

Annual Performance Report 2022

IDAHO VIRTUAL HIGH SCHOOL, INC.

DBA RICHARD MCKENNA CHARTER SCHOOL

Mission Statement: Our mission is to help students develop a love for learning and serving by engaging their curiosity and creativity through meaningful activities that challenge their thinking, require effective communication, and build character.

School Information	Annual Report FY2021-2022	Current: FY 2022-2023
Board Chair/President	Meg Warren	Meg Warren
Treasurer	Doug Mayne	Doug Mayne
Secretary	Chantel Durrence	Jessica Morrison
Executive Director	Dennis Wilson	Dennis Wilson
Administrator	Dennis Wilson	Janet Hurst
Business Manager	Chantel Durrence	Jessica Morrison
School Location/Phone	675 S. Haskett St., Mountain Home, ID 83647	208-580-2249

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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, <u>I.C. §33-5209A</u> and <u>I.C. §33-5209C</u> 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)

In 2022, Richard McKenna Charter School was conditionally renewed with a 5-year operating contract. 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 <u>June 30th, 2027</u>, 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 <u>March 15th, 2027</u>. Please see the <u>Renewal Guidance</u> 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

RMCS Performance Certificate

RMCS Annual Performance Reports

Current Certificate Term: 2022-2027

RMCS Renewal

RENEWAL IN 2022:

In 2022, Richard McKenna Charter School was conditionally renewed with a 5-year operating contract. Each of the following (6) conditions must be met by the deadline established below. Should the school meet all conditions by the established deadlines, it may continue operating until its next renewal cycle. However, failure to meet any condition by the established deadline requires that the authorizer, at its next public meeting, consider whether mid-term revocation of the school's charter is warranted. Below are the conditions that RMCS has been authorized to operate under:

- **Conditions 1-5:** Due 6/30/2024
- <u>Condition 1</u>: RMCS's virtual and virtual alternative programs must meet standard on all academic measures of the performance framework incorporated into this performance certificate by 6/30/2024.
- Condition 2: A minimum of 30% of the continuously enrolled students at RMCS's K-12 onsite program (the Montessori program and the Project-Based Learning High-School program) achieve proficiency on the statewide math assessment by June 30, 2024. This recommendation is based on the FY21 minimum proficiency rate necessary for RMCS to achieve a "meets standard" rating under the Commission's Performance Framework.
- <u>Condition 3</u>: A minimum of 45% of the continuously enrolled students at RMCS's K-12 onsite program (the Montessori program and the Project-Based Learning High-School program) achieve proficiency on the statewide ELA assessment by June 30, 2024. This recommendation is based on the FY21 minimum proficiency rate necessary for RMCS to achieve a "meets standard" rating under the Commission's Performance Framework.
- Condition 4: RMCS must successfully complete one of the following: (1) Achieve a proficiency rate on the spring administration of the statewide literacy assessment (currently the IRI) greater than or equal to the average proficiency rate of RMCS's identified comparison group as stated in RMCS's current performance certificate; or (2) RMCS must increase the percent of continuously-enrolled students who achieved proficiency on the statewide literacy assessment by a minimum of 10% between the fall and spring administrations of the assessment. This condition must be met by June 30, 2024. This condition is based on the proficiency rate necessary to meet standard on this measure.
- <u>Condition 5</u>: RMCS's onsite program achieves a 4-Year Adjusted Cohort Graduation Rate of at least 86% by June 30, 2024. This recommendation is based on the graduation rate necessary to meet standard on this measure in 2019 (the most recent available data).

• Condition 6: CONDITION MET

RMCS's negotiated performance certificate shall include a maximum enrollment number not to exceed 1200 students across grades K-12 and across all program offerings.

School Overview

Model:	Montessori, Project-Based Learning, Alternative, Virtual
Enrollment Capacity:	On-Site: 291/Virtual: 1200
Grades Served:	K-12

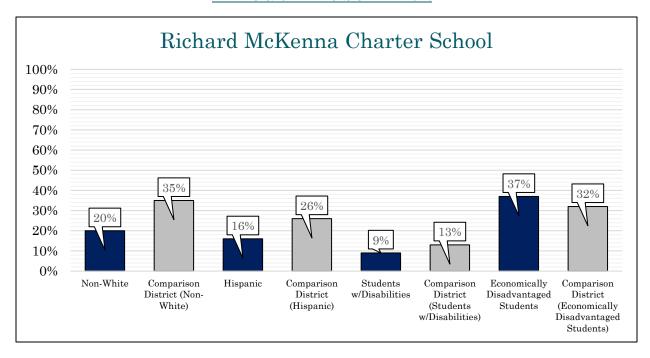
Key Design Elements:

Active Learning. We teach our students how to formulate questions, develop solutions, apply solutions, and share the results by focusing on:

- Critical and Analytical Thinking.
- Hard Work, Respect, and Service.
- Presentations and Projects.
- Reflecting and Recording.
- Focused Learning. We use a block schedule that allows students to focus on a few courses at a time in great depth.

Online Learning. We provide online courses for both general ed. and at-risk students statewide. Online learning provides convenience and flexibility for students who cannot attend class in a traditional setting

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.

