



## Annual Performance Report 2023-2024

School Name: Palouse Prairie Charter School

### Mission Statement:

Palouse Prairie Charter School's mission statement is to engage the children and the community of the Palouse in a rigorous and collaborative education of the highest standards by fostering a spirit of inquiry, a persistence towards excellence, a responsibility for learning, and an ethic of service.

School Information	Detail
Board Chair/President	Ryan Lincoln
Vice Chair	Lauren Crawford
Executive Director	Sara Beggs
Administrator	Sara Beggs
Business Manager	Debbie Berkana
School Website	<a href="#">School Website</a>

# 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 2023, Palouse Prairie Charter School was renewed for operations with a five-year operating contract. The current certificate term is from July 1, 2023 to June 30, 2028. This report directly impacts the school's renewal recommendation. Renewal decisions must be made prior to March 15<sup>th</sup>, 2028.

## School Details

**Model:** Expeditionary Learning

**Enrollment Capacity:** 216

**2023 – 2024 Enrollment:** 195

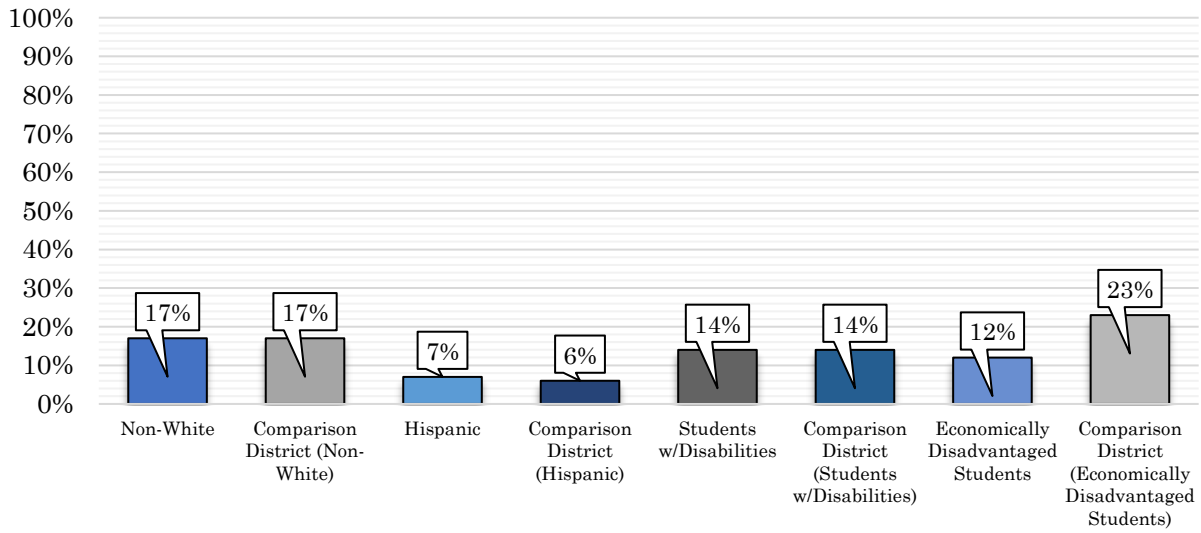
**Grades Served:** K – 8<sup>th</sup> Grade

### Key Design Elements:

- The design principles of Expeditionary Learning are the best short statement of our philosophy of education. They focus our attention on what is important and give us something to go back to when we need guidance. This can be measured via observation.
- Primacy of Self-Discovery - Learning happens best with emotion, challenge and the requisite support. People discover their abilities, values, passions, and responsibilities in situations that offer adventure and the unexpected. In Expeditionary Learning schools, students undertake tasks that require perseverance, fitness, craftsmanship, imagination, self-discipline, and significant achievement. A teacher's primary task is to help students overcome their fears and discover they can do more than they think they can. This can be measured via observation and lesson plans.
- The Having of Wonderful Ideas - Teaching in Expeditionary Learning schools fosters curiosity about the world by creating learning situations that provide something important to think about, time to experiment, and time to make sense of what is observed. This can be measured via observation and lesson plans.
- The Responsibility for Learning - Learning is both a personal process of discovery and a social activity. This can be measured via observation.
- Service and Compassion - We are crew, not passengers. Students and teachers are strengthened by acts of consequential service to others, and one of an Expeditionary Learning school's primary functions is to prepare students with the attitudes and skills to learn from and be of service. This can be measured via observation and lesson plans.

