

Annual Performance Report 2023

Gem Prep: Meridian South

Mission Statement: To prepare students for success in college by providing a high quality, relevant and rigorous education through exceptional teaching, innovative uses of technology and partnerships with families.

School Information	Annual Report FY2022-2023	Current: FY 2023-2024
Board Chair/President	Dennis Turner	Dennis Turner
CEO	Jason Bransford	Jason Bransford
Administrator	Kyle Leybas	Kyle Leybas
Business Manager	Bryan Fletcher	Bryan Fletcher
School Location/Phone	1925 Lake Hazel Road Meridian, ID	(208) 617-8118

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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, 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 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

SCHOOL RESOURCES

IPCSC Performance Framework

IPCSC Renewal Guidance

<u>GPMS Performance Certificate</u>

Current Certificate Term: 2022-2027

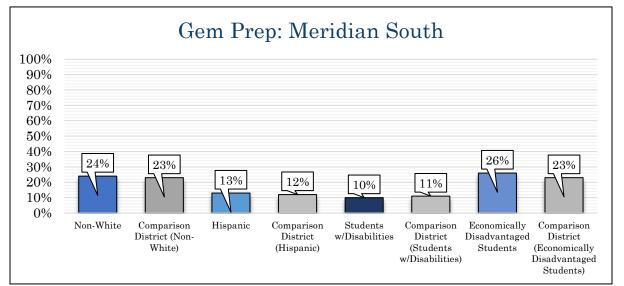
IPCSC Schools

School Overview

Model:	Post-Secondary Prep
Enrollment Capacity:	676
Grades Served:	K-12 th Grade

Key Design Elements:

- High Expectations and Rigor. The school will be focused on 21st-century learning and critical thinking skills, as well as Common Core-alignment. Students will be prepared for post-secondary education through dual-credit courses taken during high school and the alignment of curriculum with Common Core standards. The quality and rigor of student work is framed by competency-based standards planning and challenging learning objective and assessments. This shall be verified by annual reporting of dual credit course enrollment count and utilizing third party reviewer reports for all online programs to assure they adhere to the common core standards.
- Personalization. The school's instructional model is built on the belief that each student brings unique strengths and challenges to their learning experience and must be supported accordingly. Student learning includes adaptive online learning programs, working toward informed post-secondary goals, and utilizing flexible time at the secondary level for self-directed learning. In the K-6 model, students often use a station rotation model, and the 7-12 model will use a flexible college-prep learning model. Differentiated instruction will occur at these pathways-online instructions, as well as elective courses. Teachers also do target small group instruction as a form of intervention and acceleration. This shall be verified by an annual review by the curriculum committee of online courses and programs offered for the upcoming school year to assure programming meets the personalization needs of students.
- Data. Gem Prep will be grounded in the importance of using data to drive instruction. The school will use formative assessment and other data to continually adjust instruction and necessary interventions. This shall be verified by weekly reviews of college readiness quiz data (CRQ) and annual reviews of state testing results.
- Innovation. Very much related to the above, the importance of continual improvement and innovation will be a focus for Gem Prep. The organization will constantly review performance data and make adjustments to the school model as necessary. This shall be verified by an annual review of instructional strategies and modifications to said strategies to meet the needs of student.



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

A	CADEMIC OUTCOMES:	
Math Proficiency	66%	Meets Standard
Math Growth	62%	Approaches Standard
ELA Proficiency	65%	Approaches Standard
ELA Growth	56%	Does Not Meet Standard
Literacy Proficiency	Fall IRI: 70% Spring IRI: 83%	Meets Standard
College & Career Readiness 4Yr ACGR		Choose an item.

Comments:

College & Career outcomes are unavailable at this time and will be evaluated when the data is publicly released.

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	Meets Standard		
Governance Oversight	Meets Standard		
Governance Compliance	Meets Standard		

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

RATINGDOES NOT MEETLEGENDSTANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED DUE TO PANDEMIC
]
FINANC	IAL OUTCOMES	S: NEAR TER	M MEASURES	8
Current Ratio	1.05		Meets Stand	ard
Unrestricted Days Cash	161		Meets Stand	ard
Default	None		Meets Stand	ard
Enrollment Variance	121%		Meets Stand	ard

FINANCIAL OUTCOMES: SUSTAINABILITY MEASURES			
Total Margin	-1.71	Does Not Meet Standard	
Cash Flow	-\$2,479,045	Does Not Meet Standard	
Debt Service Coverage Ratio	0.95	Approaches Standard	
Debt Asset Ratio	0.97	Approaches Standard	
Financial Compliance	Yes	Meets Standard	