LEGEND	STANDARD	STANDARD	STANDARD		'ANDARD	PANDEMIC
	ACADEMIC OUTCOMES: K-12 ONSITE PROGRAM					I
Math Proficiency			33%		Mee	ts Standard
Math Growth		Da	Data Unavailable for 2021-2022		Not Rated	for 2021-2022 school year
ELA Proficiency			59%		Exce	eds Standard
ELA Growth		Da	ta Unavailable for 2021-2022		Not Rated	for 2021-2022 school year
Literacy Proficiency			Fall: 53% Spring: 67%		Mee	ts Standard
College & Career Readiness 4Yr ACGR			TING PENDING ATA RELEASE	G	Cho	ose an item.

ACADEMIC OUTCOMES: VIRTUAL ALTERNATIVE PROGRAM				
Math Proficiency	N_SIZE	The number of students who achieved advanced proficiency on these assessments is statistically negligible and not reflected in this report.		
ELA Proficiency	>37%	Meets Standard		
Math Content Mastery	29.79%	Not Rated for 2021-2022 school year		
ELA Content Mastery	78.72%	Not Rated for 2021-2022 school year		
9-11 Progress Towards Graduation	28.3%	Not Rated for 2021-2022 school year		
College & Career Additional Graduates	23.19%	Not Rated for 2021-2022 school year		
College & Career Readiness 5YR ACGR	RATING PENDING DATA RELEASE	Choose an item.		

ACADEMIC OUTCOMES: VIRTUAL PROGRAM				
Math Proficiency <13% Does Not Meet Standard				
ELA Proficiency	76%	Exceeds Standard		
College & Career Readiness 4Yr ACGR RATING PENDING DATA RELEASE Choose an item.				

2021-2022 Annual Snapshot Cont.

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

OPERATIONAL OUTCOMES: BOARD STEWARDSHIP		
Governance Structure Exceeds Standard		
Governance Oversight	Does Not Meet 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	36.85%	Exceeds Standard		
Unrestricted Days Cash	522	Exceeds Standard		
Default	See notes	Does Not Meet Standard		
Enrollment Variance	99.33%	Meets Standard		

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES				
Total Margin 3 Yr. Agg. Margin	26.93% 27.38%	Exceeds Standard		
Cash Flow Multi-Year Cash Flow	\$1,090,443 \$1,727,230	Exceeds Standard		
Debt Service Coverage Ratio	Debt free	Exceeds Standard		
Debt Asset Ratio	Debt free	Exceeds Standard		
Financial Compliance	Compliance issues noted below	Does Not Meet Standard		

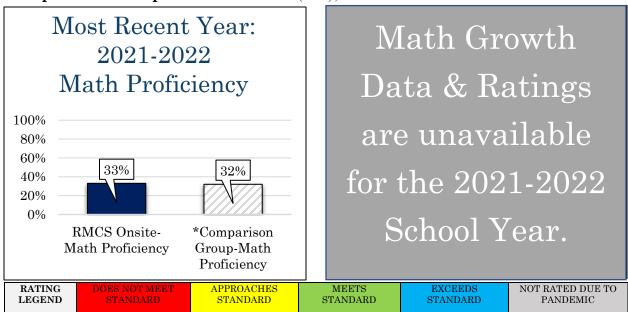
Academic Outcomes: Onsite K-12 Program MATH PROFICIENCY & MATH GROWTH

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: Mountain Home (193); Bruneau-Grandview



*Please see the Performance Framework Rubrics for details regarding how each measure is rated

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

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

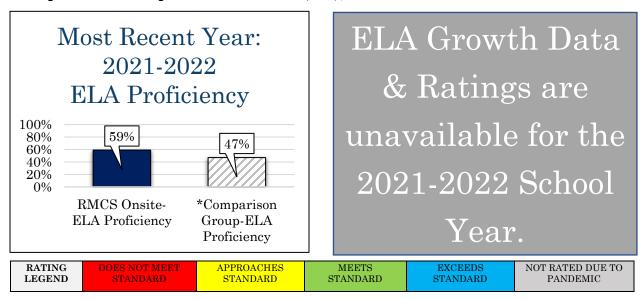
Academic Outcomes: Onsite K-12 Program ELA PROFICIENCY & ELA GROWTH

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: Mountain Home (193); Bruneau-Grandview



^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

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

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
ELA PROFICIENCY	Exceeds Standard	The school's proficiency rate is greater than one standard deviation above the mean of the identified comparison group.

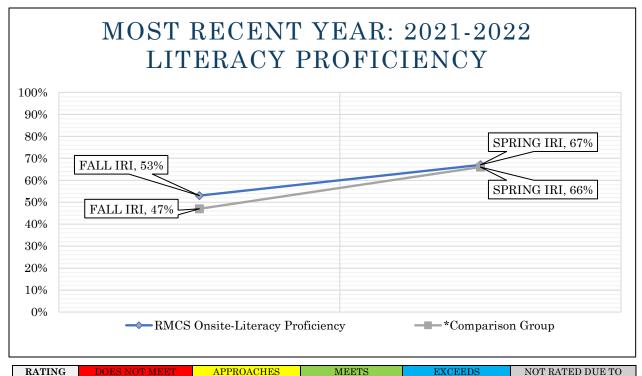
Academic Outcomes: Onsite K-12 Program LITERACY PROFICIENCY

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: Mountain Home (193); Bruneau-Grandview



LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC
*Please se	e the <u>Performance</u>	Framework Rubr	rics for details re	garding how each	measure is rated.

