-939-5400, spratt@rhpcs.org, School Administrator
Jennifer Sweet-Fears, 208-867-8642, jfears@rhpcs.org, School Board Chair

Mission Statement: The Rolling Hills Public Charter School mission is to develop educated and engaged citizens through high expectations for student behavior and academic success in a small, safe, structured environment.

Current Enrollment Numbers: Dec. 5, 2022

<u>Grade</u>	<u>Current Enrollment for 2022-2023</u>
Kindergarten	22
1 st Grade	29
2 nd Grade	27
3 rd Grade	26
4 th Grade	32
5 th Grade	28
6 th Grade	27
7 th Grade	31
8 th Grade	23
<u>Total</u>	<u>245</u>



Rolling Hills Public Charter School, #454

8900 N. Horseshoe Bend Road, Boise, Idaho 83714 208-939-5400

To the Public Charter School Commission Commissioners and Jenn Thompson,
Executive Director,

Having accepted the conditions of our renewal here are the plans of improvement to meet the requirements of the conditions.

Condition 1- Meet the standard of having ***Unrestricted Days of Cash*** on hand financial measure by November 15, 2023.

Plan for improvement regarding Condition 1:

- Recalculate the budget formulas Budgeted 13.51 in 2022-2023 budget. After each ISEE upload assure that we are on track for increasing Support Unit numbers. **Timeline:** **Monthly** August/September- 13.26, October-13.72, November- 13.82, and December 13.84
- New Business Manager to implement the best business practices and protocols to ensure accurate budget reporting. **Timeline:** Hired Christy Cheney as our new business manager in August 2022.
- Request from Mountain America Credit Union an appointment of a representative to assist our School Board and Business Manager with financial needs. **Timeline:** Completed November 2022.
- Regular checks with CPA, audit company Quest CPA on budget progress. **Timeline:** Ongoing
- Line item cuts/adjustments to the current 2022-2023 budget, in areas that will help with conserving money. *See attachment A, Budget Report, printed 11-30-22* as evidence. Using ESSER and grant reimbursement money. Confirmed 12/1/2022, budget adjustments.
- Draw down ESSER, Title, and state funds at least monthly to reimburse our expenses and conserve general fund money. Ongoing all year. *See attachment B, Chart of Unrestricted Cash on Hand for savings.*
- Sell our 2016 International School Bus for approximately \$35,000-\$45,000 to replenish the savings account. The **timeline** is by March of 2023.
- Maintain Cash on Hand for the fiscal year to surpass our current cash on hand level, as stated in the Performance Report 2022 (example: 31 days of cash on hand in the report and we will keep at least 32 days or more) **Timeline:** By the end of the year 2022-23. See attachment B.
- Reduced FTE from FY 2022, for the current year 2022-23, -1.75 FTE of staff, based on enrollment.

Attachments:

A- 2022-2023 Budget adjustment spreadsheet.

B- Unrestricted Cash on hand for savings.

Condition 2- Meet the standard on the Total Margin financial measure by November 15, 2025.

Plan for improvement regarding Condition 2:

- Live within our means
- Accurate projection of the total enrollment from year to year.
- Implement Marketing strategies to increase enrollment.
- New Business Manager to implement the best business practices and protocols to ensure accurate budget reporting. Hired Christy Cheney as our new business manager in August 2022
- Regular checks with CPA, audit company Quest CPA on budget progress. **Timeline:** Ongoing
- Based on enrollment, during the current ISEE uploads, amend the budget to reflect the adjustment of enrolled students and funding. Periodically adjust the budget to conserve money from going over budget.
- Draw down ESSER, Title, and state funds on a regular basis to reimburse our expenses and conserve general fund money.
- Reduced FTE from FY 2022, for the current year 2022-23, -1.75 FTE of staff, based on enrollment.

Condition 3- Meet the standard of Cash Flow financial measure by November 15, 2025.

Plan for improvement regarding Condition 3:

- We will stop spending and start saving money to live within our means.
- New Business Manager to implement the best business practices and protocols to ensure accurate budget reporting. Hired Christy Cheney as our new business manager in August 2022.
- Regular checks with CPA, audit company Quest CPA on budget progress. **Timeline:** Ongoing
- Based on enrollment, during the current ISEE uploads, amend the budget to reflect the adjustment of enrolled students and funding. Periodically adjust the budget to conserve money from going over budget.
- Seek out grants that support education facilities, transportation, reductions in cost of heat, electricity, gas, and energy.
- Draw down ESSER, Title, and state funds on a regular basis to reimburse our expenses and conserve general fund money.
- More accurate projections of enrollment for future years to create a conservative budget.

Condition 4- Meet the standard on the English Language Arts (ELA) proficiency measure by November 15, 2025.

Plan for improvement regarding Condition 4:

- Implement Cultivating Readers School wide for improvement of Literacy. **Timeline:** Currently Implementing this program.
- After School program to improve literacy/reading skills and address learning loss from pandemic. Continued through each school year. **Timeline:** It occurs every 3 months throughout the school year. There are three sessions a year.
- School wide K-2, 3-8 ELA curriculum adoption that occurred in 2022, will be continued with teacher professional development and training.
- Efficient use of Title I and Literacy funds to improve needed interventions for students with parent involvement. **Timeline:** Implementing this program now and each school year.
- Implement an increase in Reading and Literacy time in the Master Schedule for all grades. **Timeline:** Already implemented to increase student reading by 180 minutes each week, in addition to the minutes they were already receiving.

Respectfully Submitted,

Mr. Shane Pratt
Administrator RHPCS #454

*** BUDGET REPORT ***

MO-YR: 11-2022 11/30/22

ACCT #

ROLLING HILLS CHARTER SCHOOL

PRINT: 11/30/22 9:01:44 AM

ACCT NAME

BUDGETED MTD ACTI YTD ACTIV BALANCE

MTD%

YTD%

Amended 12/1/22

Amended ESSER 12/1/22

GENERAL FUND

100-320000-000-000-0	Budget Balance Carry Forward	-350000	0	0	-350000	0%	0%	204307	204307
100-415000-000-000-0	Earnings on Investments	-600	0	-334.89	-265.11	0%	56%	600	600
100-416900-000-000-0	Milk Sales	0	0	0	0	0%	0%	0	0
100-419200-000-000-0	Contributions/Donations	-18000	0	-11809.5	-6190.5	0%	66%	18000	18000
100-417400-000-000-0	School Fees & Consumables	0	0	0	0	0%	0%	0	0
100-417902-000-000-0	Student Rev-Field Trips	-3000	0	0	-3000	0%	0%	0	0
100-417904-000-000-0	Student Rev-Athletics	0	0	0	0	0%	0%	0	0
100-417906-000-000-0	Student Rev-Other	0	0	-1784.05	1784.05	0%	0%	0	0
100-417906-000-000-1	Student Rev-Student Council	0	0	0	0	0%	0%	0	0
100-417906-000-000-2	Student Rev-MOSS	0	0	0	0	0%	0%	0	0
100-417906-000-000-3	Student Rev-Yearbook	-3600	0	0	-3600	0%	0%	3600	3600
100-417906-000-000-5	Student Rev-Service Projects	0	0	0	0	0%	0%	0	0
100-417906-000-000-6	Student Rev-End of Year	0	0	0	0	0%	0%	0	0
100-417906-000-000-7	Student Rev-Graduation	0	0	0	0	0%	0%	0	0
100-417906-000-000-8	Student Rev-Book Fair	0	0	0	0	0%	0%	3800	3800
100-417906-000-000-9	Student Rev-Spirit Wear	0	0	0	0	0%	0%	0	0
100-419970-000-000-0	Medicaid Revenue	0	0	0	0	0%	0%	0	0
100-419900-000-000-0	Other Local Revenue	-19000	0	-53070.5	34070.47	0%	279%	19000	19000
100-431100-000-000-0	State Support	-1190916	0	-829756	-361160	0%	70%	976416	976416
100-431100-001-000-0	State Support-Entitlement	-485333	0	0	-485333	0%	0%	492877	492877
100-431200-000-000-0	Transportation Support	-21000	0	0	-21000	0%	0%	24500	24500
100-431800-000-000-0	Benefit Support	-191643	0	0	-191643	0%	0%	191280	191280
100-431900-000-000-0	Other State Support	-137674	0	-56527.4	-81146.6	0%	41%	132880	132880
100-431900-001-000-0	State IRI (Reading)	-36928	0	28.52	-36956.5	0%	0%	70100	70100
100-431900-003-000-0	State Achievement Standards Imp	0	0	0	0	0%	0%	0	0
100-437000-000-000-0	School Facilities (Lottery)	-23128	0	-24069	941	0%	104%	24500	24500
100-445900-000-000-0	Other Federal Revenue	0	0	0	0	0%	0%	0	0
100-451000-000-000-0	Loan Proceeds	0	0	0	0	0%	0%	0	0
100-460000-000-000-0	Transfer from Other Funds	0	0	0	0	0%	0%	0	0
	COVID							0	0
	ESSER 111 DIS							145407.32	145407.32
	ESSER111 LEARNING LOSS							45235.43	45235.43
	Cultivating Readers							0	0
	Supply Chain Assistant							12297	12297
	ESSER 11 F/T							0	0
	ESSER 11 State Set Aside							1632.96	1632.96
	ESSER 11 LMS							0	0
	IDEA Part B							45000	45000
	Additional Staff Comp							0	0
	Special ED Higher							0	0
	Title 1							36650	36650
	Title 2							6749	6749
	Title 3							1500	1500
	Title 4							10000	10000
	Recruit, Hire, Retain							7500	7500

**TOTAL Revenue -2480822 0 -977323 -1503499 0% 39% 2473831.71 2473831.71

100-512110-000-000-0	Salaries-Elementary/Certified	426657	36748.68	204887.5	221769.5	9%	48%	480043.7	374683.7
100-512115-000-000-0	Salaries-Elementary/Classified	70000	3432.98	16083.11	53916.89	5%	23%	31752	31752
100-512165-000-000-0	Salaries-Elementary/Substitute	20000	1665	3915	16085	8%	20%	10000	10000
100-512180-000-000-0	Pay For Performance Bonus	0	0	0	0	0%	0%	0	0
100-512210-000-000-0	Benefits-Elementary/PERSI	60117.77	10153.21	38824.35	21293.42	17%	65%	66336.57	66336.57
100-512220-000-000-0	Benefits-Elementary/FICA/Medica	35617.88	6557.5	12729.06	22888.82	18%	36%	40729.32	40729.32
100-512240-000-000-0	Benefits-Elementary/Insurance	51401.5	6528.83	29791.03	21610.47	13%	58%	57650.16	57650.16
100-512280-000-000-0	Benefits-Elementary/Ret Sick Leav	0	0	0	0	0%	0%	0	0
100-512288-000-000-0	Benefits-Pay for Performance	0	0	0	0	0%	0%	0	0
100-512300-000-000-0	Purchased Svcs/Travel-Elementary	500	0	1632.6	-1132.6	0%	327%	500	500
100-512370-000-000-0	Copier Lease	6414.68	0	1020.33	5394.35	0%	16%	6414.68	6414.68
100-512375-000-000-0	Phone System Lease	0	0	109.51	-109.51	0%	0%	0	0
100-512390-000-000-0	State IRI (Reading) Expense	36900	5250.43	5953	30947	14%	16%	36900	36900
100-512400-000-000-0	Supplies-Elementary	25000	1043.18	11233.07	13766.93	4%	45%	20000	20000
100-512430-000-000-0	State Teacher Supply Allowance	0	0	0	0	0%	0%	0	0
100-512440-000-000-0	Textbooks-Elementary	50000	0	26780.36	23219.64	0%	54%	30000	30000
100-512450-000-000-0	Textbooks-State Funds	0	0	0	0	0%	0%	0	0

Rolling Hills Conditional Renewal Page 14

100-512460-000-000-0	State Medicaid Matching	0	0	0	0	0%	0%	0	0
100-512470-000-000-0	Expenses Reimbursed by Medicaid	0	0	0	0	0%	0%	0	0
100-512190-000-000-0	Salaries-Reimbursed by Medicaid	0	0	406.25	-406.25	0%	0%	0	0
100-512290-000-000-0	Benefits-Reimbursed by Medicaid	0	0	479.42	-479.42	0%	0%	0	0
100-512480-000-000-0	Medicaid Billing Services	0	0	0	0	0%	0%	0	0
100-512500-000-000-0	Equipment Purchases-Elementary	0	0	0	0	0%	0%	0	0
**TOTAL Elementary Program		782608.8	71379.81	353844.6	428764.2	9%	45%	780325.63	674965.63
100-515110-000-000-0	Salaries-Secondary/Certified	241234.7	19221.58	102208.1	139026.6	8%	42%	242033	242033
100-515115-000-000-0	Salaries-Secondary/Classified	3456	0	0	3456	0%	0%	0	0
100-515165-000-000-0	Salaries-Secondary/Substitute	10000	0	0	10000	0%	0%	7000	7000
100-515210-000-000-0	Benefits-Secondary/PERSI	26548.36	5125.39	15031.52	11516.84	19%	57%	40122.6	40122.6
100-515220-000-000-0	Benefits-Secondary/FICA/Medicar	16845.11	3170.6	6270.14	10574.97	19%	37%	24518	24518
100-515240-000-000-0	Benefits-Secondary/Insurance	24416.09	3053.13	14713.42	9702.67	13%	60%	30849.84	30849.84
100-515280-000-000-0	Benefits-Secondary/Ret Sick Leave	0	0	0	0	0%	0%	0	0
100-515300-000-000-0	Purchased Svcs/Travel-Secondary	500	0	0	500	0%	0%	0	0
100-515400-000-000-0	Supplies-Secondary	12500	437.06	5951.58	6548.42	3%	48%	10000	10000
100-515430-000-000-0	Supplies-State Teacher	0	0	0	0	0%	0%	0	0
100-515440-000-000-0	Textbooks-Secondary	22500	0	14727.74	7772.26	0%	65%	17727	17727
100-515450-000-000-0	Textbooks-State Funds	0	0	0	0	0%	0%	0	0
100-515490-000-000-0	Annuals - Revenue Less Expenses	0	0	0	0	0%	0%	0	0
100-515500-000-000-0	Equipment Purchases-Secondary	0	0	0	0	0%	0%	0	0
**TOTAL Secondary Program		358000.3	31007.76	158902.5	199097.8	9%	44%	372220.44	372220.44
100-521100-000-000-0	Salaries-Exceptional Child	81240	6194.75	29080.4	52159.6	8%	36%	73933.25	73933.25
100-521200-000-000-0	Benefits-Exceptional Child	10000	2990.86	7377.06	2622.94	30%	74%	22847.45	22847.45
100-521300-000-000-0	Purchased Svcs-Exceptional Child	58260	9631.21	32703.32	25556.68	17%	56%	58260	58260
100-521400-000-000-0	Supplies-Exceptional Child	500	28.8	5985.83	-5485.83	6%	999%	500	500
***TOTAL Exceptional Child (MOE		150000	18845.62	75146.61	74853.39	13%	50%	155040.7	155040.7
100-524400-000-000-0	Gifted/Talented Expenses	2000	0	0	2000	0%	0%	0	0
**TOTAL Gifted/Talented Prog		2000	0	0	2000	0%	0%		
100-532100-000-000-0	Salaries-School Activities	12000	0	0	12000	0%	0%	0	0
100-532200-000-000-0	Benefits-School Activities	2000	0	0	2000	0%	0%	0	0
100-532300-000-000-0	Purchased Svcs-School Activities	1000	0	836.26	163.74	0%	84%	1000	1000
100-532300-000-000-1	Purchased Svcs-Student Council	0	0	0	0	0%	0%	0	0
100-532300-000-000-2	Purchased Svcs-MOSS	500	0	0	500	0%	0%	0	0
100-532300-000-000-3	Purchased Svcs-Yearbook	4000	0	0	4000	0%	0%	2000	2000
100-532300-000-000-4	Purchased Svcs-Field Trips	1500	0	0	1500	0%	0%	0	0
100-532300-000-000-5	Purchased Svcs-Service Projects	0	0	0	0	0%	0%	0	0
100-532300-000-000-6	Purchased Svcs-End of Year	1000	0	0	1000	0%	0%	1000	1000
100-532300-000-000-7	Purchased Svcs-Graduation	500	0	0	500	0%	0%	500	500
100-532300-000-000-8	Purchased Svcs-Book Fair	0	0	0	0	0%	0%	0	0
100-532300-000-000-9	Purchased Svcs-Marketing	7000	0	0	7000	0%	0%	7000	7000
100-532400-000-000-0	Supplies-School Activities	0	279.42	747.66	-747.66	0%	0%	0	0
100-532400-000-000-1	Supplies-Student Council	0	0	0	0	0%	0%	0	0
100-532400-000-000-2	Supplies-MOSS	0	0	0	0	0%	0%	0	0
100-532400-000-000-3	Supplies-Yearbook	0	0	0	0	0%	0%	0	0
100-532400-000-000-4	Supplies-Field Trips	0	0	0	0	0%	0%	0	0
100-532400-000-000-5	Supplies-Service Projects	0	0	0	0	0%	0%	0	0
100-532400-000-000-6	Supplies-End of Year	100	0	0	100	0%	0%	100	100
100-532400-000-000-7	Supplies-Graduation	0	0	0	0	0%	0%	0	0
100-532400-000-000-8	Supplies-Book Fair	0	0	0	0	0%	0%	0	0
100-532400-000-000-9	Supplies-Marketing	5000	0	0	5000	0%	0%	5000	5000
100-532500-000-000-0	Equipment-School Activities	0	0	0	0	0%	0%	0	0
**TOTAL School Activities Prog		34600	279.42	1583.92	33016.08	1%	5%	16600	16600
100-621300-000-000-0	Dues Fees Travel	175	0	0	175	0%	0%	175	175
100-621100-000-000-0	Salaries-Staff Development	4500	334.86	1502.64	2997.36	7%	33%	0	0
100-621200-000-000-0	Benefits-Staff Development	1000	188.13	496.12	503.88	19%	50%	0	0
100-621320-000-000-0	Purchased Svcs-Staff Development	9000	120	4716.56	4283.44	1%	52%	9000	9000
**TOTAL Instruction Improvement		14675	642.99	6715.32	7959.68	4%	46%	9175	9175
100-622100-000-000-0	SALARIES - MEDIA	25000	1816.18	10754.08	14245.92	7%	43%	16380	16380
100-622200-000-000-0	BENEFITS - MEDIA	4300	1266.9	3605.28	694.72	29%	84%	7234.65	7234.65
100-622300-000-000-0	PURCHASED SERVICES - MEDIA	0	0	456.92	-456.92	0%	0%	0	0
100-622400-000-000-0	BOOKS & SUPPLIES - MEDIA	2200	810.7	2061.97	138.03	37%	94%	2200	2200
100-622500-000-000-0	EQUIPMENT - MEDIA	200	0	0	200	0%	0%	200	200

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**TOTAL Media/Library Program		31700	3893.78	16878.25	14821.75	12%	53%	26014	26014
100-623100-000-000-0	Salaries-Instructional Tech	0	0	416.66	-416.66	0%	0%	0	0
100-623200-000-000-0	Benefits-Instructional Tech	0	0	794.84	-794.84	0%	0%	0	0
100-623300-000-000-0	Purchased Svcs-Instructional Tech	20000	0	10387.74	9612.26	0%	52%	11000	11000
100-623400-000-000-0	Supplies-Instructional Technology	38790	0	49193.16	-10403.2	0%	127%	47790	47790
**TOTAL Instructional Technology		58790	0	60792.4	-2002.4	0%	103%	58790	58790
100-631300-000-000-0	Board of Directors-Legal Fees	2000	99	726	1274	5%	36%	2000	2000
100-631340-000-000-0	Board of Directors-Audit Fees	6662	8330.97	20609.88	-13947.9	125%	309%	12662	12662
100-631355-000-000-0	Board of Directors-Legal Ads	2400	0	0	2400	0%	0%	2400	2400
100-631394-000-000-0	Board of Directors-Training/Conf	4000	708.66	2515.6	1484.4	18%	63%	4000	4000
100-631390-000-000-0	Board of Directors-Memberships	7500	0	50	7450	0%	1%	7500	7500
100-631710-000-000-0	Board of Directors-Insurance	0	0	0	0	0%	0%	0	0
**TOTAL Board of Directors		22562	9138.63	23901.48	-1339.48	41%	106%	28562	28562
100-632110-000-000-0	Salaries-Admin/Certified	176730	7158.58	45767.36	130962.6	4%	26%	103300	83300
100-632115-000-000-0	Salaries-Admin/Classified	126704	9471.66	42552.3	84151.7	7%	34%	120660	120660
100-632210-000-000-0	Benefits-Admin/PERSI	39797.33	4867.73	13274.44	26522.89	12%	33%	26740.68	26740.68
100-632220-000-000-0	Benefits-Admin/FICA/Medicare	26109.56	2979.41	5761.81	20347.75	11%	22%	15989.52	15989.52
100-632240-000-000-0	Benefits-Admin/Insurance	39945.51	2532.71	14035.2	25910.31	6%	35%	18300	18300
100-632280-000-000-0	Benefits-Admin/Ret Sick Leave	0	0	0	0	0%	0%	0	0
100-632310-000-000-0	Purchased Svcs-Admin	6000	0	4095.49	1904.51	0%	68%	5000	5000
100-632380-000-000-0	Travel-Admin	5000	0	3362.45	1637.55	0%	67%	2000	2000
100-632400-000-000-0	Supplies-Admin	5000	53.8	759.94	4240.06	1%	15%	2000	2000
100-632460-000-000-0	Technology & Software-Admin	15000	14.99	14474.05	525.95	0%	96%	15000	15000
100-632500-000-000-0	Equipment Purchases-Admin	0	0	0	0	0%	0%	0	0
100-632620-000-000-0	Misc Fees/Bank Charges-Admin	1500	323.69	515.1	984.9	22%	34%	1500	1500
**TOTAL Administration		441786.4	27402.57	144598.1	297188.3	6%	33%	310490.2	290490.2
100-661115-000-000-0	Salaries-Building Care	39552	1684.08	13925.65	25626.35	4%	35%	43118	27952
100-661200-000-000-0	Benefits-Building Care	9419.97	1073.65	3787.19	5632.78	11%	40%	12434.16	12434.16
100-661300-000-000-0	Janitorial Services	0	0	0	0	0%	0%	0	0
100-661330-000-000-0	Utilities-Electricity	11330	0	6254.51	5075.49	0%	55%	11330	11330
100-661334-000-000-0	Utilities-Water/Sewer/Garbage	13390	1257.9	4600.56	8789.44	9%	34%	13390	13390
100-661340-000-000-0	Utilities-Natural Gas	10767.99	0	254.39	10513.6	0%	2%	10767.99	10767.99
100-661350-000-000-0	Telephone	5918.19	0	1713.95	4204.24	0%	29%	5918.19	5918.19
100-661360-000-000-0	Building Lease	0	0	0	0	0%	0%	0	0
100-661370-000-000-0	Property Lease	0	0	0	0	0%	0%	0	0
100-661380-000-000-0	McAvain Contract	0	0	0	0	0%	0%	0	0
100-661390-000-000-0	Contracted Svcs-Buildings	0	0	0	0	0%	0%	0	0
100-661410-000-000-0	Custodial Supplies	5000	96.9	385.7	4614.3	2%	8%	2000	2000
100-661710-000-000-0	Workers Compensation Insurance	6800	2323	5492	1308	34%	81%	6800	6800
100-661720-000-000-0	Property/Liability Insurance	13700	0	0	13700	0%	0%	13700	13700
**TOTAL Building Care Program		115878.2	6435.53	36413.95	79464.2	6%	31%	119258.34	104038.34
100-664320-000-000-0	Maintenance-Building Repairs	60000	420.88	21898.46	38101.54	1%	36%	30000	30000
100-664540-000-000-0	Operations-Building Improvement	20000	233	2233	17767	1%	11%	10000	10000
100-665410-000-000-0	Maintenance-Grounds	6921.7	119	4386.3	2534.4	2%	63%	6921.7	6921.7
100-665520-000-000-0	Operations-Land Improvements	4000	0	0	4000	0%	0%	4000	4000
100-667300-000-000-0	Security Program	0	0	0	0	0%	0%	0	0
**TOTAL Operations Svcs Program		90921.7	772.88	28517.76	62403.94	1%	31%	50921.7	50921.7
100-681100-000-000-0	Transportation Salaries	45920	730.05	5714.1	40205.9	2%	12%	14960	11180
100-681200-000-000-0	Transportation Benefits	12608.8	314.79	1146.17	11462.63	2%	9%	2735.37	2735.37
100-681300-000-000-0	Transportation-Contracted	500	0	0	500	0%	0%	0	0
100-681350-000-000-0	Field Trip Transportation	1000	0	0	1000	0%	0%	0	0
100-681380-000-000-0	Activities Transportation	0	0	0	0	0%	0%	0	0
100-681400-000-000-0	Transportation Supplies/Materials	35000	767.56	15425.87	19574.13	2%	44%	20000	20000
100-681500-000-000-0	Transportation Capital Objects	0	0	0	0	0%	0%	0	0
100-681800-000-000-0	Transportation Transfers	0	0	0	0	0%	0%	0	0
**TOTAL Transportation		95028.8	1812.4	22286.14	72742.66	2%	23%	37695.37	339115.37
100-710200-000-000-0	Benefits-Food Svc/FICA/Medicare	5000	819.3	1354.88	3645.12	16%	27%	10947.59	10947.59
100-710400-000-000-0	Other Expenses-Food Service	0	0	0	0	0%	0%	0	0
100-710450-000-000-0	Milk Purchases	0	0	0	0	0%	0%	0	0
**TOTAL OTHER FOOD SERVICES		5000	819.3	1354.88	3645.12	16%	27%	5000	5000

