



Annual Performance Report 2023-2024

School Name:

Idaho Connects Online School

Idaho Connects Online Alternative School

Mission Statement:

ICON's mission is to provide middle and high school students with a personalized education alternative that integrates one-to-one support, a robust curriculum, flexible instruction, and innovative technology in an Idaho public charter school.

School Information	Detail
Board Chair/President	Dave High
Executive Director	Vickie McCullough
Administrator	Vickie McCullough
Business Manager	
School Website	School Website

Introduction

In Idaho, charter schools operate under contract terms specified in a Performance Certificate, which is agreed upon by the school's board and its authorizer, as outlined in I.C. §33-5205B. Each Performance Certificate includes a performance framework that outlines the expectations the school must meet to be granted a subsequent operational term. The annual performance report, based on this framework, serves the following purposes:

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

The Idaho Public Charter School Commission (IPCSC) must assess whether the school's performance represents a favorable return on public funds. The IPCSC also considers the school's performance in comparison to other educational options available to families. The data in this report are derived from the previous fiscal year and summarize the outcomes of the school's last year of the contract term for those schools that are up for renewal.

If the performance standards are met, strategic planning may focus on the data points that will establish and sustain a high-performing school. If a standard is not met, the school should focus its strategic planning on improving outcomes to secure a subsequent operational term.

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

RENEWAL (I.C. §33-5209A)

At the conclusion of the operating term, the performance certificate of each school is reviewed for renewal. Charters may be renewed for successive terms. An authorizer can grant renewal with specific written conditions aimed at improving the public charter school, along with a deadline for meeting these conditions. In making renewal decisions, every authorizer must base its choices on evidence of the school's performance during the term of the performance certificate.

If a public charter school has fulfilled all terms of its performance certificate, the authorizer shall renew the charter for a period of twelve years, or six years in the case of a pilot charter. Conversely, if the school has not met one or more of the requirements, the authorizer may either renew for a six-year term or choose not to renew the charter.

School Overview

School's Operating Term

In 2022, Idaho Connects Online School received a conditional renewal with a five-year operating contract. The current certificate term is from July 1, 2022 to June 30, 2027. This report directly impacts the school's renewal recommendation. Renewal decisions must be made prior to March 15th, 2027.

Conditions may be applied to a school's renewal performance certificate if the school did not meet one or more performance framework requirements; these conditions must be satisfied by specified dates.

Each of the following (3) conditions must be met by the deadlines listed below. If the school meets all conditions by the established deadlines, it may continue operating until its next renewal cycle. However, failure to meet any condition by the specified deadline will require the authorizer to consider, at its next public meeting, whether mid-term revocation of the school's charter is warranted.

Condition 1: **CONDITION MET**

DUE 10/31/23: ICON's alternative program will meet standard on the IPCSC's Progress Toward Graduation measure at the end of the 2022-23 school year. This condition will be evaluated by October 31, 2023. The evaluation will be consistent with the formula for this measure as it is defined in the Commission's Performance Framework incorporated into ICON's active Performance Certificate as of October 31, 2023. The measures will be based on instructional days rather than calendar days and will exclude students enrolled through identified treatment programs.

Condition 2: **IPCSC Staff are unable to evaluate measure due to N_Size using FY23 data.**

DUE 6/30/23: At least 35% of the continuously enrolled students who took the math ISAT and are not enrolled in ICON's alternative program must achieve proficiency on the statewide math assessment (currently the ISAT) by June 30, 2023. This condition reflects a 5% increase in the mathematics proficiency rate achieved by students not enrolled in the alternative program during FY21.

Condition 3: **CONDITION MET**

DUE 6/30/2022: ICON's negotiated performance certificate shall include a maximum enrollment number not to exceed 800 students across grades 6-12 and across all program offerings. However, ICON will be permitted to request an increase in this enrollment number through the charter revision process. This condition considers that the average enrollment at ICON across the 5 years preceding the COVID-19 pandemic was 181 students, and that at the highest point during the COVID-19 pandemic, ICON's enrollment peaked at 338 students. The purpose of this condition is to ensure budget

predictability for all schools and to ensure that emergency growth decisions are made by the appropriate entity. This condition must be met by June 30, 2022.