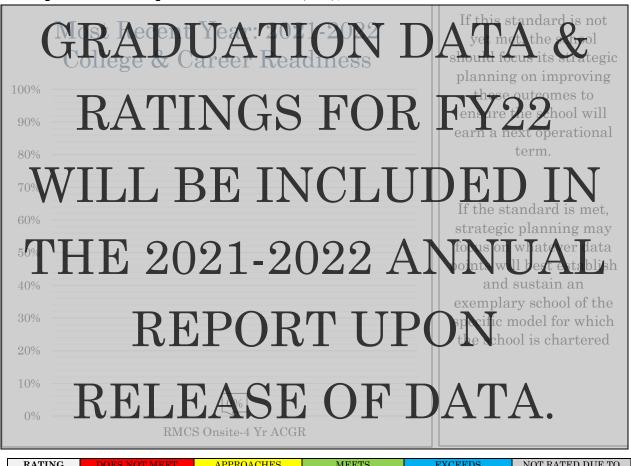
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY	1 5	The school's FALL to SPRING change in proficiency rate is
PROFICIENCY	Meets Standard	between 10%-19%.

Academic Outcomes: Onsite K-12 Program COLLEGE & CAREER READINESS

Why This Matters:

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

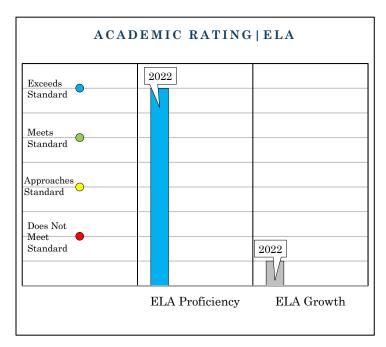
Comparison Group: Mountain Home (193); Bruneau-Grandview

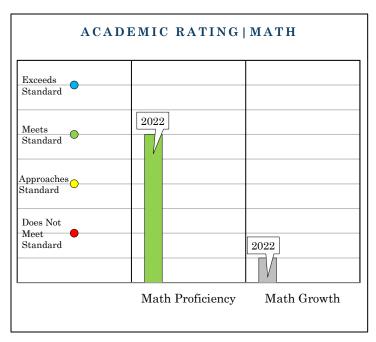


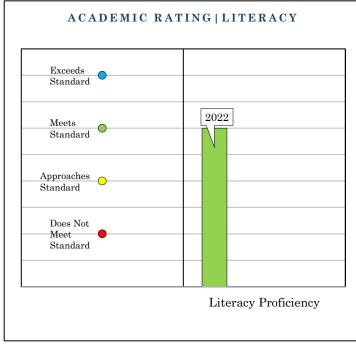
LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC
*Please see	the <u>Performance I</u>	Framework Rubric	s for details rega	arding how each n	neasure is rated.

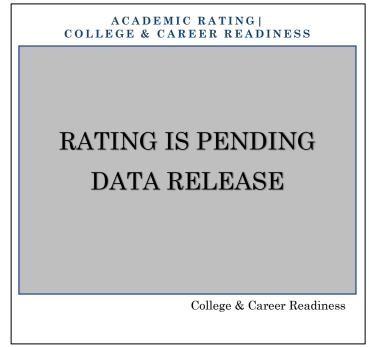
MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION
College & Career Readiness	RATING IS	PENDING DATA RELEASE

Historical Performance: Academic K-12 Onsite









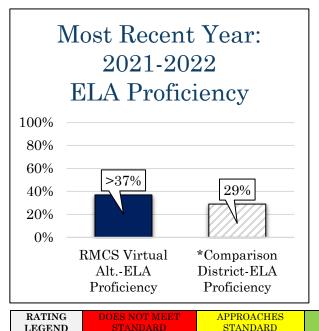
Academic Outcomes: Virtual Alternative Program ELA & MATH PROFICIENCY

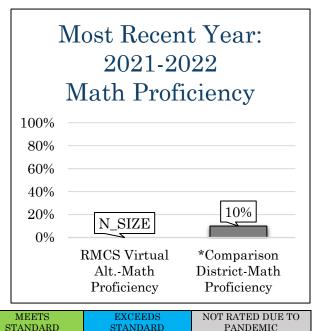
Why This Matters:

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

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

Comparison Group: All Alternative Schools in Idaho





Please see the <u>Performance Framework Rubrics</u> for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
ELA PROFICIENCY	Meets Standard	The school's proficiency rate is equal to the mean or falls between the mean and one standard deviation above the mean of the identified comparison group.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION	
МАТН	N SIZE	The number of students who achieved advanced proficiency	
PROFICIENCY	N_SIZE	on this assessment is statistically negligible and not reflected in this report.	

Academic Outcomes: Virtual Alternative Program ELA & MATH CONTENT MASTERY

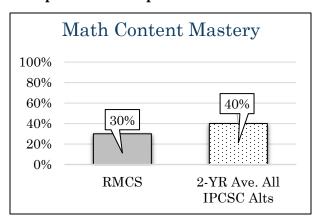
Why This Matters:

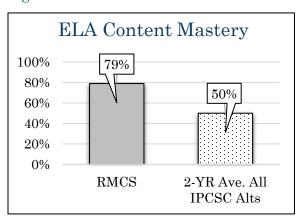
Students enrolled at alternative schools face additional barriers to academic success. Often, these students are behind in grade-level proficiency in both Math and ELA. This means that the traditional academic measures may not accurately reflect whether a school that exclusively serves at-risk students is successfully serving the needs of its student population.