Comments:

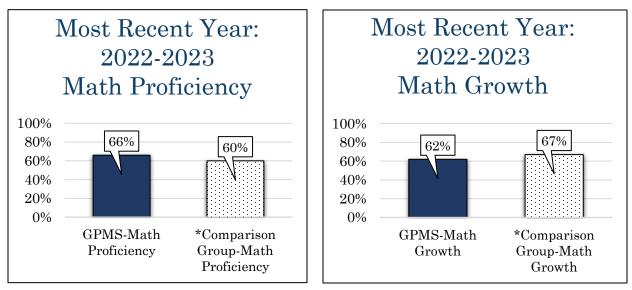
Academic Outcomes

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: West Ada School District (#002)

RATING DOES N	OIMEEI APPR	COACHES MEI	ETS EXCEEI	OS NOT RATED DUE TO
LEGEND STAN	NDARD STA	NDARD STAN	DARD STANDA	RD PANDEMIC

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

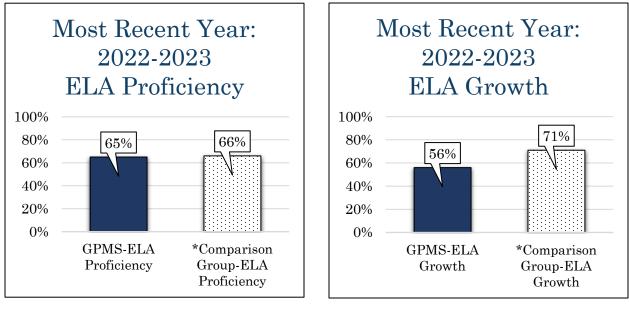
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
MATH PROFICIENCY	Meets Standard	The school's proficiency rate falls between the mean and one standard deviation above the mean of the identified comparison group.
MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
MATH GROWTH	Approaches Standard	The % of students in grades 3-8 who did no achieve proficiency on the current year's assessment but who did make adequate grwoth toward proficiency falls between the mean and one standard deviation below the mean of the identified comparison group.

<u>Academic Outcomes</u> 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: West Ada School District (#002)

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	Approaches Standard	The school's proficiency rate falls between the mean and one standard deviation below the mean of the identified comparison group.

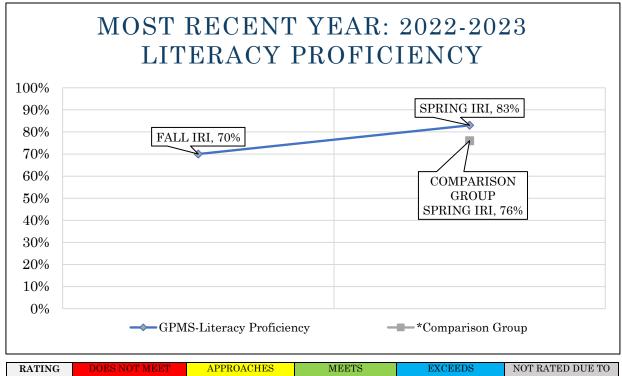
MEASURE	GROWTH RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	Does Not Meet Standard	The % of students in grades 3-8 who did not make adequate growth toward proficiency is more than one standard deviation below the mean of the identified comparison group.

Academic Outcomes

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: West Ada School District (#002)

LEGENDSTANDARDSTANDARDSTANDARDPANDEMIC*Please see the Performance Framework Rubricsfor details regarding how each measure is rated.

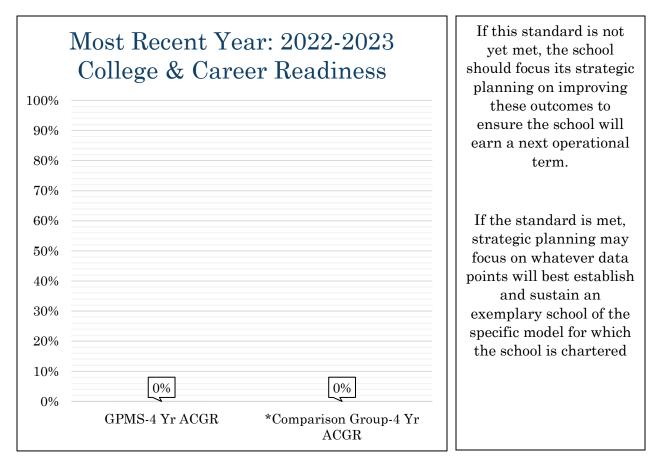
MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY PROFICIENCY	Meets Standard	The school's proficiency on the SPRING administration of the statewide literacy assessment is equal to the mean or within one standard deviation above the mean of the identified comparison group.

