



Indiana Agriculture &
Technology School

UNIVERSITY OF SOUTHERN INDIANA

Charter Authorizer Compliance Report 2023 – 2024 for
the Indiana Agriculture & Technology School

Prepared January 2025

Submitted January 2025

Published and Available for Review on (Website for USI)

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PURPOSE:

The purpose of this Authorizer Compliance Report is to provide a snapshot of the benchmarks pursuant to [IC 20-24-9-1](#) and the required contents as set forth [by IC 20-24-9-2](#). Those items are included for the public's reference below:

IC 20-24-9-1 Annual report to department

Sec. 1. (a) An authorizer that has established a charter school shall submit an annual report to the department and the state board for informational and research purposes. The authorizer shall make the annual report available on the authorizer's Internet web site.

(b) The department and state board shall make all annual reports submitted under subsection (a) available on the department's and state board's Internet web sites.

[Pre-2005 Elementary and Secondary Education Recodification Citation: 20-5.5-9-1.]

As added by P.L.1-2005, SEC.8. Amended by P.L.91-2011, SEC.21; P.L.33-2014, SEC.2; P.L.5-2015, SEC.45.

IC 20-24-9-2 Annual report; contents

Sec. 2. An annual report under this chapter must contain the following information:

- (1) Results of statewide assessment program measures.
- (2) Student growth and improvement data for each authorized school.
- (3) Attendance rates for each authorized school. In the case of a virtual charter school, the virtual charter school must include the methodology used to determine attendance rate with the attendance rate.
- (4) Graduation rates (if appropriate), including attainment of Indiana diplomas with a Core 40 designation and Indiana diplomas with Core 40 with academic honors designations for each authorized school.
- (5) Student enrollment data for each authorized school, including the following:
 - (A) The number of students enrolled.
 - (B) The number of students expelled.
- (6) Status of the authorizer's charter schools, identifying each of the authorizer's charter schools that are in the following categories:
 - (A) Approved but not yet open.
 - (B) Open and operating.
 - (C) Closed or having a charter that was not renewed, including:
 - (i) the year closed or not renewed; and
 - (ii) the reason for the closure or nonrenewal.
- (7) Names of the authorizer's board members or ultimate decision making body.
- (8) Evidence that the authorizer is in compliance with [IC 20-24-2.2-1.5](#).
- (9) A report summarizing the total amount of administrative fees collected by the authorizer and how the fees were expended, if applicable.
- (10) Total amount of other fees or funds not included in the report under subdivision (9) received by the authorizer from a charter school and how the fees or funds were expended.
- (11) The most recent audits for each authorized school submitted to the authorizer under [IC 5-11-1-9](#).
- (12) For a virtual charter school, the student engagement requirements or policies.

The information provided within this report is specific to the Indiana Agriculture and Technology School. No other charters were authorized by the University of Southern Indiana during the 2023 – 2024 academic calendar.

INTRODUCTION:

Charter Schools are independent, state funded, public schools that are open to all students. Students do not pay tuition to attend these schools. The purpose of charter schools as defined by [IC 20-24-2-1](#) is the following:

- (1) Serve the different learning styles and needs of public-school students.
- (2) Offer public school students appropriate and innovative choices.
- (3) Provide varied opportunities for professional educators.
- (4) Allow public schools freedom and flexibility in exchange for exceptional levels of accountability.
- (5) Provide parents, students, community members, and local entities with an expanded opportunity for involvement in the public school system.

In Indiana, charter schools may be authorized by a limited number of entities, such as governing boards of a nonprofit college or university that provides a four (4) year educational program for which it awards a baccalaureate or more advanced degree, including all of the listed entities in [IC 20-24-1-2.5\(5\)](#). School Corporations under [IC 20-24-2.2-1.2\(b\)](#) provides that a governing body of a school corporation can register with the state board for charter authority within the attendance area of the corporation as well.

Overview of the Indiana Agriculture and Technology School:

The Indiana Agriculture and Technology School, having completed its second year with student enrollment, is a public charter school using cutting-edge, applied learning technologies blended with live, hands-on experiences in agricultural sciences and technology. The school provides students in grades 7 thru 12 with layers of accountability to ensure they stay on a path to success. Some of the highlights of the learning environment include:

- Student Learning Advocates monitor student activity, progress and work with the student and their family.
- Each course has a lead teacher who provides content review, assessments, and timely feedback.
- Concept and Success Coaches tutor, assist and mentor students in the learning environment.
- CTE Certified Agriculture Teacher(s) lead students throughout the hands-on, practical learning opportunities.

- Dual Credit opportunities are provided through Ivy Tech in a variety of courses for students to earn college-ready credit.
- State-Wide MOU partnership with Ivy Tech Indiana.
- Four Regional Campuses located throughout Indiana which provides more access to students to participate in on-campus Project Based Learning activities. Our southern region houses a program that allows students to attend school in-person Monday through Friday. This school is located on the campus of the University of Southern Indiana, who serves as our authorizer.
- We moved our West Campus to a 110 acre farm located in North Salem, IN.
- We are expanding our program to Fort Wayne area in 2025-2026 like our program in Evansville. Students will be attending a Monday through Friday program on campus.
- Expanded Drone Program for students to earn their Part 107 Certification.
- Students can earn their private pilot's license through the Ivy Tech Aviation program.
- Partnering with Saint Joseph College where our North Campus is now located. We are working with them for our students to be enrolled in their Building & Trades and CDL program.
- Working on partnering with the Indiana/Kentucky/Ohio Regional Council of Carpenters Apprenticeship Program.

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Component Review 1:

Results of Statewide Tests and End of Course Assessments

Standardized Tests and End of Course Assessment Data Grade 7 English/Language Arts

School Year	ELA Below Proficiency	ELA Approaching Proficiency	ELA At Proficiency	ELA Above Proficiency	ELA Total Proficient	ELA Total Tested	ELA Proficient %
2019	***	***	***	***	***	8	***
2020	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19
2021	8	5	4	0	4	17	23.5%
2022	8	5	1	3	4	15	26.7%
2023	19	9	1	0	1	29	3.4%
2024	18	10	3	0	0	31	10.0%

*** Indicates less than 10 students in groups.

2020 COVID 19 YEAR – No Testing

Grade 8 English/Language Arts

School Year	ELA Below Proficiency	ELA Approaching Proficiency	ELA At Proficiency	ELA Above Proficiency	ELA Total Proficient	ELA Total Tested	ELA Proficient %
2019	8	4	3	1	4	16	25.0%
2020	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19
2021	21	13	8	1	9	43	20.9%
2022	15	10	3	0	3	28	10.7%
2023	17	1	4	1	5	23	21.7%
2024	30	10	7	0	0	47	15.0%

2020 COVID 19 YEAR – No Testing

Grade 7/8 Total English/Language Arts

School Year	ELA Below Proficiency	ELA Approaching Proficiency	ELA At Proficiency	ELA Above Proficiency	ELA Total Proficient	ELA Total Tested	ELA Proficient %
2019	14	4	5	1	6	24	25.0%
2020	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19
2021	29	18	12	1	13	60	21.7%
2022	23	13	4	3	7	43	16.3%

2023	36	10	5	1	6	52	11.5%
2024	48	20	10	0	0	78	13.8%

2020 COVID 19 YEAR – No Testing

Grade 7 Math

School Year	Math Below Proficiency	Math Approaching Proficiency	Math At Proficiency	Math Above Proficiency	Math Total Proficient	Math Total Tested	Math Proficient %
2019	***	***	***	***	***	8	***
2020	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19
2021	8	7	2	0	2	17	11.8%
2022	10	4	0	1	1	15	6.7%
2023	25	4	0	0	0	29	0.0%
2024	21	8	2	0	0	31	6.0%

*** Indicates less than 10 students in groups.

2020 COVID 19 YEAR – No Testing

Grade 8 Math

School Year	Math Below Proficiency	Math Approaching Proficiency	Math At Proficiency	Math Above Proficiency	Math Total Proficient	Math Total Tested	Math Proficient %
2019	11	5	0	0	0	16	0.0%
2020	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19
2021	29	11	2	1	3	43	7.0%
2022	23	2	2	1	3	28	10.7%
2023	21	2	0	0	0	23	0.0%
2024	44	2	2	0	0	48	4.0%

2020 COVID 19 YEAR – No Testing

Grade 7/8 Total Math

School Year	Math Below Proficiency	Math Approaching Proficiency	Math At Proficiency	Math Above Proficiency	Math Total Proficient	Math Total Tested	Math Proficient %
2019	17	6	1	0	1	24	4.2%
2020	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19	COVID 19
2021	37	18	4	1	5	60	8.3%
2022	33	6	2	2	4	43	9.3%

2023	46	6	0	0	0	52	0.0%
2024	65	10	4	0	0	79	0.1%

2020 COVID 19 YEAR – No Testing

Biology ECA

School Year	Biology Below Proficiency	Biology Approaching Proficiency	Biology At Proficiency	Biology Above Proficiency	Biology Total Proficient	Math Total Tested	Math Proficient %
2024	23	29	22	6	0	74	30.0%

*State Average Scale Score – 560

*IATS Average Scale Score - 553

ASVAB

School Yr	Total Students	Passed	% Passed	DNP	% Did Not Pass
2019-2020	34	27	79%	7	21%
2020-2021	49	31	63%	18	37%
2021-2022	86	40	47%	46	53%
2022-2023	41	19	46%	22	54%
2023-2024	0	0	0	0	0%
4 Year Total	169	98	58%	71	42%

*0 Students took the ASVAB Test in 2023-2024

SAT TEST

School Year	Total Students 11 th Grade	Total Participants	% Participants
2021-2022	68	58	85.3%
2022-2023	60	51	85.0%
2023-2024	117	111	94.9%

*Data Compiled from IDOE GPS System – SAT Performance

Component Review 2:

Student Growth and Improvement Data for each Authorized School

Results Driven Accountability (RDA) data used to monitor the proficiency of delivering instructional services and opportunities for growth to students within special education indicated for 2023 – 2024 the school was in compliance.

In addition, the school has shared and reviewed the administration of the ASVAB test model, showing preparation and growth necessary to serve in the armed forces. That data is summarized below for 2023 – 2024.

Lastly, the school has reviewed the Indiana Department of Education’s processes for implementing a formative assessment using the department’s approved list and process. The school will implement an assessment program from our curriculum provider for the 2023 – 2024 school year, beginning with grade 7 – 9 students. The focus will be on English and Mathematics only.

Appendix G shows the 2023-2024 Full Year Academic Performance with past years history for IATS Students.

Component Review 3:

Attendance Rate

School Year	Attendance Rate
2018 - 2019	94.9%
2019 - 2020	50.0%
2020 -2021	97.0%
2021 - 2022	93.1%
2022 - 2023	96.8%
2023 - 2024	100.0%

This includes 352 students reported having attended the school over the 180-day attendance period. Documentation is included in Appendix A: Attendance Summary Sign-off Sheet.

Component Review 4:

Graduation Rates

School Year	Graduation Rate	Number of Graduates
2019	46.15%	6

2020	50.00%	22
2021	30.36%	17
2022	44.44%	24
2023	59.14%	55
2024	86.90%	73

2024 Core 40, Academic Honors, General Diploma Awarded

Indiana Diploma	Students Awarded	% of Total Diplomas
Core 40 with Academic Honors	6	8%
Core 40 with Technical Honors	0	0%
Core 40	63	75%
General	4	5%
Did Not Graduate	11	13%
Total Students	84	100%

*Mid-Year Graduates – 12 Students

*2 Students that Earned Core 40 with Academic and Technical Honors

Component Review 5:

Student Enrollment Data for each Authorized School

Grade Level (ADM Count Day Data)	Enrollment ME 1 Count Day October 2, 2023	Enrollment ME 2 Count Day February 1, 2024
7	34	36
8	45	54
9	41	43
10	66	84

11	100	110
12	87	73
13	0	0
TOTAL	373	400

The ADM Sign-off sheets are included as documentation. They are located in the Appendix as Exhibit 'B' for review.

Component Review 5, Continued:

2023 – 2024 Student Enrollment Data and Additional Data for each Authorized School

Category	Student Enrollment - 400
Number of Students Expelled	1
Number of Incidents Involving SRO	0
Number of Students Restrained or Secluded	0

Component Review 6:

Status of Authorizer's Charter Schools SY 2023 - 2024

- Approved, but not yet open = 0
- Open and Operating = 2
 - Indiana Agriculture and Technology School
 - Springville Community Academy
- Closed or having a charter that was not renewed = 0

Component Review 7:

Authorizer's Board Members and Decision Making Body

- Dr. Shelly Blunt, Provost at University of Southern Indiana
- Steve Bridges, Interim President at University of Southern Indiana
- Lynn Black, Charter School Liaison for University of Southern Indiana

Indiana Agriculture and Technology School Board (Reference Information)

- Mr. Allan Sutherlin, President
- Mr. Peter Beering, Secretary
- Mr. Terry Anker, Board Member
- Mr. Dan Devlin, Board Member
- Mr. Johnathan Pope, Board Member

Indiana Agriculture and Technology School Staff – Ad Hoc to the Board

- Mr. Keith A. Marsh, Executive Director
- Mr. Martin B. Kirkwood, Principal IATS Hybrid School
- Mrs. Ena Winfield, Principal IATS USI/Evansville School
- Larry Rascoe, Southern Regional Director
- Sharon Tolle, IATS Director of Special Education

Component Review 8:

Authorizer's Acknowledgement of Authorizing Practices

The University of Southern Indiana acknowledges the following organizations for their contribution in improving authorizing practices.

- National Association of Charter School Authorizers (NACSA)
- Indiana Department of Education Charter School Office
- Indiana State Board of Education
- Indiana Public Charter School Association
- School Works

The University will continue to seek out resources and participate in opportunities to review and refine its authorizing practices.

Component Review 9:

Collection of Administrative Fees and their Expenditure

- \$48,053.99 collected as Authorizer Administrative Fees for 2023 – 2024

Appendix C represents the Fund History Report accounting for funds from the Authorizer's accounting software (Komputrol). The second document provided by IATS correlates amounts disbursed versus amounts received. The totals between the two documents are equal to the amount listed above.

Component Review 10:

Collection of 'Other' Funds and their Expenditure

- No other funds were collected by the Authorizer during the 2023 – 2024 school year.

Component Review 11:

Most Recent Audit of Authorized School Submitted Under [IC 5-11-1-9](#)

Appendix D represents the Complete Audit for the 2023 - 2024 school accounting for funds from the Indiana Agriculture and Technology School.