The content mastery measure considers the percentage of students who were continuously enrolled at the school for the whole year who earned credit for the equivalent of one school year in Math and ELA, regardless of the grade-level of the course taken. This measure acknowledges that a student enrolled in 8th grade, may not perform well on the 8th grade ISAT assessment if his or her skills are at the 6th grade level; however, if that student mastered the content (earned full credit) in the next course in his/her own academic progression, that success should be noted for the student and the school.

This measure also considered whether students in grades 9-12 are gaining a sufficient level of learning in the crucial disciplines of Math and ELA, even though the ISAT no longer applies.

Comparison Group: All IPCSC Alternative Programs





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

^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
Math Content Mastery	Not available for the 2021-2022 school year.	This measure is a new measure. Baseline data was collected in 2021 and 2022. Ratings will be applied beginning in 2023.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
ELA Content Mastery	Not available for the 2021-2022 school year.	This measure is a new measure. Baseline data was collected in 2021 and 2022. Ratings will be applied beginning in 2023.

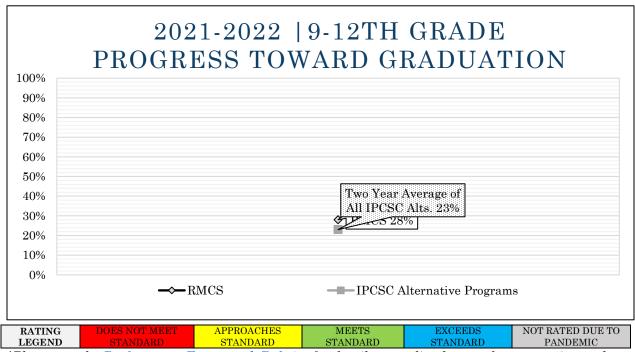
Academic Outcomes: Virtual Alternative Program 9-12 PROGRESS TOWARD GRADUATION

Why This Matters:

Students enrolled at alternative schools face additional barriers to academic success. Often, these students change schools frequently and fall behind in credits earned. As traditional academic measures only reflect the school's success with students who were continuously enrolled for the whole school year, alternative measures are necessary to evaluate whether a school is serving all students well.

For students who are at-risk of failing to graduate, it is crucial to ensure that they earn enough credit while enrolled at a school to not fall further behind, whether they are enrolled for the whole school year or only one grading term. The 9-12 progress toward graduation measure considers whether a student successfully completed at least as many credits as expected during the time, they attended the school.

Comparison Group: All IPCSC Alternative Programs



^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

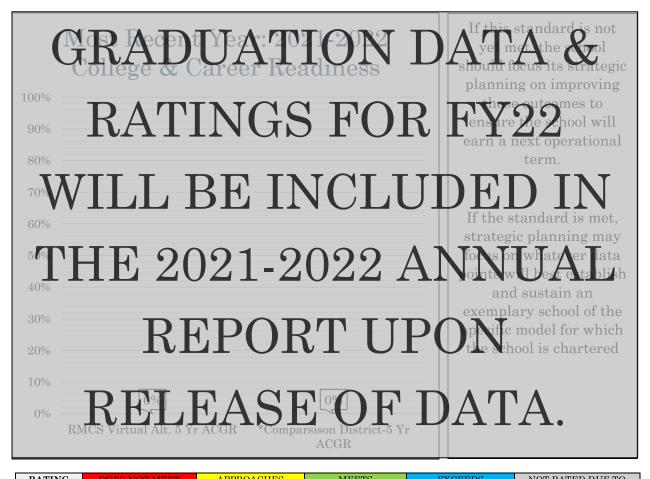
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
9-12 Progress Towards Graduation	Not available for the 2021-2022 school year.	Ratings for Alternative Data are unavailable for the 2021-2022 school year. Schools will receive ratings once the school has reached 2 years on the IPCSC revised framework.

Academic Outcomes: Virtual Alternative Program COLLEGE AND CAREER READINESS

Why This Matters:

The IPCSC must determine whether the academic performance at the school represents a favorable return on the investment of public dollars. For context, the IPCSC considers the school's performance in relation to other educational choices available to families. A school with a 5-year graduation rate equal to or greater than the average of its comparison group meets the IPCSC standard.

Comparison Group: All Alternative Schools in Idaho



KATING	DOES NOT MEET	AFFROACHES	MEELS	EACEEDS	NOI KAIED DUE IO
LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC
*Please see	e the <u>Performance</u>	Framework Rubri	cs for details reg	arding how each	measure is rated.

			DENDING DATA REI FASE	
	MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION	

RATING IS PENDING DATA RELEASE

Career Readiness

Academic Outcomes: Virtual Alternative Program

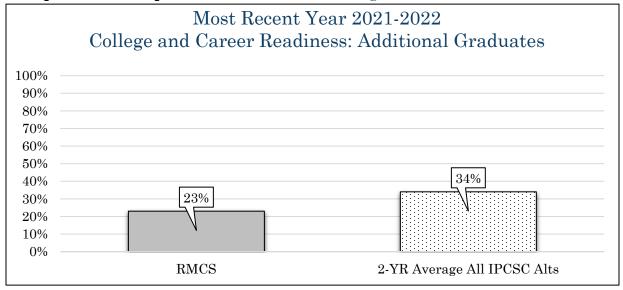
COLLEGE AND CAREER READINESS (ADDITIONAL GRADUATES)

Why This Matters:

4 and 5 Year ACGR measures capture the percentage of students who graduate 4 and 5 years after they began 9th grade. These measures speak to school success only in cases where the school retained the student for the entire 4 or 5 years. At-risk students are a more mobile population and generally enroll in several high schools throughout their high school career. This means that the traditional measures do not sufficiently help us understand whether an alternative school is serving its student population well.

