# Annual Performance Report 2024-2025

## School Name: Chief Tahgee Elementary Academy

## Mission Statement:

To provide every student the Power of Two. The Power of Two is the ability to speak, read, write and think in both English and the Shoshoni language. Students who have the Power of Two are better prepared to meet the challenges of a global society because they have these life advantages: enhanced cognitive skills, greater success in cross-cultural communication, more career opportunities, enhanced problem-solving skills, and preparation for the global economy.

| School Information | Detail |
|---|---|
| Board Chair/President | Bailey Dann |
| Vice Chair | Kevin Callahan |
| Executive Director | Jessica Wilson |
| Administrator | David Mirhadi |
| Business Manager | Eric Gonzalez |
| 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, Chief Tahgee Elementary Academy 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 15, 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 (4) 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 FOR FY25**

DUE 6/30, Annually: CTEA must submit all reports due to the State Department of Education, the State Board of Education, and the Commission by the corresponding deadlines published in Idaho Code, Commission policy, and the State Department of Education's Data Acquisition Calendar. This condition is based on chronically late reporting practices at CTEA, as noted in the operational section of the Commission's Performance Framework across multiple annual performance reports. This condition must be met by June 30th of each year of the renewal term and will be evaluated by Commission staff on June 30th of each year.

**Condition 2: CONDITION WAIVED**

DUE 6/30/2023: At least 24% of continuously-enrolled students at CTEA must achieve proficiency on the math statewide math assessment (currently the ISAT) by June 30, 2023. This condition is based on the school achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.

**Condition 3: CONDITION WAIVED**

DUE 6/30/2023: At least 27% of continuously-enrolled students at CTEA must achieve proficiency on the English Language Arts statewide assessment (currently the ISAT) by June 30, 2023. This condition is based on CTEA achieving a meets standard rating on this measure of the Commission's Performance Framework and represents a 10% increase in proficiency over CTEA's 2021 proficiency rate.

**Condition 4: CONDITION MET**

DUE 6/30/2023: CTEA must successfully complete one of the following: (1) Achieve a proficiency rate on the spring administration of the statewide literacy assessment (currently the IRI) equal to or greater than the average proficiency rate of CTEA's identified comparison group as identified in CTEA's current performance certificate; or (2) CTEA must increase the percent of continuously enrolled students who achieved proficiency on the statewide literacy assessment by at least 10% between the fall and spring administrations of the assessment. This condition must be met by June 30, 2023. This condition is based on the proficiency rate necessary to meet standard on this measure.