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	***TOTAL Expenditures	2203551	172430.7	930936	1272615	8%	42%		
		=====	=====	=====	=====	=====	=====		
100-810500-000-000-0	**SITE IMPROVEMENT - don't use	0	0	0	0	0%	0%	0	0
100-810550-000-000-0	Setup Portables	0	0	0	0	0%	0%	0	0
100-911600-000-000-0	Other Svcs-Loan Principal Bldg	44513.52	0	10975.98	33537.54	0%	25%	44513.52	44513.52
100-911603-000-000-0	Estimated Depreciation	0	0	0	0	0%	0%	0	0
100-911605-000-000-0	Other Svcs-Loan Medicaid	0	0	0	0	0%	0%	0	0
100-912610-000-000-0	Other Svcs-Loan Interest Bldg	81366.48	0	20494.02	60872.46	0%	25%	81336.48	81336.48
100-912600-000-000-0	Other Svcs-Loan/Bond Fees	9970.23	0	0	9970.23	0%	0%	9970.23	9970.23
100-920810-000-000-0	Transfer to Other Funds	23964	0	0	23964	0%	0%	0	0
100-950000-000-000-0	Contingency Reserve	100000	0	0	100000	0%	0%	100000	100000
100-950000-000-000-1	Unallocated Funds	17456.63	0	0	17456.63	0%	0%	17456.63	17456.63
		=====	=====	=====	=====	=====	=====		
	***TOTAL Expenditures	277270.9	0	31470	245800.9	0%	11%	253276.86	253276.86
		=====	=====	=====	=====	=====	=====		
	ROOT FOR GREEN								
230-320000-000-000-0	RFG Budget Balance Carryforward	0	0	0	0	0%	0%		
230-415000-000-000-0	RFG Earnings On Investment	0	0	0	0	0%	0%		
230-419200-000-000-0	Revenue Root For Green	0	0	0	0	0%	0%		
230-460000-000-000-0	Transfer from Other Funds	-500	0	0	-500	0%	0%		
		=====	=====	=====	=====	=====	=====		
	**TOTAL Revenue	-500	0	0	-500	0%	0%		
		=====	=====	=====	=====	=====	=====		
230-621100-000-000-0	Salaries - Root For Green	0	0	0	0	0%	0%		
230-621200-000-000-0	Benefits - Root For Green	0	0	0	0	0%	0%		
230-621300-000-000-0	Travel - Root For Green	0	0	0	0	0%	0%		
230-621400-000-000-0	Supplies - Root For Green	500	0	0	500	0%	0%		
230-621500-000-000-0	Equipment - Root For Green	0	0	0	0	0%	0%		
230-810500-000-000-0	Expenditures Building - Root For G	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
	***TOTAL Expenditures	500	0	0	500	0%	0%		
		=====	=====	=====	=====	=====	=====		
	FULL DAY KINDERGARTEN								
231-415000-000-000-0	Earnings On Investment	0	0	0	0	0%	0%		
231-419200-000-000-0	Revenue Full Day Kindergarten	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
	**TOTAL Revenue	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
231-621100-000-000-0	Salaries - Full Day Kindergarten	0	0	0	0	0%	0%		
231-621200-000-000-0	Benefits - Full Day Kindergarten	0	0	0	0	0%	0%		
231-621300-000-000-0	Purchased Svcs - Full Day Kinderga	0	0	0	0	0%	0%		
231-621400-000-000-0	Supplies - Full Day Kindergarten	0	0	0	0	0%	0%		
231-621500-000-000-0	Equipment - Full Day Kindergarten	0	0	0	0	0%	0%		
231-920810-000-000-0	Transfer to Other Funds	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
	***TOTAL Expenditures	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
	ATHLETICS PROGRAM								
232-320000-000-000-0	Budget Carry Forward-Athletics	0	0	0	0	0%	0%		
232-417100-000-000-0	Athletics-Admissions	0	0	-25.75	25.75	0%	0%		
232-417400-000-000-0	Athletics-Fees	-5000	0	-975.91	-4024.09	0%	20%		
232-417450-000-000-0	Athletics-Snack Bar	0	0	0	0	0%	0%		
232-419200-000-000-0	Athletics-Donations	0	0	-51.5	51.5	0%	0%		
232-460000-000-000-0	Fund Transfer In-Athletics	-23464	0	0	-23464	0%	0%		
		=====	=====	=====	=====	=====	=====		
	**TOTAL Revenue	-28464	0	-1053.16	-27410.8	0%	4%		
		=====	=====	=====	=====	=====	=====		
232-531100-000-000-0	Salaries-Athletics	7500	1908.33	10933.32	-3433.32	25%	146%	4900	4900
232-531200-000-000-0	Benefits-Athletics	2566	575.77	2377.54	188.46	22%	93%	0	0
232-531300-000-000-0	Athletics-Coaching Fees	8950	75	75	8875	1%	1%	8950	8950
232-531310-000-000-0	Athletics-Referee Fees	3448	235	235	3213	7%	7%	3448	3448
232-531340-000-000-0	Athletics-AD Expenses	0	100	100	-100	0%	0%	0	0
232-531400-000-000-0	Athletics-Conference/Tourn Fees	900	0	0	900	0%	0%	900	900
232-531450-000-000-0	Supplies/Equipment-Athletics	5100	1833.19	3609.03	1490.97	36%	71%	5100	5100
		=====	=====	=====	=====	=====	=====		
	***TOTAL Expenditures	28464	4727.29	17329.89	11134.11	17%	61%	23298	23298
		=====	=====	=====	=====	=====	=====		
	STUDENT ACTIVITY								
238-417900-000-000-0	Revenue-Student Activity PFA	0	0	0	0	0%	0%		
238-740000-000-000-0	Expenses-Student Activities PFA	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
	***TOTAL Expenditures	0	0	0	0	0%	0%		
		=====	=====	=====	=====	=====	=====		
	SCHOOL BUILDING MAINTENANCE								
240-320000-000-000-0	**BUDGET BALANCE CARRYFORW.	0	0	0	0	0%	0%		
240-437000-000-000-0	**STATE LOTTERY FUNDS-School E	0	0	0	0	0%	0%		

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240-460000-000-000-0	**TRANSFERS IN-School Bldg Mair	0	0	0	0	0%	0%		
	**TOTAL Revenue	0	0	0	0	0%	0%		
240-920800-000-000-0	**TRANSFERS OUT-School Bldg Mi	0	0	0	0	0%	0%		
	***TOTAL Expenditures	0	0	0	0	0%	0%		
TECHNOLOGY FUND									
245-320000-000-000-0	Budget Balance Carry Forward-Tec	0	0	0	0	0%	0%		
245-439000-000-000-0	Revenue-Technology	-42549	0	0	-42549	0%	0%		
	**TOTAL Revenue	-42549	0	0	-42549	0%	0%		
245-623100-000-000-0	Salaries-Technology	5000	418.88	1671.76	3328.24	8%	33%	2000	2000
245-623200-000-000-0	Benefits-Technology	1500	270.98	590.93	909.07	18%	39%	500	500
245-623300-000-000-0	Purchased Services-Technology	30000	0	2500	27500	0%	8%	30000	30000
245-623400-000-000-0	Supplies-Technology	0	0	0	0	0%	0%	0	0
245-623500-000-000-0	Equipment-Technology	6049	75.46	526.81	5522.19	1%	9%	6049	6049
	***TOTAL Expenditures	42549	765.32	5289.5	37259.5	2%	12%	38549	38549
SUBSTANCE ABUSE FUND									
246-320000-000-000-0	Budget Balance Carry Forward	0	0	0	0	0%	0%		
246-439000-000-000-0	Revenue - Substance Abuse	0	0	0	0	0%	0%		
	**TOTAL Revenue	0	0	0	0	0%	0%		
246-611100-000-000-0	Salaries - Substance Abuse	0	0	0	0	0%	0%		
246-611200-000-000-0	Benefits - Substance Abuse	0	0	0	0	0%	0%		
246-611300-000-000-0	Purchased Services - Substance Ab	0	0	640	-640	0%	0%		
246-611400-000-000-0	Supplies - Substance Abuse	0	0	0	0	0%	0%		
246-611500-000-000-0	Equipment - Substance Abuse	0	0	0	0	0%	0%		
	***TOTAL Expenditures	0	0	640	-640	0%	0%		
ESSER III									
250-320000-000-000-0	Budget Balance Carry Forward-ESS	0	0	0	0	0%	0%		
250-445900-000-000-0	Revenue-ESSER III	-350306	0	-34742.5	-315564	0%	10%		
	**TOTAL Revenue	-350306	0	-34742.5	-315564	0%	10%		
250-621100-001-000-0	Salaries Discretionary-ESSER III	0	10300.97	21946.51	-21946.5	0%	0%		
250-621100-002-000-0	Salaries-Learning Loss-ESSER III	0	6511.04	12804	-12804	0%	0%		
250-621100-003-000-0	Salaries-Subaward ESSER III	0	0	0	0	0%	0%		
250-621200-001-000-0	Benefits-Discretionary-ESSER III	0	5985.11	9301.95	-9301.95	0%	0%		
250-621200-002-000-0	Benefits-Learning Loss-ESSER III	0	3308.9	4943.83	-4943.83	0%	0%		
250-621200-003-000-0	Benefits-Subaward-ESSER III	0	0	0	0	0%	0%		
250-621300-001-000-0	Purchased Services-Discretionary	0	0	1300	-1300	0%	0%		
250-621300-002-000-0	Purchased Services-Learning Loss	0	0	0	0	0%	0%		
250-621400-001-000-0	Supplies-Discretionary-ESSER III	0	2937	2937	-2937	0%	0%		
250-621400-002-000-0	Supplies-Learning Loss-ESSER III	0	2101.57	2101.57	-2101.57	0%	0%		
250-621500-001-000-0	Equipment-Discretionary-ESSER III	0	0	0	0	0%	0%		
250-621500-002-000-0	Equipment-Learning Loss-ESSER III	0	0	0	0	0%	0%		
250-621500-003-000-0	Equipment-Subaward-ESSER III	0	0	0	0	0%	0%		
250-811500-000-000-0	Capital Projects-Discretionary-ESSI	0	0	0	0	0%	0%		
	***TOTAL Expenditures	0	31144.59	55334.86	-55334.9	0%	0%		
TITLE I FUND									
251-320000-000-000-0	Budget Balance Carry Forward	-1	0	0	-1	0%	0%		
251-445100-000-000-0	Revenue-Title I	-39484	0	-13690.4	-25793.6	0%	35%		
	**TOTAL Revenue	-39485	0	-13690.4	-25794.6	0%	35%		
251-512100-000-000-0	Salaries-Title I	30985	2749.57	9141.64	21843.36	9%	30%	30985	30985
251-512200-000-000-0	Benefits-Title I	2500	895.51	1631.87	868.13	36%	65%	2500	2500
251-512300-000-000-0	Purchased Svcs-Title I	3500	0	0	3500	0%	0%	3500	3500
251-512400-000-000-0	Supplies-Title I	2000	0	0	2000	0%	0%	2000	2000
251-512500-000-000-0	Equipment-Title I	500	0	0	500	0%	0%	500	500
	***TOTAL Expenditures	39485	3645.08	10773.51	28711.49	9%	27%	39485	39485
ESSERF									
252-320000-000-000-0	Budget Balance Carry Forward - ES	0	0	0	0	0%	0%		
252-445900-000-100-0	Revenue-ESSERF	0	0	0	0	0%	0%		

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252-445900-000-200-0	Revenue - ESSERF LMS	0	0	-277	277	0%	0%		
252-445900-000-300-0	Revenue - ESSERF SEL	0	0	0	0	0%	0%		
**TOTAL Revenue		0	0	-277	277	0%	0%		
252-512300-000-000-0	Purchased Svcs - ESSERF	0	0	38.25	-38.25	0%	0%		
252-512400-000-000-0	Supplies - ESSERF	0	0	0	0	0%	0%		
252-512500-000-000-0	Equipment - ESSERF	0	0	0	0	0%	0%		
***TOTAL Expenditures		0	0	38.25	-38.25	0%	0%		
ESSERF II									
254-320000-000-000-0	Budget Balance Carry Forward - ES	0	0	0	0	0%	0%		
254-445900-000-000-0	Revenue - ESSERF II	0	0	-9998.2	9998.2	0%	0%		
**TOTAL Revenue		0	0	-9998.2	9998.2	0%	0%		
254-512100-000-000-0	Salaries - ESSERF II	0	0	500	-500	0%	0%		
254-512200-000-000-0	Benefits - ESSERF II	0	0	0	0	0%	0%		
254-512300-000-000-0	Purchased Service - ESSERF II	0	0	7082.21	-7082.21	0%	0%		
254-512400-000-000-0	Supplies - ESSERF II	0	0	2570.1	-2570.1	0%	0%		
254-512500-000-000-0	Equipment - ESSERF II	0	0	0	0	0%	0%		
***TOTAL Expenditures		0	0	10152.31	-10152.3	0%	0%		
IDEA Part B									
257-320000-000-000-0	Budget Balance Carry Forward	0	0	0	0	0%	0%		
257-445600-000-000-0	Revenue - IDEA Part B	-46855	0	0	-46855	0%	0%		
257-445700-000-000-0	ARRA Revenue-IDEA Part B	0	0	0	0	0%	0%		
**TOTAL Revenue		-46855	0	0	-46855	0%	0%		
257-521100-000-000-0	Salaries-IDEA Part B	46855	3658.33	18291.65	28563.35	8%	39%	43900	43900
257-521200-000-000-0	Benefits - IDEA Part B	0	1960.19	5559.85	-5559.85	0%	0%	9325.62	9325.62
257-521300-000-000-0	Purchased Svcs - IDEA Part B	0	0	0	0	0%	0%		
257-521400-000-000-0	Supplies - IDEA Part B	0	0	0	0	0%	0%		
257-521500-000-000-0	Equipment - IDEA Part B	0	0	0	0	0%	0%		
***TOTAL Expenditures		46855	5618.52	23851.5	23003.5	12%	51%	53225.62	53225.62
IDEA PART B - ARPA									
259-320000-000-000-0	Budget Balance Carry Forward	0	0	0	0	0%	0%		
259-445600-000-000-0	Revenue - ARPA	0	0	0	0	0%	0%		
**TOTAL Revenue		0	0	0	0	0%	0%		
259-521400-000-000-0	Supplies - ARPA	0	0	0	0	0%	0%		
***TOTAL Expenditures		0	0	0	0	0%	0%		
MEDICAID									
260-320000-000-000-0	Budget Balance Carry Forward - M	0	0	0	0	0%	0%		
260-445100-000-000-0	Revenue - Medicaid	-300000	0	0	-300000	0%	0%		
260-460000-000-000-0	Fund Transfer In Med From Gener	0	0	0	0	0%	0%		
**TOTAL Revenue		-300000	0	0	-300000	0%	0%		
260-512300-000-000-0	Purchased Svcs - Medicaid	110182.1	2685.5	10038.5	100143.6	2%	9%	110182.1	110182.1
260-512100-000-000-0	Salaries - Medicaid	110091.5	2162.5	11502	98589.5	2%	10%	110091.5	110091.5
260-512200-000-000-0	Benefits - Medicaid	19619.22	1629.74	3504.58	16114.64	8%	18%	19619.22	19619.22
260-512400-000-000-0	Supplies - Medicaid	6000	0	0	6000	0%	0%	6000	6000
260-512460-000-000-0	State Medicaid Matching	54107.15	0	0	54107.15	0%	0%	54107.15	54107.15
260-512480-000-000-0	Medicaid Billing Services	0	0	0	0	0%	0%		
***TOTAL Expenditures		300000	6477.74	25045.08	274954.9	2%	8%	300000	300000
TITLE IV FUND									
261-320000-000-000-0	Budget Balance Carry Forward	0	0	0	0	0%	0%		
261-445200-000-000-0	Revenue - Title IV	-10000	0	-8475	-1525	0%	85%		
**TOTAL Revenue		-10000	0	-8475	-1525	0%	85%		
261-524100-000-000-0	Salaries - Title IV	7000	0	0	7000	0%	0%	7000	7000
261-524200-000-000-0	Benefits - Title IV	0	0	0	0	0%	0%		
261-524300-000-000-0	Purchased Services - Title IV	3000	0	0	3000	0%	0%	3000	3000
261-524400-000-000-0	Supplies - Title IV	0	0	0	0	0%	0%		

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261-524500-000-000-0	Equipment - Title IV	0	0	0	0	0%	0%		
	***TOTAL Expenditures	10000	0	0	10000	0%	0%	10000	10000
	TITLE II - TEACHER DEVELOPMENT								
271-320000-000-000-0	Budget Balance Carry Forward	0	0	0	0	0%	0%		
271-445900-000-000-0	Revenue-Teacher Improv/Title-II	-6749	0	-343.74	-6405.26	0%	5%		
	***TOTAL Revenue	-6749	0	-343.74	-6405.26	0%	5%		
271-621100-000-000-0	Salaries-Teacher Improvement	2033.33	13.3	254.96	1778.37	1%	13%	2033.33	2033.33
271-621200-000-000-0	Benefits-Teacher Improvement	721.49	8.62	60.95	660.54	1%	8%	721.49	721.49
271-621300-000-000-0	Purchased Services-Teacher Imprc	3794.18	0	0	3794.18	0%	0%	3794.18	3794.18
271-621400-000-000-0	Supplies-Teacher Improvement	200	0	0	200	0%	0%	200	200
271-621500-000-000-0	Equipment-Teacher Improvement	0	0	0	0	0%	0%		
	***TOTAL Expenditures	6749	21.92	315.91	6433.09	0%	5%	6749	6749
	SLFRF BONUSES								
277-320000-000-000-0	Budget Balance Carry Forward - SL	0	0	0	0	0%	0%		
277-445900-000-000-0	Revenue - SLFRF Bonuses	0	0	0	0	0%	0%		
	***TOTAL Revenue	0	0	0	0	0%	0%		
277-512100-001-000-0	Salaries - SLFRF Bonuses Admin	0	0	0	0	0%	0%		
277-512100-002-000-0	Salaries - SLFRF Teach	0	0	0	0	0%	0%		
277-512100-003-000-0	Salaries SLFRF Class	0	0	0	0	0%	0%		
277-512200-000-000-0	Benefits - SLFRF Bonuses	0	0	0	0	0%	0%		
	***TOTAL Expenditures	0	0	0	0	0%	0%		
	FOOD SERVICE FUND								
290-320000-000-000-0	Budget Balance Carry Forward	-5570	0	0	-5570	0%	0%		
290-415000-000-000-0	Earnings on Investment	0	0	0	0	0%	0%		
290-416100-000-000-0	Revenue-Child Lunches	-40000	-1159	-18698.9	-21301.1	3%	47%		
290-416200-000-000-0	Revenue-Adult Lunches	-730	0	0	-730	0%	0%		
290-416900-000-000-0	Other Food Sales	-4460.06	0	0	-4460.06	0%	0%		
290-445500-000-000-0	Food Service-State Reimbursemen	-60049.6	0	-5955.72	-54093.9	0%	10%		
290-445900-000-000-0	Commodities Revenue	0	0	0	0	0%	0%		
	***TOTAL Revenue	-110810	-1159	-24654.6	-86155.1	1%	22%		
290-710100-000-000-0	Salaries-Food Service	54723.5	5575.75	18906	35817.5	10%	35%	60804	60804
290-710200-000-000-0	Benefits-Food Service	12586.41	2447.88	6638.82	5947.59	19%	53%	6638.82	6638.82
290-710300-000-000-0	Purchased Svcs-Food Service	1363.3	200	781.04	582.26	15%	57%	1363.3	1363.3
290-710400-000-000-0	Food-Food Service	35242.33	4173.76	12287.01	22955.32	12%	35%	35242.33	35242.33
290-710450-000-000-0	Supplies-Food Service	6394.15	0	2002.29	4391.86	0%	31%	6399.15	6399.15
290-710500-000-000-0	Equipment Purchases-Food Servi	500	0	0	500	0%	0%	500	500
290-920800-000-000-0	Transfer to Other Funds	0	0	0	0	0%	0%		
	***TOTAL Expenditures	110809.7	12397.39	40615.16	70194.53	11%	37%	120321.13	120321.13
	GENERAL FUND								
100-111100-000-000-0	Cash In Bank-General Fund	321677.6	-173138	148540					
100-112100-000-000-0	Investment-State Treasurer	54634.95	0	54634.95					
100-112100-100-000-0	Investment-CD	0	0	0					
100-112500-000-000-0	Reserve Account-US Bank	0	0	0					
100-112600-000-000-0	Flexible Benefits Savings	1114.54	0	1114.54					
100-114000-000-000-0	Accounts Receivable	0	0	0					
100-114100-000-000-0	State Support Receivable	0	0	0					
100-114200-000-000-0	Payroll Advances	0	0	0					
100-116100-000-000-0	Prepaid Expenses	15804.28	0	15804.28					
100-132000-000-000-0	Amount Provided-Building Loan	0	0	0					
100-213000-000-000-0	Accounts Payable	-706.94	706.94	0					
100-213200-000-000-0	Accounts Payable-Payroll Deduct	165	0	165					
100-213400-000-000-0	Sales Tax Payable	0	0	0					
100-213500-000-000-0	Yearbook	0	0	0					
100-213550-000-000-0	Student Council	0	0	0					
100-213570-000-000-0	Playground Equipment	0	0	0					
100-213600-000-000-0	Flag Pole Fund	0	0	0					
100-213610-000-000-0	Flag Fund	0	0	0					
100-213615-000-000-0	Athletic Program	0	0	0					
100-213620-000-000-0	Art Program	0	0	0					
100-213630-000-000-0	Library	0	0	0					
100-213900-000-000-0	Flex Account Payable	-1114.54	0	-1114.54					
100-217100-000-000-0	Salaries Payable	0	0	0					

100-217200-000-000-0	Benefits Payable	0	0	0
100-219000-000-000-0	Loans Payable	0	0	0
100-320100-000-000-0	Fund Balance - General Fund	-384846	172430.7	-212415
NET TOTAL		6728.72	0	6728.72
=====				
ATHLETICS PROGRAM				
232-111100-000-000-0	Cash in Bank-Athletics	-11549.4	-4727.29	-16276.7
232-114000-000-000-0	Accounts Receivable-Athletics	0	0	0
232-213000-000-000-0	Accounts Payable-Athletics	0	0	0
232-217100-000-000-0	Salaries Payable-Athletics	0	0	0
232-217200-000-000-0	Benefits Payable-Athletics	0	0	0
232-320100-000-000-0	Fund Balance-Athletics	11694.6	4727.29	16421.89
NET TOTAL		145.16	0	145.16
=====				
STUDENT ACTIVITY				
238-111100-000-000-0	Cash in Bank-Student Activities PF	27402.28	0	27402.28
238-320100-000-000-0	Fund Balance-Student Account PF	-27402.3	0	-27402.3
NET TOTAL		0	0	0
=====				
TECHNOLOGY FUND				
245-111100-000-000-0	Cash In Bank-Technology	-4524.18	-765.32	-5289.5
245-114000-000-000-0	Accounts Receivable -Technology	0	0	0
245-213000-000-000-0	Accounts Payable -Technology	0	0	0
245-320100-000-000-0	**Fund Balance-Technology	4552.2	765.32	5317.52
NET TOTAL		28.02	0	28.02
=====				
SUBSTANCE ABUSE FUND				
246-111100-000-000-0	Cash In Bank-Substance Abuse	-640	0	-640
246-114000-000-000-0	Accounts Receivable	0	0	0
246-213000-000-000-0	Accounts Payable	0	0	0
246-320100-000-000-0	Fund Balance - Substance Abuse	640	0	640
NET TOTAL		0	0	0
=====				
ESSER III				
250-111100-000-000-0	Cash in Bank-ESSER III	10552.19	-31144.6	-20592.4
250-114000-000-000-0	Accounts Receivable-ESSER III	350306	0	350306
250-213000-000-000-0	Accounts Payable-ESSER III	0	0	0
250-221000-000-000-0	Unspent Grant Allocation-ESSER III	-350306	0	-350306
250-320100-000-000-0	Fund Balance-ESSER III	-10552.2	31144.59	20592.4
NET TOTAL		0	0	0
=====				
TITLE I FUND				
251-111100-000-000-0	Cash In Bank-Title I	-7128.43	-3645.08	-10773.5
251-114000-000-000-0	Accounts Receivable	13691.41	0	13691.41
251-213000-000-000-0	Accounts Payable	0	0	0
251-217100-000-000-0	Salaries Payable	0	0	0
251-217200-000-000-0	Benefits Payable	0	0	0
251-221000-000-000-0	Deferred Revenue	-1	0	-1
251-320100-000-000-0	Fund Balance-Title I	-6336.13	3645.08	-2691.05
NET TOTAL		225.85	0	225.85
=====				
ESSERF				
252-111100-000-000-0	Cash In Bank - ESSERF	-38.25	0	-38.25
252-114000-000-000-0	Accounts Receivable - ESSERF	299	0	299
252-217100-000-000-0	Salaries Payable - ESSERF	0	0	0
252-217200-000-000-0	Benefits Payable - ESSERF	0	0	0
252-213000-000-000-0	Accounts Payable - ESSERF	0	0	0
252-221000-000-000-0	Deferred Revenue - ESSERF	-22	0	-22
252-320100-000-000-0	Fund Balance - ESSERF	-238.75	0	-238.75
NET TOTAL		0	0	0
=====				
ESSERF II				
254-111100-000-000-0	Cash In Bank ESSERF II	-2034.31	0	-2034.31
254-114000-000-000-0	Accounts Receivable - ESSERF II	10991.84	0	10991.84
254-213000-000-000-0	Accounts Payable - ESSERF II	0	0	0
254-221000-000-000-0	Deferred Revenue - ESSERF II	-9111.64	0	-9111.64
254-320100-000-000-0	Fund Balance - ESSERF II	154.11	0	154.11
NET TOTAL		0	0	0
=====				