The alternative college and career readiness measure allows the IPCSC to consider the percentage of students who were in enrolled as 12th grade students and graduated, regardless of when the student *should* have graduated. As this measure includes students who may be in their 6th or 7th year of high school, it helps tell more of the data story for at-risk students and the schools that serve them.

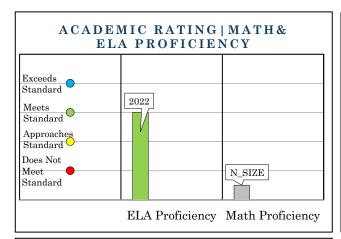
Comparison Group: All IPCSC Alternative Programs

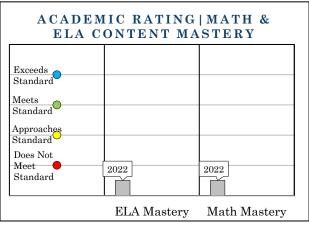


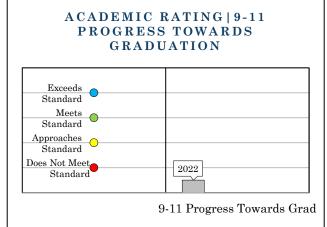
RATING LEGEND		OT MEET IDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
MEASURE		PROFIC	IENCY RATING	APPLICABLE RUBRIC DESCRIPTION		SCRIPTION
College & Career Readiness			ailable for the 22 school year.			Baseline data was ngs will be applied 33.

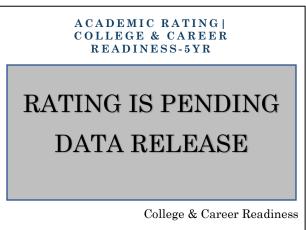
^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

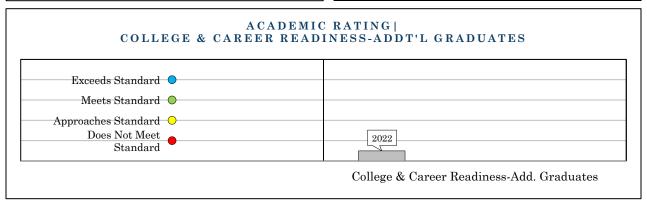
Historical Performance: Academic Virtual Alternative Program











Academic Outcomes: Virtual Program

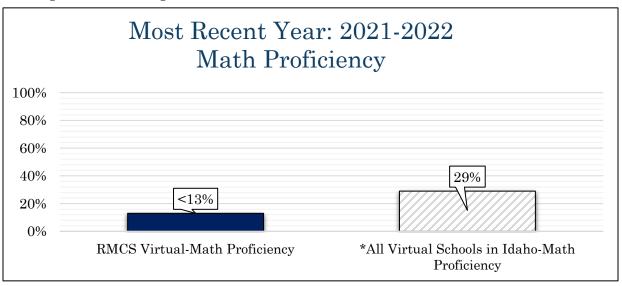
MATH PROFICIENCY

Why This Matters:

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

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

Comparison Group: All Virtual Schools in Idaho



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

^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
MATH PROFICIENCY	Does Not Meet Standard	The school's proficiency rate is more than one standard deviation below the mean of the identified comparison group.

Academic Outcomes: Virtual Program

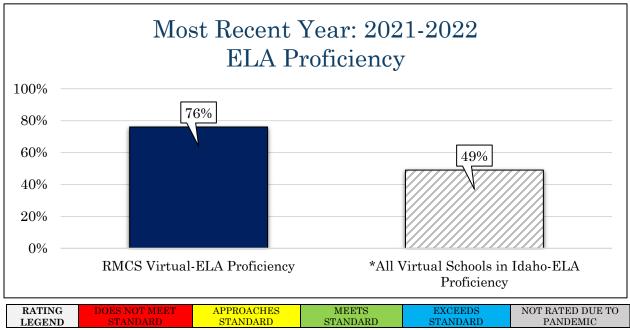
ELA PROFICIENCY

Why This Matters:

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

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

Comparison Group: All Virtual Schools in Idaho



^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

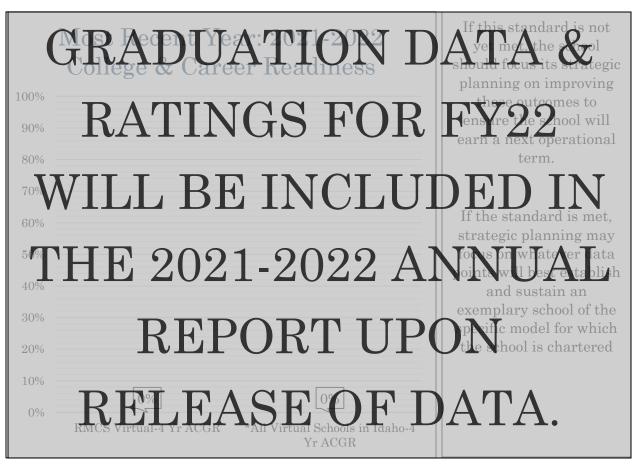
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
ELA PROFICIENCY	Exceeds Standard	The school's proficiency rate is greater than one standard deviation above the mean of the identified comparison group