Appendix E represents the Supplemental Audit for the 2023 – 2024 school accounting for funds from the Indiana Agriculture and Technology School.

Appendix F represents the State Board of Accounts Audit Review Notice (2023 – 2024) school accounting for funds from the Indiana Agriculture and Technology School.

Appendix A: Attendance Summary Sign-off Sheet

Appendix A: Attendance Summary Sign-off Sheet

Appendix B: Membership Summary (Fall and Spring) Sign-off Sheets

[Download Roster]

Membership
Per School Grade Level

Membership Per School Grade Level		ME						MV	MA	VIRTUALS		TOTALS				
		01 Residential Enrollment	02 Transfers Out	03 Cash Transfers	04 State Obligations	05 Placements In	06 Dual Enrollment Student Count	FTE Dual Enrollment	10 Choice Memberships	20 Adult Memberships	FTE Adult Learner	Virtual "Y"	Virtual "N"	Total Enrollment	Excluded	Total Certified
Indiana Agriculture and Technology																
07		34	0	0	0	0	0	0	0	0	0	34	0	34	0	34
08		45	0	0	0	0	0	0	0	0	0	45	0	45	0	45
09		41	0	0	0	0	0	0	0	0	0	41	0	41	0	41
10		66	0	0	0	0	0	0	0	0	0	66	0	66	0	66
11		100	0	0	0	0	0	0	0	0	0	100	0	100	0	100
12		87	0	0	0	0	0	0	0	0	0	87	0	87	0	87
Totals		373	0	0	0	0	0	0	0	0	0	373	0	373	0	373

Request Data Correction

Start Date: 7/1/2023

ensus Day: 10/2/2023

itial Data Copy Date: 0/6/2023

nd Date: 10/13/2023

udes the following ruleset(s):

lon-Certified Employee

upil Enrollment

urricular Materials Assistance

ertified Employee

ultilingual Learners

iraduation

embership

alendar

Submission Cycle:

Count Date:

Submitted By:

Superintendent

Signed-Off By:

Sign-Off Date:

Chief Financial Officer

Signed-Off By:

Sign-Off Date:

October 2023

10/4/2023 4:48 PM


admin@in.gov

kmarsh@indiana.ag

10/6/2023 4:54 PM

asutherlin@indiana.ag

10/9/2023 11:02 AM



W OCTOBER 2023 DECEMBER 2023 **FEBRUARY 2024** APRIL 2024 JULY 2024



Start Date: 7/1/2023
Census Day: 2/1/2024
Initial Data Copy Date: 2/9/2024
End Date: 2/14/2024

Includes the following ruleset(s):
Membership

MEMBERSHIP [-]

[\[Download Roster\]](#)

Membership Per School Grade Level	ME						MV	MA	VIRTUALS		TOTALS				
	01 Residential Enrollment	02 Transfers Out	03 Cash Transfers	04 State Obligations	05 Placements In	06 Dual Enrollment Student Count	FTE Dual Enrollment	10 Choice Memberships	20 Adult Memberships	FTE Adult Learner	Virtual "Y"	Virtual "N"	Total Enrollment	Excluded	Total Certified
Indiana Agriculture and Technology															
07	36	0	0	0	0	0	0	0	0	0	36	0	36	0	36
08	54	0	0	0	0	0	0	0	0	0	54	0	54	0	54
09	43	0	0	0	0	0	0	0	0	0	43	0	43	0	43
10	84	0	0	0	0	0	0	0	0	0	84	0	84	0	84
11	110	0	0	0	0	0	0	0	0	0	110	0	110	0	110
12	73	0	0	0	0	0	0	0	0	0	73	0	85	12	73
Totals	400	0	0	0	0	0	0	0	0	0	400	0	412	12	400

[Request Data Correction](#) [Reset Signoff](#)

Superintendent
Signed-Off By: kmarsh@indiana.ag
Sign-Off Date: 2/9/2024 12:14 PM

Chief Financial Officer
Signed-Off By: asutherlin@indiana.ag
Sign-Off Date: 2/9/2024 10:38 AM

Appendix C: Authorizer Funds Collected Sheet

5:44 PM

01/14/25

Cash Basis

Indiana Agriculture Education Inc. Transaction Detail By Account

July 2023 through June 2024

Type	Date	Num	Name	Memo	Class	Clr	Split	Original Amount	Paid Amount	Balance
23110 · Office of the School Board										
23110.319 Board Development										
23110.319 USI Fees										
Bill	09/21/2023	34964...	University of South...	September f...	0300-Op...		Accounts Pay...	4,539.01	4,539.01	4,539.01
Bill	09/21/2023	34963...	University of South...	August fees	0300-Op...		Accounts Pay...	4,539.01	4,539.01	9,078.02
Bill	10/04/2023	349852	University of South...	October fees	0300-Op...		Accounts Pay...	5,283.11	5,283.11	14,361.13
Bill	11/08/2023	35072...	University of South...	November fees	0300-Op...		Accounts Pay...	5,283.11	5,283.11	19,644.24
Bill	12/07/2023	35152...	University of South...	December fees	0300-Op...		Accounts Pay...	5,283.11	5,283.11	24,927.35
General Journal	01/31/2024	79	University of South...	Accrue Janu...	0300-Op...		Accounts Pay...	5,283.11	5,283.11	30,210.46
General Journal	02/01/2024	79R	University of South...	Reverse of G...	0300-Op...		Accounts Pay...	-5,283.11	-5,283.11	24,927.35
Bill	02/13/2024	35268	University of South...	January fees	0300-Op...		Accounts Pay...	5,283.11	5,283.11	30,210.46
General Journal	02/29/2024	79	University of South...	Accrue Febr...	0300-Op...		Accounts Pay...	5,283.11	5,283.11	35,493.57
Bill	03/12/2024	35380	University of South...	March fee	0300-Op...		Accounts Pay...	5,952.80	5,952.80	41,446.37
Bill	03/12/2024	35380	University of South...	Makeup fee t...	0300-Op...		Accounts Pay...	654.82	654.82	42,101.19
General Journal	04/01/2024	79R	University of South...	Reverse of G...	0300-Op...		Accounts Pay...	-5,283.11	-5,283.11	36,818.08
Bill	04/11/2024	35268	University of South...	February fees	0300-Op...		Accounts Pay...	5,283.11	5,283.11	42,101.19
General Journal	04/30/2024	79	University of South...	Accrue April ...	0300-Op...		Accounts Pay...	5,952.80	5,952.80	48,053.99
General Journal	05/01/2024	79R	University of South...	Reverse of G...	0300-Op...		Accounts Pay...	-5,952.80	-5,952.80	42,101.19
Bill	05/07/2024	35537	University of South...	April fees	0300-Op...		Accounts Pay...	5,952.80	5,952.80	48,053.99
General Journal	05/31/2024	79	University of South...	VOID: Accru...	0300-Op...	X	Accounts Pay...	0.00	0.00	48,053.99
Total 23110.319 USI Fees									48,053.99	48,053.99
Total 23110.319 Board Development									48,053.99	48,053.99
Total 23110 · Office of the School Board									48,053.99	48,053.99
TOTAL									48,053.99	48,053.99

Appendix D: Current Financial Audit



Donovan CPAs

The Board of Directors
Indiana Agriculture Education, Inc.
Carmel, Indiana

We audited the financial statements of Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the School) as of and for the years ended June 30, 2024 and 2023 and issued our report thereon dated October 21, 2024. Professional standards require us to provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audits. We communicated such information in our letter to you dated May 30, 2024. Professional standards require us to communicate to you the following information related to our audits.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Notes 2 and 3 to the financial statements. The School adopted Accounting Standards Update 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, during the year ended June 30, 2024 which introduced a forward-looking approach, based on expected losses, to estimate credit losses on certain types of financial instruments, including grants receivable. The adoption of this accounting standards update did not have a material impact on the School's financial position or the result of its operations and cash flows.

We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility future events affecting them may differ significantly from those expected. We identified no particularly sensitive accounting estimates during the audits.

Significant Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We draw your attention to Note 4 "Due to Indiana Department of Education" and Note 13 "Subsequent Events" as significant disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audits

We encountered no significant difficulties in dealing with management in performing and completing our audits.

www.cpadonovan.com

Avon | 5151 E. US Hwy 36, Avon, IN 46123 | 317.745.6411

Indianapolis | 9292 N. Meridian Street, Suite 150, Indianapolis, IN 46260 | 317.844.8300

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audits, other than those which are clearly trivial, and communicate them to the appropriate level of management. We identified no material adjustments as a result of our audit procedures. Presented on page 3 is the one material adjustment recorded during the audit, which was brought to our attention by management. As such, we do not consider this adjustment to represent a material misstatement of the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, which could be significant to the financial statements or the auditor's report.

Management Representations

We requested certain representations from management which were provided in the management representation letter dated October 21, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion which may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the School's auditors. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors, management of the School, the School's authorizer, and the Indiana State Board of Accounts and is not intended to be, and should not be, used by anyone other than these specified parties.



Donovan CPAs
Indianapolis, Indiana
October 21, 2024

Indiana Agriculture Education, Inc. d/b/a
Indiana Agriculture & Technology School
Material Adjustment – Identified by Management
Audit of the Year Ended June 30, 2024

Adjusting Journal Entries JE # 101

PAJE <101> To record PY overpayment liability to IDOE.

NEW	Prior Year Support Due Back to IDOE	329,511.00	
NEW	IDOE Liability		219,674.00
NEW	Current Portion of IDOE Liability		109,837.00
Total		<u>329,511.00</u>	<u>329,511.00</u>

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School**

Financial Statements
Together with Independent Auditor's Report

For the Years Ended June 30, 2024 and 2023



Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School

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Donovan CPAs

Independent Auditor's Report

The Board of Directors
Indiana Agriculture Education, Inc.
Carmel, Indiana

Opinion

We audited the accompanying financial statements of Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the School), which comprise the statements of financial position as of June 30, 2024 and 2023 and the related statements of activities and change in net deficit, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024 and 2023 and the results of its operations, functional expenses, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United State of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report including our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters we identified during the audits.



Donovan CPAs
Indianapolis, Indiana
October 21, 2024

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Statements of Financial Position
June 30, 2024 and 2023

	2024	2023
ASSETS		
Current Assets		
Cash	\$ 173,869	\$ 164,897
Grants receivable	36,803	20,050
Prepaid expenses	2,514	-
Total current assets	<u>213,186</u>	<u>184,947</u>
Fixed Assets		
Leasehold improvements	139,619	139,619
Equipment	42,402	16,515
Vehicles	69,500	69,500
Less: accumulated depreciation	<u>(95,470)</u>	<u>(67,641)</u>
Fixed assets, net	<u>156,051</u>	<u>157,993</u>
Other Assets		
Operating lease right-of-use assets	671,549	793,354
Security deposit	<u>5,057</u>	<u>5,057</u>
Total other assets	<u>676,606</u>	<u>798,411</u>
Total Assets	<u><u>\$ 1,045,843</u></u>	<u><u>\$ 1,141,351</u></u>
LIABILITIES AND NET DEFICIT		
Current Liabilities		
Current portion of operating lease liability	\$ 132,782	\$ 121,805
Current portion of note payable	13,424	12,707
Current portion of due to Indiana Department of Education	109,837	-
Line of credit	83,067	59,232
Accounts payable and accrued expenses	<u>440,935</u>	<u>271,744</u>
Total current liabilities	<u>780,045</u>	<u>465,488</u>
Long-Term Liabilities		
Operating lease liability, net of current portion	538,767	671,549
Note payable, net of current portion	33,065	46,468
Due to Indiana Department of Education, net of current portion	<u>219,674</u>	<u>-</u>
Total long-term liabilities	<u>791,506</u>	<u>718,017</u>
Total Liabilities	1,571,551	1,183,505
Net Deficit, Without Donor Restrictions	<u>(525,708)</u>	<u>(42,154)</u>
Total Liabilities And Net Deficit	<u><u>\$ 1,045,843</u></u>	<u><u>\$ 1,141,351</u></u>

See independent auditor's report and notes to the financial statements

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Statements of Activities and Change in Net Deficit
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenue and Support		
State education support	\$ 2,767,713	\$ 2,146,766
Grant revenue	245,590	196,010
Student fees	20,476	18,320
Contributions	2,165	4,085
Other income	27,822	14,265
Total revenue and support	<u>3,063,766</u>	<u>2,379,446</u>
Expenses		
Program services	2,113,776	1,750,663
Management and general	1,104,033	842,219
Total expenses	<u>3,217,809</u>	<u>2,592,882</u>
Change in Net Deficit from Operations	(154,043)	(213,436)
Other Expense		
Prior year support due to Indiana Department of Education	<u>(329,511)</u>	<u>-</u>
Change in Net Deficit	(483,554)	(213,436)
Net Assets (Deficit), Beginning Of Year	<u>(42,154)</u>	<u>171,282</u>
Net Deficit, End Of Year	<u>\$ (525,708)</u>	<u>\$ (42,154)</u>

See independent auditor's report and notes to the financial statements

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Statements of Functional Expenses
For the Years Ended June 30, 2024 and 2023

	2024			2023		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries and wages	\$ 383,476	\$ 583,984	\$ 967,460	\$ 341,279	\$ 495,167	\$ 836,446
Online curriculum services	708,793	-	708,793	553,614	-	553,614
Professional services	240,219	93,503	333,722	193,496	85,233	278,729
Occupancy	226,290	-	226,290	217,645	-	217,645
Employee benefits	89,993	104,799	194,792	65,686	60,994	126,680
Supplies	157,525	33,930	191,455	77,208	21,928	99,136
Repairs and maintenance	158,286	-	158,286	213,618	-	213,618
Travel	4,085	82,722	86,807	3,323	32,494	35,817
Advertising	-	77,183	77,183	-	89,139	89,139
Information technology services	67,643	-	67,643	46,871	-	46,871
Authorizer oversight fee	-	59,960	59,960	-	1,061	1,061
Depreciation	27,829	-	27,829	24,881	-	24,881
Insurance	-	24,873	24,873	-	19,011	19,011
Food costs	18,158	-	18,158	-	-	-
Staff development	12,475	-	12,475	2,454	-	2,454
Interest	-	10,470	10,470	-	11,330	11,330
Other	19,004	32,609	51,613	10,588	25,862	36,450
Total functional expenses	<u>\$ 2,113,776</u>	<u>\$ 1,104,033</u>	<u>\$ 3,217,809</u>	<u>\$ 1,750,663</u>	<u>\$ 842,219</u>	<u>\$ 2,592,882</u>

See independent auditor's report and notes to the financial statements

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Statements of Cash Flows
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating Activities		
Change in net deficit	\$ (483,554)	\$ (213,436)
Adjustments to reconcile change in net deficit to to net change in cash from operating activities:		
Depreciation	27,829	24,881
Changes in certain assets and liabilities:		
Grants receivable	(16,753)	27,555
Prepaid expenses	(2,514)	29,795
Due to Indiana Department of Education	329,511	-
Accounts payable and accrued expenses	169,191	143,167
Net change in cash from operating activities	<u>23,710</u>	<u>11,962</u>
Investing Activities		
Purchases of fixed assets	<u>(25,887)</u>	<u>-</u>
Financing Activities		
Net payments on note payable	(12,686)	(10,324)
Net proceeds from line of credit	23,835	59,232
Net change in cash from financing activities	<u>11,149</u>	<u>48,908</u>
Net Change In Cash	8,972	60,870
Cash, Beginning Of Year	<u>164,897</u>	<u>104,027</u>
Cash, End Of Year	<u>\$ 173,869</u>	<u>\$ 164,897</u>
Supplemental Information		
Cash paid for interest	\$ 10,470	\$ 11,330
Purchase of vehicle financed through note payable	-	68,250

See independent auditor's report and notes to the financial statements

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 1 – Nature of Activities

General

Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the School) is a public benefit not-for-profit organization incorporated under the laws of the State of Indiana and operates a public charter school established under Indiana Code 20-24. The School is sponsored by the University of Southern Indiana (USI). The charter remains in effect until June 30, 2028 and is renewable thereafter by mutual consent. The School instructs students using a combination of virtual learning technologies and live hands-on experiences in agriculture, conservation, and environmental sciences. The School served approximately 385 students in grades seventh through twelfth during the 2023 - 2024 school year (310 students during the 2022 - 2023 school year).