## School Details

**Model:** Cultural/Global Themes Immersion

**Enrollment Capacity:** 210

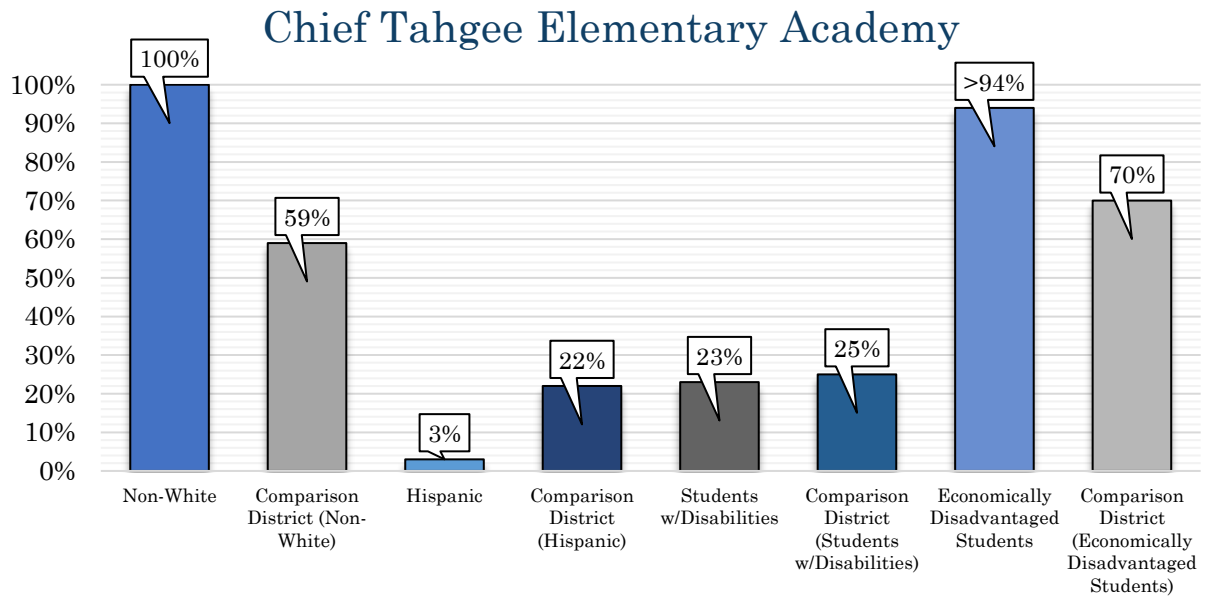
**2024 - 2025 Enrollment:** 105

**Grades Served:** Kindergarten – 8th Grade

**Key Design Elements:**

1. Provision of Shoshoni language immersion program.
2. Provision of instruction in Shoshone-Bannock culture.
3. Emphasis on a thematic approach to instruction.

## 2024-2025 Demographic Summary



# 2024-2025 Annual Snapshot

## Academics

| RATING LEGEND | DOES NOT MEET STANDARD | APPROACHES STANDARD | MEETS STANDARD | EXCEEDS STANDARD | NOT RATED |
|---|---|---|---|---|---|

| Academic Measure | Academic Score | Academic Rating |
|---|---|---|
| Math Proficiency | 17.2% | **Approaches Standard** |
| Math Growth | 37.5% | **Approaches Standard** |
| ELA Proficiency | 32.8% | **Meets Standard** |
| ELA Growth | 47.5% | **Meets Standard** |
| Literacy Proficiency | Fall IRI: 42.6%<br>Spring IRI: 57.1% | **Meets Standard** |

*Beginning in FY25 Academic data displayed on the Idaho Report Card changed from *Continuously Enrolled* student data to *All* student data.

## Operations

| RATING LEGEND | DOES NOT MEET STANDARD | MEETS STANDARD | NOT RATED |
|---|---|---|---|

| 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 |
|---|---|---|---|---|---|

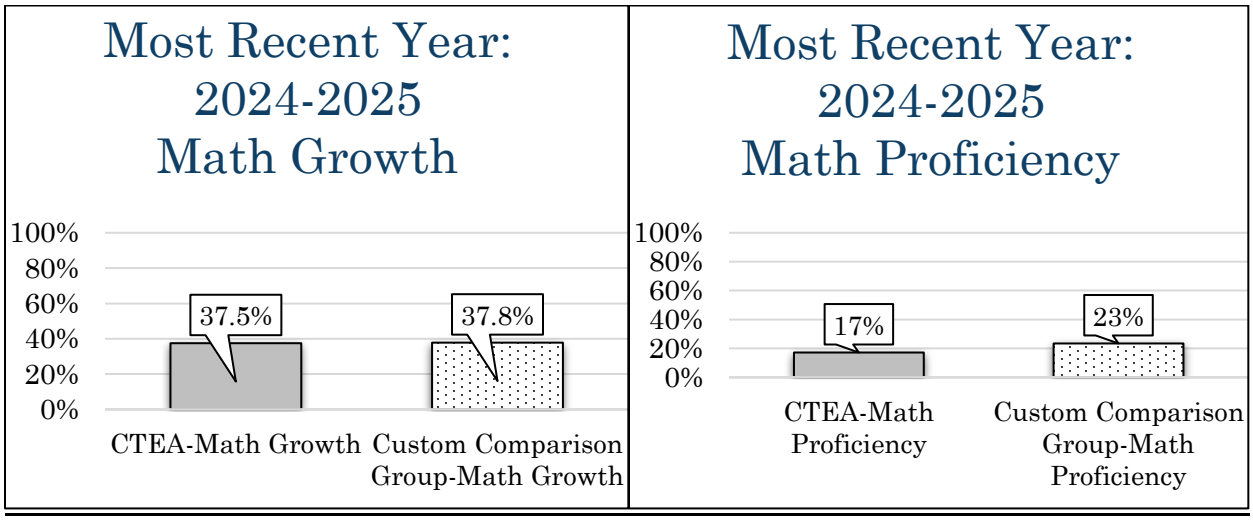
| Financial Measurement | Financial Rating |
|---|---|
| Current Ratio | **Exceeds Standard** |
| Unrestricted Days Cash | **Exceeds Standard** |
| Default | **Meets Standard** |
| Debt Service Coverage Ratio | **Exceeds Standard** |
| Debt Asset Ratio | **Exceeds Standard** |
| Financial Compliance | **Approaches Standard** |