Academic Outcomes: Virtual Program COLLEGE & CAREER READINESS (4Yr ACGR)

Why This Matters:

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

Comparison Group: All Virtual Schools in Idaho

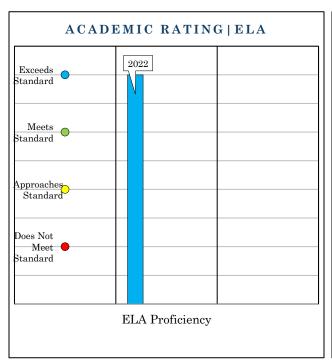


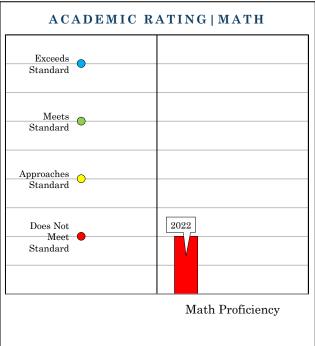
RATING	DOES NOT MEET	APPROACHES	MEETS	EXCEEDS	NOT RATED DUE TO
LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC

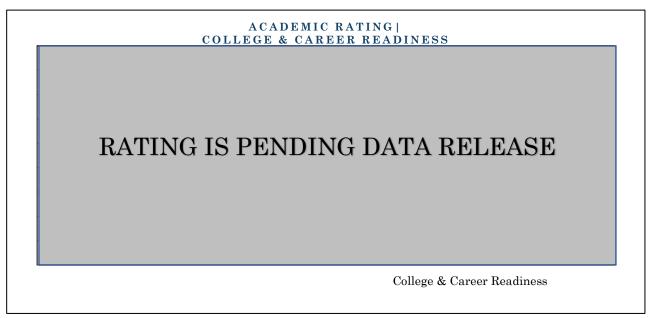
^{*}Please see the Performance Framework Rubrics for details regarding how each measure is rated.

MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION
College & Career Readiness	RATING IS	PENDING DATA RELEASE

Historical Performance: Academic Virtual Program







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.

Standard Rating: Exceeds Standard					
LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC
RATING	DOES NOT MEET	APPROACHES	MEETS	EXCEEDS	NOT RATED DUE TO

Standard Rating: Exceeds Standard			
Governance Structure Measure	Data/Evidence Source		
The board bylaws are compliant with ID law.	Most recently reviewed Bylaws 5/10/22. *Please provide an updated to copy to IPCSC staff if any amendments have been made since the above review date.		
The school's articles of incorporation are current.	Most recently updated on 9/3/2021.		
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: Does Not Meet Standard			
Governance Oversight Measure	Data/Evidence Source		
The board did not review academic data in a timely and thorough manner.	*See Comments		
The board did not review financial reports in a timely and thorough manner.	*See Comments		
The board did not maintain compliant policies.	*See Comments		
The board did not engage in strategic planning.	*See Comments		
The board did not conduct a compliant evaluation of their school leader or management organization.	*See Comments		

Comments/ Context: Board Meeting minutes were unavailable for months July 2021, September 2021, November 2021, February 2022, when reviewed by IPCSC Staff from December 2021-present. Staff reached out to the school's administrator on 5/24/22 who shared that due to staffing they were challenged with uploading board meeting minutes. Staff was unable to determine whether the school had met standard due to this concern. RMCS has currently obtained additional staffing and working to achieve compliance.

Data/Evidence Source
tances of non-compliance documented
tances of non-compliance documented
3

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

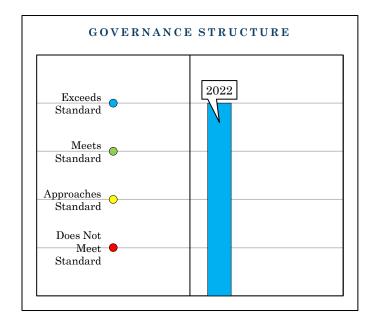
Standard Rating: Exceeds Standard			
Student Services	Data/Evidence Source		
The school's English Language Learners program is in good standing.	*No instances of non-compliance documented		
The school's Special Education program is in good standing.	*No instances of non-compliance documented		
The school's college and career readiness program is in good standing.	Reviewed on: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:	-		

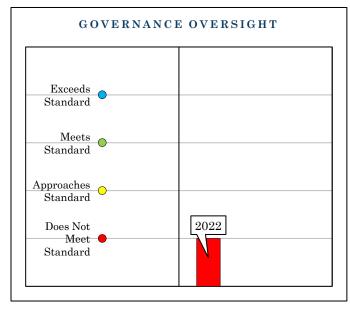
Standard Rating: Exceeds Standard			
Data Security and Information Transparency	Data/Evidence Source		
The school's website is compliant and updated appropriately.	*No instances of non-compliance documented		
The school did experience issues involving data security this year.	*No instances of non-compliance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