NET TOTAL		0	0	0
		=====	=====	=====
IDEA Part B				
257-111100-000-000-0	Cash In Bank- IDEA Part B	-18292.7	-5618.52	-23911.2
257-114000-000-000-0	Accounts Receivable	4952.83	0	4952.83
257-213000-000-000-0	Accounts Payable	0	0	0
257-217100-000-000-0	Salaries Payable	0	0	0
257-217200-000-000-0	Benefits Payable	59.7	0	59.7
257-221000-000-000-0	Deferred Revenue-IDEA Part B	-4952.83	0	-4952.83
257-320100-000-000-0	FUND BALANCE - IDEA Part B	18473.05	5618.52	24091.57
		=====	=====	=====
NET TOTAL		240.07	0	240.07
		=====	=====	=====
IDEA PART B - ARPA				
259-111100-000-000-0	Cash in Bank - ARPA	0	0	0
259-114000-000-000-0	Accounts Receivable	0	0	0
259-213000-000-000-0	Accounts Payable	0	0	0
259-320100-000-000-0	Fund Balance - ARPA	0	0	0
		=====	=====	=====
NET TOTAL		0	0	0
		=====	=====	=====
MEDICAID				
260-111100-000-000-0	Cash In Bank - Medicaid	-25521.5	-6477.74	-31999.2
260-114000-000-000-0	Accounts Receivable - Medicaid	1387.38	0	1387.38
260-116000-000-000-0	Prepaid Expense	5566.76	0	5566.76
260-213000-000-000-0	Accounts Payable - Medicaid	0	0	0
260-217100-000-000-0	Salaries Payable - Medicaid	0	0	0
260-217200-000-000-0	Benefits Payable - Medicaid	0	0	0
260-320100-000-000-0	Fund Balance - Medicaid	18924.94	6477.74	25402.68
		=====	=====	=====
NET TOTAL		357.6	0	357.6
		=====	=====	=====
TITLE IV FUND				
261-111100-000-000-0	Cash In Bank - Title IV	0	0	0
261-114000-000-000-0	Accounts Receivable - Title IV	8475	0	8475
261-213000-000-000-0	Accounts Payable - Title IV	0	0	0
261-221000-000-000-0	Deferred Revenue-Title IV-A	0	0	0
261-320100-000-000-0	Fund Balance - Title IV	-8475	0	-8475
		=====	=====	=====
NET TOTAL		0	0	0
		=====	=====	=====
TITLE II - TEACHER DEVELOPMENT				
271-111100-000-000-0	Cash In Bank-NCLB Teacher Impro	-293.99	-21.92	-315.91
271-114000-000-000-0	ACCOUNTS RECEIVABLE	343.74	0	343.74
271-213000-000-000-0	ACCOUNTS PAYABLE	0	0	0
271-217100-000-000-0	Salaries Payable	0	0	0
271-217200-000-000-0	Benefits Payable	0	0	0
271-221000-000-000-0	Deferred Revenue	0	0	0
271-320100-000-000-0	FUND BALANCE - NCLB TEACHER II	-49.75	21.92	-27.83
		=====	=====	=====
NET TOTAL		0	0	0
		=====	=====	=====
SLFRF BONUSES				
277-111100-000-000-0	Cash in Bank - SLFRF Bonuses	0	0	0
277-114000-000-000-0	Accounts Receivable - SLFRF Bonu	0	0	0
277-213000-000-000-0	Accounts Payable - SLFRF Bonuses	0	0	0
277-217100-000-000-0	Salaries Payable - SLFRF Bonuses	0	0	0
277-217200-000-000-0	Benefits Payable - SLFRF Bonuses	0	0	0
277-320100-000-000-0	Fund Balance - SLFRF Bonuses	0	0	0
		=====	=====	=====
NET TOTAL		0	0	0
		=====	=====	=====
FOOD SERVICE FUND				
290-111100-000-000-0	Cash In Bank-Food Service	63166.28	-11238.4	51927.89
290-111500-000-000-0	FOOD SERVICE LUNCH DEPOSIT AC	0	0	0
290-114000-000-000-0	Accounts Receivable	3741.37	0	3741.37
290-217100-000-000-0	Salaries Payable	0	0	0
290-217200-000-000-0	Benefits Payable	0	0	0
290-213000-000-000-0	Accounts Payable	0	0	0
290-221000-000-000-0	Unspent Grant Allocation-Food Se	-3741.37	0	-3741.37
290-320100-000-000-0	Fund Balance-Food Service	-63166.3	11238.39	-51927.9
		=====	=====	=====
NET TOTAL		0	0	0
		=====	=====	=====



Rolling Hills Public Charter School, #454

8900 N. Horseshoe Bend Road, Boise, Idaho 83714 208-939-5400

Attachment B

Unrestricted Cash on hand for savings

ESSER Money Drawdown

<i>Month</i>	<i>Money in the Bank</i>	<i>Payroll and bills for the month</i>	<i>ESSER Reimburse ments</i>		<i>ESSER money for payroll and learning loss</i>	<i>Monthly expenses that are eligible for Reimburse ments</i>
November	\$682,736	-130,000	\$24,000		\$214,642	-24,000
December	\$576,736	-130,000	\$24,000		\$190,642	-24,000
January	\$470,736	-130,000	\$24,000		\$166,642	-24,000
February	\$807,924	\$337,188	Feb. 15 Payment		\$142,642	-24,000
	\$701,924	-130,000	\$24,000			
	\$736,924	\$35,000	Sale of school bus			
March	\$630,924	-130,000	\$24,000		\$118,642	-24,000
April	\$524,924	-130,000	\$24,000		\$94,642	-24,000
May	\$654,924	\$130,000	May 15 Payment			
	\$548,924	-130,000	\$24,000		\$70,642	-24,000
June	\$442,924	-130,000	\$24,000		\$46,642	-24,000
					<i>ESSER Carry forward 2023-2024</i>	
Ending Fund Balance to meet the financial measure of Unrestricted Cash on hand	\$442,924				\$46,642	



Annual Performance Report 2022

ROLLING HILLS PUBLIC CHARTER SCHOOL

Mission Statement: The Rolling Hills Public Charter School mission is to develop educated and engaged citizens through high expectations for student behavior and academic success in a small, safe, structured environment.

School Information	Annual Report FY2021-2022	Current: FY 2022-2023
Board Chair/President	Jennifer Sweet-Fears	Jennifer Sweet-Fears
Treasurer	Marc Hamilton	Marc Hamilton
Secretary	Michael Edwards	Michael Edwards
Executive Director		
Administrator	Shane Pratt	Shane Pratt
Business Manager	Joy Conn	Christy Cheney
School Location/Phone	8900 Horseshoe Bend Rd., Boise, ID 83714	208-939-5400

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Introduction

COMPLIANCE/AUTHORITY:

Charter schools in Idaho operate on 5-year terms as defined in a Performance Certificate executed between the school's board and its authorizer. In addition, [I.C. §33-5209A](#) and [I.C. §33-5209C](#) require that every certificate include a framework describing the expectations the school must meet in order to earn a next operational term. It also requires that charter school authorizer's complete performance reports for the schools they oversee each year. The annual performance report serves the following purposes:

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

RENEWAL (I.C. §33-5209B)

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

• PERFORMANCE REPORT APPLICATION:

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

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

IPCSC RESOURCES

[IPCSC Performance Framework](#)

[IPCSC Renewal Guidance](#)

[IPCSC Schools](#)

SCHOOL RESOURCES

[RHPCS Performance Certificate](#)

[RHPCS Annual Report Page](#)

Current Certificate Term: 2018-2023

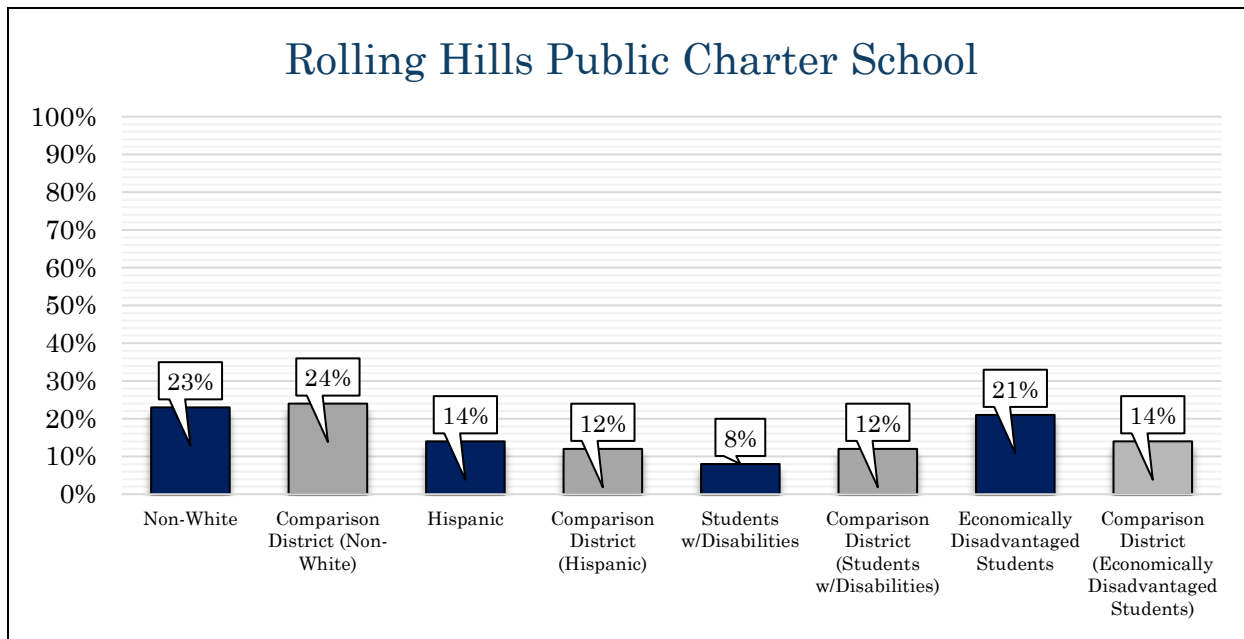
School Overview

Model:	Personalized Learning Model
Enrollment Capacity:	278
Grades Served:	K-8

Key Design Elements:

- Create a physically and emotionally safe learning environment;
- Utilize citizenship education through the Six Pillars of Character;
- Integrate service learning;
- Teach to the high through the core curriculum;
- Offer electives to middle school students.

2022 DEMOGRAPHIC SUMMARY:



2021-2022 ANNUAL SNAPSHOT

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

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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ACADEMIC OUTCOMES:		
Math Proficiency	51%	Approaches Standard
Math Growth	Data Unavailable for 2021-2022	Not Rated for 2021-2022 school year
ELA Proficiency	60%	Approaches Standard
ELA Growth	Data Unavailable for 2021-2022	Not Rated for 2021-2022 school year
Literacy Proficiency	Fall IRI: 67% Spring IRI: 84%	Meets Standard

OPERATIONAL OUTCOMES: BOARD STEWARDSHIP	
Governance Structure	Exceeds Standard
Governance Oversight	Exceeds Standard
Governance Compliance	Exceeds Standard

OPERATIONAL OUTCOMES: MANAGEMENT	
Student Services	Exceeds Standard
Data Security/ Transparency	Exceeds Standard
Facility & Services	Exceeds Standard
Operational Compliance	Exceeds Standard

FINANCIAL OUTCOMES: NEAR TERM MEASURES		
Current Ratio	1.62	Exceeds Standard
Unrestricted Days Cash	33	Approaches Standard
Default	None	Exceeds Standard
Enrollment Variance	93%	Approaches Standard

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES		
Total Margin	-15.01%	Does Not Meet Standard
3 Yr. Agg. Margin	-6.44%	
Cash Flow	-\$376,616	Does Not Meet Standard
Multi-Year Cash Flow	-\$533,931	
Debt Service Coverage Ratio	-2.02	Does Not Meet Standard
Debt Asset Ratio	0.59	Exceeds Standard
Financial Compliance	No compliance issues	Exceeds Standard

Academic Outcomes

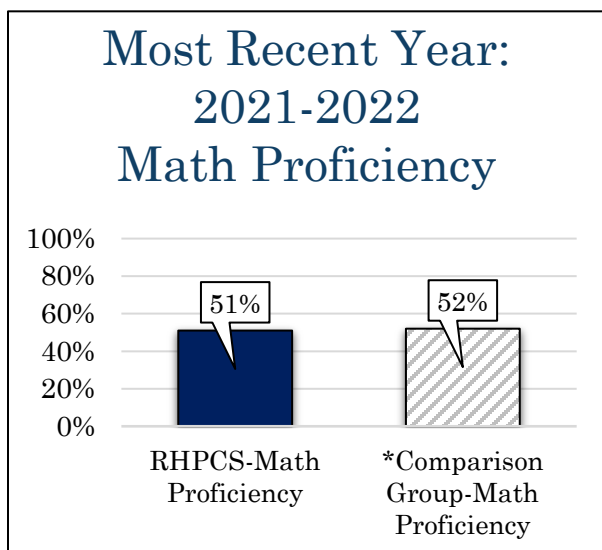
MATH PROFICIENCY & MATH GROWTH

Why This Matters:

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

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

Comparison Group: Boise Independent District (001) & West Ada (002)



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

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

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

Academic Outcomes

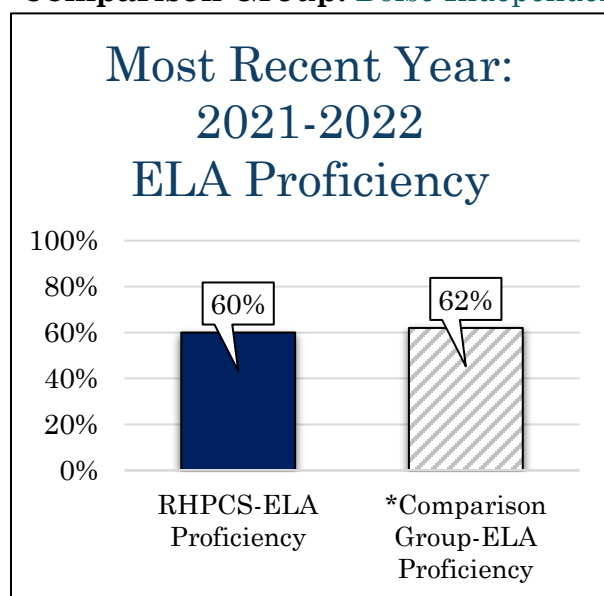
ELA PROFICIENCY & ELA GROWTH

Why This Matters:

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

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

Comparison Group: Boise Independent District (001) & West Ada (002)



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

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

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
ELA PROFICIENCY	Approaches Standard	The school's proficiency rate falls between the mean and one standard deviation below the mean of the identified comparison group.

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

Academic Outcomes

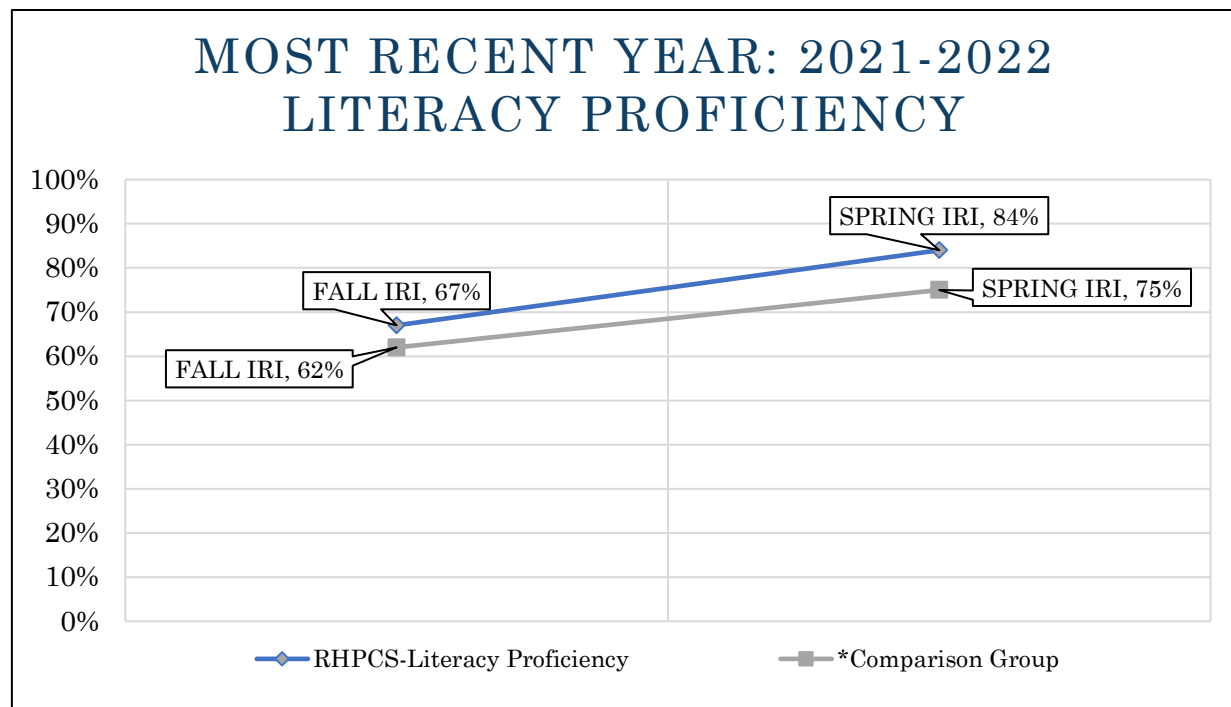
LITERACY PROFICIENCY

Why This Matters:

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

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

Comparison Group: Boise Independent District (001) & West Ada (002)



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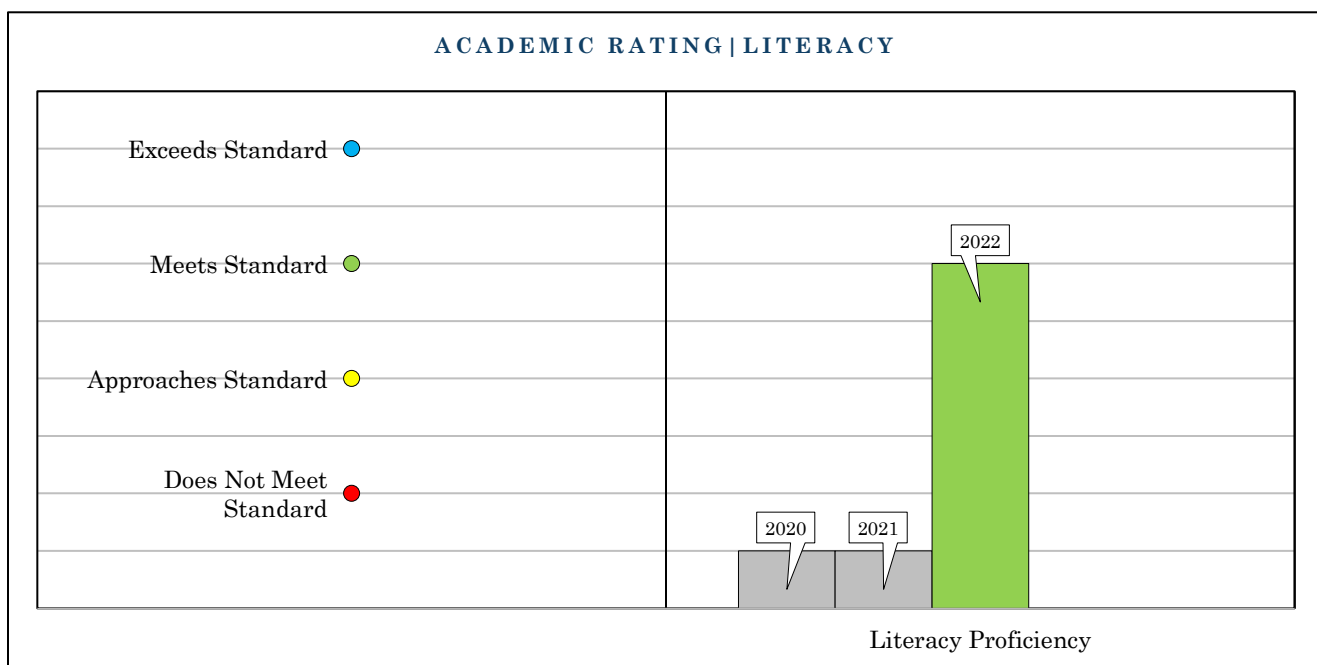
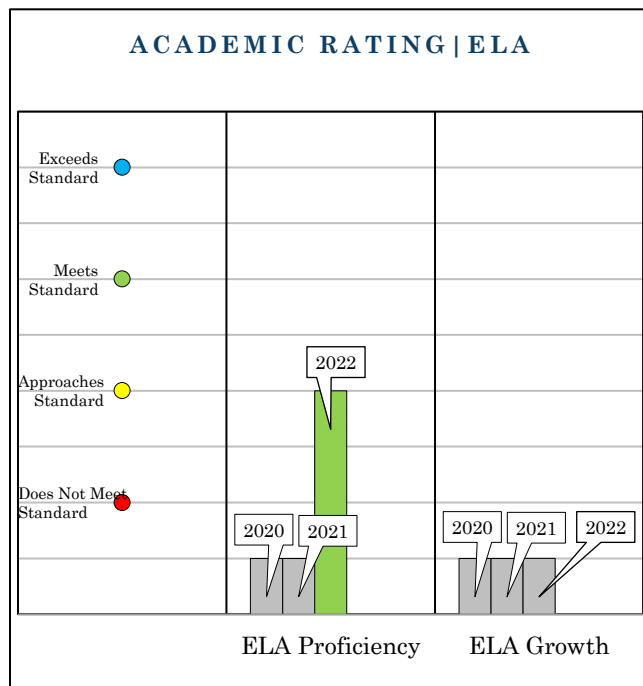
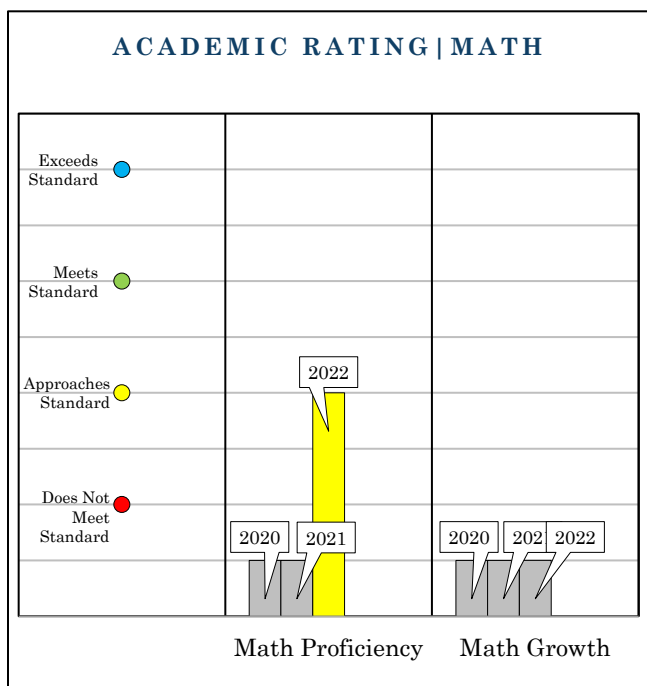
*Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY PROFICIENCY	Meets Standard	The school's FALL to SPRING change in proficiency rate is between 10%-19%.

Historical Performance: Academics

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

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



Operational Outcomes

BOARD STEWARDSHIP

Why This Matters:

At the highest level, the success of a charter school is driven by the ability of its governing board to govern effectively. The measures in this section help identify the strengths and challenges faced by the school's board. *Please see the [Performance Framework Rubrics](#) for details regarding how each measure is rated.

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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Standard Rating: Exceeds Standard	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Most recently reviewed Bylaws 6/9/22. *Please provide an updated to copy to IPCSC staff if any amendments have been made since this review date.
The school's articles of incorporation are current.	Most recently updated on 11/18/21
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented
Investigations were not conducted into ethical behavior or conflict of interest regarding any board director this year.	*No instances of non-compliance documented
The board did not experience Open Meeting Law violations that needed to be cured this year.	*No instances of non-compliance documented
Comments/ Context:	

Standard Rating: Exceeds Standard	
Governance Oversight Measure	Data/Evidence Source
The board did review academic data in a timely and thorough manner.	*No instances of non-compliance documented
The board did review financial reports in a timely and thorough manner.	*No instances of non-compliance documented
The board did maintain compliant policies.	*No instances of non-compliance documented
The board did engage in strategic planning.	*No instances of non-compliance documented
The board did conduct a compliant evaluation of their school leader or management organization.	*No instances of non-compliance documented
Comments/ Context: As a reminder, please ensure that a by name roll call vote is included within the Board's meeting minutes per I.C.74-205 & I.C.74-206.	

Standard Rating: Exceeds Standard	
Governance Compliance Measure	Data/Evidence Source
The IPCSC did not issue courtesy letters to the school noting compliance concerns this year.	*No instances of non-compliance documented
Another investigative body was not notified of concerns at this school this year.	*No instances of non-compliance documented
Comments/ Context:	

Operational Outcomes

MANAGEMENT

Why This Matters:

The systems and structures that support school operations are an important part of the school's overall success. The measures in this section help identify the strengths and challenges that impact the school's day-to-day operations.