Note:

The IPCSC acknowledges that in any given year approximately 50% of the students enrolled in ICON's alternative program are students participating in temporary residential treatment programs. These students are only expected to participate for the length of time they remain in the treatment program and at a level of participation appropriate for that child's medical and social-emotional situation. This group of students will not be included in any alternative measure calculations for ICON.

School Details

Model: Virtual, Virtual Alternative

Enrollment Capacity: 800

2023 – 2024 Enrollment: 305

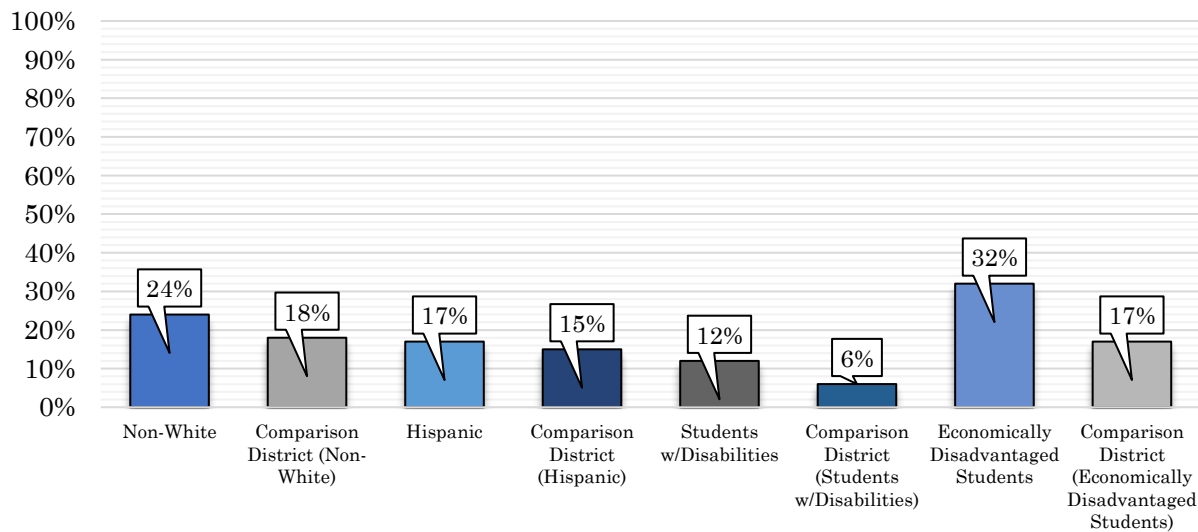
Grades Served: 6th-12th Grade

Key Design Elements:

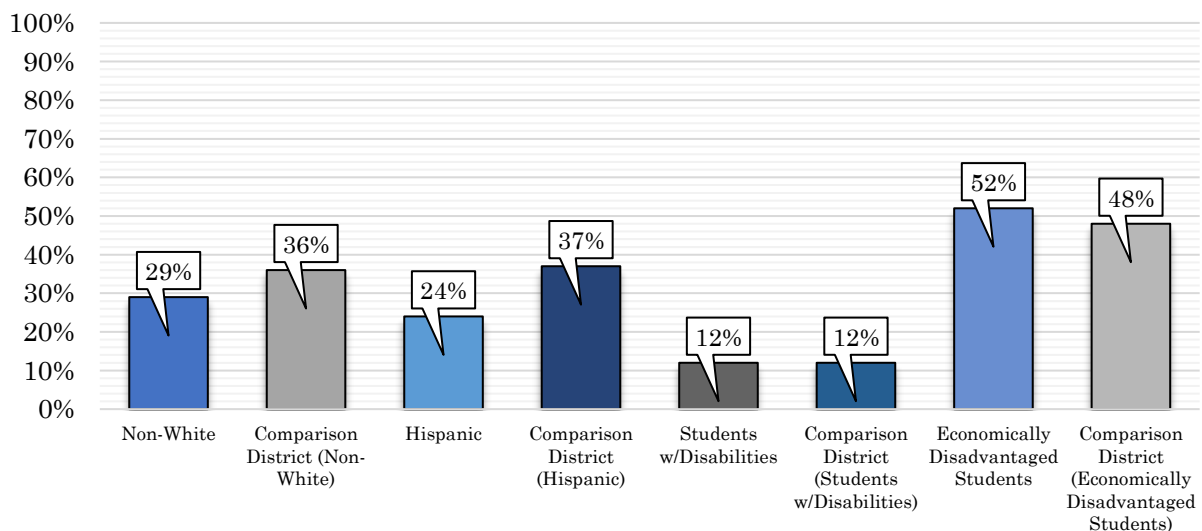
- The learning environment will be a virtual, online program delivered via synchronous and asynchronous modes.
- The learner will have the opportunity to participate in a 21st Century Online Course to prepare them for schooling in a virtual world.
- The learning environment will be targeted toward each specific learner and their needs.
- The learner can have flexible pacing which allows them to work ahead if they wish and/or to spend additional time in studies for areas of weakness or need.
- The online curriculum offered will include essential design elements with an introduction to the concept, objectives, vocabulary, direct instruction, guided practice, closure, and independent practice.
- The learner is guided through courses by Highly Qualified Teachers and supported by their grade level advisor to meet both their behavioral and academic needs.
- The learner will have the ability to school from a variety of locations that include but are not limited to their home environment, state facility if allowed, and local school if approved for dual enrollment.