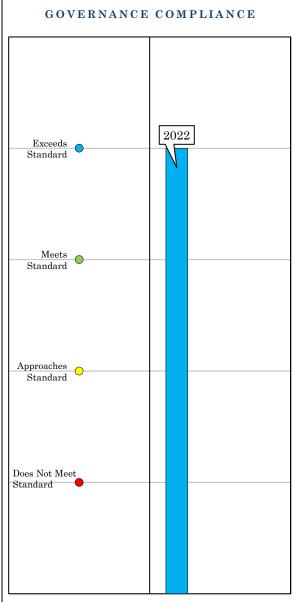
Standard Rating: Exceeds Standard			
Facility and Services	Data/Evidence Source		
The school's occupancy certificate is current.	*No instances of non-compliance documented		
Safety inspections and evacuation drills are compliant.	Fire Inspection: 8/30/2020 Health Inspection: Building Inspection: 9/30/2020		
The school does not provide daily transportation for students.	*No instances of non-compliance documented		
The school does not 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:			

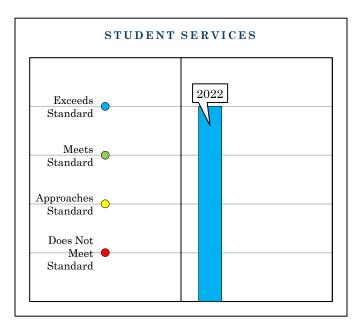
Historical Performance: Board Stewardship Measures

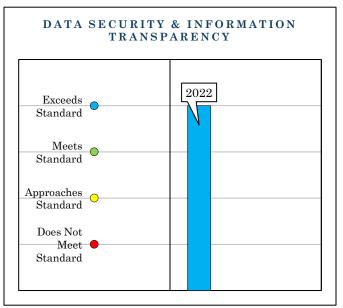


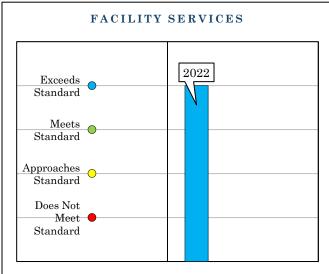


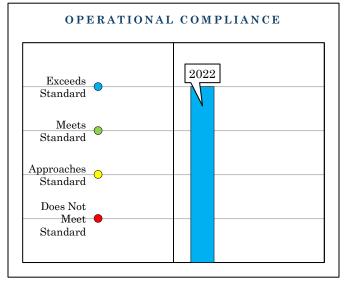


Historical Performance: Management Measures









Financial Outcomes NEAR TERM MEASURES

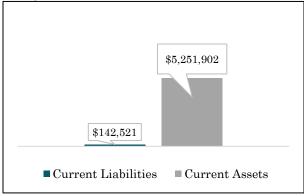
These measures evaluate whether a school is likely to meet its financial obligations in the next year. *Please see the Performance Framework Rubrics for details regarding how each measure is rated.

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

Current Ratio

The school has a current ratio of more than 1.5.	Current Ratio: 36.85	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.

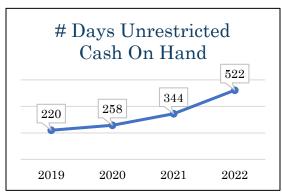
<u>Unrestricted Days Cash</u>

The school has more than 60 days cash on hand.	522 Days	Exceeds 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

School is currently in default of financial obligations. The school failed to complete federal tax filings in fiscal year 2022, and therefore IRS tax payments are delinquent.

Does Not Meet Standard

Why this Matters:

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

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

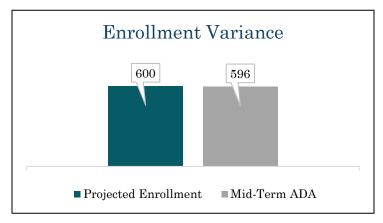
Enrollment Variance

The school achieved and sustained
at least 95% of its projected
enrollment during the most recent
school year.

Enrollment Variance: 99.33%

Meets 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.

<u>Financial Outcomes</u> SUSTAINABILITY MEASURES

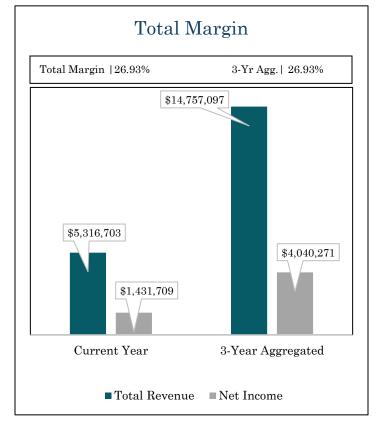
These measures help determine whether a school is likely to remain financially stable into the future.

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

Total Margin

The school has maintained a positive	CY Total Margin: 26.93%	
total margin for at least 3 consecutive		Exceeds
years.	3-Year Aggregated:	Standard
	27.38%	

Why this Matters:



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

An occasional negative total margin may indicate that a planned or necessary purchase has taken place. This is not necessarily a negative indicator. However, if the Total Margin is chronically negative or severe decreases appear, the school may be in financial distress. Aggregating this margin over three years helps to identify these long-term trends.

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

Cash Flow

The school's multi-year cumulative cash flow has been positive and the most recent year's cash flow has been positive for at least 3 consecutive years.

Most Recent Year: \$1,090,443 Previous Year: \$636,787 Multi-Year: \$1,727,230

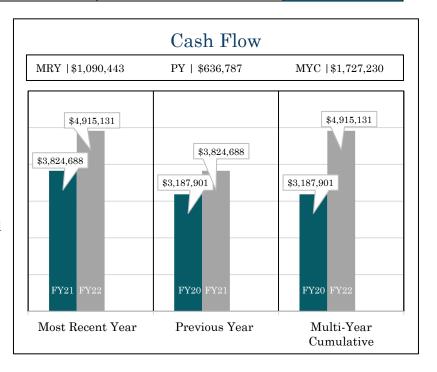
Exceeds Standard

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.