Note 2 – Summary of Significant Accounting Policies

Financial Statement Presentation

The School reports its financial position and activities according to two classes of net assets:

- net assets without donor restrictions, which include unrestricted resources available for the operating objectives of the School; and
- net assets with donor restrictions, which represent resources restricted by donors for specific time or purpose.

As of June 30, 2024 and 2023, the School had only net assets without donor restrictions.

Basis of Accounting and Use of Estimates

The financial statements of the School have been prepared in accordance with accounting principles generally accepted in the United States of America, which requires management to make estimates and assumptions affecting certain reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash consists of cash held in bank accounts and cash equivalents consist of short-term, highly liquid investments with original maturities of three months or less. There were no cash equivalents at June 30, 2024 and 2023.

Grants Receivable

The School adopted Accounting Standards Update 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* during the year ended June 30, 2024 which introduced a forward-looking approach, based on expected losses, to estimate credit losses on certain types of financial instruments, including grants receivable. The adoption of this accounting standards update did not have a material impact on the School's financial position or the result of its operations and cash flows.

Grants receivable relate primarily to activities funded under federal grants and legislation enacted by the State of Indiana. The School believes it is operating in compliance with regulatory requirements and as such no allowance for credit losses is deemed necessary.

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 2 – Summary of Significant Accounting Policies (Continued)

Fixed Assets

Purchases of assets and expenditures which materially increase value or extend useful lives are capitalized and included in the accounts at cost. Routine maintenance and repairs, minor replacement costs, and small equipment purchases are charged to expense as incurred. Depreciation is provided over the estimated useful lives of the respective assets (10 years for leasehold improvements; 5 years for equipment; 5 years for vehicles) using the straight-line method.

Taxes on Income

The School received a determination from the U.S. Treasury Department stating it qualifies under the provisions of Section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization; however, the School would be subject to tax on income unrelated to its tax-exempt purpose. For the years ended June 30, 2024 and 2023, no accounting for federal and state income taxes is included in the financial statements.

Professional accounting standards require the School to recognize a tax liability only if it is more likely than not the tax position would not be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax liability greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax liability is recorded. The School examined this issue and determined there are no material contingent tax liabilities or questionable tax positions. Tax years ended after June 30, 2020 are open to audit for both federal and state purposes.

Subsequent Events

The School evaluated subsequent events through October 21, 2024, the date these financial statements were available to be issued. Events occurring through that date have been evaluated to determine whether a change in the financial statements or related disclosures would be required.

Note 3 – Revenue Recognition

Revenue Recognition Policy

Revenues primarily come from resources provided under the Indiana Charter Schools Act. Under the Act, the School receives an amount per student in relation to the funding received by other public schools in the same geographic area. Funding from the State of Indiana is based on enrollment and paid in monthly installments in July through June coinciding with the academic school year. Revenue is recognized in the year in which the educational services are rendered.

A significant portion of the School's revenue is the product of cost reimbursement grants. Accordingly, the School recognizes revenue under these grants in the amount of costs and expenses at the time they are incurred. Incurring approved costs under the grant is considered satisfaction of the performance obligations.

The School also receives contributions and grants from other agencies and individuals, which are recorded in accordance with the terms of the underlying agreements. Student fees are recognized in the year in which the services are rendered.

Disaggregation of Revenue

Revenue is disaggregated on the statements of activities and change in net deficit.

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 4 – Due to Indiana Department of Education

On January 25, 2021, an Indiana State Board of Accounts Special Investigation Report found the School owed the State of Indiana \$329,511 for reimbursement of overpayment of various forms of tuition support. The School was deemed to have been overpaid due to operating a virtual charter school rather than a brick and mortar charter school. Virtual charter schools are paid a lower rate per student for tuition support funding than brick and mortar charter schools. In March 2024, the School received notice the School's current monthly state tuition will be reduced by \$9,153 for 36 months beginning July 2024 until the outstanding balance is fully repaid. The School accrued this liability as of June 30, 2024.

Note 5 – Leases

Operating Leases

The School entered into a lease for a 14.89 acre farm property in Trafalgar, Indiana expiring September 2031. The property includes a farmhouse and outbuildings. Monthly lease payments are \$5,257 over the life of the lease. The School determined the lease falls under ASU 2016-02 as an operating lease and, therefore, using an imputed interest rate of 5.25% (2.00% above the prime rate at the date of the lease commencement), recorded an operating lease right-of-use asset of \$490,000 and a corresponding operating lease liability for the same amount. Lease expense under the farm lease was \$63,087 and \$61,238 during the years ended June 30, 2024 and 2023, respectively.

The School also entered into a lease for its main office suite in Carmel, Indiana expiring June 2027. Monthly lease payments begin at \$8,293 and increase gradually over the term of the lease to \$9,332. The School determined the lease falls under ASU 2016-02 as an operating lease and, therefore, using an imputed interest rate of 6.75% (2.00% above the prime rate at the date of the lease commencement), recorded an operating lease right-of-use asset of \$448,065 and corresponding operating lease liability for the same amount. Lease expense under the lease was \$104,593 and \$97,376 during the years ended June 30, 2024 and 2023, respectively.

The School also leases a portable classroom under a short-term lease. Short-term leases are expensed over the term of the lease as payments are made.

Components of lease costs are included in occupancy on the statements of functional expenses and are as follows for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Operating leases cost	\$ 189,130	\$ 180,064
Short-term lease cost	27,054.00	25,294.00
Other occupancy	10,106.00	12,287.00
Total occupancy cost	<u>\$ 226,290</u>	<u>\$ 217,645</u>

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 5 – Leases (Continued)

Future minimum payments under operating, non-cancellable leases are as follows for the years ending June 30:

2025	\$ 168,692
2026	171,841
2027	175,072
2028	63,087
2029	63,087
Thereafter	141,950
	<u>783,729</u>
Less: imputed interest	(112,180)
Total lease liability	671,549
Less: current portion	(132,782)
Long-term portion	<u><u>\$ 538,767</u></u>

Note 6 – Note Payable

The School entered into a note payable with PNC Bank for vehicles in the amount of \$68,250. The note bears an interest of 5.5%. Principal maturities of the note payable are as follows for the years ending June 30:

2025	\$ 13,424
2026	14,201
2027	14,981
2028	3,883
	<u><u>\$ 46,489</u></u>

Note 7 – Line of Credit

The School has a \$100,000 revolving line of credit with a commercial bank with no maturity date. Drawings against the line of credit bear interest at the prime rate plus 1.84% (a total of 10.34% at June 30, 2024) and are secured by all assets of the School. The balance outstanding on the line of credit was \$83,067 and \$59,232 as of June 30, 2024 and 2023, respectively.

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 8 – Liquidity

Financial assets held by the School consist of cash and grants receivable totaling \$210,672 and \$184,197 at June 30, 2024 and 2023, respectively, all of which are available to meet cash needs for general expenditures within one year.

From time to time, the School receives donor restricted contributions. Because donor restrictions require resources to be used in a particular manner or in a future period, the School must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the School's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The School has access to a line of credit with approximately \$17,000 of available borrowings as of June 30, 2024 (Note 7).

Note 9 – Commitments

As the sponsoring organization, USI exercises certain oversight responsibilities. USI assesses an authorizer oversight fee equal to 3% of state tuition payments received by the School. For the year ended June 30, 2023, USI charged a reduced oversight fee. Authorizer fees resumed during the year ending June 30, 2024. The authorizer oversight fees were \$59,960 and \$1,061 for the years ended June 30, 2024 and 2023, respectively.

The School contracted with Edgenuity, Inc. to provide online instructional services for its students. The contract expires May 31, 2027. Contract payments to Edgenuity were \$699,328 and \$549,473 for the years ended June 30, 2024 and 2023, respectively.

In October 2021, the School entered a ten-year agreement with K & L Walker Enterprises, LLC to provide farm operations and property management services related to the leased farm property (Note 5). Contract payments to K & L Walker Enterprises, LLC were \$144,502 and \$135,262 for the years ended June 30, 2024 and 2023, respectively.

Note 10 – Risks and Uncertainties

The School provides educational instruction to students residing in Indiana and is subject to the risks of economic and competitive forces at work within this geographic area.

The majority of revenues relate to legislation enacted by the State of Indiana and grants awarded under federal programs. Changes in state or federal legislation could significantly affect the School. Additionally, the School is subject to monitoring and audit by state and federal agencies. Those examinations may result in additional liability to be imposed on the School.

Financial instruments which potentially subject the School to concentrations of credit risk consist principally of receivables from the State of Indiana. In addition, deposits maintained at PNC Bank and are insured up to the FDIC insurance limit.

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 11 – Retirement Plans

The School provides retirement benefits covering substantially all full-time employees. Retirement benefits are provided by the Indiana State Teachers' Retirement Fund (TRF), which is a cost-sharing multiple-employer defined benefit retirement plan governed by the State of Indiana and administered by the Indiana Public Retirement System (INPRS) Board. Contribution requirements of plan members are determined annually by the INPRS Board.

The School contributed 6% of compensation for eligible teaching personnel to TRF and 11.2% for other employees to PERF for both years ended June 30, 2024 and 2023. Should the School elect to withdraw from TRF or PERF, it could be subject to a withdrawal fee. The School's contributions represent an insignificant percentage of the total contributions received by TRF and PERF. As of June 30, 2023 (the latest year reported), TRF and PERF were approximately 88% and 81% funded, respectively.

Retirement plan expense was \$35,327 and \$5,069 for the years ended June 30, 2024 and 2023, respectively.

Note 12 – Functional Expense Reporting

The costs of providing educational activities have been summarized on a functional basis in the statements of activities and change in net deficit. Accordingly, certain expenses have been allocated between program services and management and general expenses. Salaries and wages and employee benefits are allocated based on time estimates. All other expenses are directly applied to program services or management and general.

Note 13 – Subsequent Events

Effective July 1, 2024, the School opened a new location on USI's campus. The School serves grades seventh through twelfth for the 2024 – 2025 school year. The School also received approval to open a location in Ft. Wayne, Indiana to serve grades seventh through twelfth, which the School has deferred opening until the 2025 – 2026 school year.

The accompanying financial statements have been prepared assuming the School will continue as a going concern. The School suffered a negative change in net deficit from operations during the years ended June 30, 2024 and 2023 of approximately \$154,000 and \$213,000, respectively. If this trend continues, these factors could threaten the School's ability to continue as a going concern. In addition to the negative change in net deficit from operations, the School recorded a liability of approximately \$330,000 due to the Indiana Department of Education as the result of an Indiana State Board of Accounts Special Investigation Report (Note 4). Repayment of this amount will reduce available funding by approximately \$110,000 for each of the next three years.

The School's leadership is aware and actively addressing the financial challenges mentioned in the previous paragraph. The School has implemented strategic measures to improve its financial outlook. The School is focusing on boosting enrollment, which is a key priority. Additionally, the School has collaborated with its financial services provider to create a comprehensive fiscal year 2025 budget aiming to meet its obligations. The School is actively pursuing new revenue streams, with a focus on identifying and securing additional grant opportunities to support its long-term sustainability.

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Other Report
For the Year Ended June 30, 2024

The report presented herein was prepared in addition to another official report prepared for the School as listed below:

Supplemental Audit Report of Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School

The Supplemental Audit Report contains the results of compliance testing required by the Indiana State Board of Accounts under its *Guidelines for the Audits of Charter Schools Performed by Private Examiners* pertaining to matters addressed in its *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools*.

Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Schedule of Lead Auditor
For the Years Ended June 30, 2024 and 2023

Auditor Information: Donovan CPAs
9292 N Meridian Street, Suite 150
Indianapolis, IN 46260

Phone Number: (317) 844-8300

Fax Number: (317) 745-6545

Auditor Contract Title: Benjamin A. Lippert, CPA

Auditor Contact Title: Partner

Auditor Contact Email: blippert@cpadonovan.com



Indiana Agriculture &
Technology School

October 21, 2024

To Whom It May Concern:

This letter will confirm that the item identified in our draft supplemental audit report has been addressed as follows:

1. A digital electronic receipt will be provided in those instances where a physical receipt was not issued.
2. A paper receipt will not be issued in those instances where a digital receipt was issued.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Allan Sutherlin', with a stylized, cursive script.

Allan Sutherlin Board President

Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture and Technology School

Appendix E: Current, Supplemental Financial Audit

Supplemental Audit Report of

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School**

Hamilton County, Indiana

July 1, 2023 to June 30, 2024



Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School

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**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
School Officials
July 1, 2023 to June 30, 2024**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Allan Sutherlin	07/01/23 – 06/30/24
Chief Academic Officer	Keith Marsh	07/01/23 – 06/30/24



Donovan CPAs

The Board of Directors
Indiana Agriculture Education, Inc.
Carmel, Indiana

We audited the financial statements of Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the School) as of and for the year ended June 30, 2024 and issued our report thereon dated October 21, 2024. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audit Results and Comments are matters where we believe the School was not in compliance with those provisions.