Academic Outcomes **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: West Ada School District (#002)

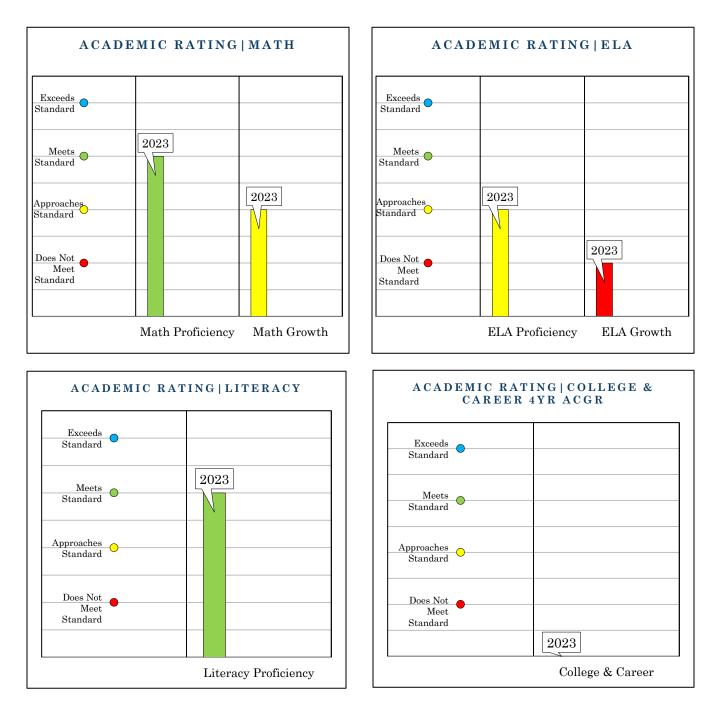


RATING	DOES NOT MEET	APPROACHES	MEETS	EXCEEDS	NOT RATED DUE TO	
LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC	
*Please see the Performance Framework Rubrics for details regarding how each measure is rated						

MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION	
College & Career Readiness	Choose an item.	Choose an item.	

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.



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 <u>Performance Framework Rubrics</u> 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: Meets Standard			
Governance Structure Measure	Data/Evidence Source		
The board bylaws are compliant with ID law.	Most recently reviewed Bylaws 8/15/2019. *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 5/20/2004.		
The board does operate in compliance with its bylaws.	*No instances of not-compliance documented.		
Investigations were not conducted into ethical behavior or conflict of interest regarding any board director this year.	*No instances of not-compliance documented.		
The board did not experience Open Meeting Law violations that needed to be cured this year.	*No instances of not-compliance documented.		
Comments/ Context:			

Standard Rating: Meets Standard			
Governance Oversight Measure	Data/Evidence Source		
The board did review academic data in a timely and thorough manner.	*No instances of not-compliance documented.		
The board did review financial reports in a timely and thorough manner.	*No instances of not-compliance documented.		
The board did maintain compliant policies.	*No instances of not-compliance documented.		
The board did engage in strategic planning.	*No instances of not-compliance documented.		
The board did conduct a compliant evaluation of their school leader or management organization.	*No instances of not-compliance documented.		
Comments/ Context:			

Standard Rating: Meets 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 not-compliance documented.			
Another investigative body was not notified of concerns at this school this year.	*No instances of not-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	
	S	Standard Ratin	g: Meets Sta	ndard		
Student Services				Data/Evidence Source		
The school's English Language Learners program is in good standing.			¹ *No insta	*No instances of not-compliance documented.		
The school's Special Education program is in good standing.			*No insta	*No instances of not-compliance documented.		
The school's college and career readiness program is in good standing.			Continu	Continuous Improvement Plan 2022-2023		
The school's Federal Programs is in good standing			*No insta	*No instances of not-compliance documented.		
Comments/	Context:					