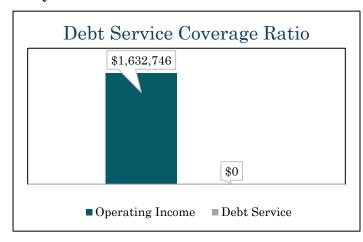
Debt Service Coverage Ratio

The school operate debt-free.

Debt Service Coverage Ratio: NA

Exceeds 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

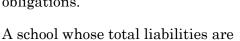
The school operates without long-term		
debt. However, the fiscal year 2022		
audit reflects \$142,000 in salaries		
payable in fiscal year 2023.		

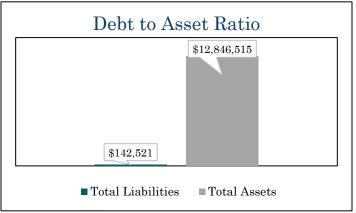
Debt/Asset Ratio: NA

Exceeds Standard

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.





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.

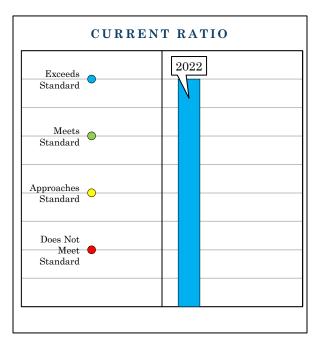
Note: for the purposes of this measure, pension liability is excluded from the school's total liabilities.

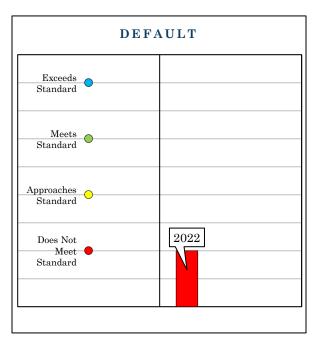
Financial Compliance

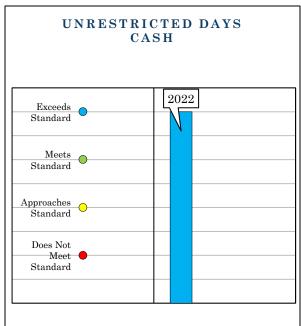
Standard Rating: Does Not Meet Standard		
Financial Operations	Data and/or Evidence Source	
The school's finances are not managed in compliance with GAAP	Financial Audit: 10/24/22	
Expenditures and contracts are not posted online appropriately.	School does not post transparency reports per IC 33-357.	
The school does not maintain compliant internal controls.	Financial Audit: 10/24/22 See note below.	
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	

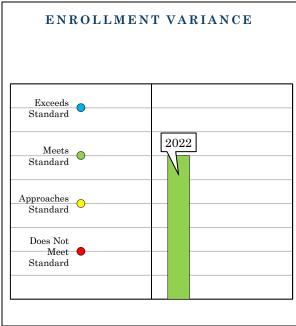
The school's fiscal year 2022 audit report includes a finding that the school failed to complete required tax forms. This is considered a deficiency in the school's internal controls procedures. The school is working to correct this issue in fiscal year 2023.

Historical Performance: Near-Term Health Measures



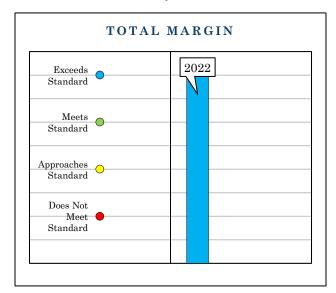


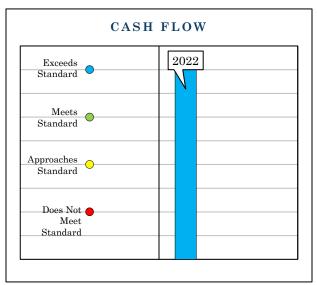


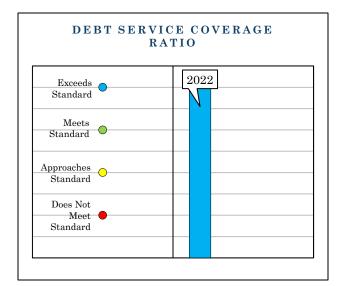


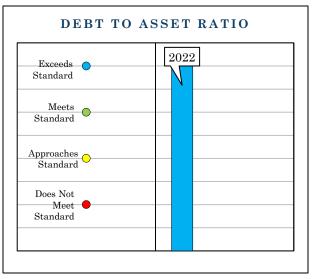
IPCSC Annual Performance Report

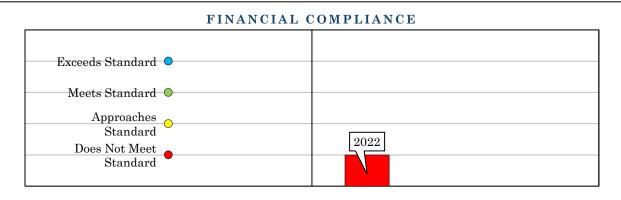
Historical Performance: Sustainability Measures











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

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



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