Donovan CPAs
Indianapolis, Indiana
October 21, 2024

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Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
Audit Results and Comments
July 1, 2023 to June 30, 2024

Receipts and Deposits

We tested a total of twenty-five receipts from the receipt book. The School did not issue individual receipts at the time of payment for any of the receipts tested.

The form is to be prenumbered by the printing supplier in duplicate, five receipts to the page. A receipt must be written on the form each time any money is received by the charter school regardless of whether it is in the form of cash, check, money order, bank card/credit card, EFT (all on which must be indicated as payment type and amount) or other negotiable instrument. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 2)

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
Exit Conference
July 1, 2023 to June 30, 2024**

The contents of this report were discussed on October 2, 2024 with Keith Marsh (Chief Academic Officer) and Allan Sutherlin (President of Board of Directors). The Official Response has been made a part of this report and may be found on page 5.



Indiana Agriculture &
Technology School

October 21, 2024

To Whom It May Concern:

This letter will confirm that the item identified in our draft supplemental audit report has been addressed as follows:

1. A digital electronic receipt will be provided in those instances where a physical receipt was not issued.
2. A paper receipt will not be issued in those instances where a digital receipt was issued.

Sincerely,

A handwritten signature in blue ink, appearing to read "Allan Sutherlin".

Allan Sutherlin Board President

Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture and Technology School

Appendix F: State Board of Accounts Audit Review Notice



Outlook

2024 Indiana Agriculture and Technology School, filed 12-31-2024

From DOE Fiscal Monitoring <Fiscalmonitoring@doe.in.gov>

Date Wed 1/8/2025 1:31 PM

To Keith Marsh <kmarsh@indiana.ag>; Allan Sutherlin <asutherlin@indiana.ag>

Cc Patterson, Amber N <APatterson1@doe.in.gov>

 2 attachments (3 MB)

22020A.pdf; 22020S.pdf;

Greetings-

Please accept this memo as official notice that the IDOE agrees with the attached Federal Compliance Audit Report for Indiana Agriculture and Technology School (#9505).

Elizabeth Sierra

External Auditor

Indiana Department of Education

[\(317\) 232-0806](tel:3172320806) | Elsierra@doe.in.gov

www.doe.in.gov Feedback: [How are we doing?](#)

CONFIDENTIALITY NOTICE *This communication is for the sole use of the intended recipient(s) and may contain information that is confidential, privileged, or otherwise exempt from disclosure under applicable law. If you are not the intended recipient(s), the dissemination, distribution, or copying of this message is strictly prohibited. If you have received this communication in error, please contact the sender immediately and destroy all copies of the original message and any attachments. Receipt by anyone other than the named recipient(s) does not constitute a waiver of any applicable privilege.*



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET

ROOM E418

INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513

Fax: (317) 232-4711

www.in.gov/sboa

December 31, 2024

Charter School Board
Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana

We have reviewed the audit report of the Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School which was opined upon by Donovan CPAs, Independent Public Accountants, for the period July 1, 2023 to June 30, 2024. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of the Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School as of June 30, 2024, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Donovan CPAs prepared the audit report in accordance with guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a Supplemental Audit Report for the Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School, was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner



Paul D. Joyce, CPA
State Examiner

22020S

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET

ROOM E418

INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513

Fax: (317) 232-4711

www.in.gov/sboa

December 31, 2024

Charter School Board
Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana

We have reviewed the Supplemental Audit Report for the Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School prepared by Donovan CPAs, Independent Public Accountants, for the period July 1, 2023 to June 30, 2024. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

5. We call your attention to the finding in the report on page 3. Management's response is on page

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

Supplemental Audit Report of

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School**

Hamilton County, Indiana

July 1, 2023 to June 30, 2024



**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School**

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	Page
School Officials	1
Transmittal Letter	2
Audit Results and Comments:	
Receipts and Deposits	3
Exit Conference	4
Official Response	5

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
School Officials
July 1, 2023 to June 30, 2024**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of Board of Directors	Allan Sutherlin	07/01/23 – 06/30/24
Chief Academic Officer	Keith Marsh	07/01/23 – 06/30/24



Donovan CPAs

The Board of Directors
Indiana Agriculture Education, Inc.
Carmel, Indiana

We audited the financial statements of Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture & Technology School (the School) as of and for the year ended June 30, 2024 and issued our report thereon dated October 21, 2024. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts and grant agreements. Reported in the Audit Results and Comments are matters where we believe the School was not in compliance with those provisions.

Donovan CPAs
Indianapolis, Indiana
October 21, 2024

www.cpadonovan.com

Avon | 5151 E. US Hwy 36, Avon, IN 46123 | 317.745.6411
Indianapolis | 9292 N. Meridian Street, Suite 150, Indianapolis, IN 46260 | 317.844.8300

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
Audit Results and Comments
July 1, 2023 to June 30, 2024**

Receipts and Deposits

We tested a total of twenty-five receipts from the receipt book. The School did not issue individual receipts at the time of payment for any of the receipts tested.

The form is to be prenumbered by the printing supplier in duplicate, five receipts to the page. A receipt must be written on the form each time any money is received by the charter school regardless of whether it is in the form of cash, check, money order, bank card/credit card, EFT (all on which must be indicated as payment type and amount) or other negotiable instrument. (Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools, Part 2)

**Indiana Agriculture Education, Inc.
d/b/a Indiana Agriculture & Technology School
Hamilton County, Indiana
Exit Conference
July 1, 2023 to June 30, 2024**

The contents of this report were discussed on October 2, 2024 with Keith Marsh (Chief Academic Officer) and Allan Sutherlin (President of Board of Directors). The Official Response has been made a part of this report and may be found on page 5.



Indiana Agriculture &
Technology School

October 21, 2024

To Whom It May Concern:

This letter will confirm that the item identified in our draft supplemental audit report has been addressed as follows:

1. A digital electronic receipt will be provided in those instances where a physical receipt was not issued.
2. A paper receipt will not be issued in those instances where a digital receipt was issued.

Sincerely,

A handwritten signature in blue ink, appearing to read "Allan Sutherlin". The signature is fluid and cursive.

Allan Sutherlin Board President

Indiana Agriculture Education, Inc. d/b/a Indiana Agriculture and Technology School

Appendix G: 2023-2024 Academic Performance Data Report – Edgenuity



 imagine
learning

 imagine
edgenuity

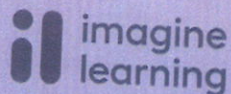
Indiana Ag

Aug 10, 2023 - May 31, 2024
End-of-Year Review

Jun 6, 2024

Executive Summary

- From Aug 10, 2023 to May 31, 2024, there were 454 unique students with 3,582 enrollments. Of these, 441 students had 3,440 valid enrollments (at least 20% progress in the course).
- On average, students spent approximately 37.6 hours in their courses, progressed through 97% of content material, and completed 95% of their courses.



Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

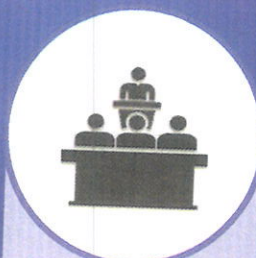
Overview



441

Students

students



3,440

Enrollments

enrollments



37:35

Hours

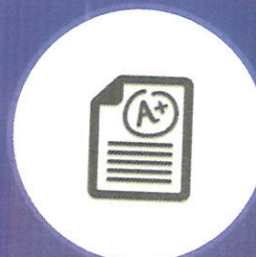
average active
time



97%

Progress

average
progress



83%

Grade

average actual
grade



95%

Completions

completion
rate

Includes enrollments with greater than 20% progress.

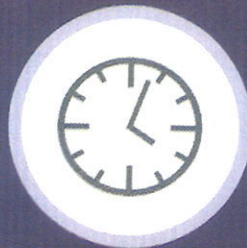
Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Spotlight



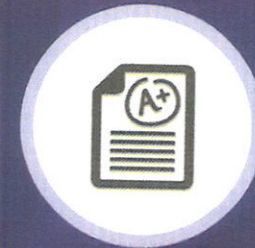
Enrollments



Average Active Time (HH:MM)



Average Progress



Average Actual Grade



Completions

	Enrollments	Average Active Time (HH:MM)	Average Progress	Average Actual Grade	Completions
2023-2024	3,440	37:35	97%	83%	95%
2022-2023	2,425	38:46	93%	79%	87%
2021-2022	2,249	22:43	93%	79%	87%
2020-2021	4,731	23:21	93%	78%	87%

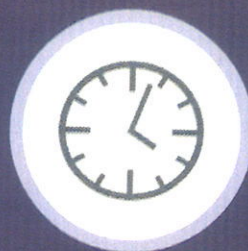
Includes enrollments with greater than 20% progress.
 Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
 Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Spotlight



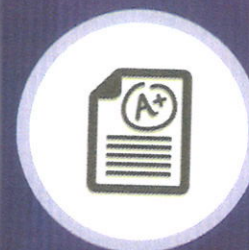
Enrollments



Average Active Time (HH:MM)



Average Progress



Average Actual Grade



Completions

	Enrollments	Average Active Time (HH:MM)	Average Progress	Average Actual Grade	Completions
Spring 23-24	1,787	35:03	97%	82%	96%
Fall 23-24	1,580	39:54	97%	83%	95%
Spring 22-23	1,187	41:11	95%	79%	90%
Fall 22-23	1,237	35:56	91%	78%	82%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Total Course Usage by Student Grade Level

Student Grade Level	# Students	# Enrollment s	Avg Active Time	Avg Progress	Avg Actual Grade	Avg Overall Grade	# Completio ns	Completio n %
7	39	300	45:56:09	95%	78%	78%	265	88%
8	57	478	42:32:28	97%	82%	83%	449	94%
9	49	407	44:27:03	99%	85%	85%	401	99%
10	94	729	36:45:48	96%	83%	83%	684	94%
11	119	1,015	33:10:33	98%	83%	83%	976	96%
12	83	511	32:35:24	98%	84%	84%	496	97%
GRAND TOTAL	441	3,440	37:35:50	97%	83%	83%	3,271	95%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Total Course Usage by Subject

Subject	# Students	# Enrollment s	Avg Active Time	Avg Progress	Avg Actual Grade	Avg Overall Grade	# Completio ns	Completio n %
Electives	362	967	10:32:03	98%	85%	85%	929	96%
Language Arts	408	736	47:27:28	97%	79%	80%	697	95%
Math	335	573	53:51:03	97%	82%	82%	547	95%
Science	271	451	42:33:33	96%	82%	83%	419	93%
Social Studies	354	635	49:31:49	97%	83%	84%	602	95%
World Languages	48	78	34:49:40	100%	90%	90%	77	99%
GRAND TOTAL	441	3,440	37:35:50	97%	83%	83%	3,271	95%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Progress Buckets by Student Grade Level

Student Grade Level	0%	1-9%	10-19%	20-29%	30-39%	40-49%	50-59%	60-69%	70-79%	80-89%	90-99%	100%
7	0	0	0	6	4	3	1	2	4	17	17	246
8	0	6	3	4	1	7	2	0	7	13	46	398
9	2	7	3	1	1	0	0	0	1	4	53	347
10	0	1	5	8	8	6	10	4	5	6	80	602
11	5	11	14	5	6	6	10	3	3	21	103	858
12	20	46	19	4	5	1	1	3	0	5	76	416
GRAND TOTAL	27	71	44	28	25	23	24	12	20	66	375	2,867

Includes all enrollments regardless of progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Progress Buckets by Subject

Subject	0%	1-9%	10-19%	20-29%	30-39%	40-49%	50-59%	60-69%	70-79%	80-89%	90-99%	100%
Electives	4	11	12	3	5	3	6	5	3	16	167	759
Language Arts	11	19	10	7	7	4	5	0	4	13	81	615
Math	2	20	9	4	6	5	4	3	0	9	23	519
Science	4	7	4	7	2	4	4	2	8	19	24	381
Social Studies	6	14	9	7	5	7	5	2	5	9	68	527
World Languages	0	0	0	0	0	0	0	0	0	0	12	66
GRAND TOTAL	27	71	44	28	25	23	24	12	20	66	375	2,867

Includes all enrollments regardless of progress.

*Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.*

Progress Monitoring

Total Course Usage for Completions by Subject

Subject	# Students	# Completions	Avg Active Time	Avg Actual Grade	Avg Overall Grade
Electives	345	929	10:36:58	86%	86%
Language Arts	389	697	47:53:53	80%	80%
Math	318	547	54:16:32	83%	83%
Science	256	419	43:29:01	83%	84%
Social Studies	339	602	50:30:36	84%	84%
World Languages	47	77	35:15:30	90%	91%
GRAND TOTAL	423	3,271	37:59:37	83%	84%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Total Course Usage for Completions by Student Grade Level

Student Grade Level	# Students	# Completions	Avg Active Time	Avg Actual Grade	Avg Overall Grade
7	36	265	46:45:00	80%	81%
8	55	449	43:13:19	83%	83%
9	48	401	44:29:44	85%	85%
10	92	684	37:23:07	83%	84%
11	113	976	33:35:26	84%	84%
12	79	496	32:49:46	84%	85%
GRAND TOTAL	423	3,271	37:59:37	83%	84%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

On Demand Tutoring

Imagine Learning Sessions

Total Chats

435

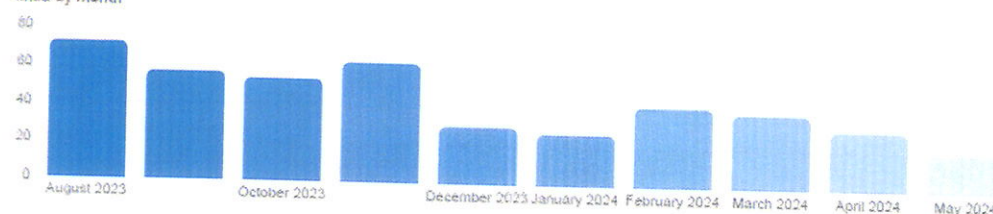
Average Duration

14 min 50 s

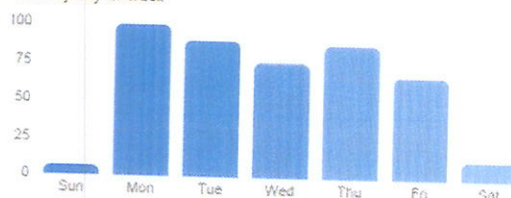
INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL

8/1/23-S/23/24

Chats By Month



Chats By Day Of Week



Subject Breakdown

435



School Breakdown

435



Math

227

Language Arts

90

Science

80

Social Studies

37

French

1

INDIANA AGRICULTURE AND
TECHNOLOGY SCHOOL (IS)

435

Implementation Counts

How many enrollments under each status (active, completed, or disabled) meet or do not meet the completion criteria?