# 2023-2024 Demographic Summary

## Palouse Prairie Charter School



# 2023-2024 Annual Snapshot

## Academics

<b>RATING LEGEND</b>	<b>DOES NOT MEET STANDARD</b>	<b>APPROACHES STANDARD</b>	<b>MEETS STANDARD</b>	<b>EXCEEDS STANDARD</b>	<b>NOT RATED</b>
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Academic Measure	Academic Score	Academic Rating
Math Proficiency	57%	Approaches Standard
Math Growth	63%	Approaches Standard
ELA Proficiency	64%	Approaches Standard
ELA Growth	69%	Approaches Standard
Literacy Proficiency	Fall IRI: 70% Spring IRI: 79%	Meets Standard

## Operations

<b>RATING LEGEND</b>	<b>DOES NOT MEET STANDARD</b>	<b>MEETS STANDARD</b>	<b>NOT RATED</b>
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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

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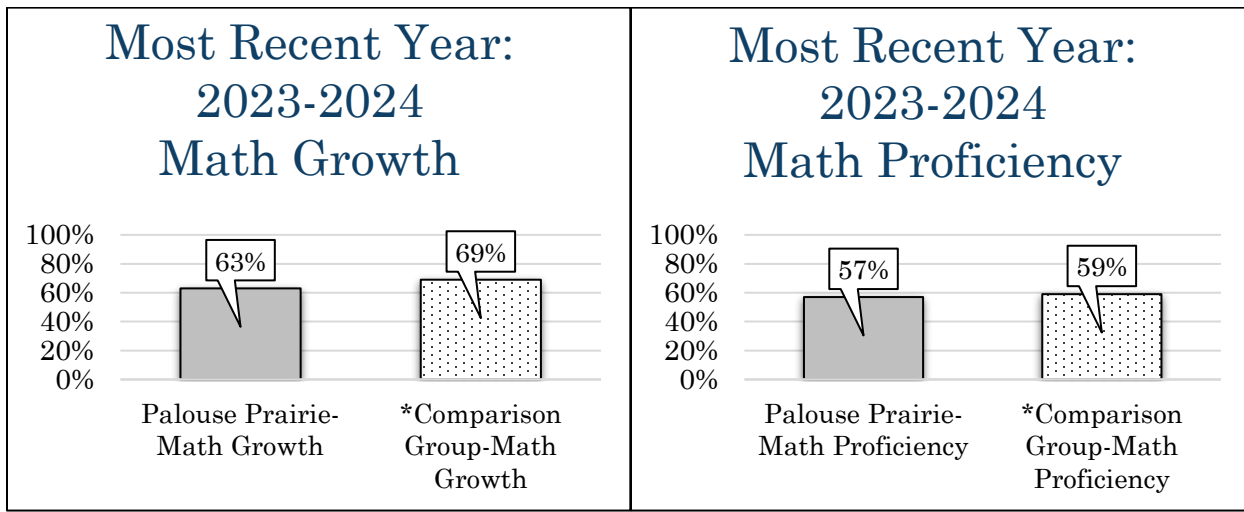
Financial Measurement	Financial Rating
Current Ratio	<b>Exceeds Standard</b>
Unrestricted Days Cash	<b>Exceeds Standard</b>
Default	<b>Exceeds Standard</b>
Debt Service Coverage Ratio	<b>Exceeds Standard</b>
Debt Asset Ratio	<b>Exceeds Standard</b>
Financial Compliance	<b>Exceeds Standard</b>