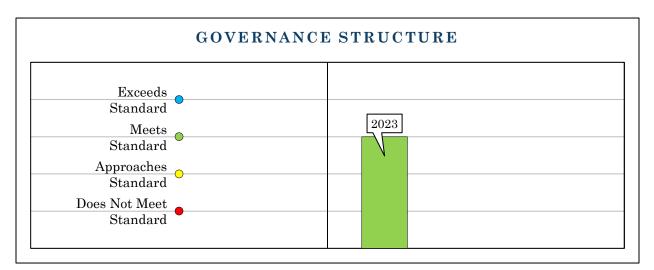
Standard Rating: Meets Standard		
Data Security and Information Transparency	Data/Evidence Source	
The school's website is compliant and updated appropriately.	*No instances of not-compliance documented.	
The school did not experience issues involving data security this year.	*No instances of not-compliance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

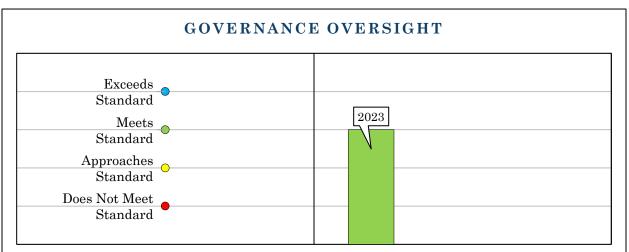
Standard Rating: Meets Standard		
Facility and Services	Data/Evidence Source	
The school's occupancy certificate is current.	*No instances of not-compliance documented.	
Safety inspections and evacuation drills are	Fire Inspection: 1/5/2022	
compliant.	Health Inspection: 9/20/2023	
	Building Inspection: 9/2/2022	
The school does provide daily transportation for students.	*No instances of not-compliance documented.	
The school does provide a National School Lunch Program.	*No instances of not-compliance documented.	
Comments/ Context:		

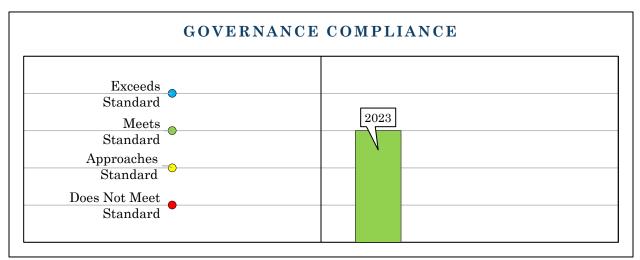
Standard Rating: Meets Standard		
Operational Compliance	Data/Evidence Source	
Required reports were submitted accurately and on time.	*No instances of not-compliance documented.	
The enrollment process is compliant.	*No instances of not-compliance documented.	
The teachers are properly credentialed.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

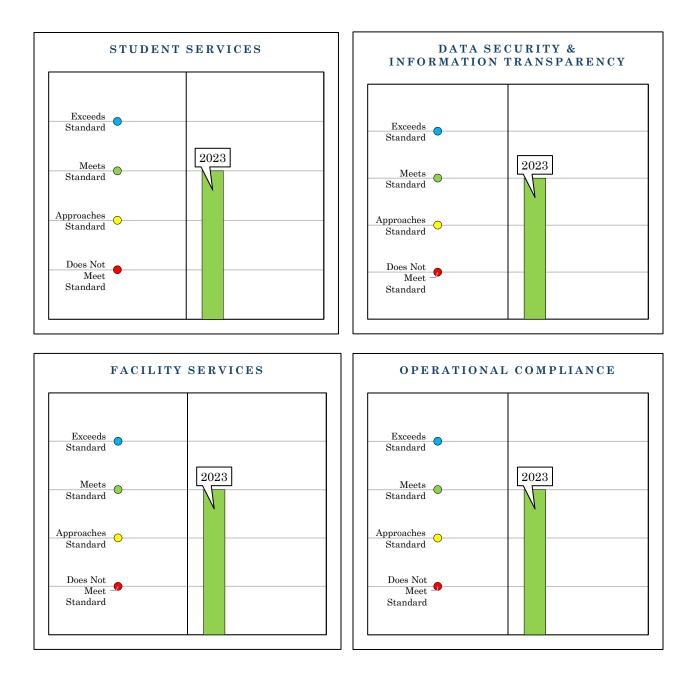






Historical Performance: Management Measures

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

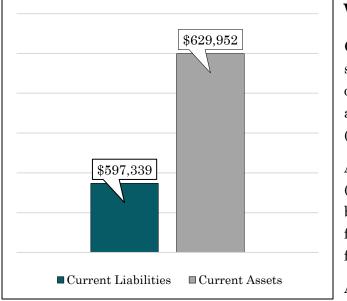
These measures evaluate whether a school is likely to meet its financial obligations in the next year. Data sources include but are not limited to the school's fiscal audit, state agency reporting, and school reporting requirements.