The learner and their parent/guardian will have the ability to have access to the learner’s teachers and advisor, as well as, having the ability to have access to the student’s online learning portal. Opportunities will be present for Parent, Teacher and Student conferences.

2023-2024 Demographic Summary Idaho Connects Online School



Idaho Connects Online Alternative School



2023-2024 Annual Snapshot

Academics

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED
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Academic Measure – Idaho Connects Online	Academic Score	Academic Rating
Math Proficiency	< 12%	Approaches Standard
Math Growth	N_SIZE	Not Rated
ELA Proficiency	32%	Approaches Standard
ELA Growth	N_SIZE	Not Rated
College & Career Readiness 4Yr ACGR	62%	Meets Standard

Academic Measure – Idaho Connects Online – Alternative Program	Academic Score	Academic Rating
Math Proficiency	< 14%	Approaches Standard
Math Growth	N_SIZE	Not Rated
ELA Proficiency	15%	Does Not Meet Standard
ELA Growth	N_SIZE	Not Rated
College & Career Readiness 5 Yr ACGR	13%	Does Not Meet Standard

Operations

RATING LEGEND	DOES NOT MEET STANDARD	MEETS STANDARD	NOT RATED
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Operational Measure	Operational Rating
Governance Structure	Meets Standard
Governance Oversight	Meets Standard
Student Services	Meets Standard
Data Security/Transparency	Meets Standard
Facility & Services	Meets Standard

Financial

RATING LEGEND	DOES NOT MEET STANDARD	APPROACHES STANDARD	MEETS STANDARD	EXCEEDS STANDARD	NOT RATED
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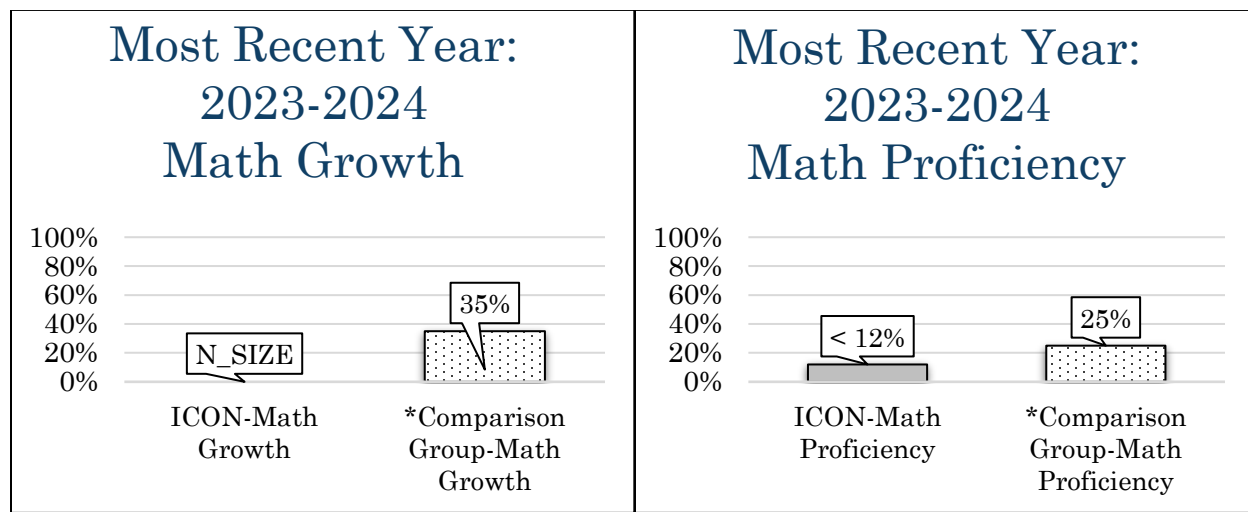
Financial Measurement	Financial Rating
Current Ratio	Exceeds Standard
Unrestricted Days Cash	Exceeds Standard
Default	Exceeds Standard
Debt Service Coverage Ratio	Exceeds Standard
Debt Asset Ratio	Exceeds Standard
Financial Compliance	Approaches Standard

