

Annual Performance Report 2023

Alturas International Academy

Mission Statement: Alturas International Academy promotes academic distinction, while empowering students to be principled and intellectual leaders as they explore, create, investigate, and analyze in a safe, engaged, collaborative environment that inspires them to make a genuine difference in their local and global community.

School Information	Annual Report FY2022-2023	Current: FY 2023-2024
Board Chair/President	Callie Hatch	Callie Hatch
Treasurer	Collin Hunter	Lee Stimpson
Secretary	Jamie Mayo	Jamie Mayo
Executive Director	Michelle Ball	Michelle Ball
Administrator	Reece Drkula	Reece Drkula
Business Manager	Kim Esterman	Marc Carignan
School Location/Phone	151 N. Ridge Ave, Idaho Falls, ID	208-552-5145

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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)

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</u>, 2024, 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</u>, 2024. 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 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

AIA Performance Certificate

AIA Annual Report Page

Current Certificate Term: 2019-2024

School Overview

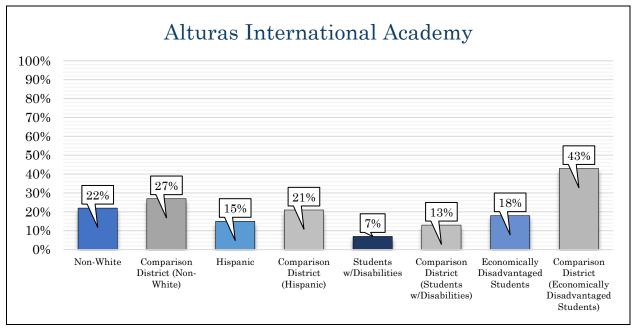
Model:	International Baccalaureate
Enrollment Capacity:	576
Grades Served:	K-8

Key Design Elements:

- Teachers practice diversification in multi-age classrooms. Educators grow students from their academic levels, not their grade levels. Students will be empowered to learn, grow, lead, and take responsibility for their learning.
- Students are taught at their instructional levels but also mentor and support each other in project-based learning. Teachers utilize a variety of methods and tools while teaching in small groups at instructional levels to ensure that each student has measurable academic growth each year.
- International Baccalaureate and the Idaho State Standards will be utilized hand in hand to teach students to apply knowledge and skills across disciplines. Curriculum is culturally and topically diverse, teaching students to be caring members of a global community.
- Teacher performance is measured by their ability to improve student academic growth, their growing expertise in diversification teaching, and how they work together to create innovative lesson plans.

Students are taught to be leaders by teaching and learning from their peers. This is done through working in groups where they make plans, set goals, assign tasks, present their work, mentor, and empower each other.

2023 DEMOGRAPHIC SUMMARY:



2022-2023 ANNUAL SNAPSHOT: ACADEMICS

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

ACADEMIC OUTCOMES:				
Math Proficiency	54%	Exceeds Standard		
Math Growth	66.1%	Exceeds Standard		
ELA Proficiency	67%	Exceeds Standard		
ELA Growth	77.2%	Exceeds Standard		
Literacy Proficiency	Fall IRI: >62% Spring IRI: 71%	Meets Standard		

Comments:		

2022-2023 ANNUAL SNAPSHOT-OPERATIONS

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	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			

Comments:		

2022-2023 ANNUAL SNAPSHOT-FINANCIAL

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

FINANCIAL OUTCOMES: NEAR TERM MEASURES			
Current Ratio	3.46	Exceeds Standard	
Unrestricted Days Cash	158	Exceeds Standard	
Default	No	Exceeds Standard	
Enrollment Variance	98.2%	Exceeds Standard	

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES			
Total Margin	4.25%	Meets Standard	
Multi-Year Cash Flow	\$11,433.00	Approaches Standard	
Debt Service Coverage Ratio	2.22	Exceeds Standard	
Debt Asset Ratio	0.86	Exceeds Standard	
Financial Compliance	Yes	Exceeds Standard	

Academic Outcomes

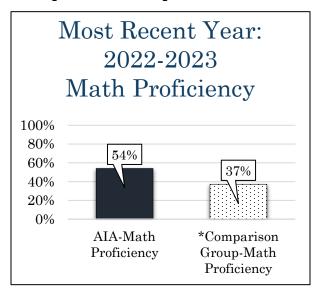
MATH PROFICIENCY & MATH GROWTH

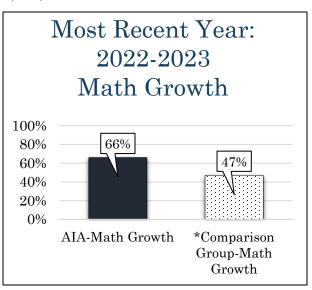
Why This Matters:

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: Idaho Falls District (091)





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

MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
MATH GROWTH	Exceeds Standard	The % of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did make adequate growth toward proficiency is greater than one standard deviation above the mean of the identified comparison group.