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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Standard Rating: Exceeds Standard	
Student Services	Data/Evidence Source
The school's English Language Learners program is in good standing.	*No instances of non-compliance documented
The school's Special Education program is in good standing.	*See Comment
The school's college and career readiness program is in good standing.	Reviewed on: 10/21/21 Continuous Improvement Plan 2021-2022
The school's Federal Programs is in good standing	*No instances of non-compliance documented
Comments/ Context: The school was identified for intervention by SDE for SPED: Facilitation F-21-11-16a	

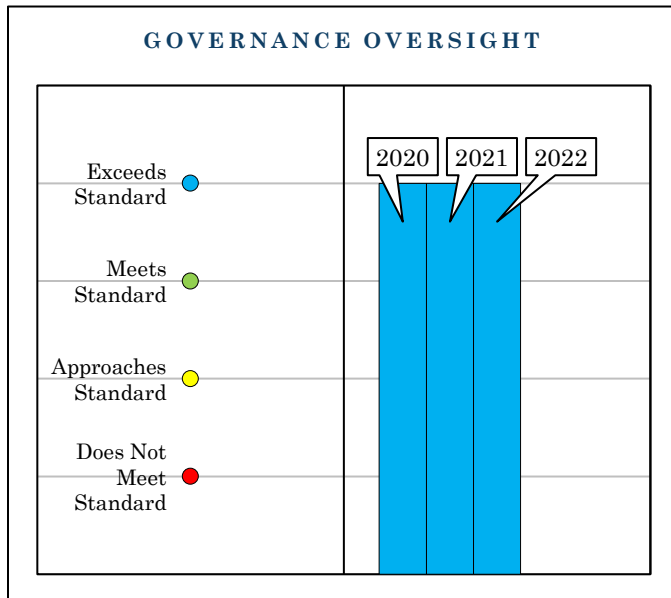
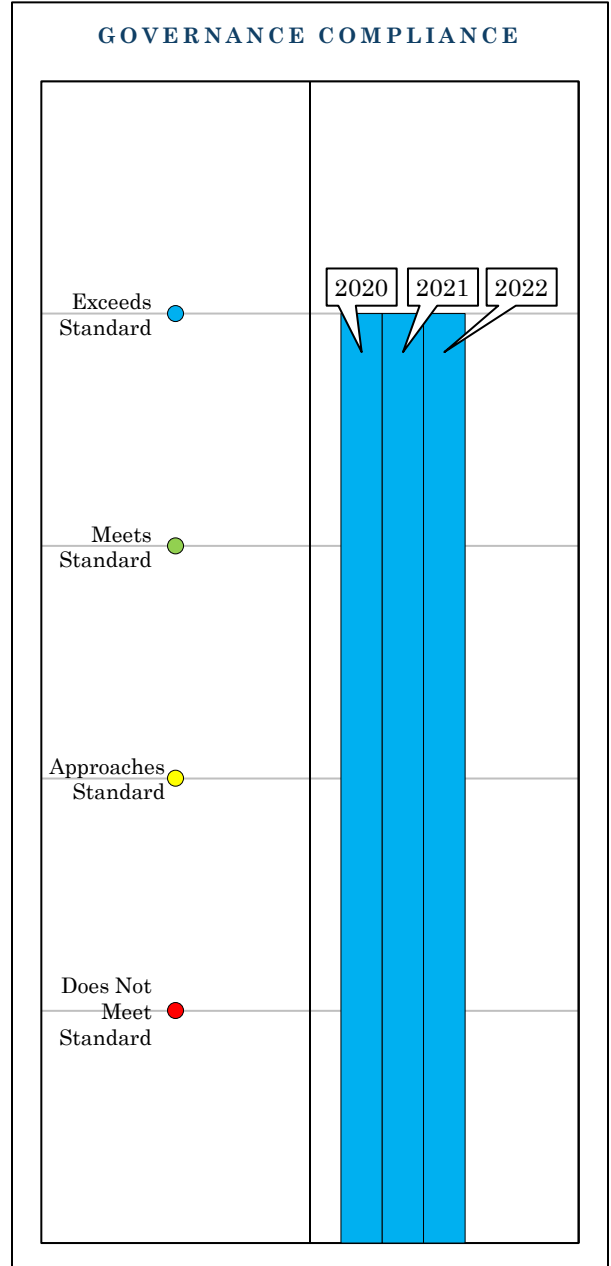
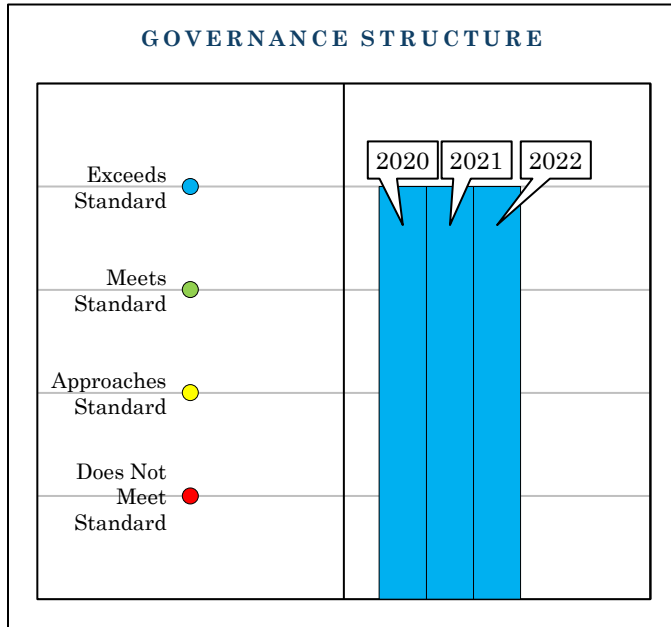
Standard Rating: Exceeds Standard	
Data Security and Information Transparency	Data/Evidence Source
The school's website is compliant and updated appropriately.	*No instances of non-compliance documented
The school did not experience issues involving data security this year.	*No instances of non-compliance documented
The school did not experience compliance issues with public records requests.	*No instances of non-compliance documented
Comments/ Context:	

Standard Rating: Exceeds Standard	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented
Safety inspections and evacuation drills are compliant.	Fire Inspection: 7/30/2021 Health Inspection: 10/13/2020 Building Inspection: 8/10/2020
The school does provide daily transportation for students.	*No instances of non-compliance documented
The school does provide a National School Lunch Program.	*No instances of non-compliance documented
Comments/ Context:	

Standard Rating: Exceeds Standard	
Operational Compliance	Data/Evidence Source
Required reports were submitted accurately and on time.	*No instances of non-compliance documented
The enrollment process is compliant.	*No instances of non-compliance documented
The teachers are properly credentialed.	*No instances of non-compliance documented
Corrective action plans were not issued by the SDE this year.	*No instances of non-compliance documented
Comments/ Context:	

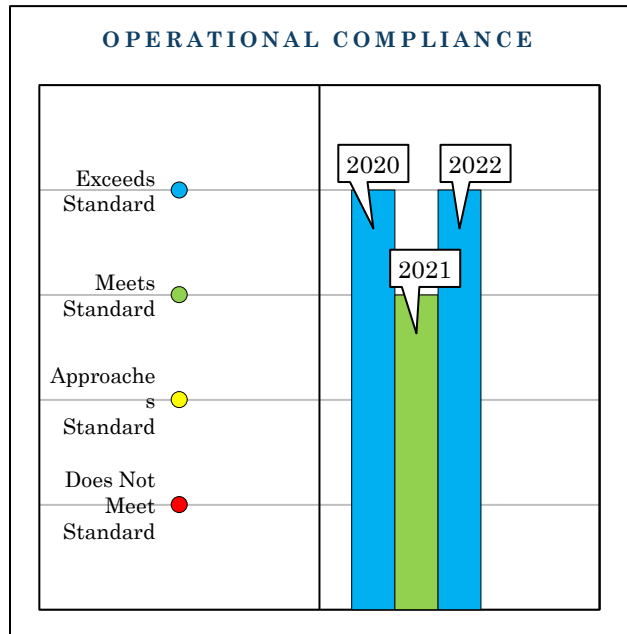
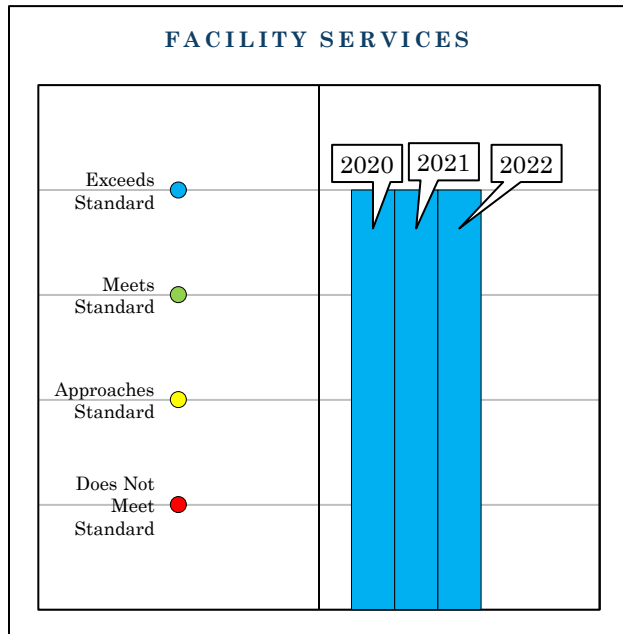
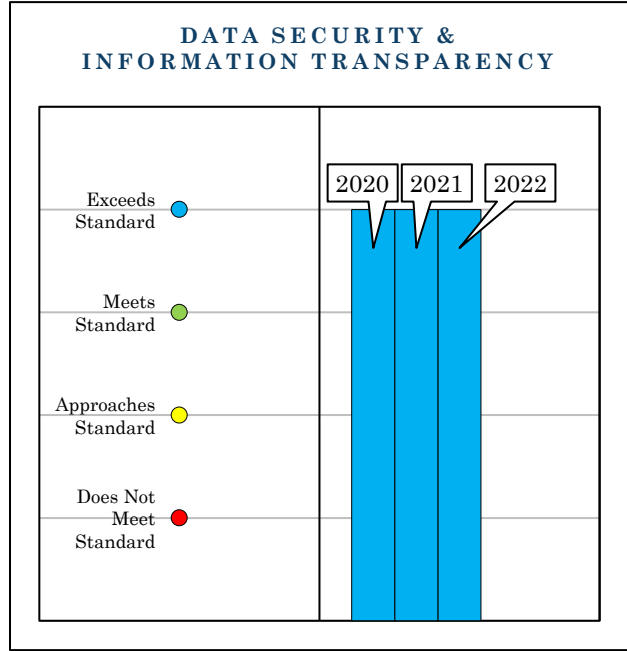
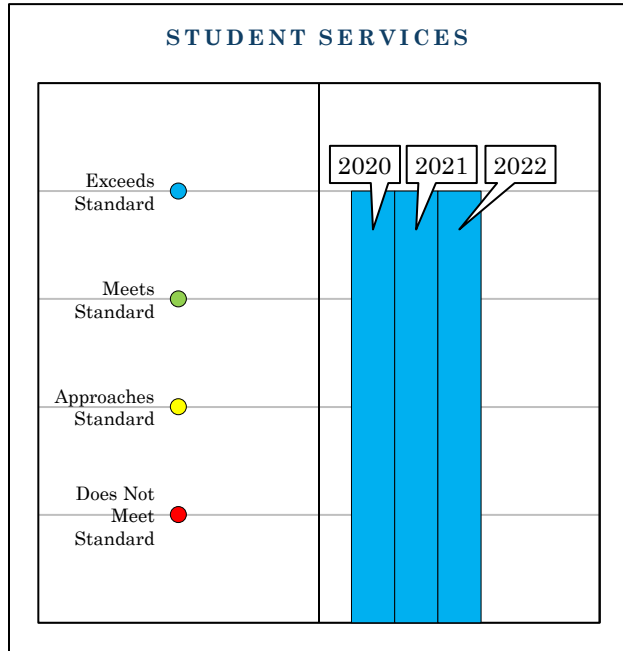
Historical Performance: Board Stewardship Measures

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



Historical Performance: Management Measures

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



Financial Outcomes

NEAR TERM MEASURES

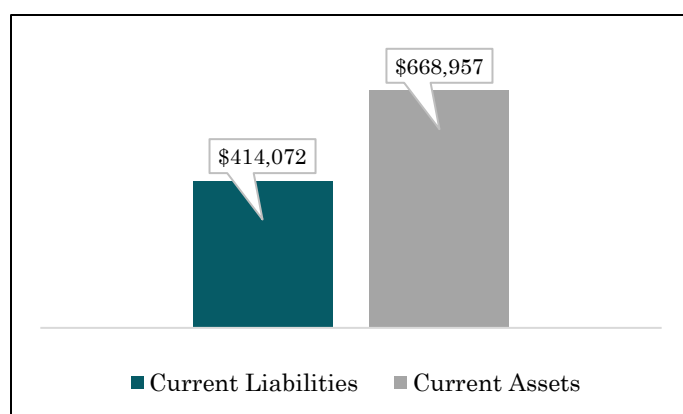
These measures evaluate whether a school is likely to meet its financial obligations in the next year.

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

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

The school has a current ratio of more than 1.5.	Current Ratio: 1.62	Exceeds Standard
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Why This Matters:

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

A school with more assets than liabilities (a Current Ratio greater than 1.0) would be able to meet its financial obligations for the next year without relying on future revenue.

A school with more liabilities than assets (a

Current Ratio of less than 1.0) is dependent on revenue it has not yet received to meet existing financial obligations.

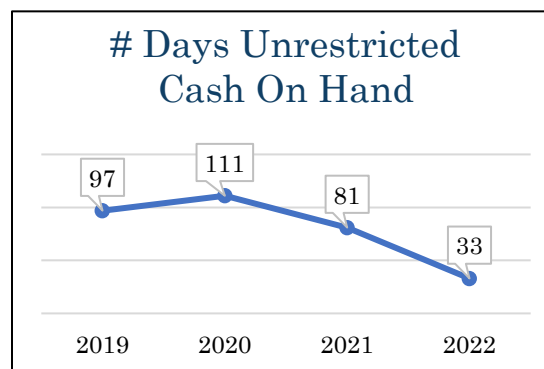
Unrestricted Days Cash

The school has between 30- and 60-days cash on hand, but the 1-year trend is negative.	33 Days	Approaches Standard
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Why this Matters:

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

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



Default

The school has met all financial obligations for at least 3 consecutive years.

Exceeds Standard

Why this Matters:

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

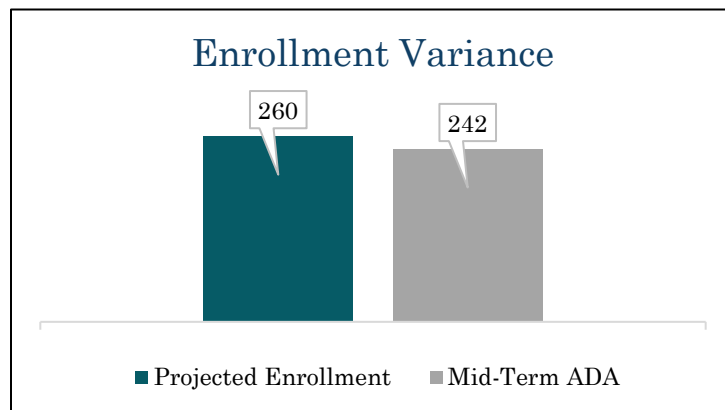
Any act of default can result in disruption of services, loans being called due, or funding that is inaccurate or withheld.

Enrollment Variance

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

Enrollment Variance:
93%

Approaches Standard



Why this Matters:

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

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

Financial Outcomes

SUSTAINABILITY MEASURES

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

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

The school's most recent year total margin is less than -10%. RHPCS reports use of fund balance due to a new transportation contract, reduction of federal ARPA funds, and adjustments to prior year audits.	CY Total Margin: -15.01%	Does Not Meet Standard
	3-Year Aggregated: -6.44%	

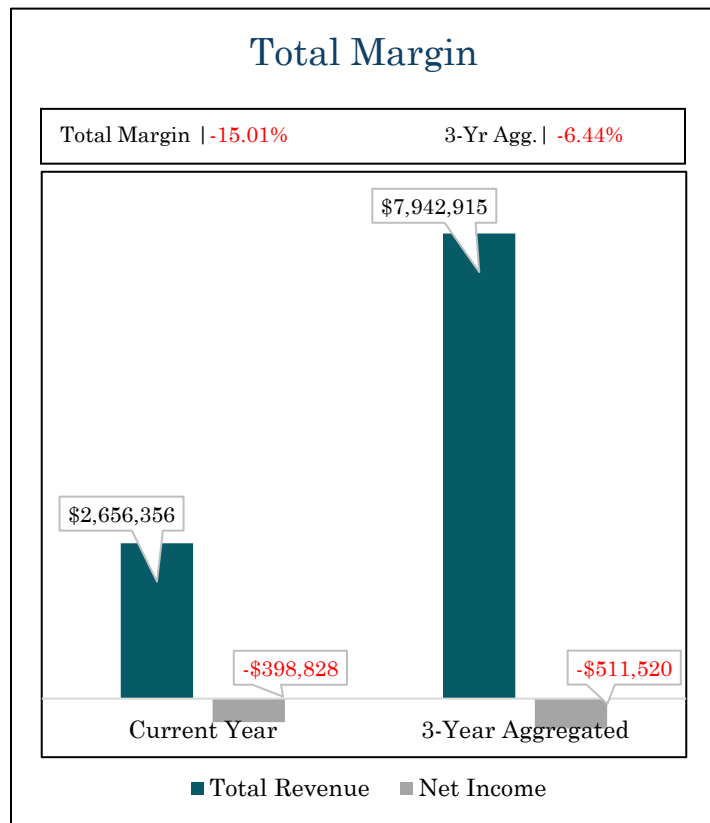
Why this Matters:

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

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

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

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



Cash Flow

The school's multi-year cumulative cash flow is negative. RHPCS reports FY23 budget has considered prior fiscal year's audit adjustments and new transportation contract.

Most Recent Year: **-\$376,616**
Previous Year: **-\$157,315**
Multi-Year: **-\$533,931**

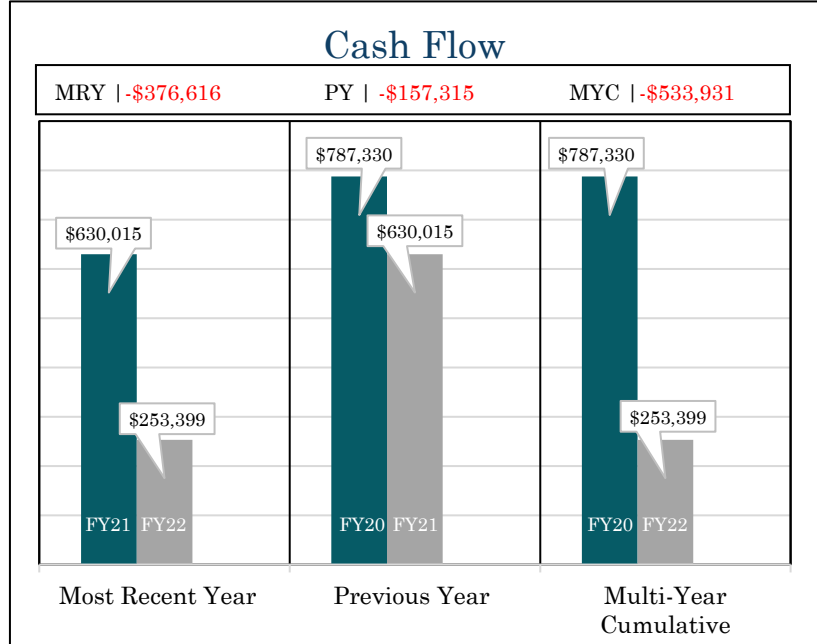
Does Not Meet Standard

Why this Matters:

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

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

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

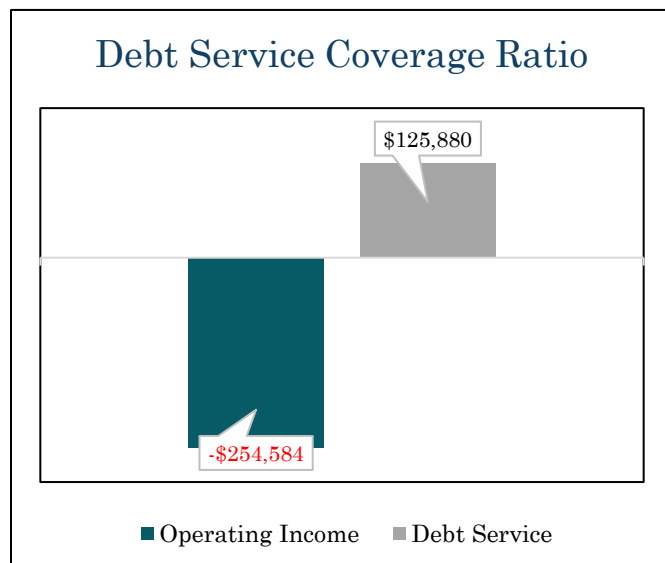


Debt Service Coverage Ratio

The school's debt service coverage ratio is less than .9. Audit adjustments made in fiscal year 2022 will increase debt service coverage in fiscal year 2023.

Debt Service Coverage Ratio: **-2.02**

Does Not Meet Standard



Why this Matters:

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

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

Debt to Asset Ratio

The school has maintained a debt to asset ratio less than .9 for at least 3 consecutive years.	Debt/Asset Ratio: 0.59	Exceeds Standard
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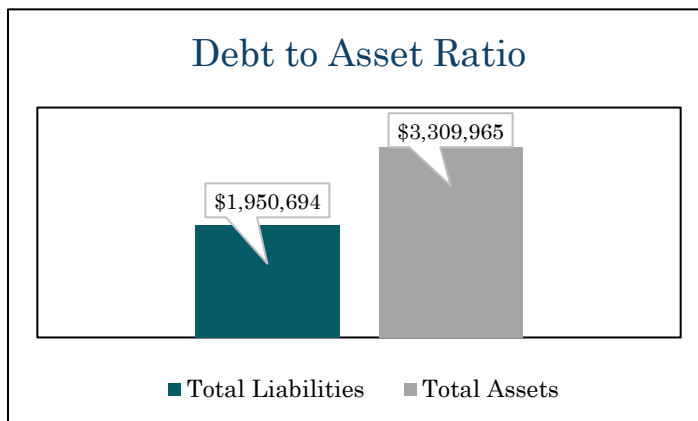
Why This Matters:

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

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

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

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



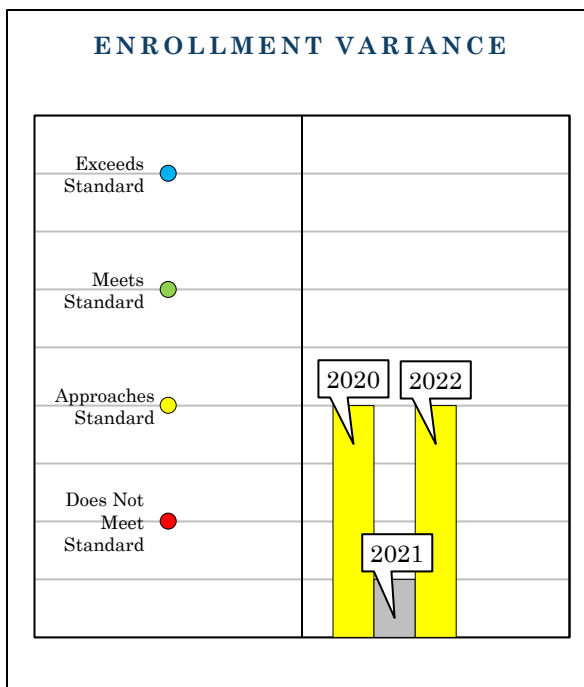
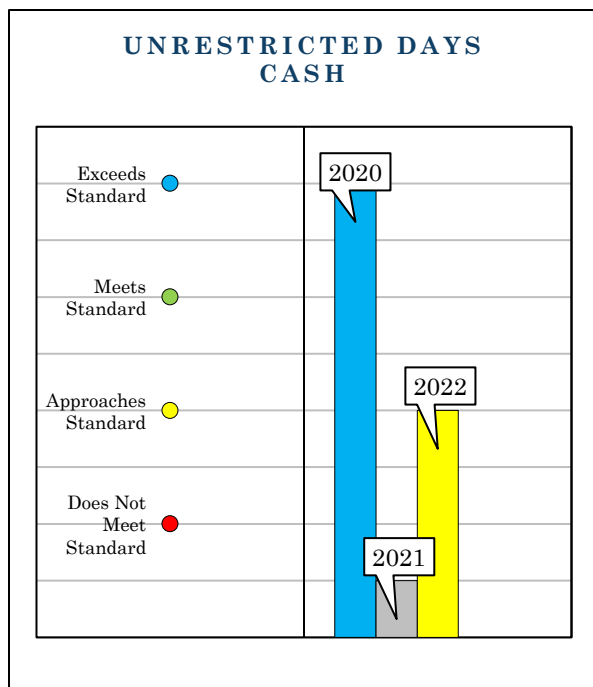
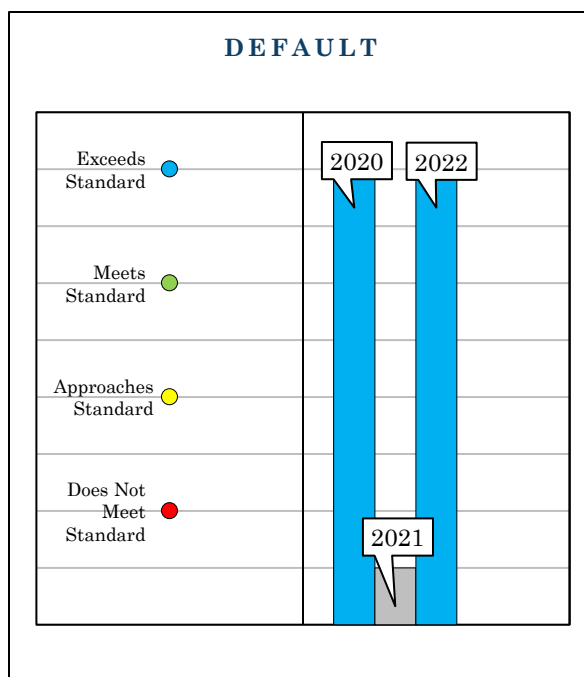
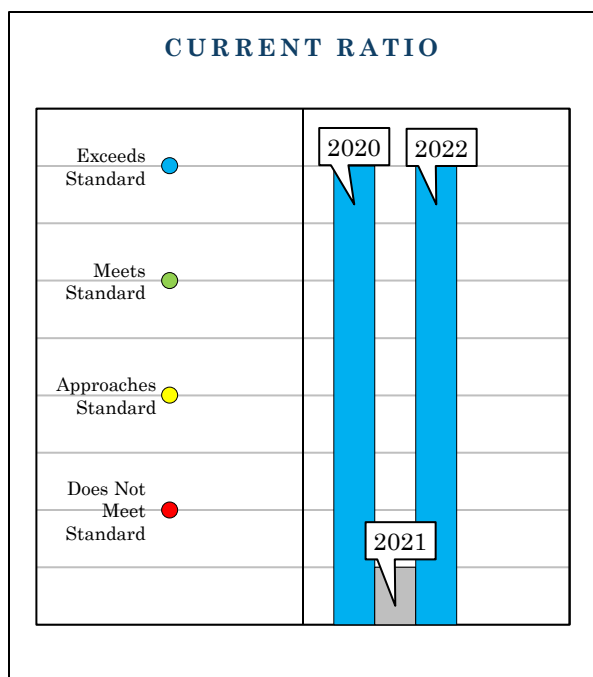
Financial Compliance

Standard Rating: Exceeds Standard	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	Financial Audit: 10/13/22
Expenditures and contracts are posted online appropriately.	School's Expenditure Page
The school maintains compliant internal controls.	Financial Audit: 10/13/22
The school is not operating under a Notification of Fiscal Concern.	NA
The school is not operating under a Notification of Possible or Imminent Closure.	NA
Comments/Context <p>The school's total margin and cash flow indicate that the reserves are being used to support regular operating costs at an increasing rate and cash on hand is rapidly declining. With a balloon payment approaching, the IPCSC expresses concern regarding the school's overall financial health. RHPCS has identified corrective action to be taken in fiscal year 2023 in regards to transportation contract, audit adjustments, and federal fund utilization.</p> <p>If the situation is not improved by the end of the current school year, the IPCSC may consider issuing a Notification of Fiscal Concern for fiscal year 2024.</p>	

Historical Performance: Near-Term Health Measures

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

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



Historical Performance: Sustainability Measures

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

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



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

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



514 W. Jefferson, Suite 303
Boise, ID 83720
208-332-1561

pcsc@osbe.idaho.gov

Rolling Hills Public Charter School, Inc.