*Please see the <u>Performance Framework Rubrics</u> 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

The school has a current ratio of		
between 1.0 and 1.09 with a 1-	Current Ratio:1.05	Meets Standard
year positive trend.		



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 is in its first or second year of operation and has at least 30 days cash on hand.	161 Days	Meets 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.

<u>Default</u>

The school is not in default of any financial	
obligations, and did not experience any instances of minor default (such as late payments) during	Meets Standard
the fiscal year.	

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.

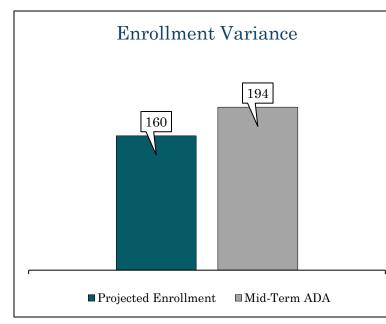
Comments/Context: There is no instances of non-compliance documented.

Enrollment Variance

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

Enrollment Variance: 121%

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

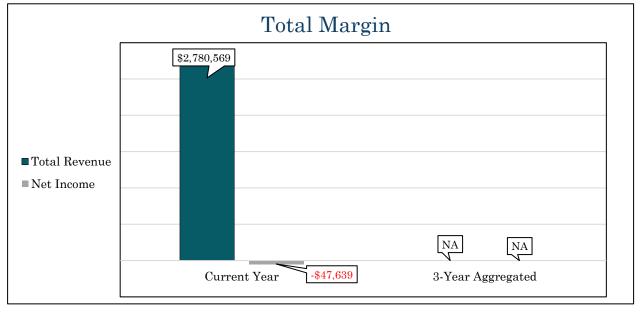
These measures help determine whether a school is likely to remain financially stable into the future. Data sources include but are not limited to the school's fiscal audit, state agency reporting, and school reporting requirements. *Please see the <u>Performance Framework Rubrics</u> for details regarding how each measure is rated.

RATING	DOES NOT MEET	APPROACHES	MEETS	EXCEEDS	NOT RATED DUE TO
LEGEND	STANDARD	STANDARD	STANDARD	STANDARD	PANDEMIC
<u>Total N</u>	<u>Aargin</u>				

The school is in its first or second year of operations and the most recent year total margin	CY Total Margin: -1.71%	Does Not Meet
is negative.	3-Year Aggregated: NA	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 longterm trends.



Comments/Context:

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

Cash Flow

The school is in its first or second year of operations and the most recent year's cash flow is negative. Most Recent Year: -\$2,479,045 Previous Year: NA Multi-Year: NA

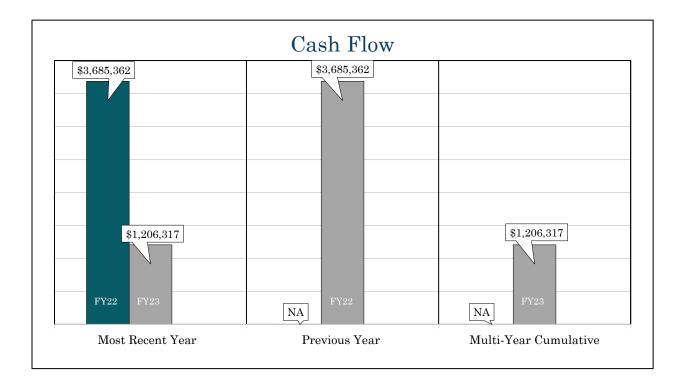
Does Not Meet Standard

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.

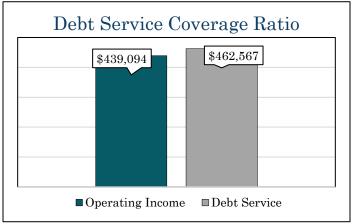
A school with a negative cash flow is using its existing reserves to fund general operations and is not likely to have the financial flexibility to fund future plans.

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



Debt Service Coverage Ratio

The school's debt service coverage ratio is between .9 and 1.09.



Why this Matters:

Debt Service Coverage

Ratio: 0.95

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.

Approaches

Standard

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.

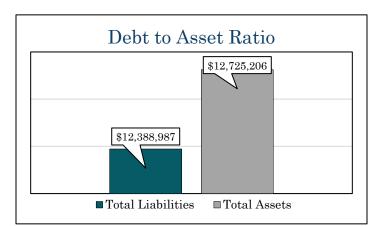
Debt to Asset Ratio

The school's Debt to Asset Ratio is between 0.9. and 1.0.	Debt/Asset Ratio: 0.97	Approaches 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.