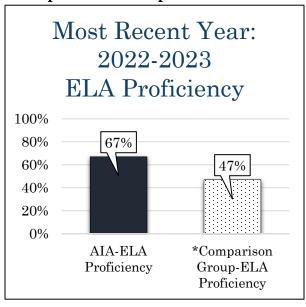
Academic Outcomes ELA PROFICIENCY & ELA GROWTH

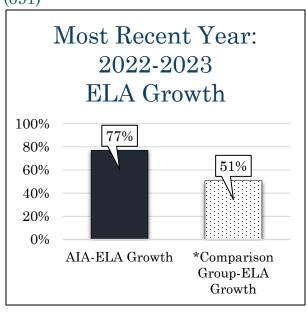
Why This Matters:

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: Idaho Falls District (091)





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	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

MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	Exceeds Standard	The % of students in grades 3-8 who did not achieve proficiency on the current year's assessment but who did made adequate growth toard proficiency is greated than one standard deviation abvoe the mean of the identified comparison group.

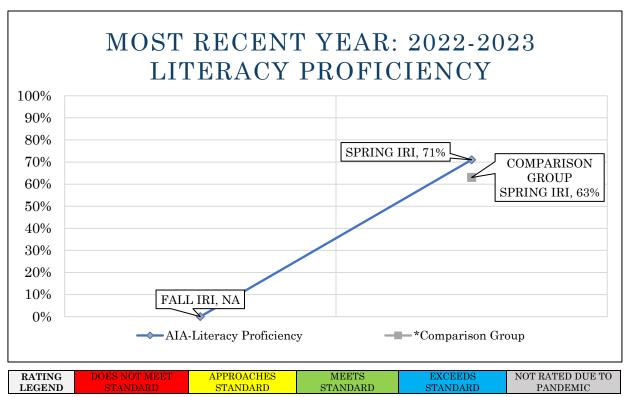
Academic Outcomes LITERACY PROFICIENCY

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: Idaho Falls District (091)



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

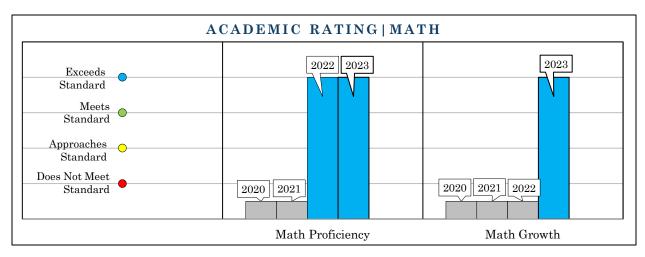
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY PROFICIENCY	Meets Standard	The school's proficiency on the SPRING administration of the statewide literacy assessment is equal to the mean or within one standard deviation above the mean of the identified comparison group.

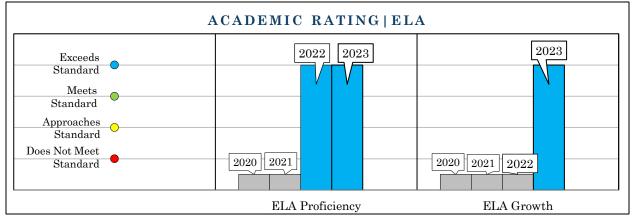
Historical Performance: Academics

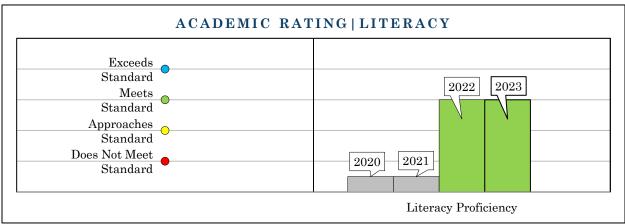
The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.

*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 <u>grayed-out</u> rating bar.

*Growth data and ratings were unavailable for the FY20, FY21 & FY22 school year, and grayed out in the chart below.