Enrollment Status/Completion Status	# Enrollments
ACTIVE	13
Does Not Meet Completion Criteria	9
Meets Completion Criteria	4
COMPLETED	3,309
Does Not Meet Completion Criteria	42
Meets Completion Criteria	3,267
INCOMPLETE	118
Does Not Meet Completion Criteria	118
GRAND TOTAL	3,440

How many active enrollments (with target date set) are past their target date?

Within Target Date Status	# Enrollments
---------------------------	---------------

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

How many enrollments have the target date set?

Target Date Status by Enrollment Status	# Enrollments
Target Date Set	3,440
ACTIVE	13
COMPLETED	3,309
INCOMPLETE	118
GRAND TOTAL	3,440

How many active enrollments (with target date set) are on or behind pace?

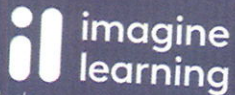
Pacing Status	# Enrollments
---------------	---------------

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Implementation: Enrollments by Time Spent

Number of Enrollments by Time Spent in Course

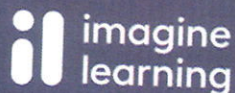
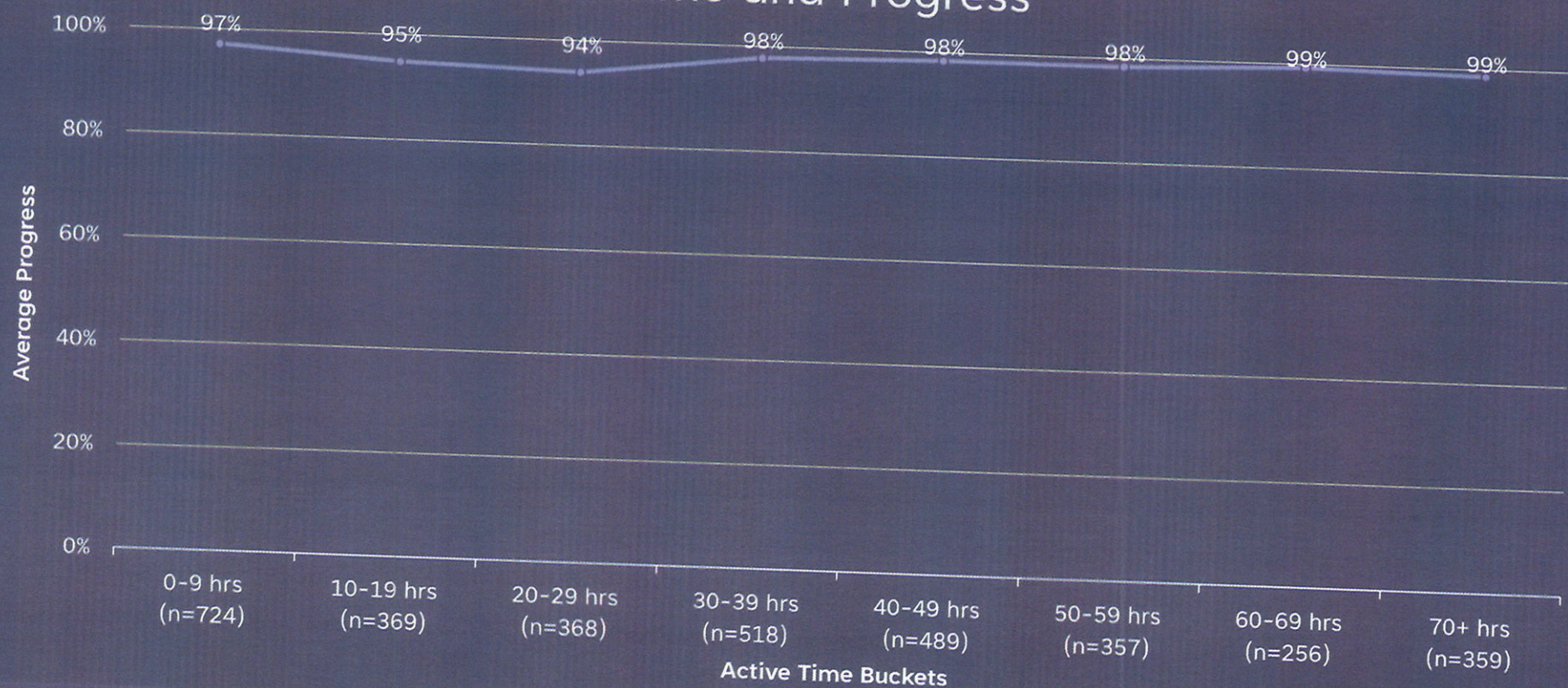


Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Return on Investment

Relationship Between Active Time and Progress



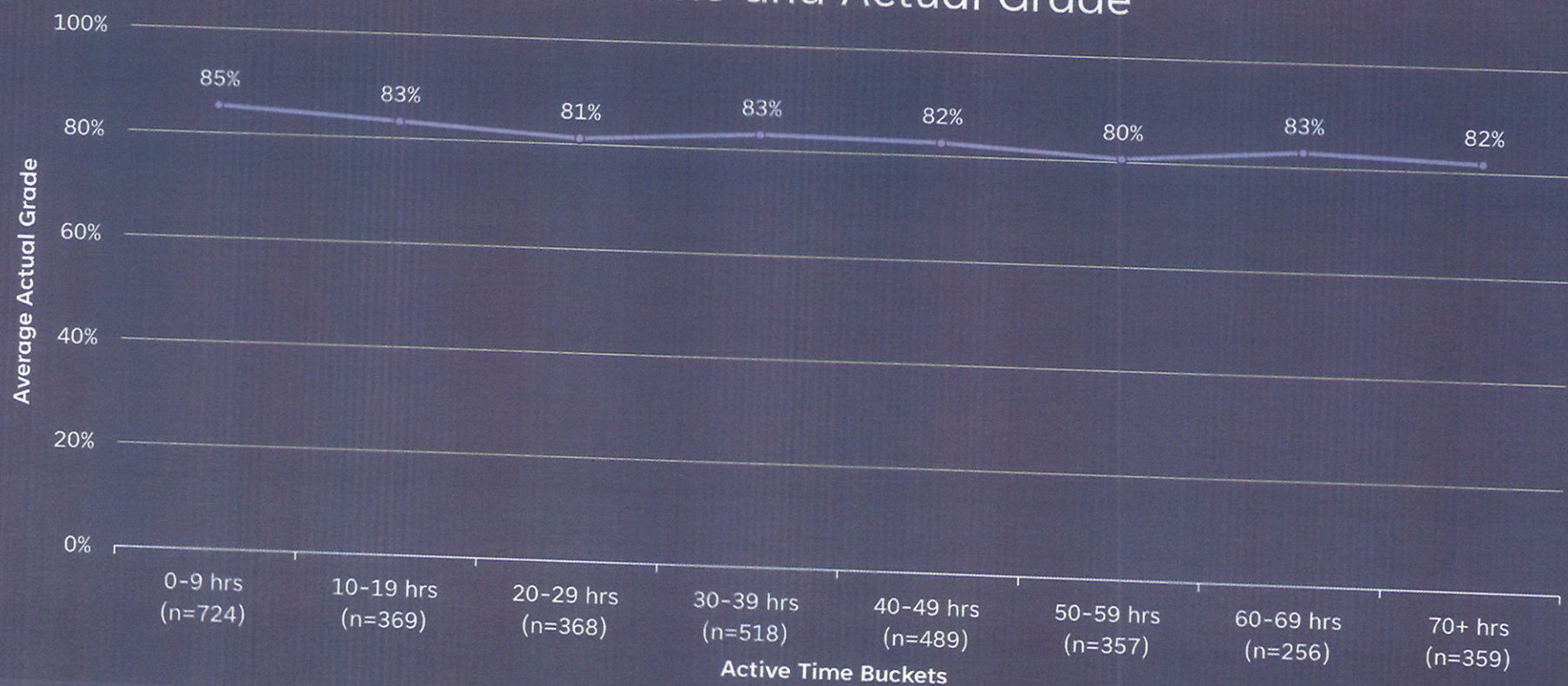
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Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Return on Investment

Relationship Between Active Time and Actual Grade

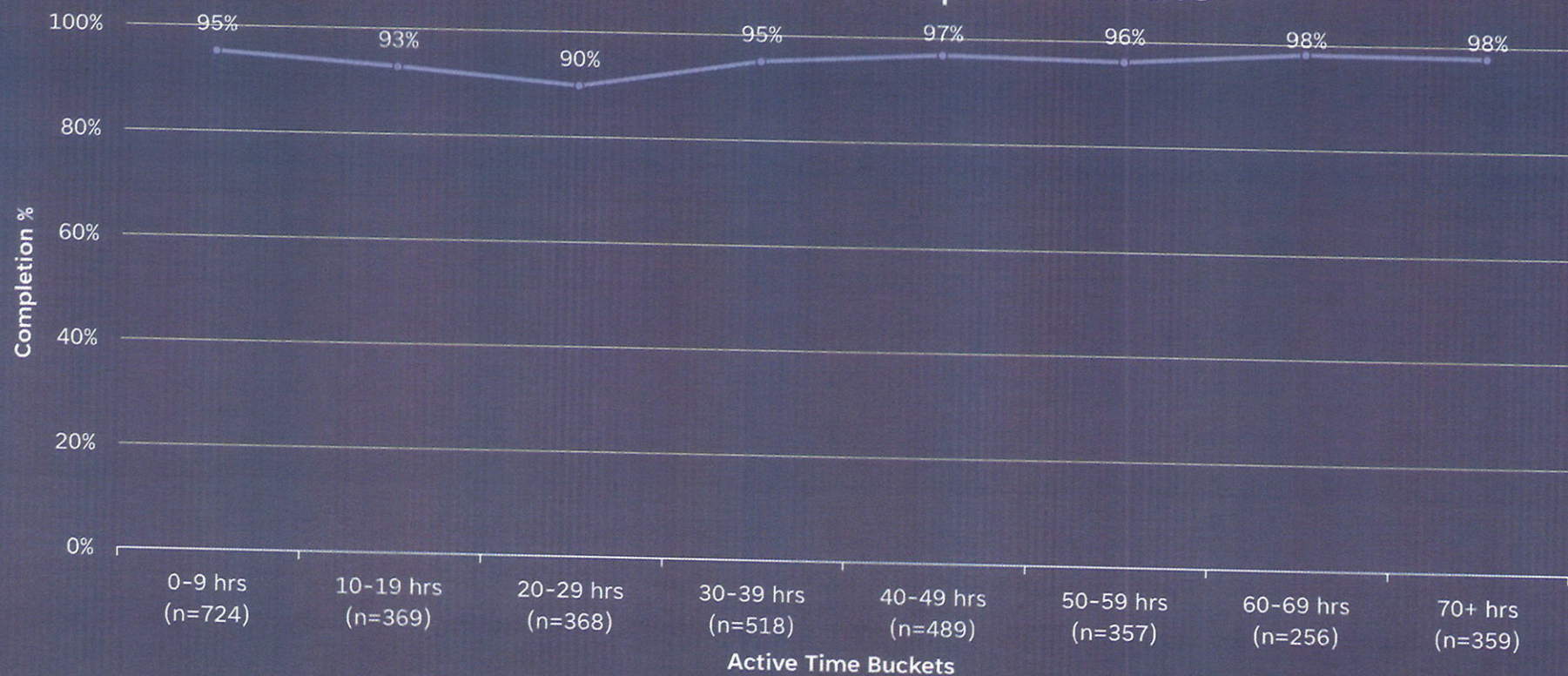


Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Return on Investment

Relationship Between Active Time and Completion Rate



Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Recommendations

- Broadcast fidelity expectations, including expected time on task, and progress.
- Increase online engagement and motivation, and encourage students to use courses more often to meet progress requirements.
- Closely monitor student performance data to optimize comprehension of subject material.
- Target support efforts to students with low course progress and/or low overall grades.
- Conference with students to discuss areas of struggle.
- Promote self-regulation strategies.
- Review course customizations for courses that are expected to take 60 hours or more.
- Expand professional development and coaching.
- Add target dates for pacing.
- Have students utilize the course map more instead of the next button so that they could locate the guided notes.
- Check course report for self-regulation.