Year Ended June 30, 2022

Audited Financial Statements



www.qcpas.com

Quest CPAs PLLC

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Independent Auditor's Report

Board of Directors
Rolling Hills Public Charter School, Inc.

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 Rolling Hills Public Charter School, Inc. (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 October 5, 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
October 5, 2022

Rolling Hills Conditional Renewal Page 50
ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.

Statement of Net Position
June 30, 2022

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash & Investments	\$253,399
Receivables:	
State Sources	
Federal Sources	394,187
Prepaid Expenses	21,371
Total Current Assets	<u>668,957</u>
Noncurrent Assets	
Nondepreciable Capital Assets	678,298
Depreciable Net Capital Assets	1,932,472
Net Pension Asset	30,238
Total Noncurrent Assets	<u>2,641,008</u>
Total Assets	<u><u>3,309,965</u></u>
Deferred Outflows of Resources	
Pension Items	573,478
Total Deferred Outflows of Resources	<u>573,478</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$3,883,443</u></u>
Liabilities	
Current Liabilities	
Accounts Payable	\$1,232
Unspent Grant Allocation	368,134
Long-Term Liabilities, Current	44,706
Total Current Liabilities	<u>414,072</u>
Noncurrent Liabilities	
Long-Term Liabilities, Noncurrent	1,536,622
Total Noncurrent Liabilities	<u>1,536,622</u>
Total Liabilities	<u>1,950,694</u>
Deferred Inflows of Resources	
Pension Items	967,332
Total Deferred Inflows of Resources	<u>967,332</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>2,918,026</u></u>
Net Position	
Net Investment in Capital Assets	1,029,442
Restricted:	
Special Programs	99,093
Unrestricted	(163,118)
Total Net Position	<u>965,417</u>
Total Liabilities and Deferred Inflows of Resources and Net Position	<u><u>\$3,883,443</u></u>

See Accompanying Notes

Rolling Hills Conditional Renewal Page 51
ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.

Statement of Activities
Year Ended June 30, 2022

		Program Revenues			Net (Expense) Revenue And Changes in Net Position
			Operating	Capital	
Functions/Programs	Expenses	Charges For	Grants And	Grants And	Governmental
		Services	Contributions	Contributions	Activities
Governmental Activities					
Instructional Programs					
Elementary School	\$1,195,437		\$527,881		(\$667,556)
Secondary School	326,671		10,975		(315,696)
Special Education	173,634		66,240		(107,394)
Gifted & Talented	17,513		15,513		(2,000)
Interscholastic	16,068	\$6,920	1,923		(7,225)
School Activity	26,950				(26,950)
Support Service Programs					
Attendance - Guidance - Health	5,044		5,044		0
Instruction Improvement	68,629		38,890		(29,739)
Educational Media	30,032				(30,032)
Instruction-Related Technology	50,346		50,346		0
Board of Education	17,969				(17,969)
District Administration	392,119				(392,119)
Buildings - Care	101,949				(101,949)
Maintenance - Student Occupied	43,494				(43,494)
Maintenance - Grounds	5,793				(5,793)
Security	0				0
Pupil-To-School Transportation	124,408				(124,408)
Non-Instructional Programs					
Child Nutrition	127,985	976	157,146		30,137
Student Activity	5,068	8,973			3,905
Capital Assets - Student Occupied	60,810				(60,810)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	83,434				(83,434)
Total	\$2,873,353	\$16,869	\$873,958	\$0	(1,982,526)
General Revenues					
	Local Revenue				25,246
	State Revenue				1,740,283
	Federal Revenue				0
	Pension Revenue (Expense)				(86,262)
	Total				1,679,267
Change in Net Position					(303,259)
Net Position - Beginning					1,268,676
Net Position - Ending					\$965,417

Rolling Hills Conditional Renewal Page 52

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.

Page 1 of 3

Balance Sheet - Governmental Funds
June 30, 2022

	General Fund	Child Nutrition Fund	Nonmajor Governmental Funds
Assets			
Cash & Investments	\$158,115	\$67,882	\$27,402
Receivables:			
State Sources			0
Federal Sources		3,741	390,446
Prepaid Expenditures	15,804		5,567
Due From Other Funds	31,620		0
Total Assets	<u>\$205,539</u>	<u>\$71,623</u>	<u>\$423,415</u>
Liabilities			
Accounts Payable	\$1,232		\$0
Due To Other Funds			31,620
Unspent Grant Allocation		\$3,741	364,393
Total Liabilities	<u>1,232</u>	<u>3,741</u>	<u>396,013</u>
Fund Balances			
Nonspendable	15,804		0
Restricted:			
Special Programs	3,809	67,882	27,402
Unassigned	184,694		0
Total Fund Balances	<u>204,307</u>	<u>67,882</u>	<u>27,402</u>
Total Liabilities and Fund Balances	<u>\$205,539</u>	<u>\$71,623</u>	<u>\$423,415</u>

Rolling Hills Conditional Renewal Page 53

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.

Page 2 of 3

Balance Sheet - Governmental Funds
June 30, 2022

	Total Governmental Funds
Assets	
Cash & Investments	\$253,399
Receivables:	
State Sources	0
Federal Sources	394,187
Prepaid Expenditures	21,371
Due From Other Funds	31,620
Total Assets	\$700,577
Liabilities	
Accounts Payable	\$1,232
Due To Other Funds	31,620
Unspent Grant Allocation	368,134
Total Liabilities	400,986
Fund Balances	
Nonspendable	15,804
Restricted:	
Special Programs	99,093
Unassigned	184,694
Total Fund Balances	299,591
Total Liabilities and Fund Balances	\$700,577

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

Total Governmental Fund Balances	\$299,591
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,610,770
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Long-term liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	(1,581,328)
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Net pension asset/liability and related pension deferred outflows and deferred inflows are not due and payable in the current period and therefore are not reported in the funds.	(363,616)
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Net Position of Governmental Activities	<u><u>\$965,417</u></u>
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Rolling Hills Conditional Renewal Page 55

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.

Page 1 of 3

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

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Nonmajor Governmental Funds</u>
Revenues			
Local Revenue	\$49,813	\$976	\$45,000
State Revenue	1,740,283		55,390
Federal Revenue		157,146	607,748
Total Revenues	<u>1,790,096</u>	<u>158,122</u>	<u>708,138</u>
Expenditures			
Instructional Programs			
Elementary School	765,537		572,707
Secondary School	365,695		0
Special Education	107,394		66,240
Gifted & Talented	2,000		15,513
Interscholastic			16,068
School Activity	26,950		0
Support Service Programs			
Attendance - Guidance - Health			5,044
Instruction Improvement	7,638		60,991
Educational Media	30,032		0
Instruction-Related Technology			50,346
Board of Education	17,969		0
District Administration	392,119		0
Buildings - Care	101,949		0
Maintenance - Student Occupied	43,494		0
Maintenance - Grounds	5,793		0
Security			0
Pupil-To-School Transportation	124,408		0
Non-Instructional Programs			
Child Nutrition	3,655	124,330	0
Student Activity			5,068
Capital Assets - Student Occupied			0
Capital Assets - Non-Student Occupied			0
Debt Service - Principal	42,446		0
Debt Service - Interest	83,434		0
Total Expenditures	<u>2,120,513</u>	<u>124,330</u>	<u>791,977</u>
Excess (Deficiency) of Revenues Over Expenditures	(330,417)	33,792	(83,839)
Other Financing Sources (Uses)			
Transfers In			63,033
Transfers Out	(63,033)		0
Total Other Financing Sources (Uses)	<u>(63,033)</u>	<u>0</u>	<u>63,033</u>
Net Change in Fund Balances	(393,450)	33,792	(20,806)
Fund Balances - Beginning	597,757	34,090	48,208
Fund Balances - Ending	<u>\$204,307</u>	<u>\$67,882</u>	<u>\$27,402</u>

Rolling Hills Conditional Renewal Page 56

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.

Page 2 of 3

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

	Total Governmental Funds
Revenues	
Local Revenue	\$95,789
State Revenue	1,795,673
Federal Revenue	764,894
Total Revenues	<u>2,656,356</u>
Expenditures	
Instructional Programs	
Elementary School	1,338,244
Secondary School	365,695
Special Education	173,634
Gifted & Talented	17,513
Interscholastic	16,068
School Activity	26,950
Support Service Programs	
Attendance - Guidance - Health	5,044
Instruction Improvement	68,629
Educational Media	30,032
Instruction-Related Technology	50,346
Board of Education	17,969
District Administration	392,119
Buildings - Care	101,949
Maintenance - Student Occupied	43,494
Maintenance - Grounds	5,793
Security	0
Pupil-To-School Transportation	124,408
Non-Instructional Programs	
Child Nutrition	127,985
Student Activity	5,068
Capital Assets - Student Occupied	0
Capital Assets - Non-Student Occupied	0
Debt Service - Principal	42,446
Debt Service - Interest	83,434
Total Expenditures	<u>3,036,820</u>
Excess (Deficiency) of Revenues Over Expenditures	(380,464)
Other Financing Sources (Uses)	
Transfers In	63,033
Transfers Out	(63,033)
Total Other Financing Sources (Uses)	<u>0</u>
Net Change in Fund Balances	(380,464)
Fund Balances - Beginning	680,055
Fund Balances - Ending	<u><u>\$299,591</u></u>

Rolling Hills Conditional Renewal Page 57

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC. Page 3 of 3

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 (\$380,464)

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. (60,810)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position. 42,446

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. 95,569

Change in Net Position of Governmental Activities (\$303,259)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – Rolling Hills Public Charter School, Inc. (the School) is organized as a nonprofit corporation providing public charter school educational services as authorized by Section 33 of Idaho Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cash and Investments – Nearly all the cash and investment balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash and investments are reported in each fund as cash and investments. Interest earned on pooled cash and investments is paid to the general fund unless Idaho Code specifies otherwise. Investments include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

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

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

Capital Assets and Depreciation – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend

the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of depreciable assets is recorded using the straight line method.

Compensated Absences – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded. Compensated absences will be paid by the fund in which the employee works.

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

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

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

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

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

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

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

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

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

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

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

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

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

Cash - Deposits	\$93,968
Investments - Local Gov't Investment Pool	159,431
Total	<u><u>\$253,399</u></u>

Deposits – At year end, the carrying amounts of the School's deposits were \$93,968 and the bank balances were \$147,410. The bank balances were insured.

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Notes to Financial Statements

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

Interest rate risk:

Investment Type	Investment Maturity Schedule (In Years)	
	Less Than 1	Total
Local Gov't Invest Pool	\$159,431	\$159,431
Total	\$159,431	\$159,431

Credit rate risk:

Investment Type	Investment Rating Schedule	
	Not Rated	Total
Local Gov't Invest Pool	\$159,431	\$159,431
Total	\$159,431	\$159,431

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

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer's office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days' notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at www.sto.idaho.gov.

C. RECEIVABLES

Receivables consist of the following at year end:

	Special Revenue Funds
Federal Sources	
Special Programs	\$394,187
Total	\$394,187

D. CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Nondepreciable Capital Assets				
Land	\$678,298			\$678,298
Total	<u>678,298</u>	<u>\$0</u>	<u>\$0</u>	<u>678,298</u>
Depreciable Capital Assets				
Buildings	2,974,064			2,974,064
Equipment	49,588			49,588
Subtotal	<u>3,010,364</u>	<u>0</u>	<u>0</u>	<u>3,023,652</u>
Accumulated Depreciation				
Buildings	991,412	59,481		1,050,893
Equipment	38,958	1,329		40,287
Subtotal	<u>908,750</u>	<u>60,810</u>	<u>0</u>	<u>1,091,180</u>
Total	<u>2,101,614</u>	<u>(60,810)</u>	<u>0</u>	<u>1,932,472</u>
Net Capital Assets	<u>\$2,779,912</u>	<u>(\$60,810)</u>	<u>\$0</u>	<u>\$2,610,770</u>

Depreciation expense of \$60,810 was charged to the capital assets – student occupied program.

E. LONG-TERM LIABILITIES

At year end, the School's note payable was as follows:

Note payable - MACU, due in monthly payments of \$10,490 with interest at 5.20% plus a balloon payment in December of 2027, secured by real property and paid through the general fund	<u>\$1,581,328</u>
Total	<u><u>\$1,581,328</u></u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
 Notes to Financial Statements

Maturities on the note are estimated as follow:

Year Ended	Principal	Interest
6/30/23	\$44,706	\$81,174
6/30/24	47,087	78,793
6/30/25	49,595	76,285
6/30/26	52,236	73,644
6/30/27	55,018	70,862
6/30/28	1,332,686	34,342
Total	\$1,581,328	\$415,100

Changes in long-term liabilities are as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Note Payable - MACU	\$1,623,774		\$42,446	\$1,581,328	\$44,706
Total	\$1,623,774	\$0	\$42,446	\$1,581,328	\$44,706

Interest and related costs during the year amounted to \$83,434 and were charged to the debt service – interest program.

F. PENSION PLAN

Plan Description

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

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 \$181,831 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 0.03828678 percent.

For the year ended June 30, 2022, the School recognized pension revenue (expense) of (\$86,262). At June 30, 2022, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$44,552	\$17,576
Changes in assumptions or other inputs	347,095	
Net difference between projected and actual earnings on pension plan investments		949,756
Employer contributions subsequent to the measurement date	181,831	
Total	\$573,478	\$967,332

\$181,831 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.

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Notes to Financial Statements

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	(\$135,421)
6/30/24	(122,042)
6/30/25	(106,650)
6/30/26	(211,573)
Total	<u>(\$575,686)</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.

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Notes to Financial Statements

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:

	1% Decrease	Current	1% Increase
	(5.35%)	Discount Rate	(7.35%)
	(6.35%)		
School's proportionate share of the net pension liability (asset)	\$1,051,141	(\$30,238)	(\$916,666)

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 From Fund	
	Nonmajor Governmental	Total
Due To Fund		
General	\$31,620	\$31,620
Total	<u>\$31,620</u>	<u>\$31,620</u>

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		\$63,033	Support
Nonmajor Governmental	\$63,033		Support
Total	<u>\$63,033</u>	<u>\$63,033</u>	

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
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	\$52,189	\$72,901	\$49,813	(\$23,088)
State Revenue	2,006,616	2,000,631	1,740,283	(260,348)
Federal Revenue	0	0	0	0
Total Revenues	<u>2,058,805</u>	<u>2,073,532</u>	<u>1,790,096</u>	<u>(283,436)</u>
Expenditures				
Instructional Programs				
Elementary School	784,421	742,447	765,537	(23,090)
Secondary School	339,410	321,061	365,695	(44,634)
Special Education	150,000	150,000	107,394	42,606
Gifted & Talented	2,000	2,000	2,000	0
Interscholastic	0	0	0	0
School Activity	35,627	34,440	26,950	7,490
Support Service Programs				
Attendance - Guidance - Health	0	0	0	0
Instruction Improvement	15,718	18,699	7,638	11,061
Educational Media	27,300	29,776	30,032	(256)
Instruction-Related Technology	56,050	16,043	0	16,043
Board of Education	21,000	21,662	17,969	3,693
District Administration	461,593	461,168	392,119	69,049
Buildings - Care	86,106	113,739	101,949	11,790
Maintenance - Student Occupied	59,000	99,000	43,494	55,506
Maintenance - Grounds	9,922	10,922	5,793	5,129
Security	0	0	0	0
Pupil-To-School Transportation	1,000	129,100	124,408	4,692
Non-Instructional Programs				
Child Nutrition	2,763	5,000	3,655	1,345
Student Activity	0	0	0	0
Capital Assets - Student Occupied	100,000	100,000	0	100,000
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal	47,499	42,369	42,446	(77)
Debt Service - Interest	74,775	93,481	83,434	10,047
Total Expenditures	<u>2,274,184</u>	<u>2,390,907</u>	<u>2,120,513</u>	<u>270,394 *</u>
Excess (Deficiency) of Revenues Over Expenditures	(215,379)	(317,375)	(330,417)	(13,042)
Other Financing Sources (Uses)				
Transfers In	5,866	5,866	0	(5,866)
Transfers Out	(17,484)	(5,866)	(63,033)	(57,167) *
Total Other Financing Sources (Uses)	<u>(11,618)</u>	<u>0</u>	<u>(63,033)</u>	<u>(63,033)</u>
Net Change in Fund Balances	<u>(226,997)</u>	<u>(317,375)</u>	<u>(393,450)</u>	<u>(76,075)</u>
Fund Balances - Beginning	<u>(350,000)</u>	<u>350,000</u>	<u>597,757</u>	<u>247,757</u>
Fund Balances - Ending	<u>(\$576,997)</u>	<u>\$32,625</u>	<u>\$204,307</u>	<u>\$171,682</u>

*Total expenditures (over) under appropriations are: \$213,227

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC. Page 2 of 2

Budgetary Comparison Schedule - General and Major Special Revenue Funds

Year Ended June 30, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
Child Nutrition Fund				
Revenues				
Local Revenue	\$47,911	\$5,587	\$976	(\$4,611)
Federal Revenue	52,678	120,050	157,146	37,096
Total Revenues	<u>100,589</u>	<u>125,637</u>	<u>158,122</u>	<u>32,485</u>
Expenditures				
Non-Instructional Programs				
Child Nutrition	106,159	131,207	124,330	6,877
Total Expenditures	<u>106,159</u>	<u>131,207</u>	<u>124,330</u>	<u>6,877 *</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(5,570)	(5,570)	33,792	39,362
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(5,570)	(5,570)	33,792	39,362
Fund Balances - Beginning	5,570	5,570	34,090	28,520
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$67,882</u>	<u>\$67,882</u>
<i>*Total expenditures (over) under appropriations are:</i>				<u>\$6,877</u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
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
2015	0.0245965%	\$181,069	\$666,352	27.17%	94.95%
2016	0.0259035%	\$341,107	\$725,981	46.99%	91.38%
2017	0.0290181%	\$588,241	\$852,871	68.97%	87.26%
2018	0.0262606%	\$412,772	\$815,636	50.61%	90.68%
2019	0.0270575%	\$399,103	\$869,832	45.88%	91.69%
2020	0.0321287%	\$366,740	\$1,093,322	33.54%	93.79%
2021	0.0329208%	\$764,465	\$1,160,670	65.86%	88.22%
2022	0.0382868%	(\$30,238)	\$1,423,467	-2.12%	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
2015	\$82,181	\$82,181	\$0	\$725,981	11.32%
2016	\$96,545	\$96,545	\$0	\$852,871	11.32%
2017	\$92,330	\$92,330	\$0	\$815,636	11.32%
2018	\$98,465	\$98,465	\$0	\$869,832	11.32%
2019	\$123,764	\$123,764	\$0	\$1,093,322	11.32%
2020	\$138,584	\$138,584	\$0	\$1,160,670	11.94%
2021	\$169,962	\$169,962	\$0	\$1,423,467	11.94%
2022	\$181,831	\$181,831	\$0	\$1,522,873	11.94%

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

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

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	Special Revenue Funds			
	Full Day Kindergarten	Athletics Program	Student Activity	Technology
Assets				
Cash & Investments			\$27,402	
Receivables:				
State Sources				
Federal Sources				
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$0</u>	<u>\$0</u>	<u>\$27,402</u>	<u>\$0</u>
Liabilities				
Accounts Payable				
Due To Other Funds				
Unspent Grant Allocation				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances				
Nonspendable				
Restricted:				
Special Programs			27,402	
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>27,402</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$0</u>	<u>\$0</u>	<u>\$27,402</u>	<u>\$0</u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

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	Special Revenue Funds			
	Substance Abuse	ESSER III	Title I-A ESSA IBP	ESSER I
Assets				
Cash & Investments				
Receivables:				
State Sources				
Federal Sources		\$350,306	\$13,690	\$299
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$0</u>	<u>\$350,306</u>	<u>\$13,690</u>	<u>\$299</u>
Liabilities				
Accounts Payable				
Due To Other Funds			\$13,690	\$277
Unspent Grant Allocation		\$350,306		22
Total Liabilities	<u>\$0</u>	<u>350,306</u>	<u>13,690</u>	<u>299</u>
Fund Balances				
Nonspendable				
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>\$350,306</u>	<u>\$13,690</u>	<u>\$299</u>

Rolling Hills Conditional Renewal Page 75

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

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	Special Revenue Funds			
	ESSER II	IDEA Part B 611 School Age 3-21	IDEA Part B ARPA	School Based Medicaid
Assets				
Cash & Investments				
Receivables:				
State Sources				
Federal Sources	\$10,992	\$4,953		\$1,387
Prepaid Expenditures				5,567
Due From Other Funds				
Total Assets	<u>\$10,992</u>	<u>\$4,953</u>	<u>\$0</u>	<u>\$6,954</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$1,880			\$6,954
Unspent Grant Allocation	9,112	\$4,953		
Total Liabilities	<u>10,992</u>	<u>4,953</u>	<u>\$0</u>	<u>6,954</u>
Fund Balances				
Nonspendable				
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>\$10,992</u>	<u>\$4,953</u>	<u>\$0</u>	<u>\$6,954</u>

Rolling Hills Conditional Renewal Page 76

ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

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	Special Revenue Funds			
	Title IV-A ESSA SS & AE	Title II-A ESSA SEI	SLFRF	CRF Substitute Recruitment
Assets				
Cash & Investments				
Receivables:				
State Sources				
Federal Sources	\$8,475	\$344		
Prepaid Expenditures				
Due From Other Funds				
Total Assets	<u>\$8,475</u>	<u>\$344</u>	<u>\$0</u>	<u>\$0</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$8,475	\$344		
Unspent Grant Allocation				
Total Liabilities	<u>8,475</u>	<u>344</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances				
Nonspendable				
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>\$8,475</u>	<u>\$344</u>	<u>\$0</u>	<u>\$0</u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2022

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	<u>Special Revenues</u>	
	<u>CRF</u>	
	<u>K-4 / K-12</u>	
	<u>Learning Loss</u>	<u>Total</u>
Assets		
Cash & Investments		\$27,402
Receivables:		
State Sources		0
Federal Sources		390,446
Prepaid Expenditures		5,567
Due From Other Funds		0
Total Assets	<u>\$0</u>	<u>\$423,415</u>
Liabilities		
Accounts Payable		\$0
Due To Other Funds		31,620
Unspent Grant Allocation		364,393
Total Liabilities	<u>\$0</u>	<u>396,013</u>
Fund Balances		
Nonspendable		0
Restricted:		
Special Programs		27,402
Unassigned		0
Total Fund Balances	<u>0</u>	<u>27,402</u>
Total Liabilities and Fund Balances	<u>\$0</u>	<u>\$423,415</u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2022

	Special Revenue Funds			
	Full Day Kindergarten	Athletics Program	Student Activity	Technology
Revenues				
Local Revenue	\$27,184	\$8,843	\$8,973	
State Revenue				\$50,346
Federal Revenue				
Total Revenues	<u>27,184</u>	<u>8,843</u>	<u>8,973</u>	<u>50,346</u>
Expenditures				
Instructional Programs				
Elementary School				
Secondary School				
Special Education				
Gifted & Talented				
Interscholastic		16,068		
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement	49,285			
Educational Media				
Instruction-Related Technology				50,346
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Non-Instructional Programs				
Child Nutrition				
Student Activity			5,068	
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>49,285</u>	<u>16,068</u>	<u>5,068</u>	<u>50,346</u>
Excess (Deficiency) of Revenues Over Expenditures	(22,101)	(7,225)	3,905	0
Other Financing Sources (Uses)				
Transfers In		4,615		
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>4,615</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(22,101)	(2,610)	3,905	0
Fund Balances - Beginning	22,101	2,610	23,497	0
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$27,402</u>	<u>\$0</u>

Rolling Hills Conditional Renewal Page 79
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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2022

	Special Revenue Funds			
	Substance Abuse	ESSER III	Title I-A ESSA IBP	ESSER I
Revenues				
Local Revenue				
State Revenue	\$5,044			
Federal Revenue			\$40,278	\$277
Total Revenues	<u>5,044</u>	<u>\$0</u>	<u>40,278</u>	<u>277</u>
Expenditures				
Instructional Programs				
Elementary School			40,278	277
Secondary School				
Special Education				
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health	5,044			
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Non-Instructional Programs				
Child Nutrition				
Student Activity				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>5,044</u>	<u>0</u>	<u>40,278</u>	<u>277</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
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	\$123,807	\$56,518	\$9,722	\$275,783
Total Revenues	<u>123,807</u>	<u>56,518</u>	<u>9,722</u>	<u>275,783</u>
Expenditures				
Instructional Programs				
Elementary School	123,807			334,201
Secondary School				
Special Education		56,518	9,722	
Gifted & Talented				
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Non-Instructional Programs				
Child Nutrition				
Student Activity				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>123,807</u>	<u>56,518</u>	<u>9,722</u>	<u>334,201</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	(58,418)
Other Financing Sources (Uses)				
Transfers In				58,418
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,418</u>
Net Change in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC.
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2022

	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	\$15,513	\$11,706	\$38,687	\$8,852
Total Revenues	<u>15,513</u>	<u>11,706</u>	<u>38,687</u>	<u>8,852</u>
Expenditures				
Instructional Programs				
Elementary School			38,687	8,852
Secondary School				
Special Education				
Gifted & Talented	15,513			
Interscholastic				
School Activity				
Support Service Programs				
Attendance - Guidance - Health				
Instruction Improvement		11,706		
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
Buildings - Care				
Maintenance - Student Occupied				
Maintenance - Grounds				
Security				
Pupil-To-School Transportation				
Non-Instructional Programs				
Child Nutrition				
Student Activity				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>15,513</u>	<u>11,706</u>	<u>38,687</u>	<u>8,852</u>
Excess (Deficiency) of Revenues				
Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
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>

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ROLLING HILLS PUBLIC CHARTER SCHOOL, INC. Page 5 of 5

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

	<u>Special Revenues</u>	
	<u>CRF</u>	
	<u>K-4 / K-12</u>	<u>Total</u>
	<u>Learning Loss</u>	
Revenues		
Local Revenue		\$45,000
State Revenue		55,390
Federal Revenue	\$26,605	607,748
Total Revenues	<u>26,605</u>	<u>708,138</u>
Expenditures		
Instructional Programs		
Elementary School	26,605	572,707
Secondary School		0
Special Education		66,240
Gifted & Talented		15,513
Interscholastic		16,068
School Activity		0
Support Service Programs		
Attendance - Guidance - Health		5,044
Instruction Improvement		60,991
Educational Media		0
Instruction-Related Technology		50,346
Board of Education		0
District Administration		0
Buildings - Care		0
Maintenance - Student Occupied		0
Maintenance - Grounds		0
Security		0
Pupil-To-School Transportation		0
Non-Instructional Programs		
Child Nutrition		0
Student Activity		5,068
Capital Assets - Student Occupied		0
Capital Assets - Non-Student Occupied		0
Debt Service - Principal		0
Debt Service - Interest		0
Total Expenditures	<u>26,605</u>	<u>791,977</u>
Excess (Deficiency) of Revenues		
Over Expenditures	0	(83,839)
Other Financing Sources (Uses)		
Transfers In		63,033
Transfers Out		0
Total Other Financing Sources (Uses)	<u>0</u>	<u>63,033</u>
Net Change in Fund Balances	0	(20,806)
Fund Balances - Beginning	0	48,208
Fund Balances - Ending	<u>\$0</u>	<u>\$27,402</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
Rolling Hills Public Charter School, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rolling Hills Public Charter School, Inc. (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 October 5, 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
October 5, 2022

CHARTER SCHOOL PERFORMANCE CERTIFICATE

This performance certificate is executed on this 14th day of June 2018, by and between the Idaho Public Charter School Commission (the “Authorizer”), and Rolling Hills Public 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 September 17, 2004, the Authorizer approved a charter petition for the establishment of the School; and

WHEREAS, the School began operations in the year 2005; and

WHEREAS, the School’s charter was renewed on March 1, 2018, for a five-year term of operations,

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

SECTION 1: AUTHORIZATION OF CHARTER SCHOOL

- A. Continued Operation of School.** Pursuant to the Charter Schools Law, the Authorizer hereby approves the continued operation of the School on the terms and conditions set forth in this Charter School Performance Certificate (the “Certificate”). The approved Charter is attached to this Certificate as Appendix C.
- B. Term of Agreement.** This Certificate is effective as of July 1, 2018, and shall continue through June 30, 2023, unless earlier terminated as provided herein.