2023-2024 Academic Outcomes – Idaho Connects Online

Math Growth and Proficiency

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.

Comparison Group: Virtual Schools in Idaho

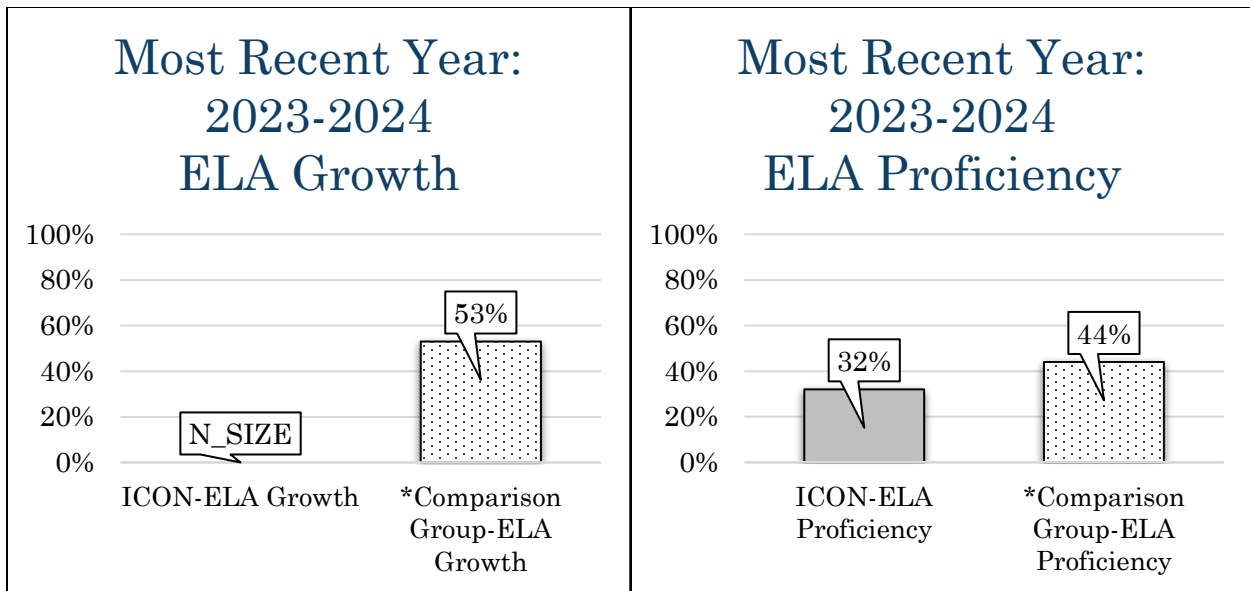


MEASURE	RATING	APPLICABLE RUBRIC DESCRIPTION
MATH GROWTH	Not Rated	Insufficient data
MATH PROFICIENCY	Approaches Standard	The school's proficiency rate falls between the average and one standard deviation below the average of the school's identified comparison group.

ELA Growth and Proficiency

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.