Operational Outcomes BOARD STEWARDSHIP

Why This Matters:

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

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

Standard Rating: Exceeds Standard		
Governance Structure Measure	Data/Evidence Source	
The board bylaws are compliant with ID law.	Most recently reviewed Bylaws 7/29/2022. *Please provide an updated to copy to IPCSC staff if any amendments have been made since this review date.	
The school's articles of incorporation are current.	Most recently updated on 3/27/2020.	
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.	*Annual Desk Audit 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.	*Annual Desk Audit No instances of non-compliance documented.		
The board did review financial reports in a timely and thorough manner.	*Annual Desk Audit No instances of non-compliance documented.		
The board did maintain compliant policies.	*Annual Desk Audit No instances of non-compliance documented.		
The board did engage in strategic planning.	*Annual Desk Audit No instances of non-compliance documented.		
The board did conduct a compliant evaluation of their school leader or management organization.	*Annual Desk Audit No instances of non-compliance documented.		
Comments/ Context:			

Standard Rating: Exceeds Standard		
Data/Evidence Source		
*No instances of non-compliance documented.		
*No instances of non-compliance documented.		

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.	Continuous Improvement Plan 2022-2023		
The school's Federal Programs is in good standing	*No instances of non-compliance documented.		

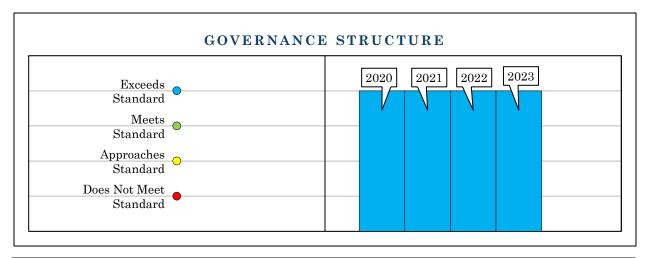
Standard Rating: Exceeds Standard				
Data Security and Information Transparency	Data/Evidence Source			
The school's website is compliant and updated appropriately.	*No instances of non-compliance documented.			
The school did not experience issues involving data security this year.	*No instances of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

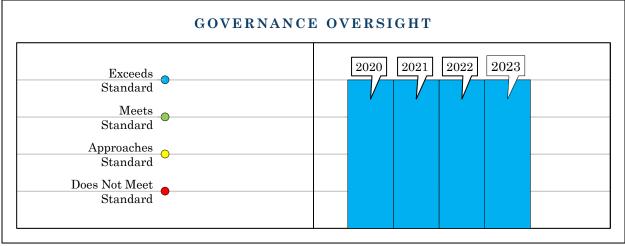
Standard Rating: Exceeds Standard				
Facility and Services	Data/Evidence Source			
The school's occupancy certificate is current.	*No instances of non-compliance documented.			
Safety inspections and evacuation drills are compliant.	Fire Inspection: 9/21/2021 Building Inspection: 9/21/2021			
The school does provide daily transportation for students.	*No instances of non-compliance documented.			
The school does provide a National School Lunch Program.	*No instances of non-compliance documented.			
Comments/ Context:				

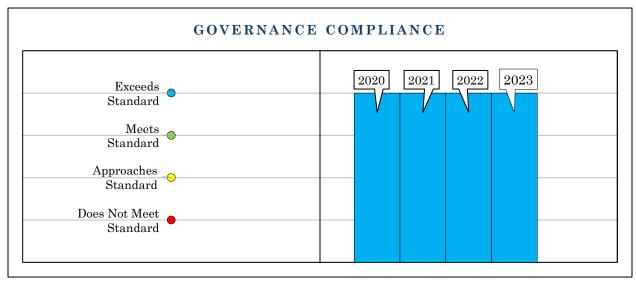
Standard Rating: Exceeds Standard				
Operational Compliance	Data/Evidence Source			
Required reports were submitted accurately and on time.	*No instances of non-compliance documented.			
The enrollment process is compliant.	*No instances of non-compliance documented.			
The teachers are properly credentialed.	*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.

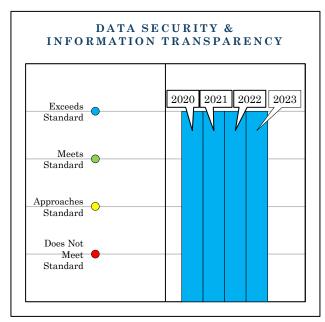


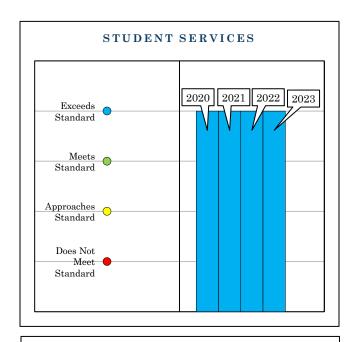




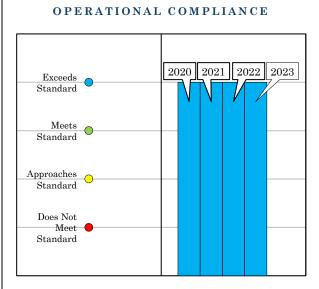
Historical Performance: Management Measures

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.