SECTION 2: SCHOOL GOVERNANCE

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

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

SECTION 3: EDUCATIONAL PROGRAM

- A. School Mission.** The mission of the School is as follows: The Rolling Hills Public Charter School mission is to develop educated and engaged citizens through high expectations for student behavior and academic success in a small, safe, structured environment.
- B. Grades Served.** The School may serve students in grades K-8.
- C. Design Elements.** The School shall implement and maintain the following essential design elements of its educational program:
- Create a physically and emotionally safe learning environment;
 - Utilize citizenship education through the Six Pillars of Character;
 - Integrate service learning;
 - Teach to the high through the core curriculum;
 - Offer electives to middle school students.
- D. Standardized Testing.** Students of the School shall be tested with the same standardized tests as other Idaho public school students.
- E. Accreditation.** The School shall be accredited as provided by rule of the state board of education.

SECTION 4: AUTHORIZER ROLE AND RESPONSIBILITIES

- A. Oversight Allowing Autonomy.** The Authorizer shall comply with the provisions of Charter School Law and the terms of this Certificate in a manner that does not unduly inhibit the autonomy of the School. The Authorizer's Role will be to evaluate the School's outcomes according to this Certificate and the Performance Framework rather than to establish the process by which the School achieves the outcomes sought.
- B. Charter School Performance Framework.** The Charter School Performance Framework ("Performance Framework") is attached and incorporated into this agreement as Appendix B. The Performance Framework shall be used to evaluate the School's academic, financial and operational performance, and shall supersede and replace any and

all assessment measures, educational goals and objectives, financial operations metrics, and operational performance metrics set forth in the Charter and not explicitly incorporated into the Performance Framework. The specific terms, form and requirements of the Performance Framework, including any required indicators, measures, metrics, and targets, are determined by the Authorizer and will be binding on the School.

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

The School's comparison group shall include all schools in the following school district: Boise Independent School District (001).

- D. Authorizer to Monitor School Performance.** The Authorizer shall monitor and report on the School's progress in relation to the indicators, measures, metrics and targets set out in the Performance Framework. The School shall be subject to a formal review of its academic, mission-specific, operational, and financial performance at least annually.
- E. School Performance.** The School shall achieve an accountability designation of *Good Standing* or *Honor* on each of the three sections of the Performance Framework. In the event the School is a party to a third party management contract which includes a deficit protection clause, the School shall be exempt from some or all measures within the financial portion of the Performance Framework. In accordance with Charter School Law, the Authorizer shall renew any charter in which the public charter school met all of the terms of its performance certificate at the time of renewal.
- F. Performance Framework As Basis For Renewal of Charter.** The School's performance in relation to the indicators, measures, metrics and targets set forth in the Academic and Mission-Specific, Operational and Financial sections of the Performance Framework shall provide the basis upon which the Authorizer will decide whether to renew the School's Charter at the end of the Certificate term. As part of the Performance Framework, the Authorizer agrees to consider mission-specific, rigorous, valid, and reliable indicators of the School's performance. These negotiated indicators will be included in the Mission-Specific portion of the Academic and Mission Specific section of the Performance Framework.
- G. Authorizer's Right to Review.** The School will be subject to review of its academics, operations and finances by the Authorizer, including related policies, documents and records, when the Authorizer deems such review necessary. The Authorizer shall conduct its reviews in a manner that does not unduly inhibit the autonomy granted to the School.
- H. Site Visits.** In addition to the above procedures, the Charter School shall grant reasonable access to, and cooperate with, the Authorizer, its officers, employees and other agents, including allowing site visits by the Authorizer, its officers, employees, or other agents, for the purpose of allowing the Authorizer to fully evaluate the operations and performance of the School. The Authorizer may conduct a site visit at any time if the Authorizer has reasonable concern regarding the operations and performance of the School. The Authorizer will provide the School reasonable notice prior to its annual site visit to the

School. The School shall have an opportunity to provide a written response to the site visit report no later than fourteen (14) days prior to the meeting at which the report is to be considered by the Authorizer. If no written response is provided, the School shall have the opportunity to respond orally to the site visit report at the meeting.

- I. Required Reports.** The School shall prepare and submit reports regarding its governance, operations, and/or finances according to the established policies of and upon the request of the Authorizer. However, to the extent possible, the Authorizer shall not request reports from the School that are otherwise available through student information systems or other data sources reasonably available to the Authorizer.

SECTION 5: SCHOOL OPERATIONS

- A. In General.** The School and the Charter Board shall operate at all times in accordance with all federal and state laws, local ordinances, regulations and Authorizer policies applicable to charter schools.
- B. Maximum Enrollment.** The maximum number of students who may be enrolled in the school shall be 278 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.** 8900 N. Horseshoe Bend Rd., Boise, ID 83714. 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: East of Eagle Rd., West of Glenwood or Gary Lane, South of Beacon Light, North of Chinden Blvd.
- F. Staff.** Instructional staff shall be certified teachers as provided by rule of the state board of education. All full-time staff members of the School will be covered by the public employee retirement system, federal social security, unemployment insurance, worker's compensation insurance, and health insurance.
- G. Alignment with All Applicable Law.** The School shall comply with all applicable federal and state laws, rules, and regulations. In the event any such laws, rules, or regulations are amended, the School shall be bound by any such amendment upon the effective date of said amendment.

SECTION 6: SCHOOL FINANCE

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

SECTION 7: TERMINATION, NON-RENEWAL AND REVOCATION

- A. Termination by the School.** Should the School choose to terminate its Charter before the expiration of the Certificate, it may do so upon written notice to the Authorizer. Any school terminating its charter shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix D.
- B. Nonrenewal.** The Authorizer may non-renew the Charter at the expiration of the Certificate if the School failed to meet one (1) or more of the terms of its Certificate. Any school which is not renewed shall work with the Authorizer to ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix D.

- C. Revocation.** The School's Charter may be revoked by the Authorizer if the School has failed to meet any of the specific, written renewal conditions attached, if applicable, as Appendix A for necessary improvements established pursuant to Idaho Code § 33-5209B(1) by the dates specified. Revocation may not occur until the public charter school has been afforded a public hearing, unless the Authorizer determines that continued operation of the public charter school presents an imminent public safety issue. If the School's Charter is revoked, the School shall work with the Authorizer ensure a smooth and orderly closure and transition for students and parents, as guided by the public charter school closure protocol established by the Authorizer attached as Appendix D.
- D. Dissolution.** Upon termination of the Charter for any reason by the Charter Board, or upon nonrenewal or revocation, the Charter Board will supervise and have authority to conduct the winding up of the business and other affairs of the School; provided, however, that in doing so the Authorizer will not be responsible for and will not assume any liability incurred by the School. The Charter Board and School personnel shall cooperate fully with the winding up of the affairs of the School.
- E. Disposition of School's Assets upon Termination or Dissolution.** Upon termination of the Charter for any reason, any assets owned by the School shall be distributed in accordance with Charter Schools Law.

SECTION 8: MISCELLANEOUS

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

IN WITNESS WHEREOF, the Authorizer and the School have executed this Performance Certificate to be effective July 1, 2018.

Alan Reed

Chairperson, Idaho Public Charter School Commission

Jay A

Chairperson, Rolling Hills Public Charter School Board

IN WITNESS WHEREOF, the Authorizer and Rolling Hills Public Charter School (RHPCS) have executed this Amendment to their Performance Certificate to include admission preferences for children of staff members. This amendment also includes cleanup language to RHPCS's charter. The Amendment to RHPCS's Performance Certificate is effective as of January 24, 2019.



Alan Reed
Chairman, Idaho Public Charter School Commission



Jennifer Sweet-Fears
Chairman of the Board, Rolling Hills Public Charter School

Amendment 2

WITNESS WHEREOF, the Authorizer and Rolling Hills Public Charter School have executed this amendment to the Performance Certificate, effective 12/1/2020:

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

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

- a. The School's comparison group shall include all schools in the following school district:
Boise Independent School District (001).

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

. The maximum number of students who may be enrolled per class/grade level shall be as follows:

Kindergarten- 24

1st Grade- 28

2nd-3rd Grade- 30

4th-5th Grade- 32

6th-8th Grade- 34

Alan Reed

Alan Reed (Jan 15, 2021 11:26 MST)

Chairman, Idaho Public Charter School Commission



Chairman, Rolling Hills Public Charter School Board



Annual Performance Report 2021

ROLLING HILLS PUBLIC CHARTER SCHOOL

Mission Statement: The Rolling Hills Public Charter School mission is to develop educated and engaged citizens through high expectations for student behavior and academic success in a small, safe, structured environment.

Chair/President	Jennifer Sweet-Fears
Treasurer	Marc Hamilton
Secretary	Christopher Bowman-Prideaux
Administrator	Shane Pratt
Business Manager	Joy Conn
School Location	8900 Horseshoe Bend Rd., Boise, ID 83714
School Phone	208-939-5400

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Introduction

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

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

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

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

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

Rolling Hills Public Charter School Performance Certificate: [RHPCS Performance Certificate](#)

Performance Framework: [IPCSC Performance Framework](#)

Current Term: 2018-2023

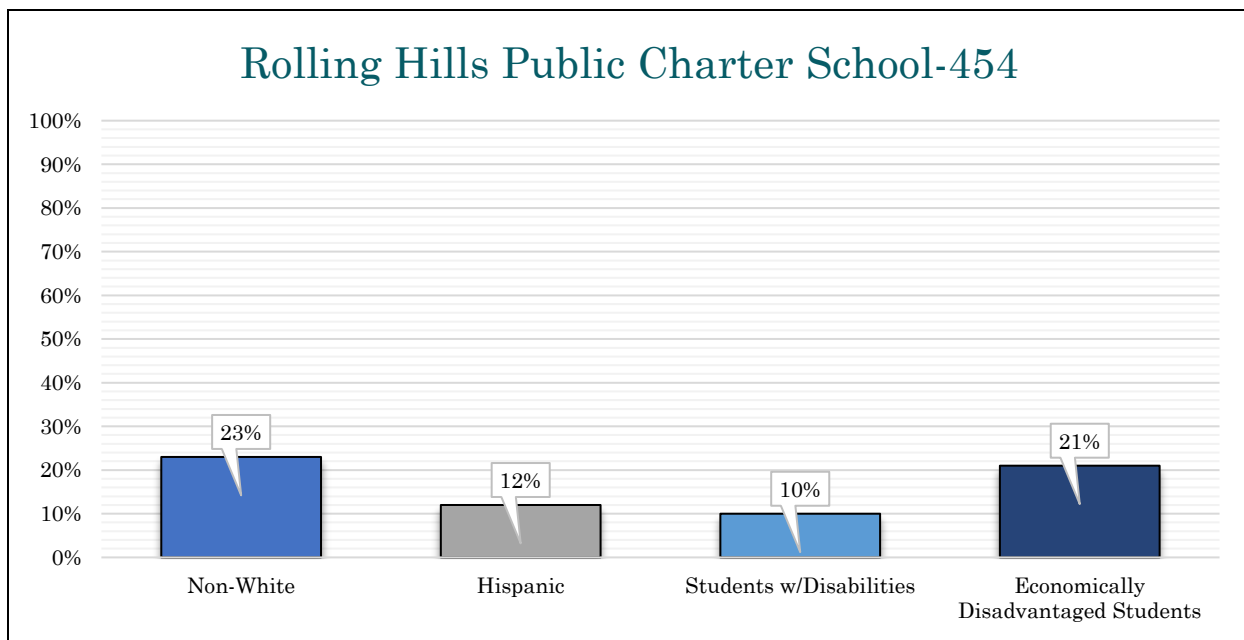
School Overview

Model:	Personalized Learning Model
Enrollment Capacity:	278
Grades Served:	K-8
Enrollment Projected FY22:	260

Key Design Elements:

- Create a physically and emotionally safe learning environment;
- Utilize citizenship education through the Six Pillars of Character;
- Integrate service learning;
- Teach to the high through the core curriculum;
- Offer electives to middle school students.

2021 ROLLING HILLS PUBLIC CHARTER SCHOOL DEMOGRAPHIC SUMMARY:



2020-2021 Annual Snapshot

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

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
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ACADEMIC OUTCOMES:	
Math Proficiency	42%
Math Growth	<i>Data Not Available for 2020-2021</i>
ELA Proficiency	62%
ELA Growth	<i>Data Not Available for 2020-2021</i>
Literacy Proficiency	FALL IRI: 77% SPRING IRI: 77%

FINANCIAL OUTCOMES: NEAR TERM MEASURES	
Current Ratio	10.34
Unrestricted Days Cash	81
Default	None
Enrollment Variance	98.81%

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

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES	
Total Margin 3 Yr. Aggregate Margin	TM: -9.19% 3YR: -2.79%
Cash Flow Multi-Year Cash Flow	CF: -\$157,315 MY: -\$59,898
Debt Service Coverage Ratio	-.53
Debt Asset Ratio	.49
Financial Compliance	Not Rated for 2020-2021

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

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

Academic Outcomes

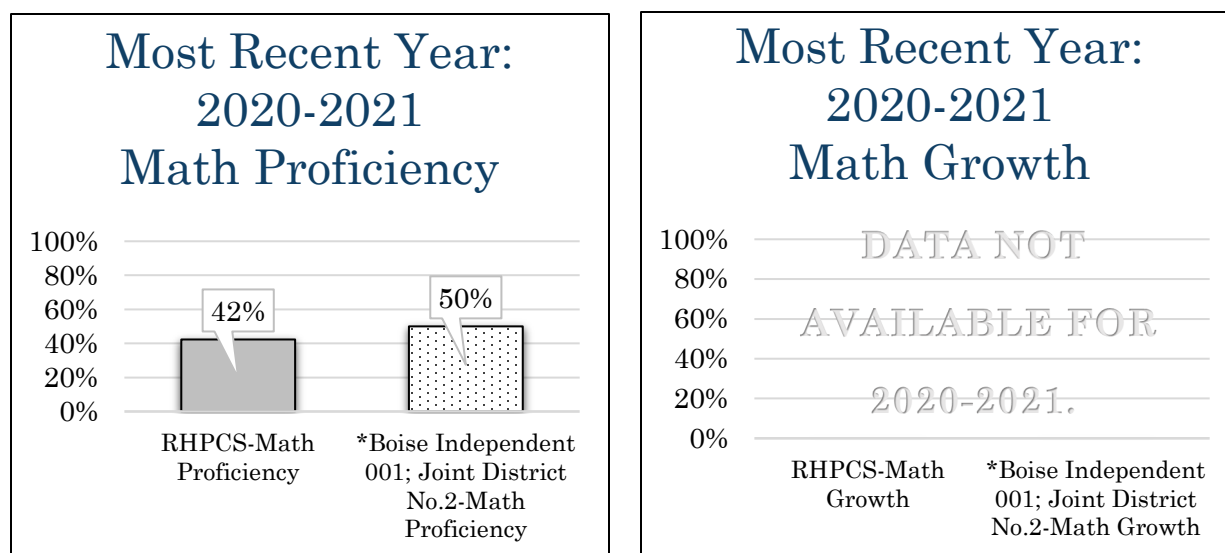
MATH PROFICIENCY & MATH GROWTH

Why This Matters:

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

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

Comparison Group: Boise Independent District (001) & West Ada (002)



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

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

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

Academic Outcomes

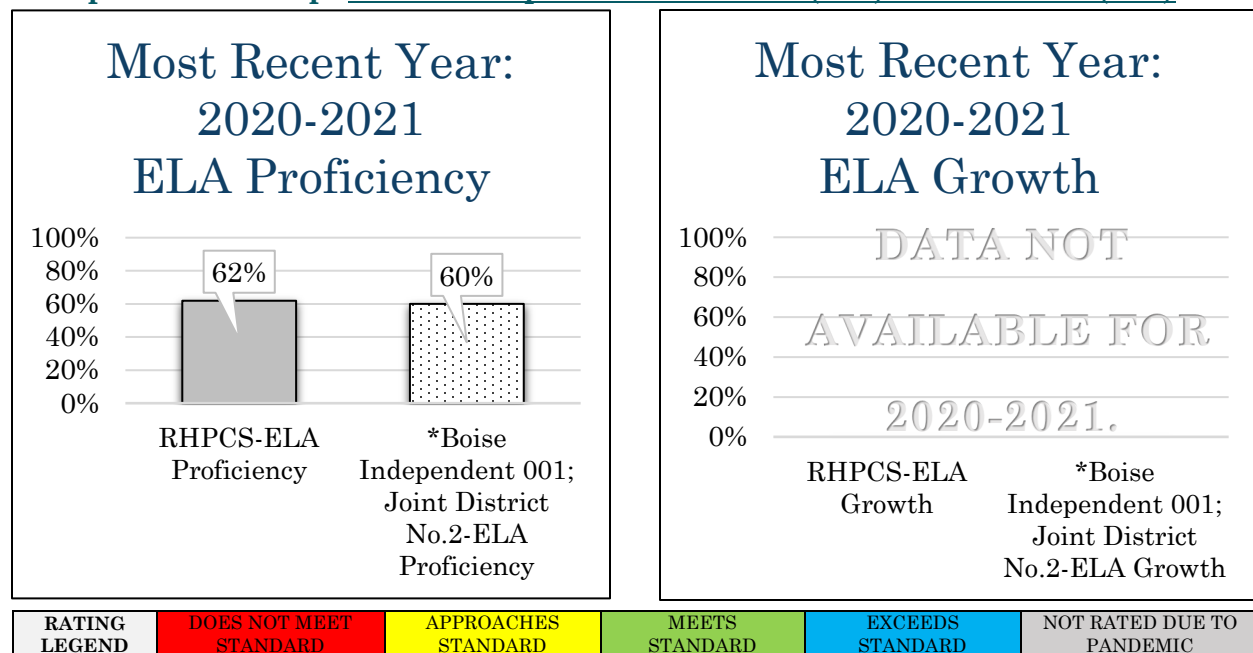
ELA PROFICIENCY & ELA GROWTH

Why This Matters:

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

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

Comparison Group: Boise Independent District (001) & West Ada (002)



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

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

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

Academic Outcomes

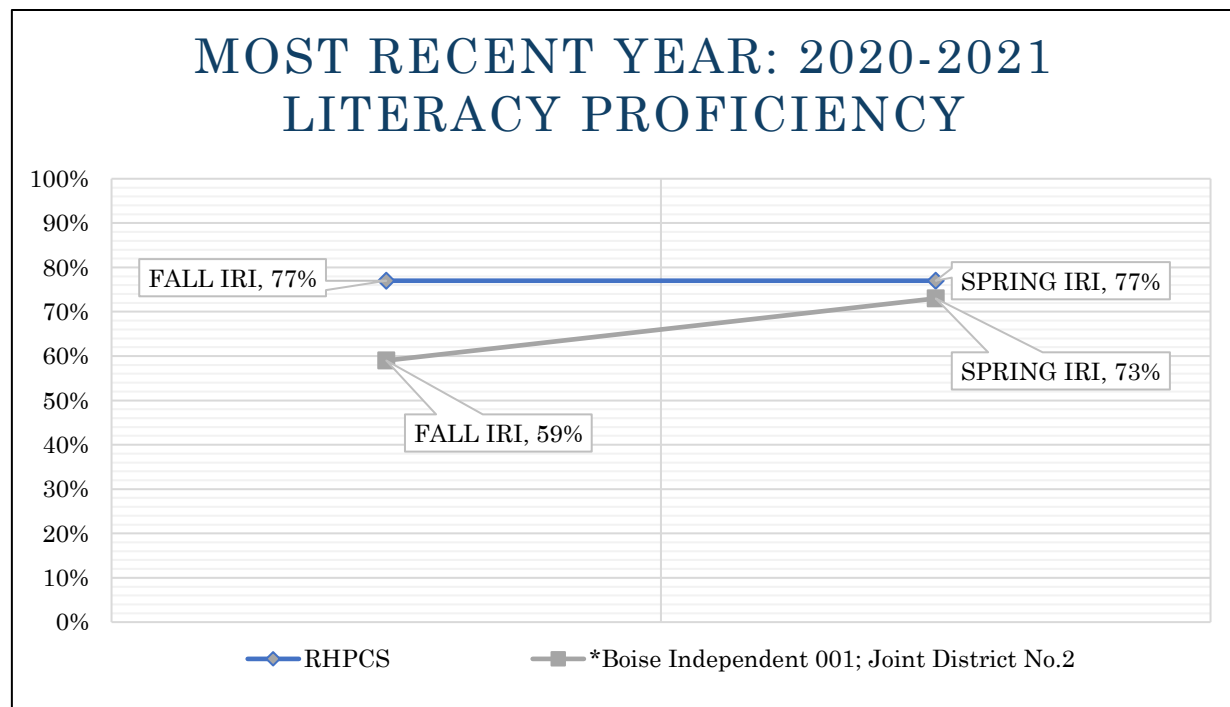
LITERACY PROFICIENCY

Why This Matters:

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

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

Comparison Group: Boise Independent District (001) & West Ada (002)



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

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

Longitudinal Academic Ratings | 2018-2023

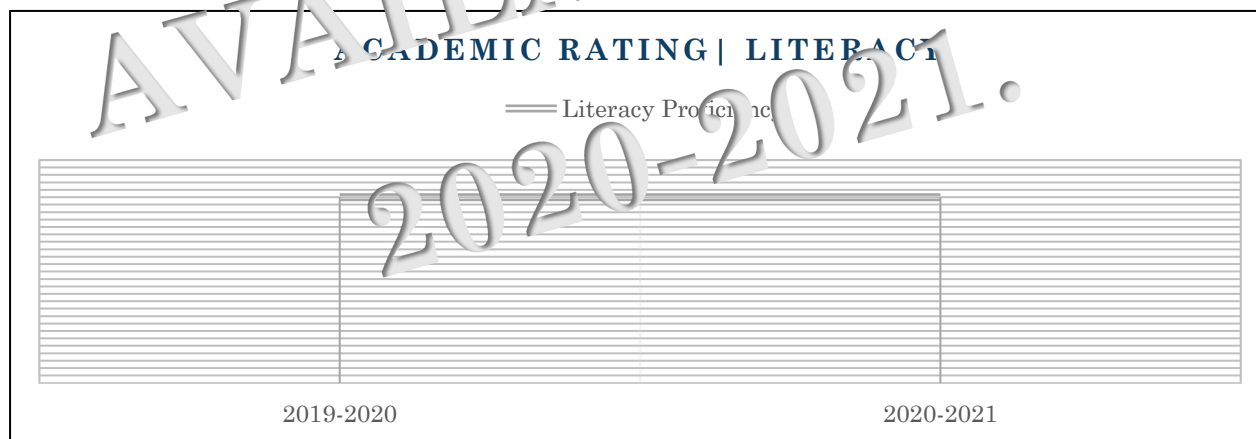
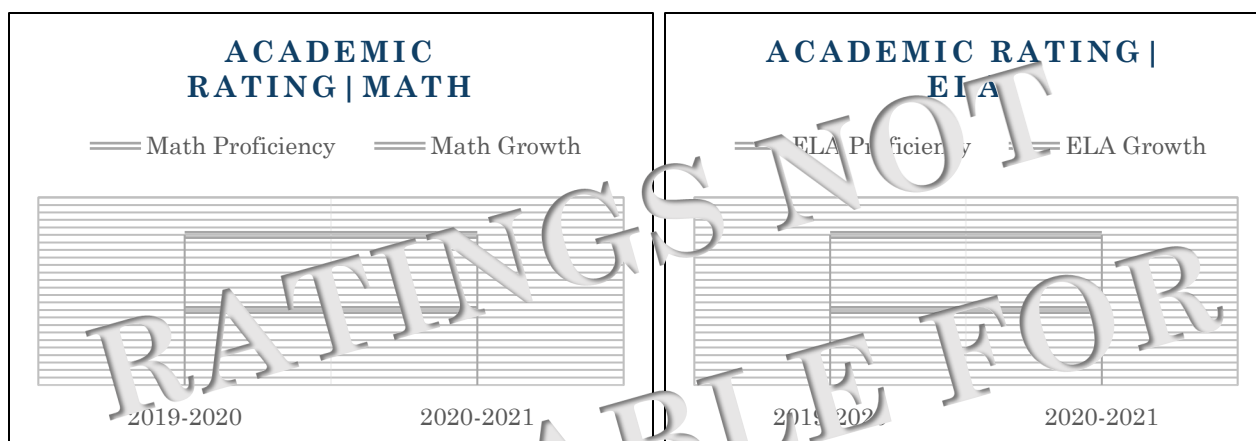
Longitudinal data provides a snapshot of a school's ratings over the school's current performance certificate (5 years). This data helps to identify performance trends and changes over time. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approach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