# 2024-2025 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: Donald Stalker Elementary (382), Heritage Academy (1341), Fort Hall Elementary (387), Jefferson Elementary (365), Lewis and Clark Elementary (368), Lakeside Elementary (752)**

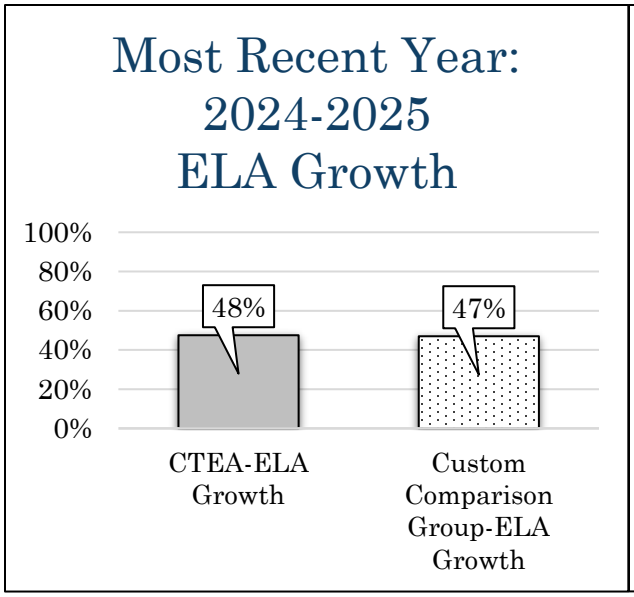


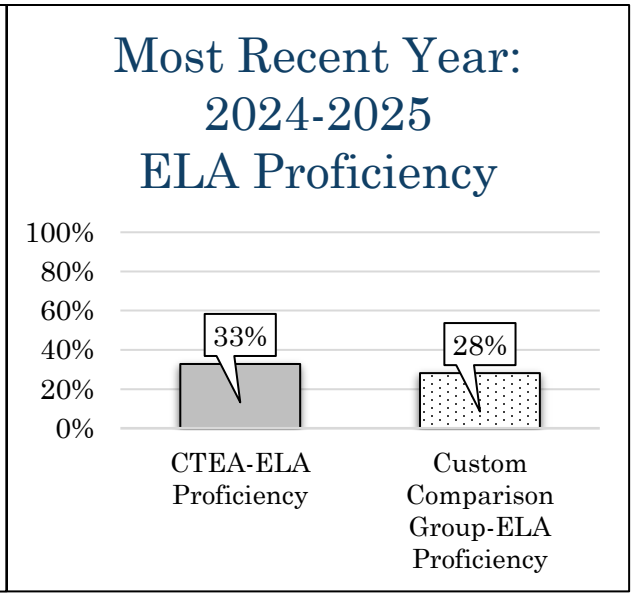

| MEASURE | RATING | APPLICABLE RUBRIC DESCRIPTION |
|---|---|---|
| MATH GROWTH | **Approaches Standard** | The school's growth rate falls between the average and one standard deviation below the average of the school's identified comparison group. |
| MATH PROFICIENCY | **Approaches Standard** | The 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: Donald Stalker Elementary (382), Heritage Academy (1341), Fort Hall Elementary (387), Jefferson Elementary (365), Lewis and Clark Elementary (368), Lakeside Elementary (752)**