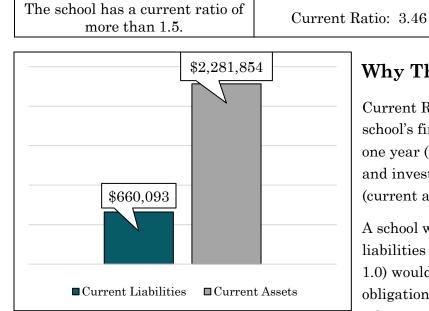
Financial Outcomes NEAR TERM MEASURES

These measures evaluate whether a school is likely to meet its financial obligations in the next year. Data sources include but are not limited to the school's fiscal audit, state agency reporting, and school reporting requirements.

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

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

Current Ratio



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).

Exceeds Standard

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

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 IPCSC requires).

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

Comments/Context:

*No instances of non-compliance documented.

Enrollment Variance

The school has maintained at least 95% of its projected enrollment for at least 3 consecutive years.

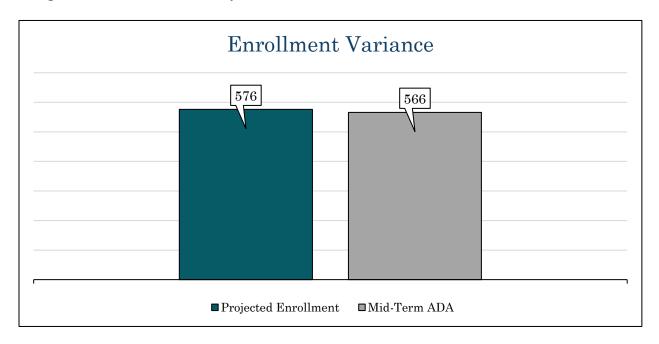
Enrollment Variance: 98.2%

Exceeds 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. Data sources include but are not limited to the school's fiscal audit, state agency reporting, and school reporting requirements. *Please see the Performance Framework Rubrics for details regarding how each measure is rated.

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

Total Margin

The school's aggregated 3-year				
total margin is positive, and the				
most recent year's total margin is				
positive.				

CY Total Margin: 4.25%

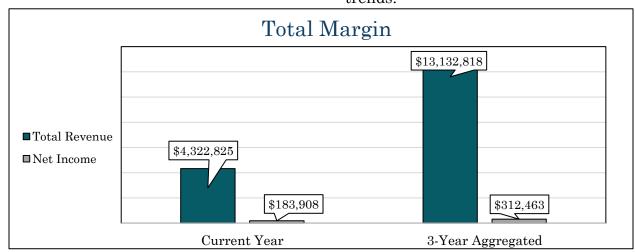
3-Year Aggregated: 2.38%

Meets Standard

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.



Comments/Context:

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

Cash Flow

The school's multi-year cumulative cash flow is positive, but the most recent year's cash flow is negative.

Most Recent Year -\$745,194 Previous Year \$756,627 Multi-Year \$11,433

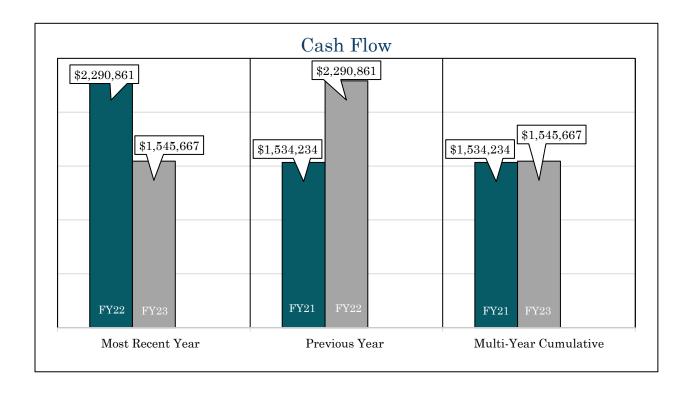
Approaches Standard

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.

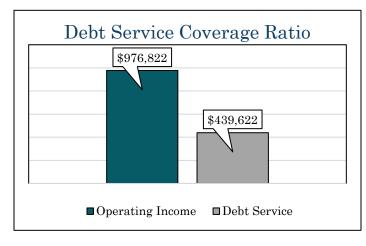


Debt Service Coverage Ratio

The school's debt service coverage ratio is 1.5 or greater.