Comparison Group: Virtual Schools in Idaho

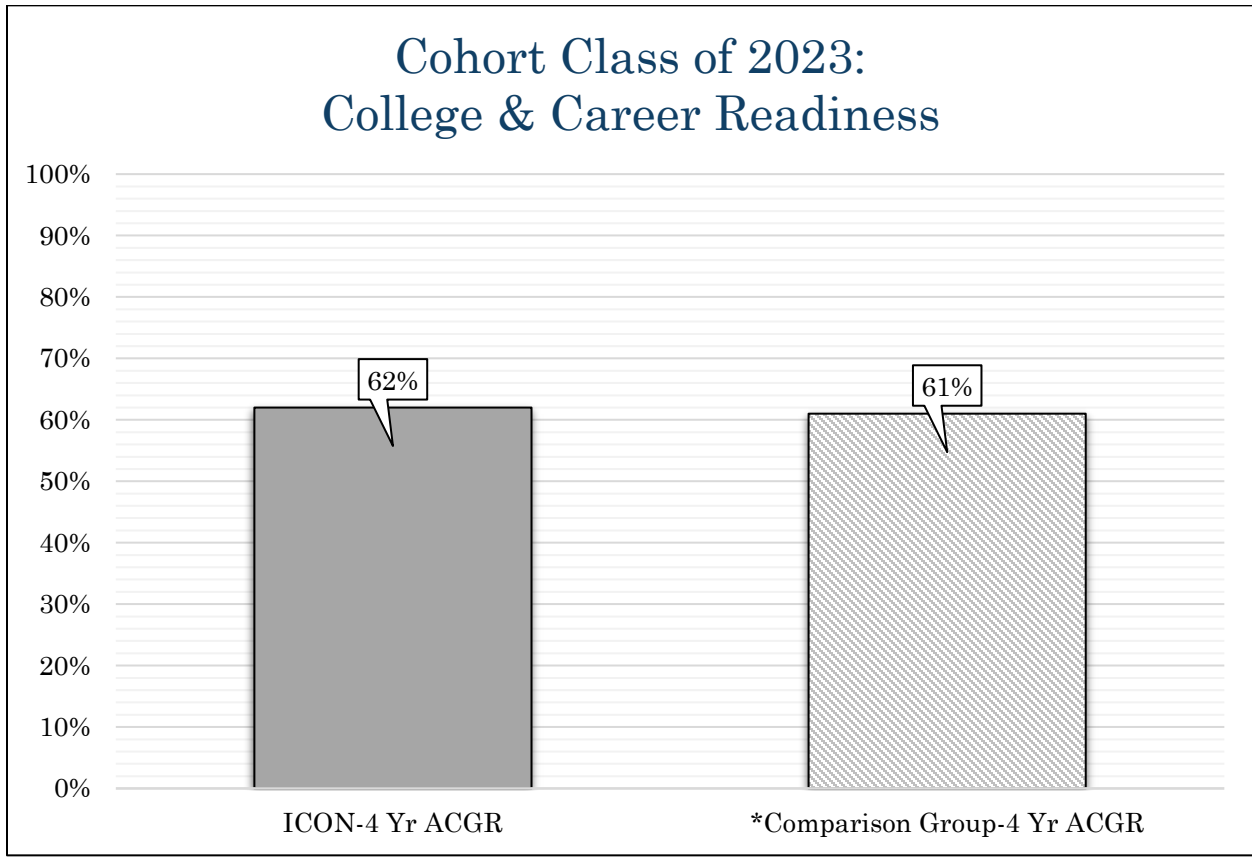


MEASURE	RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	Not Rated	Insufficient data
ELA PROFICIENCY	Approaches Standard	The school's proficiency rate falls between the average and one standard deviation below the average of the school's identified comparison group.