Settings

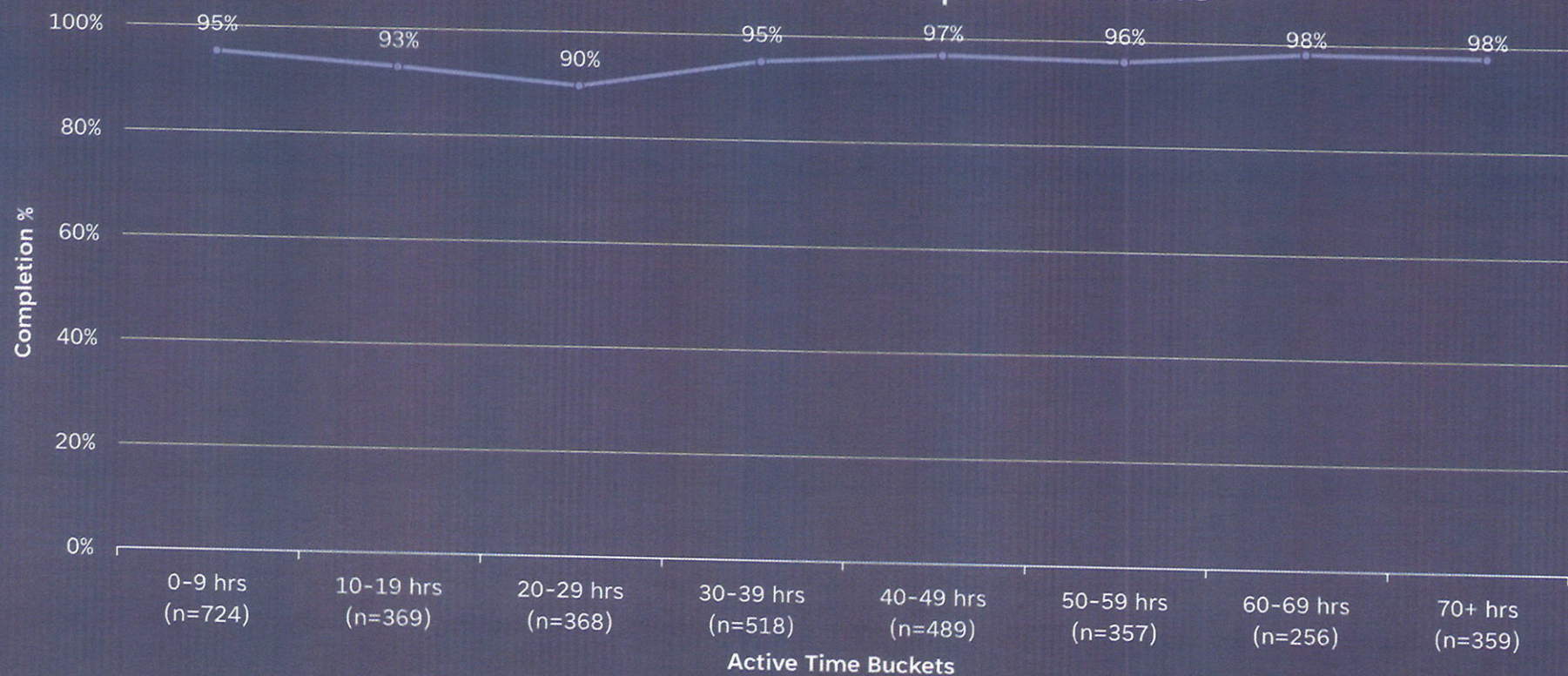
- Manage Enrollments File: EPG Conversion Tool Indiana Ag 6.3.24 CSV.csv
- Pretest Posttest Scores File: none
- Action Log File: none
- Customer Name: Indiana Ag
- Meeting Date: Thu Jun 06 2024 00:00:00 GMT-0400 (Eastern Daylight Time)
- Start Date: 2023-08-10T04:00:00.000Z
- End Date: 2024-05-31T04:00:00.000Z
- Meeting Type: End-of-Year Review
- Primary Grade Column: Actual_Grade
- Secondary Grade Column: Overall_Grade
- School Column: Home_School
- Grade Levels: 7, 8, 9, 10, 11, 12
- Programs: Credit Recovery, Exam Only, Initial Credit
- Progress Filter: 20%
- Does an enrollment with a status of Completed count as a completion: YES
- Minimum progress required for completion: 80%
- Minimum grade required for completion: 60%
- Enrollment Status: ACTIVE, COMPLETED, INCOMPLETE
- Subjects: Department, Electives, Elementary, Language Arts, Math, Science, Social

Studies, World Languages

- Schools: INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL (IS)

Return on Investment

Relationship Between Active Time and Completion Rate



Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

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- Enrollment Status: ACTIVE, COMPLETED, INCOMPLETE
- Subjects: Department, Electives, Elementary, Language Arts, Math, Science, Social

Studies, World Languages

- Schools: INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL (IS)

Definitions

Term	Definition
# Students	The number of unique students
# Enrollments	The number of enrollments that have at least 20% progress
Avg Active Time	The amount of time students spend in making forward progress in actual activities in our system, averaged across all enrollments
Avg Active Time per Week	The amount of time students have actively worked in an enrollment, divided by the number of weeks between the First Grade and Last Grade, averaged across all enrollments
Avg Progress	How far along in the enrollment the student has progressed (# of activities completed divided by # of total activities), averaged across all enrollments
Avg Progress per Week	How far along in the enrollment the student has progressed (# of activities completed divided by # of total activities), divided by the number of weeks between the First Grade and Last Grade, averaged across all enrollments
Avg Pacing	When the Target Date is set, average of the difference between the enrollment progress and expected progress (how far the student should be through the course based on Start Date and Target Date)
# Completions	The number of enrollments that meet the Completion Criteria (Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.)
Completion %	The percent of enrollments that meet the Completion Criteria (# Completions divided by # Enrollments)
Meets Guidelines	The enrollment met the recommended weekly active time (average time spent in the enrollment per week)
Does Not Meet Guidelines	The enrollment did not meet the recommended weekly active time (average time spent in the enrollment per week)
On or Ahead of Pace	The current progress for the enrollment is greater than or equal to the expected progress, meaning the enrollment is on schedule to reach 100% progress by the Target Date; useful for Active enrollments with a Target Date set
Behind Pace	The current progress for the enrollment is less than the expected progress, meaning the enrollment is not on schedule to reach 100% progress by the Target Date; useful for Active enrollments with a Target Date set
Within Target Date	The enrollment Target Date is less than the report run date (the Target Date has not been passed); useful for Active enrollments with a Target Date set
Past Target Date	The enrollment Target Date is greater than the report run date (the Target Date has passed); useful for Active enrollments with a Target Date set

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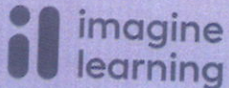
Indiana Ag Partner Teacher Enrollments

Aug 10, 2023 - May 31, 2024
End-of-Year Review

Jun 6, 2024

Executive Summary

- From Aug 10, 2023 to May 31, 2024, there were 293 unique students with 659 enrollments. Of these, 288 students had 651 valid enrollments (at least 20% progress in the course).
- On average, students spent approximately 8.8 hours in their courses, progressed through 98% of content material, and completed 96% of their courses.



Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

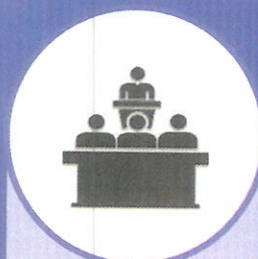
Overview



288

Students

students



651

Enrollments

enrollments



08:49

Hours

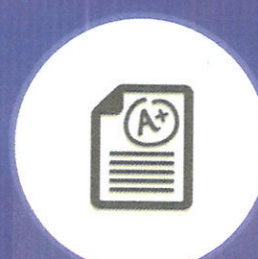
average active
time



98%

Progress

average
progress



84%

Grade

average actual
grade



96%

Completions

completion
rate

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Progress Monitoring

Total Course Usage by Student Grade Level

Student Grade Level	# Students	# Enrollment s	Avg Active Time	Avg Progress	Avg Actual Grade	Avg Overall Grade	# Completio ns	Completio n %
7	31	52	12:05:42	98%	80%	79%	47	90%
8	43	76	09:59:53	97%	86%	85%	73	96%
9	30	57	10:20:38	98%	90%	91%	57	100%
10	56	107	08:28:38	97%	85%	84%	103	96%
11	92	237	08:13:23	98%	83%	83%	229	97%
12	36	122	07:29:12	96%	82%	83%	116	95%
GRAND TOTAL	288	651	08:49:45	98%	84%	84%	625	96%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enroliments.

Progress Monitoring

Total Course Usage by Course Name

Course Name	# Students	# Enrollments	Avg Active Time	Avg Progress	Avg Actual Grade	Avg Overall Grade	# Completions	Completion %
Agribusiness Management A	2	2	10:42:59	100%	75%	75%	2	100%
Agribusiness Management B	2	2	14:16:59	100%	76%	76%	2	100%
Agriculture Power, Structure, and Technology A	11	11	09:59:43	100%	74%	74%	11	100%
Agriculture Power, Structure, and Technology B	11	11	13:04:54	97%	81%	81%	11	100%
Animal Science A	64	65	11:09:23	98%	78%	77%	61	94%
Animal Science B	59	59	07:41:41	100%	79%	79%	59	100%
Food Science A	24	25	14:25:31	99%	73%	74%	24	96%
Food Science B	22	22	10:05:40	100%	75%	75%	22	100%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrolments.

Progress Monitoring

Total Course Usage by Course Name

Course Name	# Students	# Enrollments	Avg Active Time	Avg Progress	Avg Actual Grade	Avg Overall Grade	# Completions	Completion %
Introduction to Agriculture, Food, and Natural Resources A	68	68	13:47:42	99%	82%	80%	63	93%
Introduction to Agriculture, Food, and Natural Resources B	58	58	07:32:02	97%	85%	84%	55	95%
Natural Resources A	24	24	03:11:37	100%	86%	86%	24	100%
Natural Resources B	18	18	03:50:26	100%	88%	88%	18	100%
Plant and Soil Science A	9	9	19:24:33	96%	72%	69%	7	78%
Plant and Soil Science B	6	6	12:17:10	97%	75%	75%	5	83%
Principles of Agriculture A	126	128	08:06:00	97%	89%	88%	121	95%
Principles of Agriculture B	95	95	06:43:06	96%	90%	90%	94	99%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Total Course Usage by Course Name

Course Name	# Students	# Enrollment s	Avg Active Time	Avg Progress	Avg Actual Grade	Avg Overall Grade	# Completio ns	Completio n %
Sustainable Energy Alternatives A	20	20	03:50:36	95%	86%	88%	19	95%
Sustainable Energy Alternatives B	15	15	04:55:19	93%	85%	89%	14	93%
VETERINARY SCIENCE A	7	7	07:09:00	94%	94%	94%	7	100%
VETERINARY SCIENCE B	6	6	06:10:30	100%	95%	95%	6	100%
GRAND TOTAL	288	651	08:49:45	98%	84%	84%	625	96%

Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Progress Monitoring

Total Course Usage for Completions by Student Grade Level

Student Grade Level	# Students	# Completions	Avg Active Time	Avg Actual Grade	Avg Overall Grade
7	30	47	12:59:40	82%	82%
8	41	73	10:07:22	86%	86%
9	30	57	10:20:38	90%	91%
10	55	103	08:41:05	85%	85%
11	89	229	08:18:14	83%	84%
12	34	116	07:16:40	83%	83%
GRAND TOTAL	279	625	08:55:39	84%	84%

Includes enrollments with greater than 20% progress.

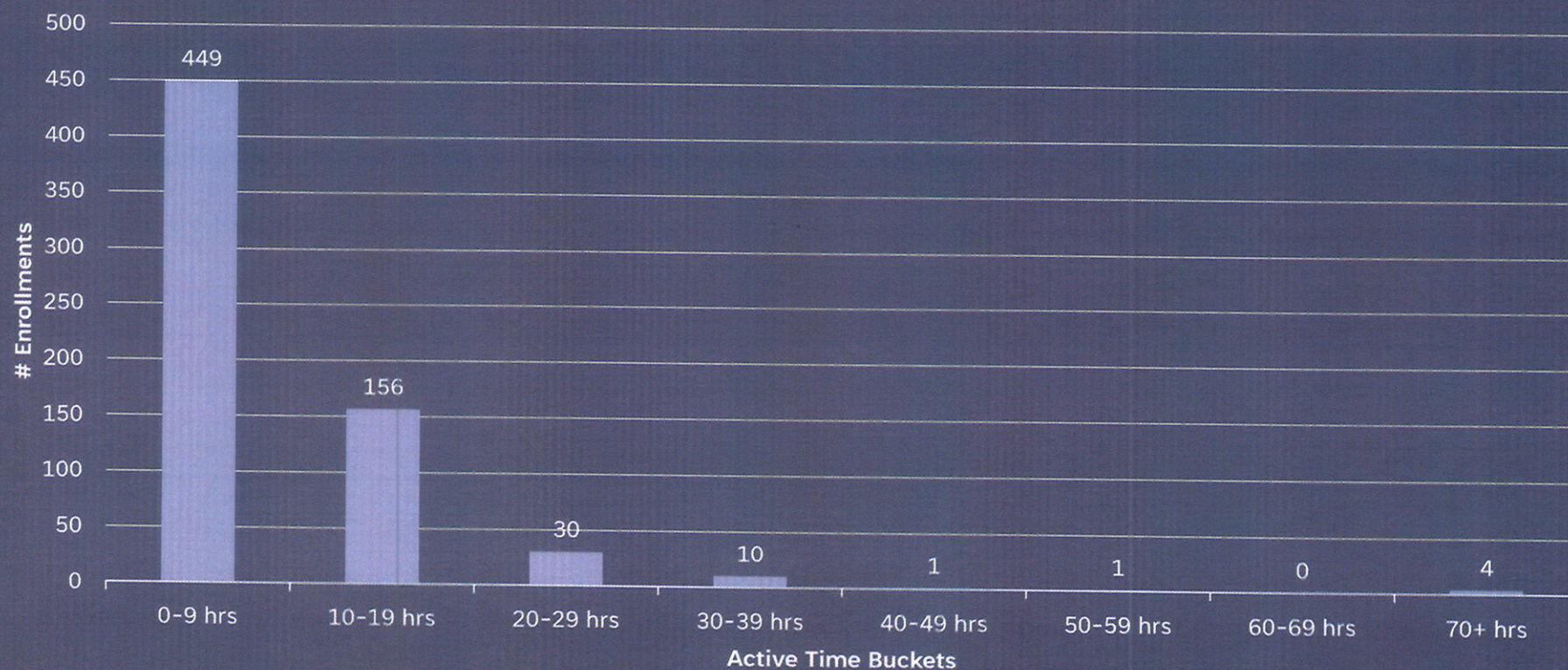
Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Implementation: Enrollments by Time Spent