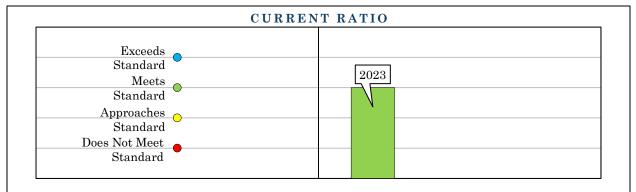
Note: for the purposes of this measure, pension liability is excluded from the school's total liabilities.

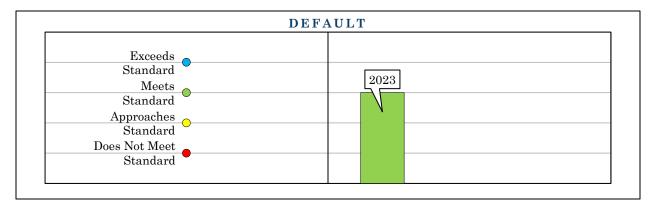
Financial Compliance

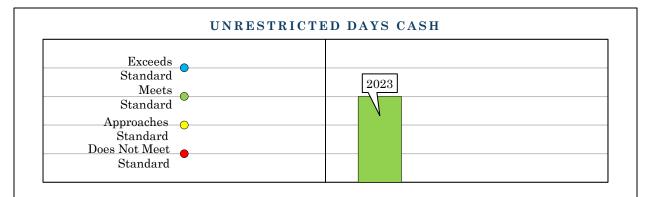
Standard Rating: Meets Standard		
Financial Operations	Data and/or Evidence Source	
The school's finances are managed in compliance with GAAP.	Financial Audit: 10/23/23	
Expenditures and contracts are posted online appropriately.	School's Expenditure Pages	
The school maintains compliant internal controls.	Financial Audit: 10/23/23	
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 instances of non-compliance documented.	

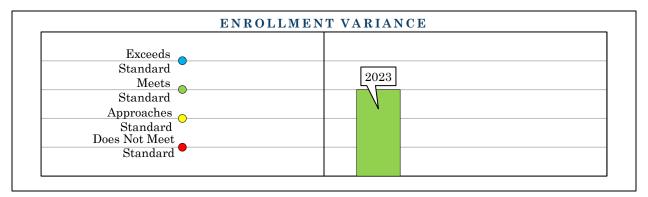
Historical Performance: Financial

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.



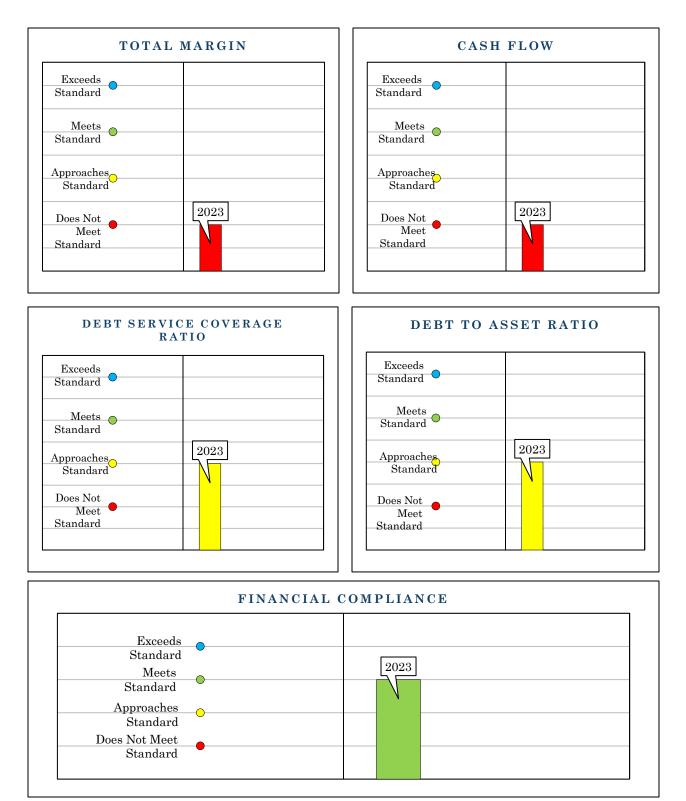






Historical Performance: Financial

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.



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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