College & Career Readiness

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: Virtual Schools in Idaho



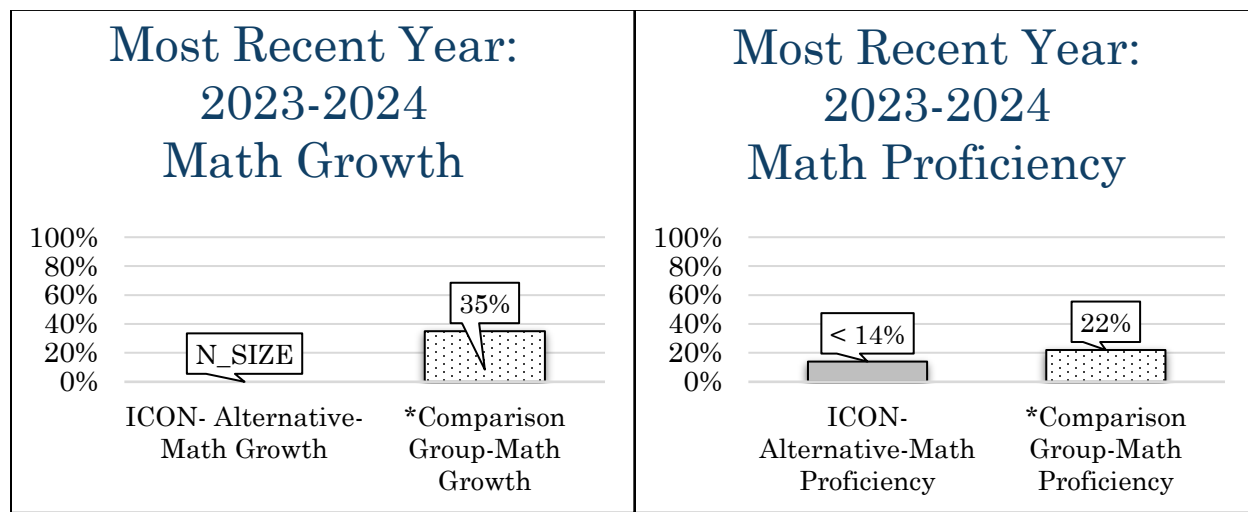
MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION
College & Career Readiness	Meets Standard	The school's 4-Year adjusted cohort graduation rate (ACGR) falls between the average and one standard deviation above the average of the school's identified comparison group.

2023-2024 Academic Outcomes – Idaho Connects Online – Alternative Program

Math Growth and Proficiency

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.