Number of Enrollments by Time Spent in Course

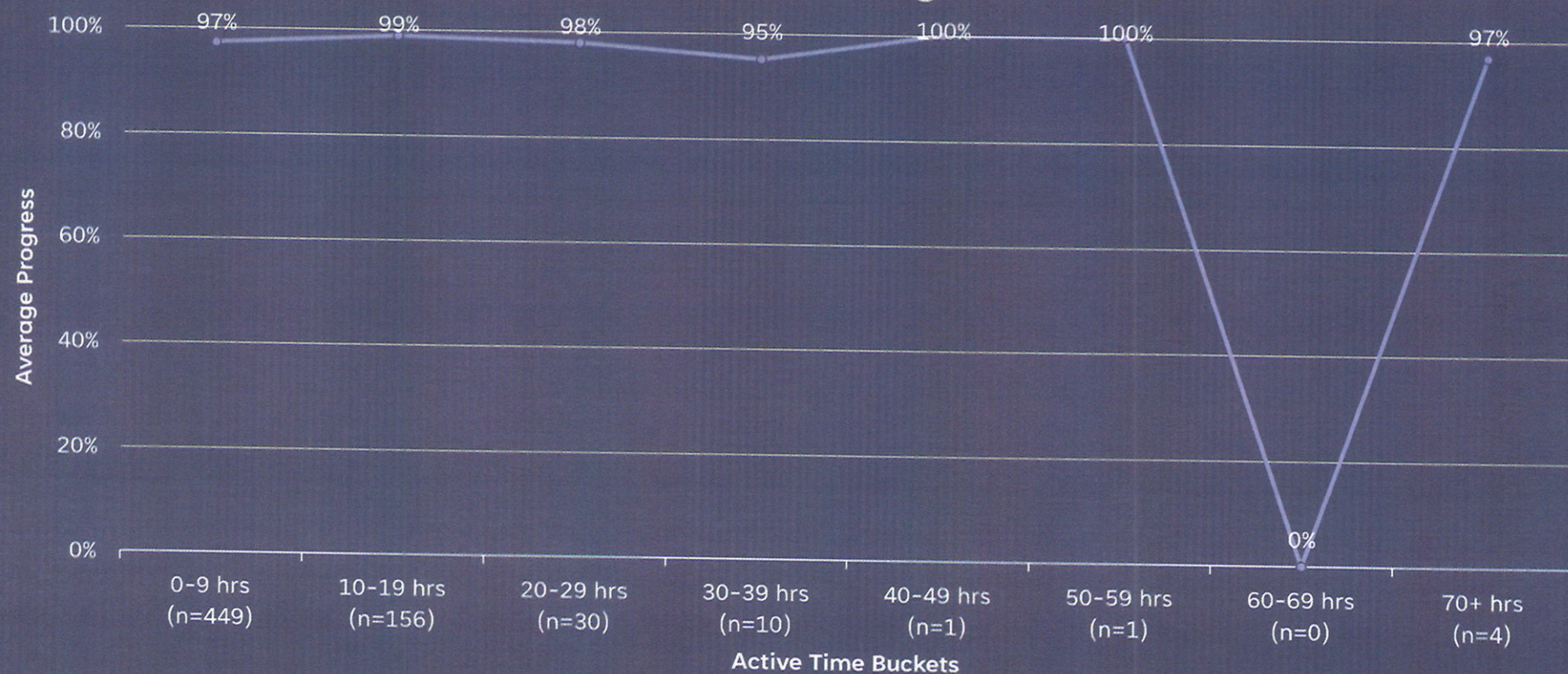


Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Return on Investment

Relationship Between Active Time and Progress

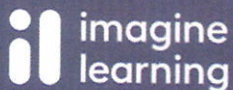
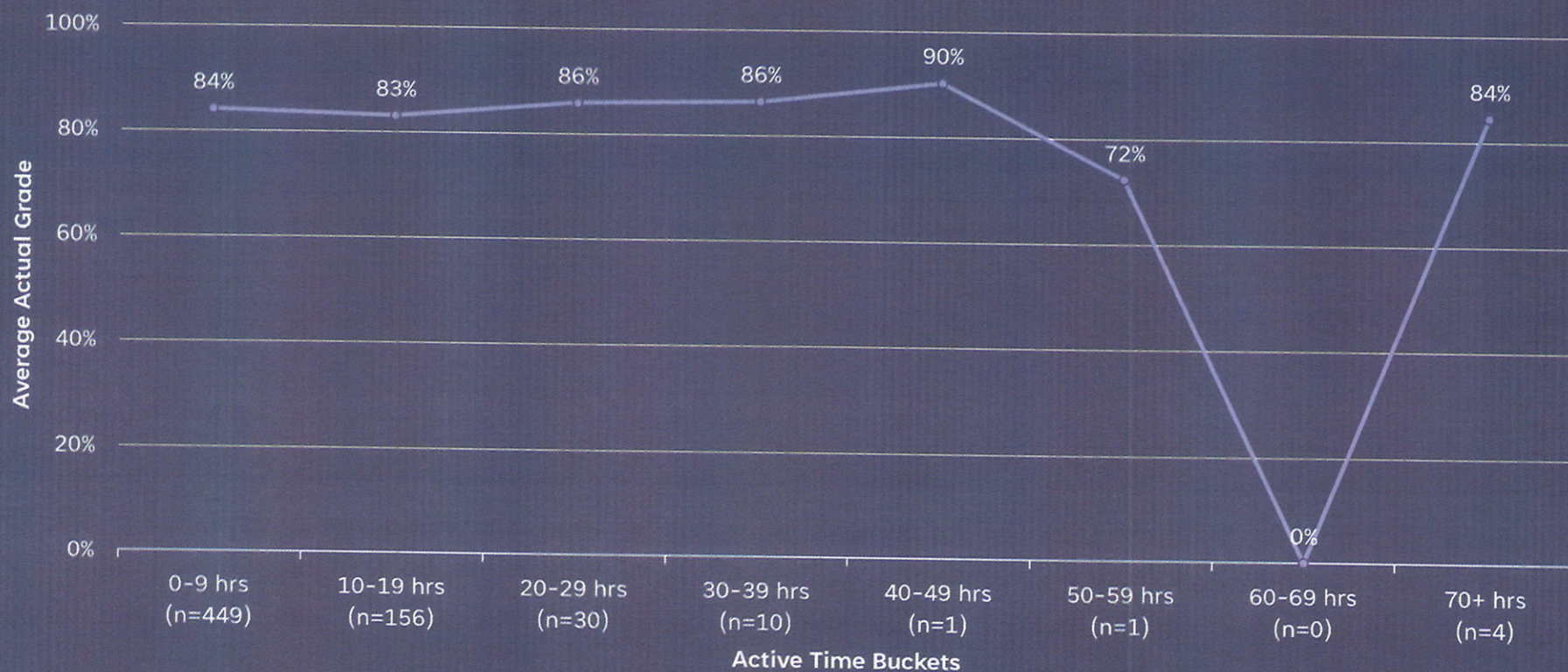


Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Return on Investment

Relationship Between Active Time and Actual Grade

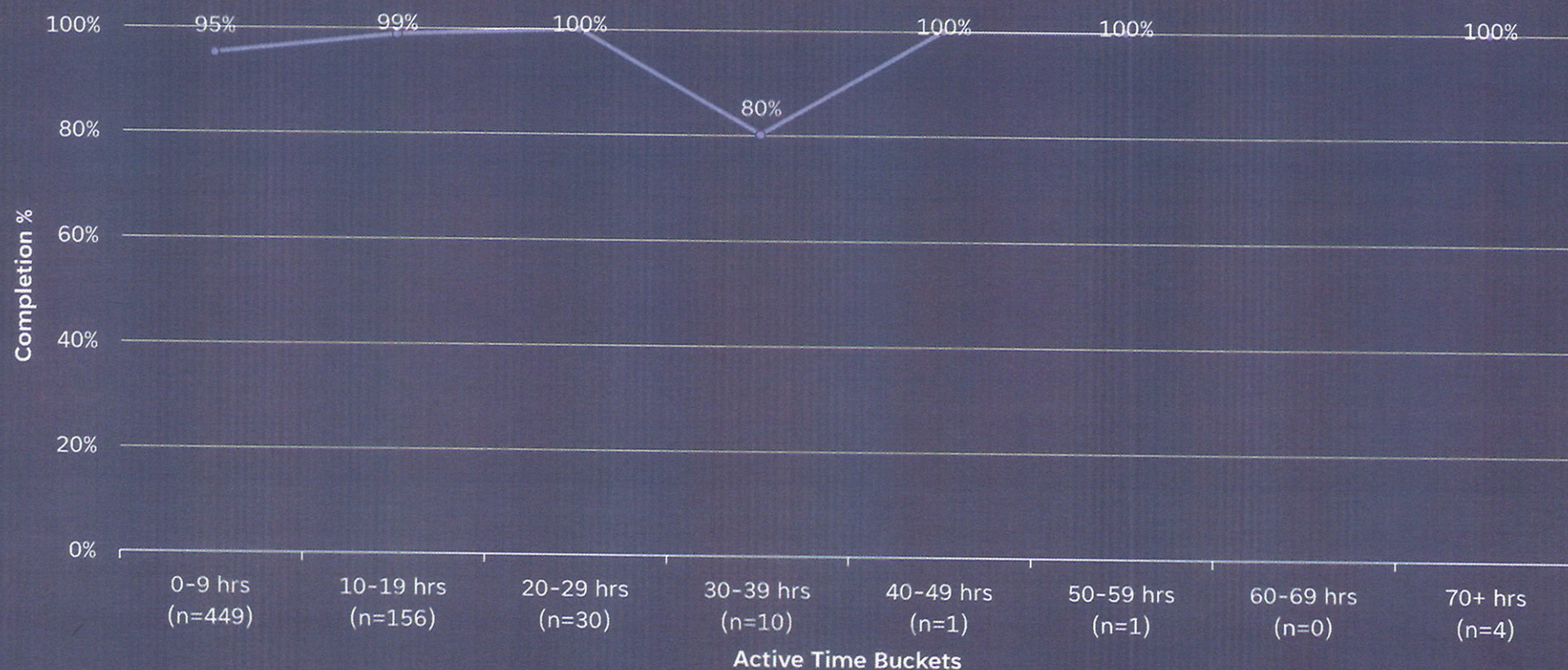


Includes enrollments with greater than 20% progress.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Return on Investment

Relationship Between Active Time and Completion Rate



Includes enrollments with greater than 20% progress.

Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.

Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.

Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.

Implementation Counts

How many enrollments under each status (active, completed, or disabled) meet or do not meet the completion criteria?

Enrollment Status/Completion Status	# Enrollments
ACTIVE	7
Does Not Meet Completion Criteria	5
Meets Completion Criteria	2
COMPLETED	632
Does Not Meet Completion Criteria	9
Meets Completion Criteria	623
INCOMPLETE	12
Does Not Meet Completion Criteria	12
GRAND TOTAL	651

How many active enrollments (with target date set) are past their target date?

Within Target Date Status	# Enrollments
---------------------------	---------------

*Includes enrollments with greater than 20% progress.
Completions: course status of 'Completed' or 80% progress with an actual grade greater than or equal to 60%.*

How many enrollments have the target date set?

Target Date Status by Enrollment Status	# Enrollments
Target Date Set	651
ACTIVE	7
COMPLETED	632
INCOMPLETE	12
GRAND TOTAL	651

How many active enrollments (with target date set) are on or behind pace?

Pacing Status	# Enrollments
---------------	---------------

*Includes subjects Department, Electives, Elementary, Language Arts, Math, Science, Social Studies, and World Languages.
Includes ACTIVE, COMPLETED, and INCOMPLETE enrollments.*

Recommendations

- Broadcast fidelity expectations, including expected time on task, and progress.
- Increase online engagement and motivation, and encourage students to use courses more often to meet progress requirements.
- Closely monitor student performance data to optimize comprehension of subject material.
- Target support efforts to students with low course progress and/or low overall grades.
- Conference with students to discuss areas of struggle.
- Promote self-regulation strategies.
- Review course customizations for courses that are expected to take 60 hours or more.
- Expand professional development and coaching.
- Add target dates for pacing.
- Have students utilize the course map more instead of the next button so that they could locate the guided notes.
- Check course report for self-regulation.

Settings

- Manage Enrollments File: EPG Conversion Tool Indiana Ag PARTNER 6.6.24 csv.csv
- Pretest Posttest Scores File: none
- Action Log File: none
- Customer Name: Indiana Ag partner
- Meeting Date: Thu Jun 06 2024 00:00:00 GMT-0400 (Eastern Daylight Time)
- Start Date: 2023-08-10T04:00:00.000Z
- End Date: 2024-05-31T04:00:00.000Z
- Meeting Type: End-of-Year Review
- Primary Grade Column: Actual_Grade
- Secondary Grade Column: Overall_Grade
- School Column: Home_School
- Grade Levels: 7, 8, 9, 10, 11, 12
- Programs: Initial Credit
- Progress Filter: 20%
- Does an enrollment with a status of Completed count as a completion: YES
- Minimum progress required for completion: 80%
- Minimum grade required for completion: 60%
- Enrollment Status: ACTIVE, COMPLETED, INCOMPLETE
- Subjects: Department, Electives, Elementary, Language Arts, Math, Science, Social

Studies, World Languages

Schools: INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL (IS)

Definitions

Term	Definition
# Students	The number of unique students
# Enrollments	The number of enrollments that have at least 20% progress
Avg Active Time	The amount of time students spend in making forward progress in actual activities in our system, averaged across all enrollments
Avg Active Time per Week	The amount of time students have actively worked in an enrollment, divided by the number of weeks between the First Grade and Last Grade, averaged across all enrollments
Avg Progress	How far along in the enrollment the student has progressed (# of activities completed divided by # of total activities), averaged across all enrollments
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Behind Pace	The current progress for the enrollment is less than the expected progress, meaning the enrollment is not on schedule to reach 100% progress by the Target Date; useful for Active enrollments with a Target Date set
Within Target Date	The enrollment Target Date is less than the report run date (the Target Date has not been passed); useful for Active enrollments with a Target Date set
Past Target Date	The enrollment Target Date is greater than the report run date (the Target Date has passed); useful for Active enrollments with a Target Date set

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Reporting

Average Score and Performance Distribution, by Assessment: Indiana
Agriculture and Technology, 2023-2024

Filtered By **School:** All Schools | **Administrations:** All Administrations |

Assessment Name	Test	Test Grade	Administration	Student Count	Average Score	Performance Distribution	Date Last Taken
ILEARN English/Language Arts Grade 8	ILEARN 3-8	8	ILEARN 3-8 (Spring 2024)	47	5487	<div><div><div></div><div></div><div></div></div><div>Percent Count</div><div>64% 3021% 1015% 7</div></div>	04/25/2024
ILEARN English/Language Arts Grade 7	ILEARN 3-8	7	ILEARN 3-8 (Spring 2024)	31	5488	<div><div><div></div><div></div><div></div></div><div>Percent Count</div><div>58% 1832% 1010% 3</div></div>	04/25/2024



Reporting

Average Score and Performance Distribution, by Assessment: Indiana
Agriculture and Technology, 2023-2024

Filtered By **School:** All Schools | **Administrations:** All Administrations |




Assessment Name	Test	Test Grade	Administration	Student Count	Average Score	Performance Distribution	Date Last Taken
ILEARN Mathematics Grade 8	ILEARN 3-8	8	ILEARN 3-8 (Spring 2024)	48	6431	<div><div></div><div>Percent</div><div>Count</div><div>92% 44</div><div>4% 2</div><div>4% 2</div></div>	04/24/2024
ILEARN Mathematics Grade 7	ILEARN 3-8	7	ILEARN 3-8 (Spring 2024)	31	6436	<div><div></div><div>Percent</div><div>Count</div><div>68% 21</div><div>26% 8</div><div>6% 2</div></div>	04/24/2024






Reporting




Average Score and Performance Distribution for **ILEARN Biology ECA**
(ILEARN Biology ECA (Spring 2024)), by School and Reporting Category:
Indiana Agriculture and Technology, 2023-2024




Filtered By **School:** All Schools | **Administrations:** ILEARN Biology ECA (Spring 2024) |