Academic Ratings | Historical Framework

SCHOOL YEAR	ACADEMIC GEN ED OUTCOME
2018-2019	GOOD STANDING

Academic Ratings | Revised Framework

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



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

BOARD STEWARDSHIP

Why This Matters:

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

STANDARD RATING: EXCEEDS STANDARD	
Governance Structure Measure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 06/11/2021 If the school has amended its bylaws since this date, please provide an updated copy to the IPCSC.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 11/07/2003. Most recently updated on 12/2/2020
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were not conducted into ethical behavior or conflict of interest regarding any board director this year.	*No instances of non-compliance documented.
The board did not experience Open Meeting Law violations that needed to be cured this year.	*No instances of non-compliance documented.
Comments/ Context:	

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

STANDARD RATING: EXCEEDS STANDARD	
Governance Compliance Measure	Data/Evidence Source
The IPCSC did not issue courtesy letters to the school noting compliance concerns this year.	*No instances of non-compliance documented.
Another investigative body was not notified of concerns at this school this year.	*No instances of non-compliance documented.
Comments/ Context:	

Operational Outcomes

MANAGEMENT

Why This Matters:

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

STANDARD RATING: EXCEEDS STANDARD	
Student Services	Data/Evidence Source
The school's English Language Learners program is in good standing.	*No instances of non-compliance documented.
The school's Special Education program is in good standing.	*No instances of non-compliance documented.
The school's college and career readiness program is in good standing.	Reviewed on 4/30/2021 Continuous Improvement Plan 2020-2021
Comments/ Context:	

STANDARD RATING: EXCEEDS STANDARD	
Data Security and Information Transparency	Data/Evidence Source
The school's website is compliant and updated appropriately.	*No instances of non-compliance documented.
The school did not experience issues involving data security this year.	*No instances of non-compliance documented.
The school did not experience compliance issues with public records requests.	*No instances of non-compliance documented.
Comments/ Context:	

STANDARD RATING: EXCEEDS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented.
Safety inspections and evacuation drills are compliant.	Building Inspection: 08/10/2020 Fire Marshal: 07/30/2021 Health Inspection: 10/13/2020 No instances of non-compliance documented.
<i>The IPCSC did not evaluate school transportation for students due to measure being waived for 2020-2021.</i>	*No instances of non-compliance documented.
<i>The IPCSC did not evaluate school nutrition for students due to measure being waived for 2020-2021</i>	*No instances of non-compliance documented.
Comments/ Context:	

STANDARD RATING: MEETS STANDARD	
Operational Compliance	Data/Evidence Source
Required reports were not submitted accurately and on time.	*See comments.
The enrollment process is compliant.	*No instances of non-compliance documented.
The teachers are properly credentialed.	*No instances of non-compliance documented.
Corrective action plans were not issued by the SDE this year.	*No instances of non-compliance documented.
Comments/ Context: The school submitted the IPCSC quarter 2 reports passed the deadline: received on 2/3/2021	

Longitudinal Operational Ratings | 2018-2023

Board Stewardship

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

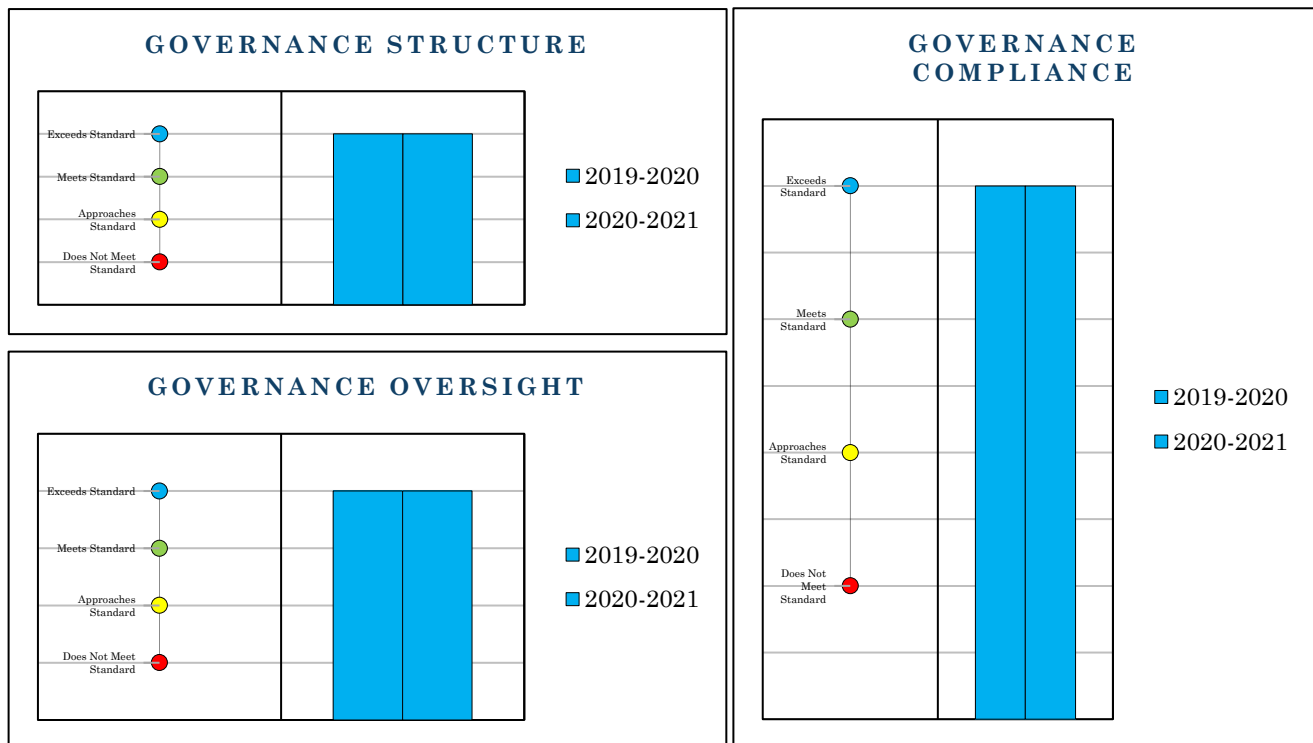
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

Operational Ratings | Historical Framework

School Year	Rating
2018-2019	HONOR

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

Operational Ratings: Board Stewardship | Revised Framework



Longitudinal Operational Ratings | 2018-2023

Management

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

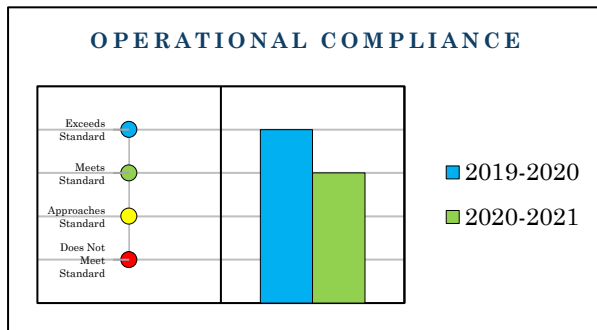
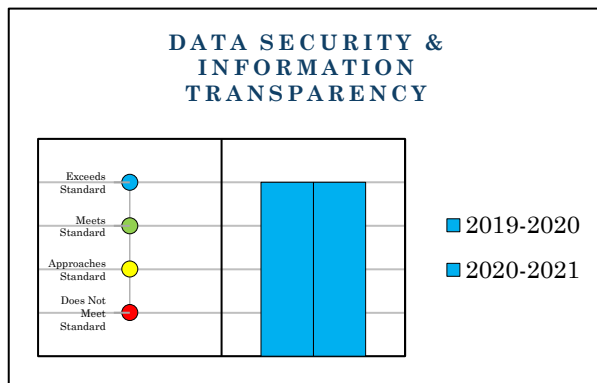
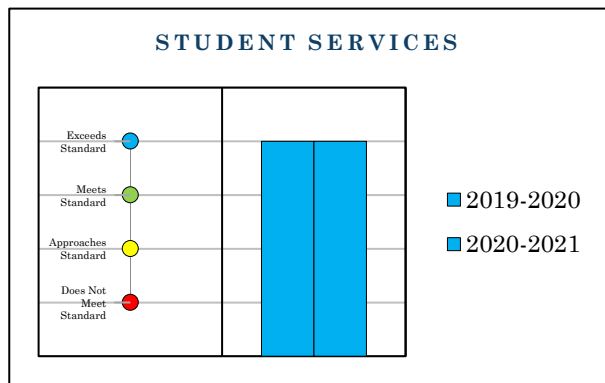
Ratings on the historical and revised framework are not comparable in the operational section. The two sets of data have been included. The school's operational ratings on the historical framework are provided for reference.

Operational Ratings | Historical Framework

School Year	Rating
2018-2019	HONOR

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

Operational Ratings: Management | Revised Framework



Financial Outcomes

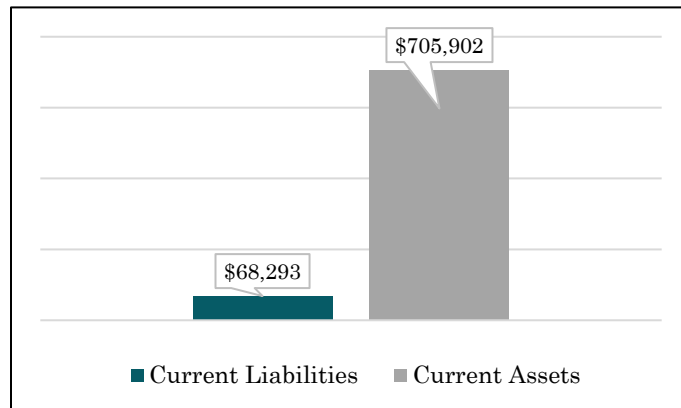
NEAR TERM MEASURES

These measures evaluate whether a school is likely to meet its financial obligations in the next year.

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

Current Ratio

The school has a current ratio of more than 1.5.	Current Ratio 10.33	Ratings Not Applicable for 2020-2021
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Why This Matters:

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

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

next year without relying on future revenue.

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

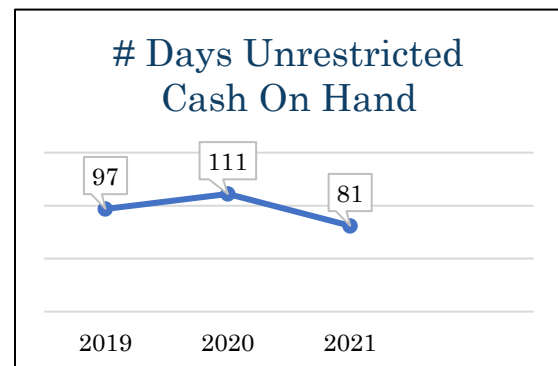
Unrestricted Days Cash

The school has more than 60 days cash on hand	81 Days	Ratings Not Applicable for 2020-2021
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Why this Matters:

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

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



Default

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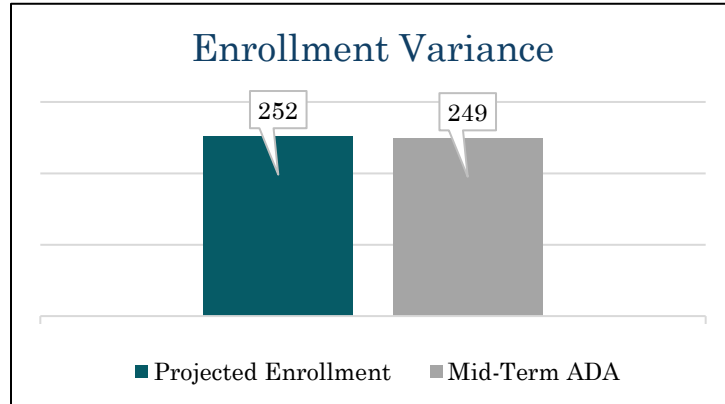
Why this Matters:

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

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

Enrollment Variance

The school achieved and sustained at least 95% of its projected enrollment during the most recent school year.	Enrollment Variance 98.81%	Ratings Not Applicable for 2020-2021
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Why this Matters:

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

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

Financial Outcomes

SUSTAINABILITY MEASURES

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

Total Margin

The school's aggregated 3-year total margin is less than or equal to -1.5%.	CY Total Margin -9.19% 3-Year Aggregated -2.79%	Ratings Not Applicable for 2020-2021
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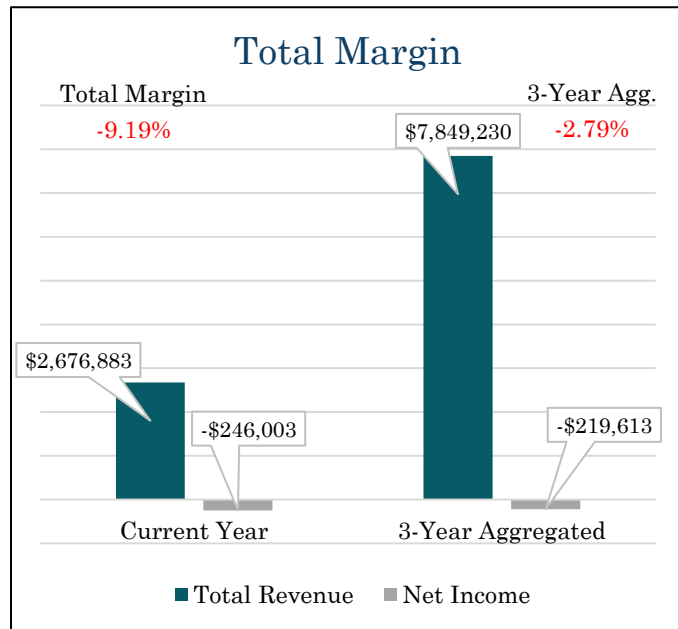
Why this Matters:

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

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

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

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



Cash Flow

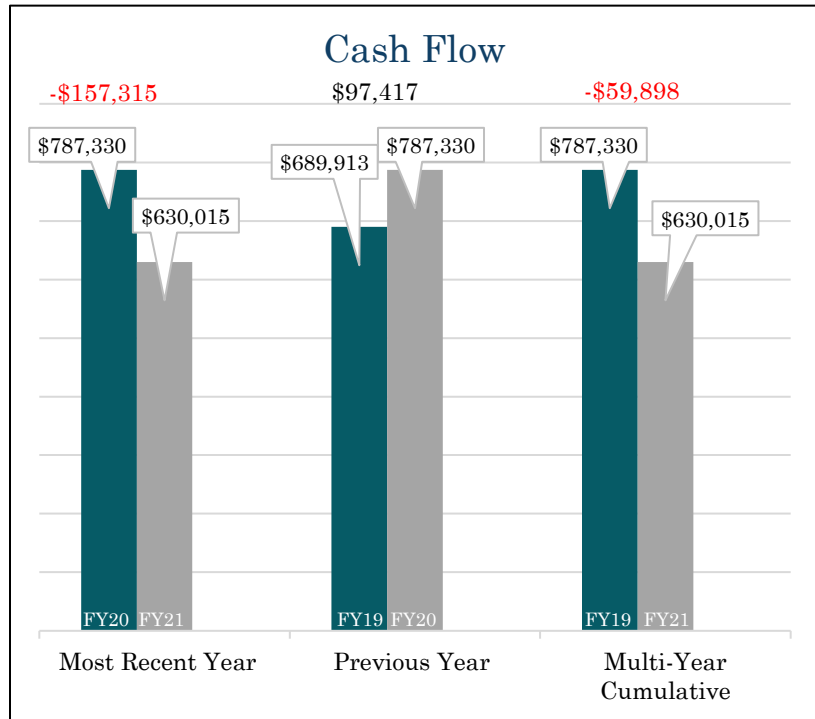
The school's multi-year cumulative cash flow is negative.	Most Recent Year -157,315 Previous Year \$97,417 Multi-Year -\$59,898	Ratings Not Applicable for 2020-2021
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Why this Matters:

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

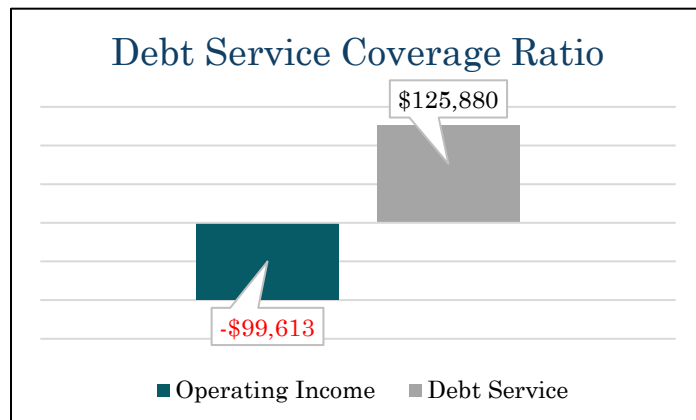
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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



Debt Service Coverage Ratio

The school's debt service coverage ratio is less than .9.	Debt Service Coverage Ratio -0.53	Ratings Not Applicable for 2020-2021
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Why this Matters:

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

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

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

Debt to Asset Ratio

The school's Debt to Asset Ratio is less than 0.9.	Debt/Asset Ratio .49	Ratings Not Applicable for 2020-2021
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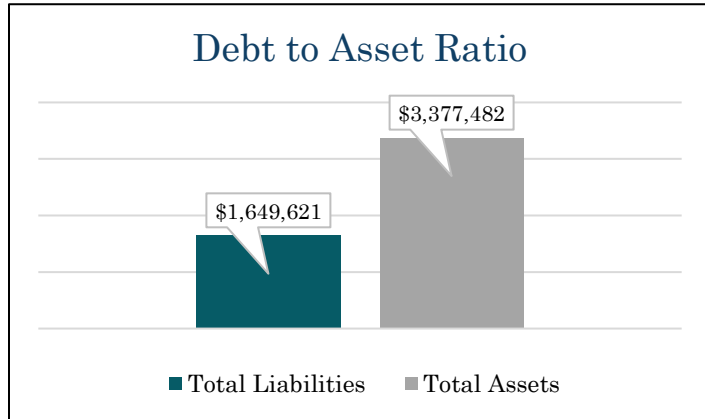
Why This Matters:

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

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

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

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



Financial Compliance

STANDARD RATING: NOT RATED FOR 2020-2021	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	Financial Audit 10/29/2021
Expenditures and contracts are posted online appropriately.	School's Expenditure Page 7/30/2021
The school maintains compliant internal controls.	*No instances of non-compliance documented.
The school is not operating under a Notification of Fiscal Concern.	*No instances of non-compliance documented.
The school is not operating under a Notification of Possible or Imminent Closure.	*No instances of non-compliance documented.
Comments/Context	

Longitudinal Financial Ratings | 2018-2023

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

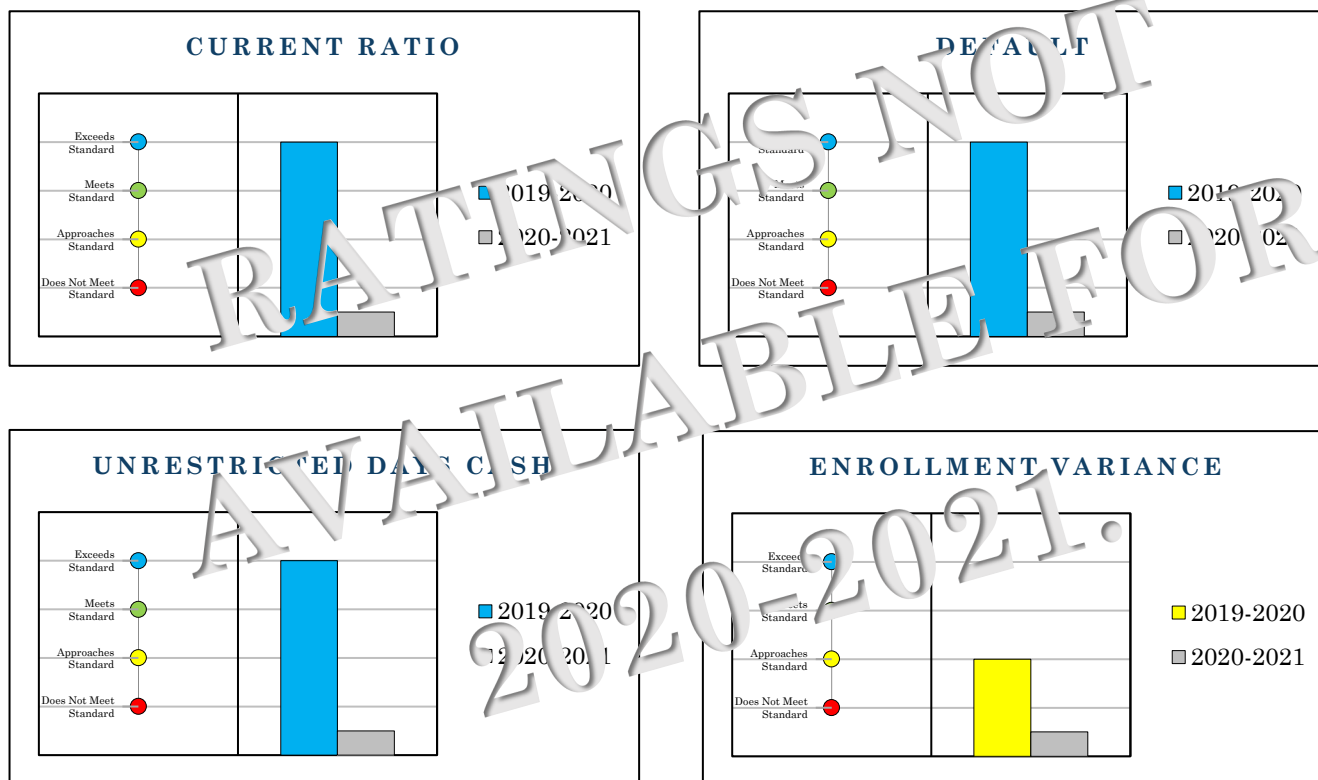
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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

Financial Near Term Health Ratings | Historical Framework

School Year	Near Term Health Rating
2018-2019	GOOD STANDING

Financial Near Term Health Ratings | Revised Framework



Longitudinal Financial Ratings | 2018-2023

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

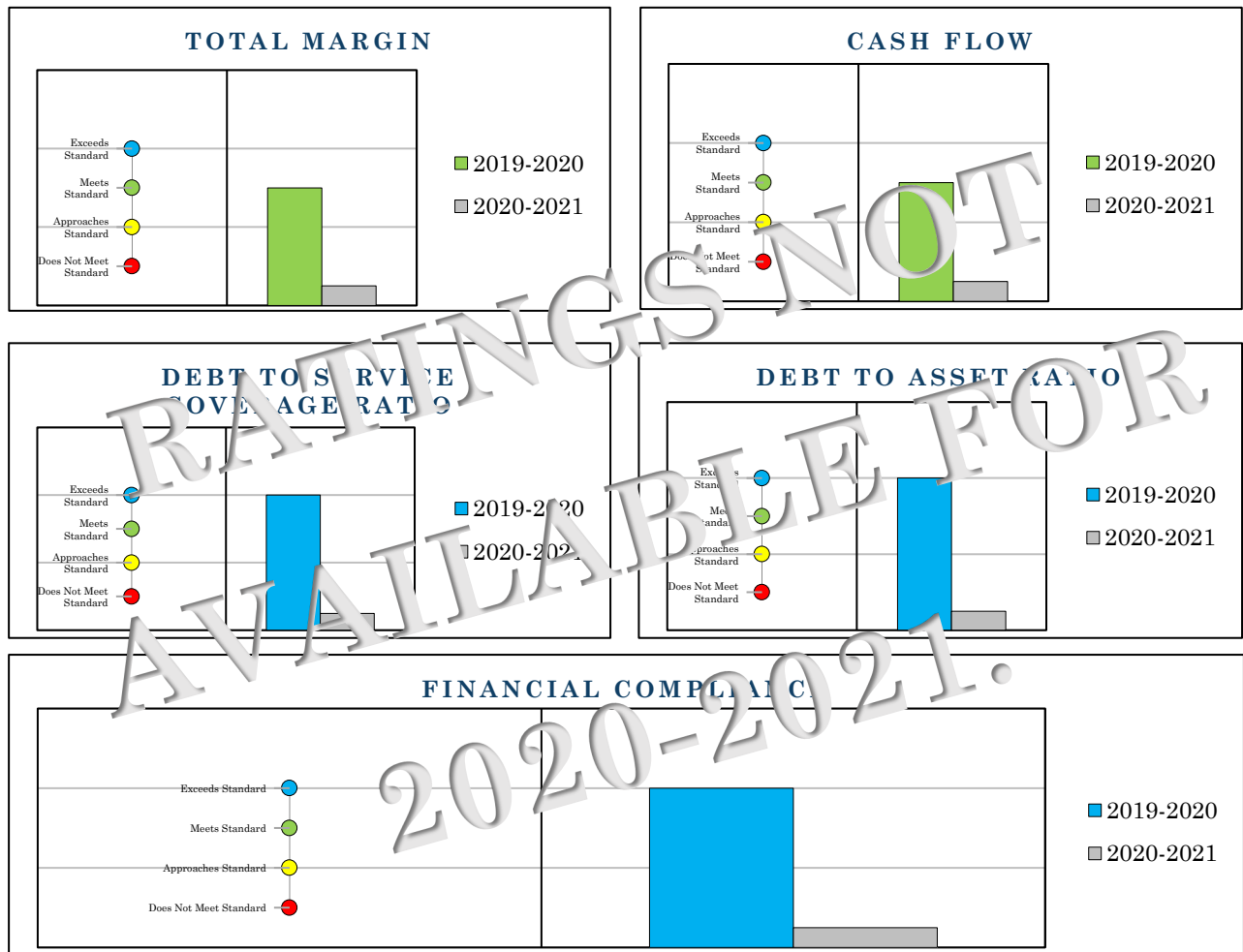
Notes: The 2020 framework revision removed the "cash ratio" measure and moved the existing enrollment variance measure to the financial section.