Comparison Group: Alternative Schools in Idaho

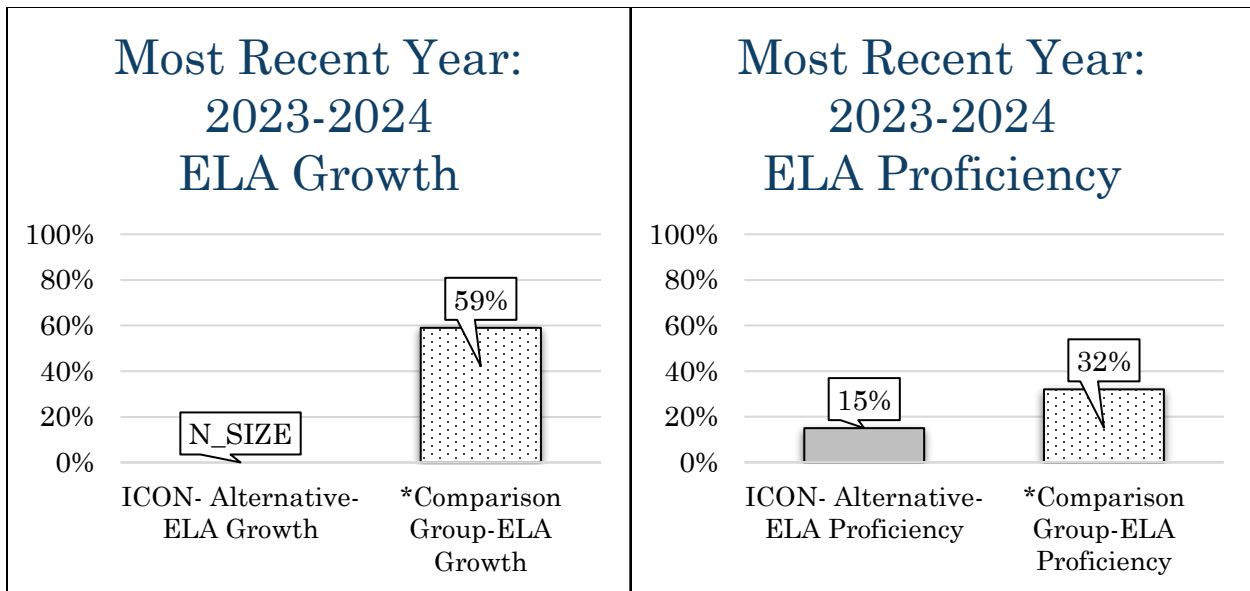


MEASURE	RATING	APPLICABLE RUBRIC DESCRIPTION
MATH GROWTH	Not Rated	Insufficient data
MATH PROFICIENCY	Approaches Standard	The school's proficiency rate falls between the average and one standard deviation below the average of the school's identified comparison group.

ELA Growth and Proficiency

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.

Comparison Group: Alternative Schools in Idaho

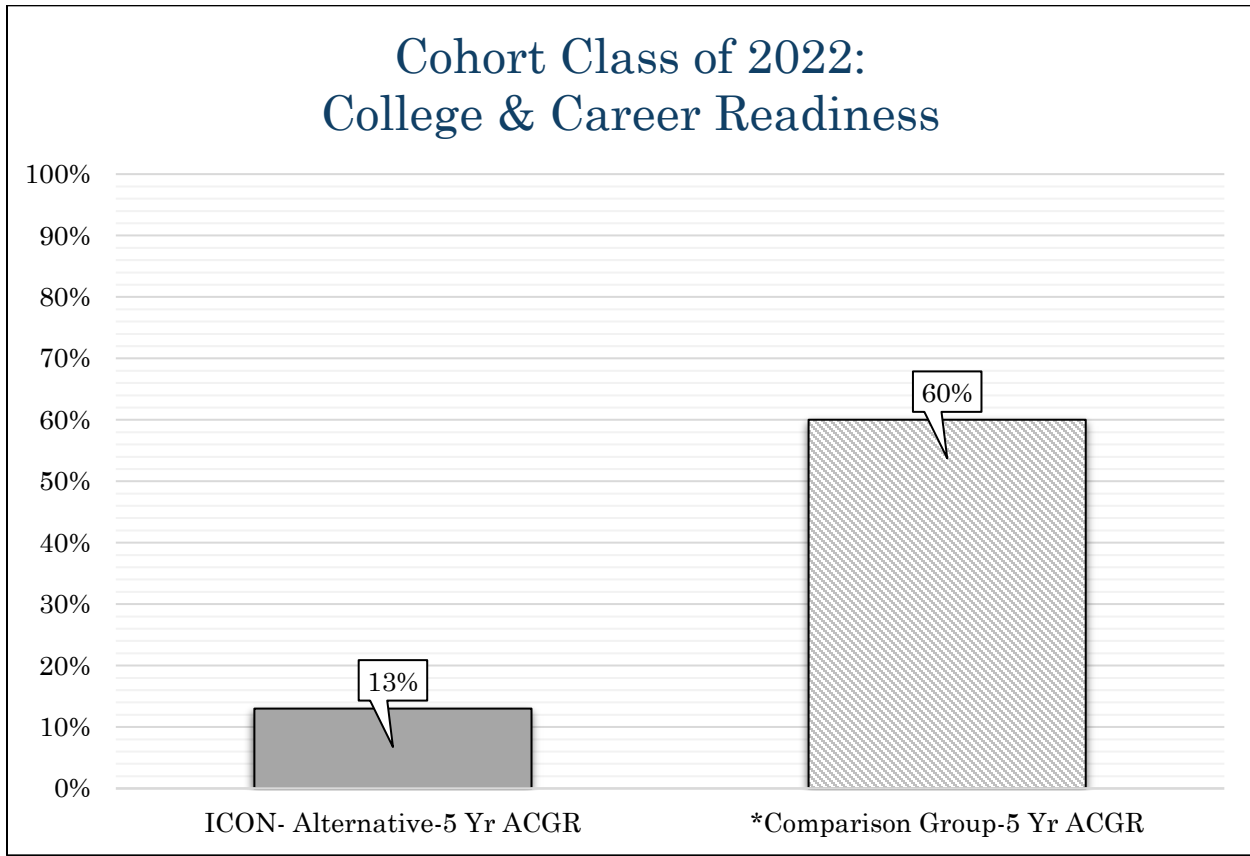


MEASURE	RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	Not Rated	Insufficient data
ELA PROFICIENCY	Does Not Meet Standard	The school's proficiency rate is more than one standard deviation below the average of the school's identified comparison group.