# 2023-2024 Academic Outcomes

## 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: Moscow District

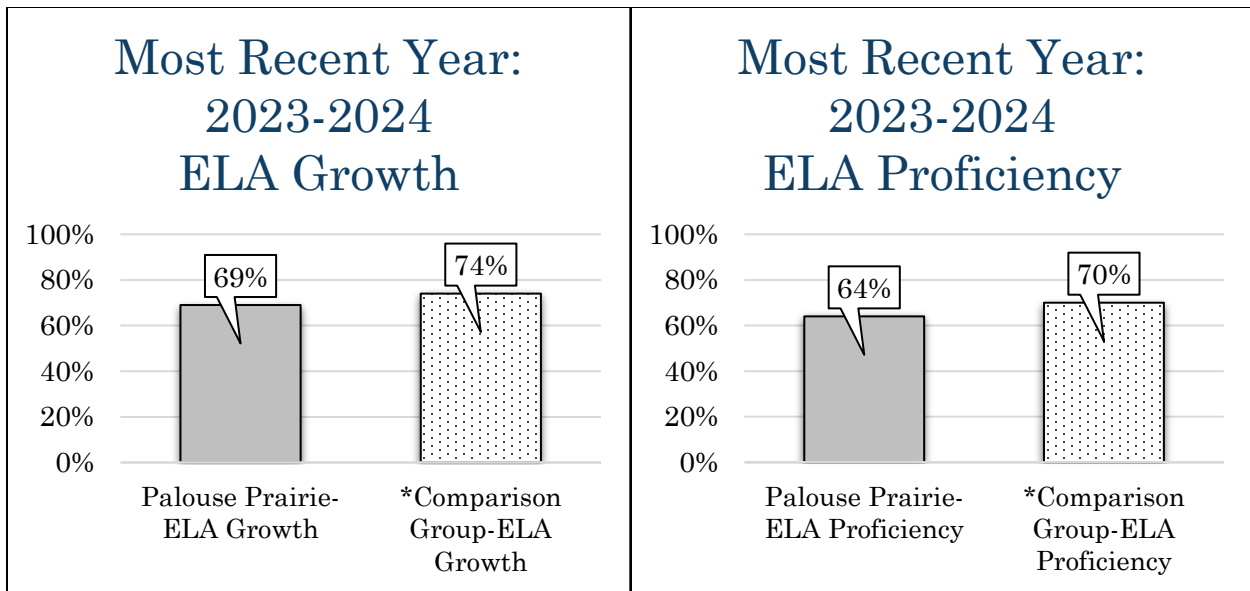


MEASURE	RATING	APPLICABLE RUBRIC DESCRIPTION
MATH GROWTH	<b>Approaches Standard</b>	The school's growth rate falls between the average and one standard deviation below the average of the school's identified comparison group.
MATH PROFICIENCY	<b>Approaches Standard</b>	The school's proficiency rate falls 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: Moscow District



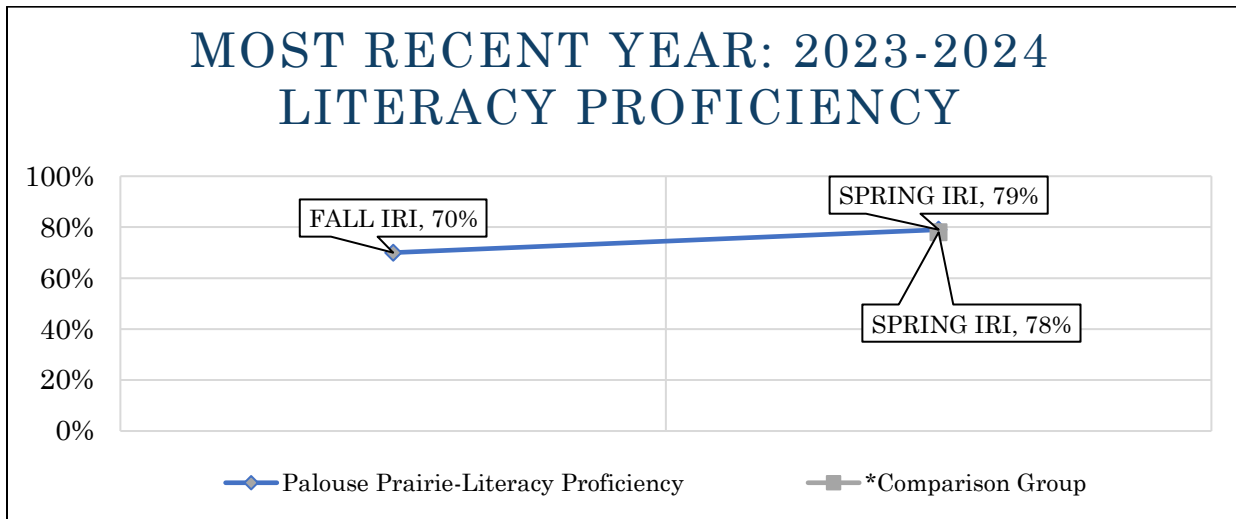
MEASURE	RATING	APPLICABLE RUBRIC DESCRIPTION
ELA GROWTH	<b>Approaches Standard</b>	The school's growth rate falls between the average and one standard deviation below the average of the school's identified comparison group.
ELA PROFICIENCY	<b>Approaches Standard</b>	The school's proficiency rate falls between the average and one standard deviation below the average of the school's identified comparison group.



## Literacy Proficiency

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.

### Comparison Group: Moscow District



MEASURE	PROFICIENCY RATING	APPLICABLE RUBRIC DESCRIPTION
LITERACY PROFICIENCY	<b>Meets Standard</b>	The school's proficiency rate on the spring administration of the statewide literacy assessment is within one standard deviation above the average of 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	3.12	<b>Exceeds Standard</b>	The school has a current ratio of more than 1.5.
Days Cash on Hand	95	<b>Exceeds Standard</b>	The school has more than 60 days cash on hand.
Default	NONE	<b>Exceeds Standard</b>	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
\$911,161	\$292,344	3.12

### 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	4.0	<b>Exceeds Standard</b>	The school's debt service coverage ratio is 1.5 or greater or the school operates debt-free.
Debt to Asset Ratio	.57	<b>Exceeds Standard</b>	The school has met standard for 3 consecutive years, including the most recently completed school year, or the school operates debt-free.
Financial Compliance	YES	<b>Exceeds Standard</b>	The school has met standard for at least 3 consecutive years, including the most recently completed school year.

## 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 owns its facility or for a leased facility and the lease is capitalized

Net Income + Depreciation Expense + Interest Expense	Principal + Interest + Lease Payments	Debt Service Coverage Ratio
\$717,362	\$179,561	4.0

## 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.

<b>Total Liabilities, less pension liabilities</b>	<b>Total Assets, less pension assets</b>	<b>Debt to Asset Ratio</b>
\$2,543,905	\$4,453,602	.57

## 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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