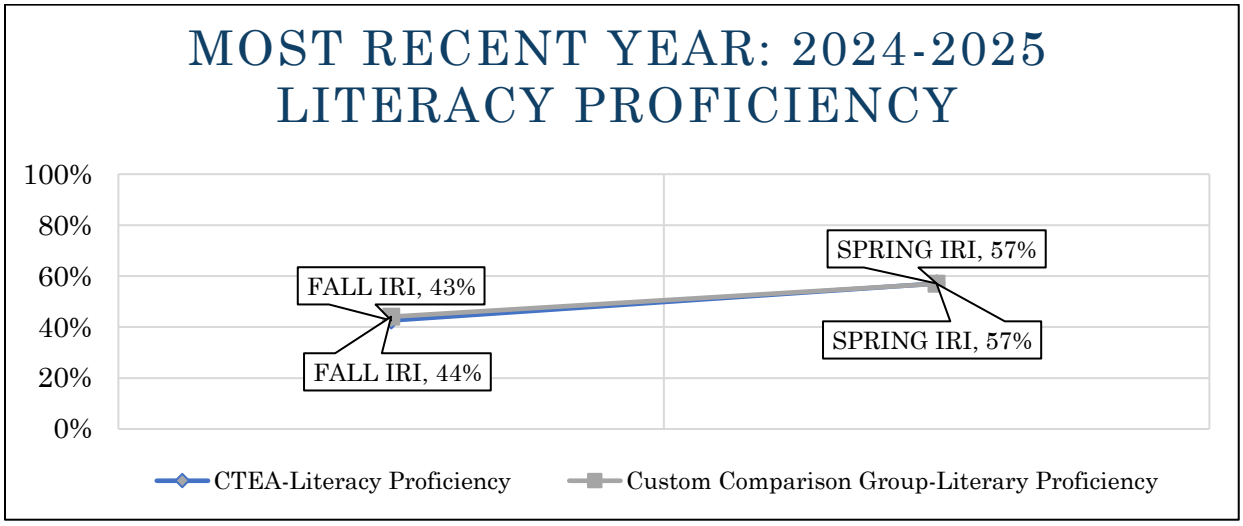




| MEASURE | RATING | APPLICABLE RUBRIC DESCRIPTION |
|---|---|---|
| ELA GROWTH | **Meets Standard** | The school's growth rate falls between the average and one standard deviation above the average of the school's identified comparison group. |
| ELA PROFICIENCY | **Meets Standard** | The school's proficiency rate falls between the average and one standard deviation above 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: Donald Stalker Elementary (382), Heritage Academy (1341), Fort Hall Elementary (387), Jefferson Elementary (365), Lewis and Clark Elementary (368), Lakeside Elementary (752)**




| MEASURE | PROFICIENCY RATING | APPLICABLE RUBRIC DESCRIPTION |
|---|---|---|
| LITERACY PROFICIENCY | **Meets Standard** | 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. |

# 2024-2025 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** | The school was informed of or became aware of a non-compliance and action to correct the issue was taken within 30 days. |
| Facility and Services | **Meets Standard** | No Issues |

# 2024-2025 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 | 4.47 | **Exceeds Standard** | The school has a current ratio of more than 1.5. |
| Days Cash on Hand | 195 | **Exceeds Standard** | The school has more than 60 days cash on hand. |
| Default | None | **Meets Standard** | The school is not in default of any financial obligations and did not experience any instances of default during the fiscal 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 |
|---|---|---|
| $1,924,515 | $430,076 | 4.47 |

### 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 | 5.10 | **Exceeds Standard** | The school's debt service coverage ratio is 1.5 or greater or the school operates debt-free. |
| Debt to Asset Ratio | 0.12 | **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 |
|---|---|---|
| $509,126 | $99,880 | 5.10 |

## 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 |
|---|---|---|
| $430,076 | $3,535,947 | 0.12 |

## 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 2024-2025 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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