College & Career Readiness

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: Alternative Schools in Idaho



MEASURE	COLLEGE & CAREER RATING	APPLICABLE RUBRIC DESCRIPTION
College & Career Readiness	Does Not Meet Standard	The school's 5-Year adjusted cohort graduation rate (ACGR) is more than one standard deviation below the school's identified comparison group.

2023-2024 Operational Outcomes

Board Governance

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.

Measure	Rating	Rubric Description
Governance Structure	Meets Standard	No Issues
Governance Oversight	Meets Standard	No Issues

Management

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.

Measure	Rating	Rubric Description
Student Services	Meets Standard	No Issues
Data Security and Information Transparency	Meets Standard	No Issues
Facility and Services	Meets Standard	No Issues

2023-2024 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.

Measure	Value	Rating	Rubric Description
Current Ratio	3.16	Exceeds Standard	The school has a current ratio of more than 1.5.
Days Cash on Hand	131	Exceeds Standard	The school has more than 60 days cash on hand.
Default	NONE	Exceeds Standard	The school has met standard for at least 3 consecutive years, including the most recently completed school year.

Current Ratio

The Current Ratio compares a school's short-term financial obligations (current liabilities) to its available cash and investments (current assets). A ratio greater than 1.0 indicates the school can meet its financial obligations for the next year without relying on future revenue, while a ratio less than 1.0 suggests the school depends on future revenue to cover its existing obligations.

Current Assets	Current Liabilities	Current Ratio
\$2,690,038	\$850,067	3.16

Days Cash on Hand

Days cash on hand measures how long a school can cover its operating costs using only available cash and investments. A school with at least 60 days cash on hand can meet immediate financial obligations, while 30-60 days is acceptable if improving. Less than 15 days indicates financial distress. Schools in their first or second year of operation must have a minimum of 30 days cash on hand.

Default

Default occurs when a school fails to meet its financial obligations, such as late bill payments, missed payroll, inaccurate funding reports, or failing to meet lender requirements like enrollment targets or cash reserves. Any default can lead to service disruptions, loans being called due, or withheld funding.

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.

Measure	Value	Rating	Rubric Description
Debt Service Coverage Ratio	42.04	Exceeds Standard	The school's debt service coverage ratio is 1.5 or greater or the school operates debt-free.
Debt to Asset Ratio	.16	Exceeds Standard	The school has met standard for 3 consecutive years, including the most recently completed school year, or the school operates debt-free.
Financial Compliance	NO	Approaches Standard	The school was informed of non-compliance with accounting practices, financial transparency, or internal controls, and prompt action to correct issues are in evidence.

Debt Service Coverage Ratio

Debt Service Coverage Ratio assesses a school's ability to cover annual debt payments using only that year's income. A Debt Service Coverage Ratio greater than 1 indicates the school can meet its debt obligations, while a ratio below 1 suggests reliance on reserves or future revenue to cover debt.

Table Calculation for a school that leases its facility, and the lease is not capitalized

Facility Lease Payments + Net Income + Depreciation Expense + Interest Expense	Principal + Interest + Lease Payments	Debt Service Coverage Ratio
\$819,185	\$19,486	42.04

Debt to Asset Ratio

The Debt to Asset Ratio compares a school's total liabilities to its total assets, minus pension liability. 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.

Total Liabilities, less pension liabilities	Total Assets, less pension assets	Debt to Asset Ratio
\$441,894	\$2,828,065	.16

Financial Compliance

The school's financial management adheres to Generally Accepted Accounting Principles (GAAP), ensuring that accounting practices are up to standard. Additionally, the internal controls in place are fully compliant with relevant regulations. Notably, the most recent financial audit confirmed that there were no issues or findings, reflecting a high level of accuracy and compliance.

Closing Remarks and Contact Information

The 2023-2024 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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