Debt Service Coverage Ratio: 2.22

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

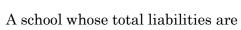
The school has maintained a debt to asset ratio less than .9 for at least 3 consecutive years.

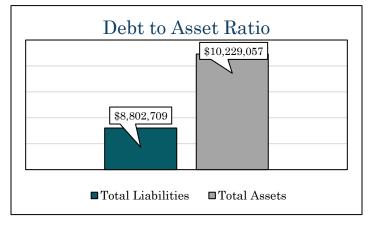
Debt/Asset Ratio: 0.86

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.

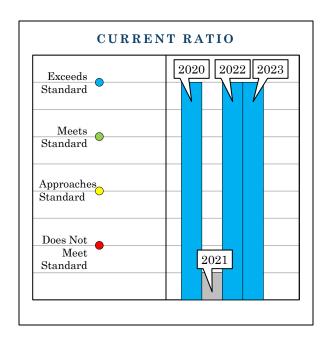
Financial Compliance

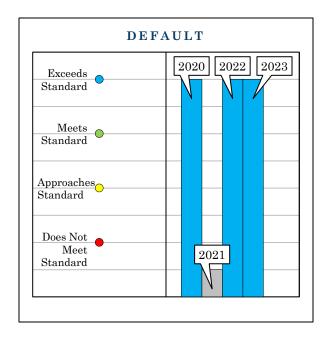
Standard Rating: Exceeds Standard				
Financial Operations	Data and/or Evidence Source			
The school's finances are managed in compliance with GAAP.	Financial Audit: 9/18/23			
Expenditures and contracts are posted online appropriately.	School's Expenditure Pages			
The school maintains compliant internal controls.	Financial Audit: 9/18/23			
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 instance of non-compliance documented.			

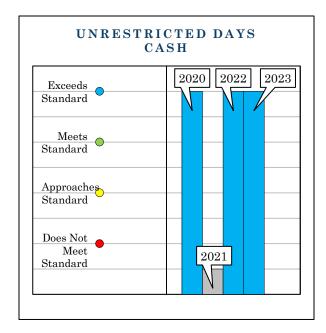
Historical Performance: Financial

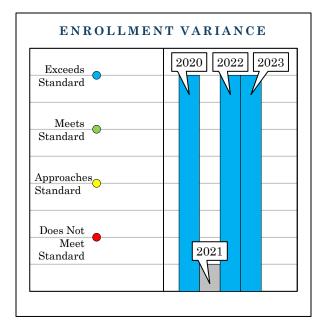
The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.

*Note: 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.





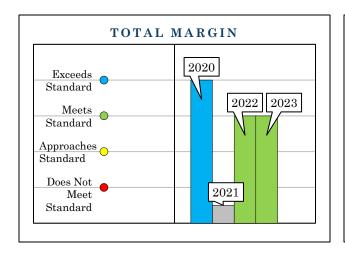


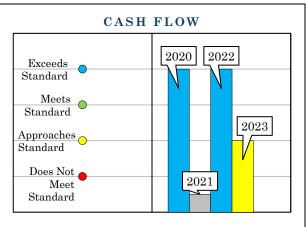


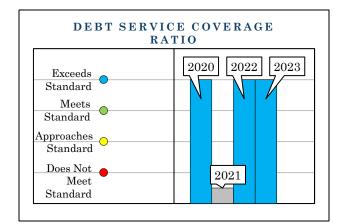
Historical Performance: Financial

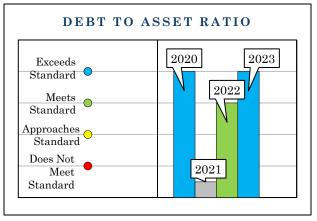
The charts below provide an overview of a school's performance throughout their current (5) year certificate term. Schools are encouraged to consider how this data might be used to drive strategic planning as the school approaches its next renewal decision.

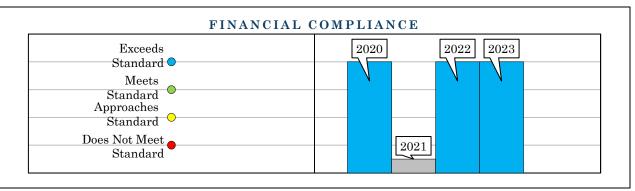
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The 2022-2023 Annual Report has been prepared by the Idaho Public Charter School Commission staff.

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



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