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

Financial Sustainability Ratings | Historical Framework

School Year	Sustainability Rating
2018-2019	GOOD STANDING

Financial Sustainability Ratings | Revised Framework



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

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



IDAHO PUBLIC CHARTER SCHOOL COMMISSION

304 N. 8th St. Ste.242

Boise, ID 83720

208-332-1561

pcsc@osbe.idaho.gov

Idaho Public Charter School Commission

Annual Performance Report 2020

PCSC School: Rolling Hills Public Charter School

***Mission Statement:** The Rolling Hills Public Charter School mission is to develop educated and engaged citizens through high expectations for student behavior and academic success in a small, safe, structured environment.*

School Location:	8900 N. Horseshoe Bend Road, Boise, ID 83714
School Phone:	208-939-5400
Comparison Group:	Boise School District #001 & West Ada District #002
Opening Year:	2005
Current Term:	July 1, 2018-June 30, 2023
Model:	Personalized Learning Method
Grades Served:	K-8
Enrollment Approved:	278
Enrollment (Projected):	252
Mid Term ADA (Actual):	233
FY20 Full-Term ADA:	236

School Leadership

Chair	Jennifer Sweet-Fears
Vice-Chair	Christopher Wilson
Treasurer	Marc Hamilton
Secretary	Mai Betterley
Board Member	Christopher Boawman-Prideaux
Board Member	Jennifer Cook
Administrator	Shane Pratt
Vice Principal	Emily McCoy Leffel
Business Manager	Joy Conn

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Idaho Public Charter School Commission

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Introduction

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

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

This report, based on the performance framework adopted by the PCSC on October 8, 2020, reflects how the school's outcomes during the most recently completed school year measure up against the expectations established in the framework. At the end of each 5-year term, the authorizer reviews the school's annual reports and financial data to inform its decision to renew, conditionally renew, or non-renew, the school for a subsequent term of operation.

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

COVID-19 NOTE: Please note that due to the COVID-19 pandemic, statewide assessments were canceled in the spring of 2020. No academic evaluation has been made in this report due to absent and incomplete data. The academic outcomes overview page only includes graduation rate (if applicable), though the measure is not rated.

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

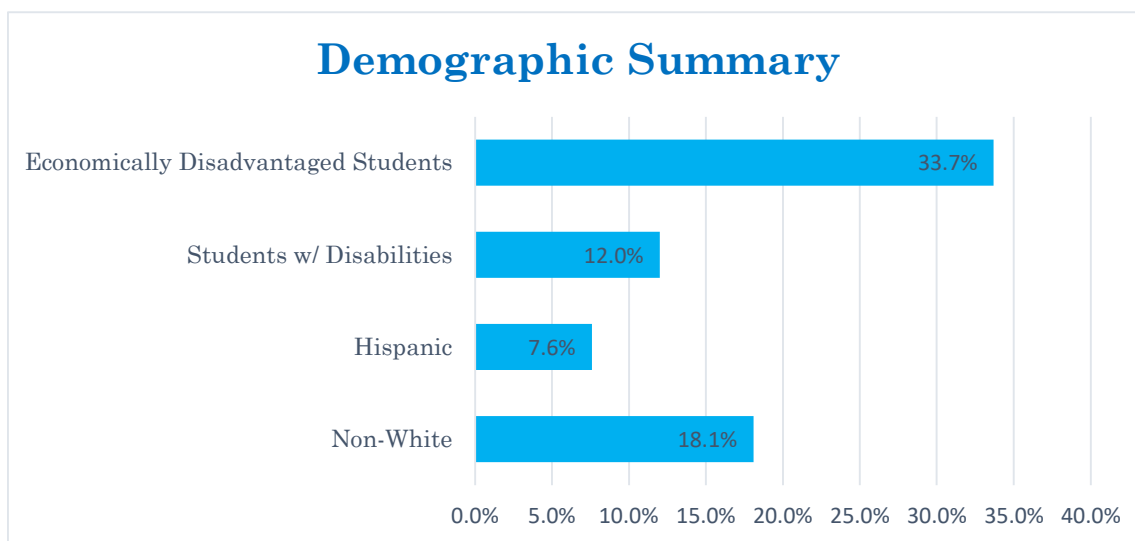
Each authorized chartering entity shall annually publish and make available to the public a performance report for each public charter school it oversees, in accordance with the performance framework set forth in the performance certificate and section 33-5209(C)(2), Idaho Code.

School Overview

Key Design Elements

- Create a physically and emotionally safe learning environment;
- Utilize citizenship education through the Six Pillars of Character;
- Integrate service learning;
- Teach to the high through the core curriculum;
- Offer electives to middle school students.

DEMOGRAPHIC SUMMARY



Annual Snapshot



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

ACADEMIC	
Math Proficiency	<i>Not Applicable (2020)</i>
ELA Proficiency	<i>Not Applicable (2020)</i>
Literacy Proficiency	<i>Not Applicable (2020)</i>
Math Growth	<i>Not Applicable (2020)</i>
ELA Growth	<i>Not Applicable (2020)</i>

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

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

FINANCIAL HEALTH (SUSTAINABILITY MEASURES)	
Total Margin	<i>Meets Standard</i>
Cash Flow	<i>Meets Standard</i>
Debt Service Coverage Ratio	<i>Exceeds Standard</i>
Debt Asset Ratio	<i>Exceeds Standard</i>
Financial Compliance	<i>Exceeds Standard</i>

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

Academic Outcomes

Proficiency

(Data Source: Scatterplot)

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

Growth

(Data Source: Scatterplot)

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

Operational Outcomes: Board Stewardship

STANDARD RATING: EXCEEDS STANDARD	
Governance Structure	Data/Evidence Source
The board bylaws are compliant with ID law.	Bylaws 3/10/09 *Please provide an updated copy if any amendments have been made.
The school's articles of incorporation are current.	Articles of Incorporation initially filed on 3/10/09. Most recently updated on 11/6/19.
The board does operate in compliance with its bylaws.	*No instances of non-compliance documented.
Investigations were not conducted into either ethical behavior or conflict of interest regarding any board director this year.	*No instances of non-compliance documented.
The board did not experience Open Meeting Law violations that needed to be cured this year.	*No instances of non-compliance documented.
Comments/ Context: The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Governance Oversight	Data/Evidence Source
The board did review academic data in a timely and thorough manner.	*No instances of non-compliance documented.
The board did review financial reports in a timely and thorough manner.	*No instances of non-compliance documented.
The board did maintain compliant policies.	*No instances of non-compliance documented.
The board did engage in strategic planning.	*No instances of non-compliance documented.
The board did conduct a compliant evaluation of their school leader or management organization.	*No instances of non-compliance documented.
Comments/ Context: The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Governance Compliance	Data/Evidence Source
The PCSC did not issue courtesy letters to the school noting compliance concerns this year.	*No instances of non-compliance documented.
Another investigative body was not notified of concerns at this school this year.	*No instances of non-compliance documented.
Comments/ Context: The school has met this standard for 3 or more consecutive years.	

Operational Outcomes: Management

STANDARD RATING: EXCEEDS STANDARD	
Student Services	Data/Evidence Source
The school's English Language Learners program is in good standing.	*No instances of non-compliance documented.
The school's Special Education program is in good standing.	*No instances of non-compliance documented.
The school's college and career readiness program is in good standing.	Continuous Improvement Plan 2019-2020
Comments/ Context: The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Data Security and Information Transparency	Data/Evidence Source
The school's website is compliant and updated appropriately.	*No instances of non-compliance documented.
The school did not experience issues involving data security this year.	*No instances of non-compliance documented.
The school did not experience compliance issues with public records requests.	*No instances of non-compliance documented.
Comments/ Context: The school has met this standard for 3 or more consecutive years.	

STANDARD RATING: EXCEEDS STANDARD	
Facility and Services	Data/Evidence Source
The school's occupancy certificate is current.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
Safety inspections and evacuation drills are compliant.	*No instances of non-compliance documented. <i>Please provide an updated copy for the 2020-2021 school year to PCSC staff.</i>
The school does not provide daily transportation for students.	*See Comments/Context.
The school does provide a National School Lunch Program.	*No instances of non-compliance documented.
Comments/ Context: The school has met this standard for 3 or more consecutive years. Bus transportation has been added to school operations.	

STANDARD RATING: EXCEEDS STANDARD	
Operational Compliance	Data/Evidence Source
Required reports were submitted accurately and on time.	*No instances of non-compliance documented.
The enrollment process is compliant.	*No instances of non-compliance documented.
The teachers are properly credentialed.	*No instances of non-compliance documented.
Corrective action plans were not issued by the SDE this year.	*No instances of non-compliance documented.
Comments/ Context: The school has met this standard for 3 or more consecutive years.	

Financial Outcomes

(Primary Data Source: FY20 Financial Audit.)

Near Term Measures		STANDARD RATING
The school has a current ratio of more than 1.5.	Current Ratio 19.73	Exceeds Standard
The school has more than 60 days cash on hand.	111 Days	Exceeds Standard
The school is not in default of any financial obligations and did not experience any instances of default during the fiscal year. The school has met this standard for at least 3 consecutive years.	No Default	Exceeds Standard
Enrollment variance was between 90% and 95%.	Enrollment Variance 92.57%	Approaches Standard
Comments/Context		

Sustainability Measures		STANDARD RATING
Aggregated 3-year Total Margin is positive and the most recent year Total Margin is positive.	CY Total Margin 5.11% 3-Year Aggregated 1.75%	Meets Standard
Multi-Year Cumulative Cash Flow is positive, and Cash Flow is positive in the most recent year.	Most Recent Year \$97,417.00 Previous Year -\$37,738.00 3-Year \$56,679.00	Meets Standard
The school's debt service coverage ratio is 1.5 or greater.	Debt Service Coverage Ratio 1.51	Exceeds Standard
The school's Debt to Asset Ratio is less than 0.9. The school has met this standard for at least 3 consecutive years.	Debt/Asset Ratio 0.46	Exceeds Standard
Comment/Context		

STANDARD RATING: EXCEEDS STANDARD	
Financial Operations	Data and/or Evidence Source
The school's finances are managed in compliance with GAAP.	*No instances of non-compliance documented Financial Audit 10/28/2020
Expenditures and contracts are posted online appropriately.	The school's expenditure webpage was reviewed quarterly. No instances of non-compliance documented.
The school maintains compliant internal controls.	*No instances of non-compliance documented
The school is not operating under a Notification of Fiscal Concern.	NA
The school is not operating under a Notification of Possible or Imminent Closure.	NA
Comments/Context	

Longitudinal Snapshot

Operational Outcomes: Board Stewardship

2020 2021 2022 2023

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

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

Operational Outcomes: Management

2020 2021 2022 2023

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

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

ROLLING HILLS PUBLIC 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 publicly available in certain cases, in order to protect individually identifiable student information, the PCSC may still use this information for purposes of making authorizing decisions.
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	The Rolling Hills Public Charter School mission is to develop educated and engaged citizens through high expectations for student behavior and academic success in a small, safe, structured environment.		
Key Design Elements	<ul style="list-style-type: none"> • Create a physically and emotionally safe learning environment; • Utilize citizenship education through the Six Pillars of Character; • Integrate service learning; • Teach to the high through the core curriculum; • Offer electives to middle school students. 		
School Location	8900 N. Horseshoe Bend Road Boise, Idaho 83714	School Phone	208-939-5400
Surrounding District	Boise School District		
Opening Year	2005		
Current Term	July 1, 2018 - June 30, 2023		
Grades Served	K-8		
Enrollment (Approved)	278	Enrollment (Actual)	249

SCHOOL LEADERSHIP

Jennifer Sweet-Fears	Chair
Chris Wilson	Vice Chair
Dilara Dyer	Treasurer
Mai Betterley	Secretary
Joe Critchfield	Board Member
Marc Hamilton	Board Member

STUDENT DEMOGRAPHICS

	School	State	Surrounding District	Neighboring District
Non-White	17.67%	24.85%	25.51%	19.56%
Limited English Proficiency	2.81%	6.44%	9.70%	4.20%
Special Needs	12.05%	10.73%	13.18%	10.24%
Free and Reduced Lunch	32.13%	44.74%	49.39%	23.68%

ISAT PROFICIENCY RATES

Percentage of students meeting or exceeding proficiency in Math	56.05%
Percentage of students meeting or exceeding proficiency in English Language Arts	64.97%
Percentage of students meeting or exceeding proficiency in Science	62.96%

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	39	50	0	50	0		
	1b	50	40	50	0	50	0		
District Proficiency Comparison	2a	50	39	50	0	50	0	50	0
	2b	50	37	50	0	50	0	50	0
Criterion-Referenced Growth	3a	100	45			50	0		
	3b	100	57			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	257	525	0	525	0	300	0
% of Academic Points			64%		0%		0%		0%

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

RHPCS has chosen not to include mission-specific measures.

OPERATIONAL	Measure	Points Possible	Points Earned	FINANCIAL	Measure	Points Possible	Points Earned
Educational Program	1a	25	25	Near-Term	1a	50	50
	1b	25	25		1b	50	50
	1c	25	25		1c	50	50
	1d	25	25		1d	50	50
Financial Management & Oversight	2a	25	25	Sustainability	2a	50	0
	2b	25	25		2b	50	50
	2c	25	15		2c	50	30
Governance & Reporting	3a	25	25		2d	50	0
	3b	25	25	Total Financial Points		400	280
	3c	25	25	% of Financial Points			70%
	3d	25	25				
	3e	25	25				
	3f	25	25				
School Environment	4a	25	25				
	4b	25	25				
Additional Obligations	5a	25	25				
Total Operational Points		400	390				
% of Operational Points			98%				

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

ACCOUNTABILITY DESIGNATION	Range (% of Points Possible)	Academic Gen Ed Outcome	Academic Alt Outcome	Range	Mission Specific Outcome	Range	Operational Outcome	Range	Financial Outcome
Honor	75% - 100%			75% - 100%		90% - 100%		85% - 100%	
Good Standing	55% - 74%	64%	0%	55% - 74%	NA	80% - 89%	98%	65% - 84%	70%
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.	X	30 - 45 39
	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.		0 - 14 0
Notes	The state average will be determined using the same grade set as is served by the public charter school.		39
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.	X	30 - 45 40
	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.		0 - 14 0
Notes	The state average will be determined using the same grade set as is served by the public charter school.		40

INDICATOR 2: DISTRICT PROFICIENCY COMPARISON		
Measure 2a	Do math proficiency rates meet or exceed the district average?	Points Possible Points Earned
Math Proficiency Rate		
Comparison to District	<p>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>	<p>50 0</p> <p>X 30 - 45 39</p> <p>15 - 29 0</p> <p>0 - 14 0</p> <p>39</p>
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 for the general education population.	
Measure 2b	Do ELA proficiency rates meet or exceed the district average?	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>	<p>50 0</p> <p>X 30 - 45 37</p> <p>15 - 29 0</p> <p>0 - 14 0</p> <p>37</p>
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 for the general education population.	

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. Meets Standard: Between 70% and 84% of students are making adequate academic growth in math. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in math. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in math.	66	76-100 0 51-75 45 26-50 0 0-25 0 <hr/> 45
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. Meets Standard: Between 70% and 84% of students are making adequate academic growth in ELA. Does Not Meet Standard: Between 50% and 69% of students are making adequate academic growth in ELA. Falls Far Below Standard: Fewer than 50% of students are making adequate academic growth in ELA.	73	76-100 0 51-75 57 26-50 0 0-25 0 <hr/> 57
Notes			

INDICATOR 1: EDUCATIONAL PROGRAM				
Measure 1a		Result	Points Possible	Points Earned
Implementation of Educational Program	Is the school implementing the material terms of the educational program as defined in the charter and performance certificate?			
	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	Is the school complying with applicable 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	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.	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.	92.34%	15	15
	Does Not Meet Standard: Enrollment variance was less than 90 percent in the most recent fiscal year.		0	
				15
Notes				
Enrollment variance is calculated by dividing mid-term ADA by the enrollment projection reported to the PCSC at the beginning of the fiscal year.				

INDICATOR 3: GOVERNANCE AND REPORTING				
Measure 3a	Is the school complying with governance requirements?	Result	Points Possible	Points Earned
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>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				
Measure 3b	Is the board fulfilling its oversight obligations?	Result	Points Possible	Points Earned
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>	No instances of non-compliance documented	25	25
			15	
			0	
Notes				

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
			15	
			0	
				25
Notes				

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>	No instances of non-compliance documented	25	25
			15	
			0	
				15
Notes				

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	
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>	No instances of non-compliance documented	25	25
			15	
			0	
Notes			25	
Measure 4b	Is the school complying with facilities requirements?	Result	Points Possible	Points Earned
Facilities	<p>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>	No instances of non-compliance documented	25	25
			15	
			0	
Notes			25	

INDICATOR 5: ADDITIONAL OBLIGATIONS				
Measure 5a	Is the school complying with all other obligations?	Result	Points Possible	Points Earned
Additional Obligations	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.	No instances of non-compliance documented	25	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.		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	
				25
Notes				

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>	16.5	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>	15.26	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>	97 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>		50 30 0
Standard Note	The Aggregated 3-Year Total Margin is less than -1.5% . 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.		0
Additional Notes	In 2017-18 RHPCS refinanced its facility, incorporating the purchase of the land which it had previously been leasing. While this created an increase in debt, the school is saving money in the long term and building equity. The school's facility payment is less than 10% of it's annual revenue. As part of the refinance, \$200,000 was earmarked for improvements on the school building. These improvements took place during FY19. While the Aggregated 3-Year Total Margin is less than -1.5%, there is no concern for long-term sustainability at this time.		
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>	0.49	50 30 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.		50
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>		50 30 0
Notes	The Multi-Year Cumulative Cash Flow is positive at \$218,554. However, the most recent year Cash Flow is negative at (\$37,738). As part of the FY18 refinance, \$200,000 was earmarked for improvements on the school building. These improvements took place during FY19, impacting the most recent year cash flow.		30

		Result	Points Possible	Points Earned
Measure 2d	Debt Service Coverage Ratio: (Net Income + Depreciation + Interest Expense)/(Annual Principal, Interest, and Lease Payments)			
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	
		0.23	0	0
Standard Note	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.			0
Additional Notes	As the school made large purchases for building improvements, the school's net income was negative for FY19. However, funds were earmarked for these purchase. This measure was impacted by a one-time large purchase from funds saved for this purpose in previous years.			

Rolling Hills Public Charter School Longitudinal Results

ACADEMIC	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
State Proficiency Comparison	1a			78%			
	1b			80%			
District Proficiency Comparison	2a			78%			
	2b			74%			
Criterion-Referenced Growth	3a			45%			
	3b			57%			

% of Possible Academic Points for this School

67% 67% 64%

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

% of Possible Operational Points for this School

N/A 98% 98%

FINANCIAL	Measure	Percentage of Points Earned					
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Near-Term	1a - 1d	N/A	100%	100%			
Sustainability	2a - 2d	N/A	75%	40%			

% of Possible Financial Points for this School

N/A 88% 70%

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

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

PCSC Lottery Observation Summary

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

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

Observation Date: 4/22/2021

Observation Location: Rolling Hills Public Charter School – Front office & <https://fb.me/e/1doAX6xLA>

Observer: Melissa-Jo Rivera

School Personnel Present	Office (if applicable)
Shane Pratt	Principal/Administrator
Emily McCoy	Vice Principal
Teri Friend	Office Manager
Joy Conn	Business Manager
Natalie Patten	RHPCS 2 nd Grade Teacher
Neutral Third-Party Conducting Draw	Title
Jeannie Williams	Independent lottery helper and observer (not affiliated with school, school families or any applicants)

Observation Category	Status	Date
Enrollment Deadline Notification	No Concern	4/22/2021
Enrollment Form	No Concern	4/22/2021
Lottery Process	No Concern	4/22/2021

Additional Notes (As Applicable)

Deadline Notification & Enrollment Application |

- Notice of deadline was published at least 3 months prior to enrollment deadline. (01.05.2021)
- Non-discrimination statement was included with all notices of enrollment deadline.
- RHPCS published enrollment information with non-discrimination statement through printed publications with Meridian Press & Idaho Press agencies. Meridian Press: 3/12/2021, 3/26/2021 and 4/2/2021; Idaho Press: 4/7/2021 & 4/11/2021.
- The enrollment deadline was approved by RHPCS Administration. Mel provided RHPCS guidance regarding the interpretation of IDAPA 08.02.04.203 and best practices to meet this requirement.

Equitable Selection Process |

- Grade level draw randomization was conducted by neutral third-party Ms. Williams.
- Student level randomization was conducted by applications being uploaded into PowerSchool. The selection process was explained by the RHPCS office manager regarding back-end process of the electronic application.
- RHPCS Administrator introduced the staff as well as explained the initial intent of lottery selection.
- RHPCS Office Manager clarified all requirements for the equitable selection process to include a grade level breakdown of total capacity/returning students/open seats/applications.
- RHPCS provided a pre/post grade level breakdown prior to and post the equitable selection process. This is a good practice that provides transparency to the IPCSC.
- Intent and status of sibling preference was shared to the public during selection process.
- Student data followed FERPA and data security and student information policy.
- Families were informed they would be notified via email by April 29, 2021 by the RHPCS Office Manager.
- Overall, RHPCS conducted a compliant and transparent equitable selection process.

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

- As a reminder, per IDAPA 08.02.04.203 an enrollment deadline needs to be established by your school board (with a motion, second and vote) at least 3 months prior to the deadline.

School: Rolling Hills Public Charter School

PCSC Board Meeting Observation Summary

Observation Date: 3/18/2021

Observer: Melissa-Jo Rivera

Rolling Hills Public Charter School Board of Directors-

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

Director's Name	Office (if applicable)	Present/Remote/Absent
Jennifer Sweet-Fears	Chair	Remote
Christopher Wilson	Vice Chair	*Unable to verify
Marc Hamilton	Treasurer	Remote
Mai Betterley	Secretary	*Unable to verify
Christopher Boawman-Prideaux	Board Member	Remote
Jennifer Cook	Board Member	*Unable to verify
Jen Longcor	Board Member	Remote
Michael Edwards	Board Member	Remote
School Leadership	Title	Present/Remote/Absent
Shane Pratt	Administrator	Remote
Emily McCoy Leffel	Vice Principal	Remote
Joy Conn	Business Manager	Remote

Rolling Hills Public Charter School Observation Summary

Observation Category	Status	Date
Open Meeting Law	No Concern	3/18/2021
Public Participation	No Concern	3/18/2021
Operational Efficacy	No Concern	3/18/2021
Academic Achievement	No Concern	3/18/2021
Financial Health	No Concern	3/18/2021

Additional Notes (As applicable):

- Meeting started promptly at 6:00pm. Though a quorum was present, I was unable to verify if there was a formal identification of a quorum prior to the start.
- There were technical difficulties faced by the PCSC Program Manager observing and may have missed some of the initial commentary.
- Mrs. Amy Plaff & Mrs. Angela Mascal gave an informative presentation on various aspects and efforts that RHPCS has committed to during COVID, to provide students and families with educational support. This information provided contrast and comparison and goals for present and future academic support.
- Action items on the agenda were motioned, seconded, and by name voted.
- Some motions were initiated by the board chair. I would recommend that the chairperson is not the board member to initiate a motion and refer to Roberts Rules of Order. This supports transparency during action item decisions.
- A good practice was shared by the administrator regarding table talks with families/stakeholders allowing an opportunity to provide feedback directly with the administrator.
- The board reviewed various budget aspects for RHPCS.
- The board reviewed ISAT scores.
- The board reviewed RHPCS Policy.
- The board reviewed the RHPCS lottery applications to include a comparison into previous years lottery at this time.
- Continuous Improvement Plan updates were provided by the administrator.
- Meeting concluded with a vote to end the meeting; however please be reminded that though the meeting has ended a quorum is still present in the zoom meeting.
- Overall the RHPCS Board conducted business thoroughly and respectfully.

Key Design Elements (Observation)

AUTHORITY: IPCSC Policy: Section VII Public Charter School Oversight

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

Observation Date: 9/9/22

Observer: Melissa-Jo Rivera; Jacob Smith

School Board Director's Name	Office (if applicable)
Jennifer Sweet-Fears	Board Chair
Jen Longcor	Board Member
Michael Edwards	Secretary
Christopher Wilson	Vice-Chair
Marc Hamilton	Treasurer
Carrie Riddick	Board Clerk
School Leadership	Title
Shane Pratt	Administrator
Emily Mccoy	Assistant Principal
Christy Cheney	Business Manager

Observation Category	Status
Key Design Elements Implementation	No Concern

School's Key Design Elements:

Design Elements. The School shall implement and maintain the following essential design elements of its educational program:

- ❖ Create a physically and emotionally safe learning environment;
 - *School implements anti-bullying campaign throughout the school*
 - *School provides behavioral interventionist in the classroom*
 - *School provides various in classroom strategies & supports that allow students to receive both individualized support as well as teaching collaboration and community.*

- ❖ Utilize citizenship education through the Six Pillars of Character;
 - *School has resources and signage throughout the school; along with teacher reinforcement of character building.*
- ❖ Integrate service learning;
 - *The school conducts several learning projects as a school and at each individual grade and/or classroom.*
 - *Implemented a new course of “How do I” focusing on service learning and life skills*
 - *Student Council provides support in leadership and service learning by semester.*
 - *IPCSC staff observed practical application of service learning during KDE observation.*
- ❖ Teach to the high through the core curriculum;
 - *Additional teacher assistants in each class to provide additional support*
 - *Purchased services with IDLA*
 - *Teaching staff were providing “out of the box” strategies to increase learning opportunities.*
- ❖ Offer electives to middle school students.
 - *Implemented new elective courses for SY22-23.*
- ❖ Feedback from student demonstrated that students felt safe, cared for and were provided support to accomplish academic success.
- ❖ School administrator, vice principal, and board treasurer were onsite for KDE observation.
- ❖ Overall, the school was able to evidence that the key design elements within the school’s performance certificate is being implemented throughout the school’s operations.