School	Total			
	Student Count	Average Scale Score	Proficiency Level Distribution	Percent Proficient
State	78023	560	 Percent Count 19% 14678 37% 28901 23% 17851 21% 16593	44%
Corporation	74	553	 Percent Count 31% 23 39% 29 22% 16 8% 6	30%
Indiana Agriculture and Technology	74	553	 Percent Count 31% 23 39% 29 22% 16 8% 6	30%




School	1. From Molecules to Organisms: Structures and Processes						
	Reporting Category Achievement Category Distribution	From Molecules to Organisms: Structures and Processes					
		HS-LS1-1	HS-LS1-2	HS-LS1-3	HS-LS1-4	HS-LS1-5	HS-LS1-6
		Performance	Performance	Performance	Performance	Performance	Performance
State	<div><div><div></div><div></div><div></div></div><div>Percent Count15%1196865%5050420%15373</div></div> <div></div>	✓	✗	✓	✓	✓	✓
Corporation	<div><div><div></div><div></div><div></div></div><div>Percent Count34%2555%4111%8</div></div> <div></div>	✗	⦿	⦿	⦿	✗	⦿
Indiana Agriculture and Technology	<div><div><div></div><div></div><div></div></div><div>Percent Count34%2555%4111%8</div></div> <div></div>	✗	⦿	⦿	⦿	✗	⦿

School	1. From Molecules to Organisms: Structures and Processes	
	Reporting Category Achievement Category Distribution	From Molecules to Organisms: Structures and Processes HS-LS1-7 Performance
State	 <p>Percent Count 15% 11968 65% 50504 20% 15373</p>	✗
Corporation	 <p>Percent Count 34% 25 55% 41 11% 8</p>	⊖
Indiana Agriculture and Technology	 <p>Percent Count 34% 25 55% 41 11% 8</p>	⊖

School	2. Ecosystems: Interactions, Energy, and Dynamics						
	Reporting Category Achievement Category Distribution	Biological Evolution: Unity and Diversity	Ecosystems: Interactions, Energy, and Dynamics				
		HS-LS4-6	HS-LS2-1	HS-LS2-2	HS-LS2-3	HS-LS2-4	HS-LS2-5
		Performance	Performance	Performance	Performance	Performance	Performance
State	 <p>Percent Count 23% 18228 59% 45566 18% 14051</p>	✗	✓	✗	✗	✓	✗
Corporation	 <p>Percent Count 34% 25 55% 41 11% 8</p>	⊖	⊖	✗	✗	✗	⊖
Indiana Agriculture and Technology	 <p>Percent Count 34% 25 55% 41 11% 8</p>	⊖	⊖	✗	✗	✗	⊖

School	2. Ecosystems: Interactions, Energy, and Dynamics				
	Reporting Category Achievement Category Distribution	Ecosystems: Interactions, Energy, and Dynamics			
		HS-LS2-6	HS-LS2-7	HS-LS2-8	
		Performance	Performance	Performance	
State	 <p>Percent Count 23% 18228 59% 45566 18% 14051</p>	✗	✓	✗	
Corporation	 <p>Percent Count 34% 25 55% 41 11% 8</p>	✗	⊖	⊖	
Indiana Agriculture and Technology	 <p>Percent Count 34% 25 55% 41 11% 8</p>	✗	⊖	⊖	

School	3. Heredity and Evolution						
	Reporting Category Achievement Category Distribution	Biological Evolution: Unity and Diversity					Heredity: Inheritance and Variation of Traits
		HS-LS4-1	HS-LS4-2	HS-LS4-3	HS-LS4-4	HS-LS4-5	HS-LS3-1
		Performance	Performance	Performance	Performance	Performance	Performance
State	<div><div><div><div></div><div>Percent</div><div>Count</div></div><div><div><div></div><div>22%</div><div>17451</div></div><div><div></div><div>58%</div><div>44821</div></div><div><div></div><div>20%</div><div>15573</div></div></div></div></div>	⦿	✖	✖	⦿	✖	✔
Corporation	<div><div><div><div></div><div>Percent</div><div>Count</div></div><div><div><div></div><div>36%</div><div>27</div></div><div><div></div><div>55%</div><div>41</div></div><div><div></div><div>8%</div><div>6</div></div></div></div></div>	✖	✖	✖	✖	✖	⦿
Indiana Agriculture and Technology	<div><div><div><div></div><div>Percent</div><div>Count</div></div><div><div><div></div><div>36%</div><div>27</div></div><div><div></div><div>55%</div><div>41</div></div><div><div></div><div>8%</div><div>6</div></div></div></div></div>	✖	✖	✖	✖	✖	⦿

School	3. Heredity and Evolution	
	Reporting Category Achievement Category Distribution	Heredity: Inheritance and Variation of Traits
		HS-LS3-2 HS-LS3-3
		Performance Performance
State	 <p>Percent Count 22% 17451 58% 44821 20% 15573</p>	⊖ ✓
Corporation	 <p>Percent Count 36% 27 55% 41 8% 6</p>	⊖ ✗
Indiana Agriculture and Technology	 <p>Percent Count 36% 27 55% 41 8% 6</p>	⊖ ✗

Appendix H: Special Education Membership Summary April 2024

and Certify: April 2024

Certification Summary

Certified Roster

LEGEND: P = Primary
S = Secondary

APC 1 = \$11104

APC LEVEL (\$) APC 2 = \$2790

APC 3 = \$525

Pre-School = \$3,638 ** NOTE: Pre-School funding generates \$3,638 only no matter the Special Education exceptionality.

Special Education By Grade Level	PreSchool	APC LVL 1										APC LVL 2			APC LVL 3			Total Enrollment	Excluded	Total Certified	
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	S					
	PreSchool (3-5A Funding)	01 - Multiple Disabilities	02 - Orthopedic Impairment	03 - Blind or Low Vision	04 - Deaf or Hard of Hearing	05 - Emotional Disability (Full Time)	12 - Severe Intellectual Disability	14 - Deaf-Blind	15 - Autism Spectrum Disorder	16 - Traumatic Brain Injury	06 - Emotional Disability (Other)	07 - Specific Learning Disability	08 - Developmental Delay (Ages 3-8 Only)	10 - Mild Intellectual Disability	11 - Moderate Intellectual Disability	17 - Other Health Impairment	09 - Language or Speech Impairment				
07	0	0	0	0	0	0	0	0	2	0	0	4	0	2	0	1	0	2	9	2	7
08	0	0	0	0	0	0	0	0	0	0	0	6	0	1	0	2	1	2	10	0	10
09	0	0	0	0	0	1	0	0	0	1	1	7	0	0	0	2	0	0	12	3	9
10	0	0	0	0	0	1	0	0	1	0	0	10	0	0	0	5	0	1	17	3	14
11	0	0	0	0	0	1	0	0	0	0	0	15	0	0	0	7	0	2	24	4	20
12	0	0	0	0	0	3	0	0	2	0	0	6	0	0	0	4	0	4	18	5	13
Totals	0	0	0	0	0	6	0	0	5	1	1	48	0	3	0	21	1	11	90	17	73
APC Total	0					12							73				12				

☒ I have reviewed the Special Education summary and approve it for sign-off.

Charter Authorizer Annual Report

2023-2024 School Year

Springville Community Academy



November 19, 2024

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Purpose

The purpose of this Authorizer Compliance Report is to provide a snapshot of the benchmarks pursuant to [IC 20-24-9-1](#) and the required contents as set forth [by IC 20- 24-9-2](#). Those items are included for the public's reference below:

IC 20-24-9-1Annual report to department

Sec. 1. (a) An authorizer that has established a charter school shall submit an annual report to the department and the state board for informational and research purposes. The authorizer shall make the annual report available on the authorizer's Internet web site.

(b) The department and state board shall make all annual reports submitted under subsection (a) available on the department's and state board's Internet web sites.

[Pre-2005 Elementary and Secondary Education Recodification Citation: 20-5.5-9-1.]

As added by P.L.1-2005, SEC.8. Amended by P.L.91-2011, SEC.21; P.L.33-2014, SEC.2; P.L.5-2015, SEC.45.

IC 20-24-9-2Annual report; contents

Sec. 2. An annual report under this chapter must contain the following information:

- (1) Results of statewide assessment program measures.
- (2) Student growth and improvement data for each authorized school.
- (3) Attendance rates for each authorized school. In the case of a virtual charter school, the virtual charter school must include the methodology used to determine attendance rate with the attendance rate.
- (4) Graduation rates (if appropriate), including attainment of Indiana diplomas with a Core 40 designation and Indiana diplomas with Core 40 with academic honors designations for each authorized school.
- (5) Student enrollment data for each authorized school, including the following:
 - (A) The number of students enrolled.
 - (B) The number of students expelled.
- (6) Status of the authorizer's charter schools, identifying each of the authorizer's charter schools that are in the following categories:
 - (A) Approved but not yet open.
 - (B) Open and operating.
 - (C) Closed or having a charter that was not renewed, including:
 - (i) the year closed or not renewed; and
 - (ii) the reason for the closure or nonrenewal.
- (7) Names of the authorizer's board members or ultimate decision making body.
- (8) Evidence that the authorizer is in compliance with [IC 20-24-2.2-1.5](#).
- (9) A report summarizing the total amount of administrative fees collected by the authorizer and how the fees were expended, if applicable.
- (10) Total amount of other fees or funds not included in the report under subdivision (9) received by the authorizer from a charter school and how the fees or funds were expended.
- (11) The most recent audits for each authorized school submitted to the authorizer under [IC 5-11-1-9](#).
- (12) For a virtual charter school, the student engagement requirements or policies.

The information provided within this report is specific to Springville Community Academy. No other charters were authorized by the University of Southern Indiana during the 2023-2024 academic calendar.

Introduction

Charter Schools are independent, state funded, public schools that are open to all students. Students do not pay tuition to attend these schools. The purpose of charter schools as defined by [IC 20-24-2-1](#) is the following:

- (1) Serve the different learning styles and needs of public-school students.
- (2) Offer public school students appropriate and innovative choices.
- (3) Provide varied opportunities for professional educators.
- (4) Allow public schools freedom and flexibility in exchange for exceptional levels of accountability.
- (5) Provide parents, students, community members, and local entities with an expanded opportunity for involvement in the public school system.

In Indiana, charter schools may be authorized by a limited number of entities, such as governing boards of a nonprofit college or university that provides a four (4) year educational program for which it awards a baccalaureate or more advanced degree, including all of the listed entities in [IC 20-24-1-2.5\(5\)](#). School Corporations under [IC 20-24-2.2-1.2\(b\)](#) provides that a governing body of a school corporation can register with the state board for charter authority within the attendance area of the corporation as well.

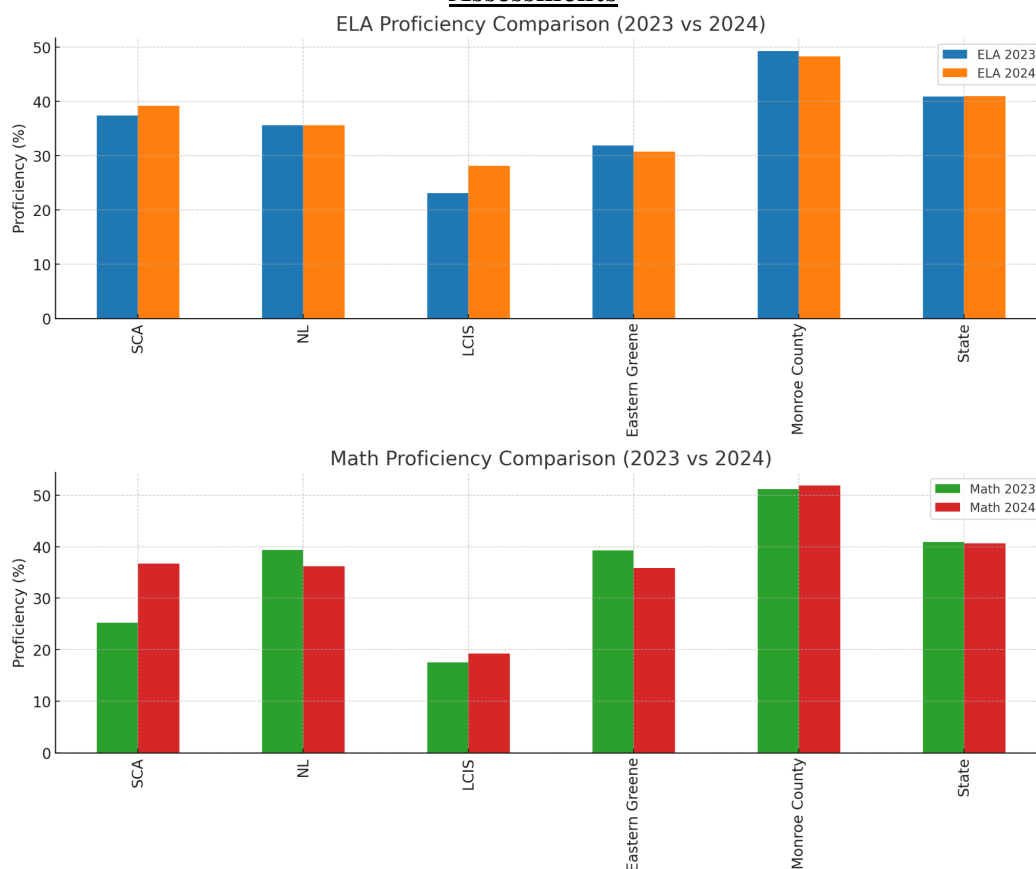
Overview of Springville Community Academy

Springville Community Academy is a public charter school using place-based education to emphasize the opportunities right here in our rural community. The school provides education to students in grades Preschool-8th grade with opportunities for accountability while giving back to the community. Some of the highlights of the learning environment include:

- Our Outdoors Tomorrow program is the perfect opportunity to help children discover the bigger ecological picture. Students will learn to be savvy in outdoor skills such as cooking, camping, fishing, and hunting.
- Weekly STEAM class challenges the students to build structures and engineer designs. STEM class is led by a licensed STEM instructor.
- Every student has their own portfolio that focuses on strengthening our students' character by combining community engagement and academic learning. Each student will have a record that documents not only their scholastic achievements, but how they've helped their community through projects.
- Students receive daily targeted instruction in every classroom. Teachers follow a schedule targeting standards identified through NWEA/iLearn during their W.I.N. (Whatever I Need) time each day.
- Instructional Assistants are scheduled in classrooms during W.I.N. time so that teachers can break the class into groups for a better learning experience.
- School-wide House system serves as a family-like environment and positive reinforcement to decrease bullying. Composed of both students and staff across multiple grades, students will retain their same house for the entire duration of their time at SCA. Through weekly house meetings, students will be given opportunities to develop leadership and communication skills while creating an inclusive environment.

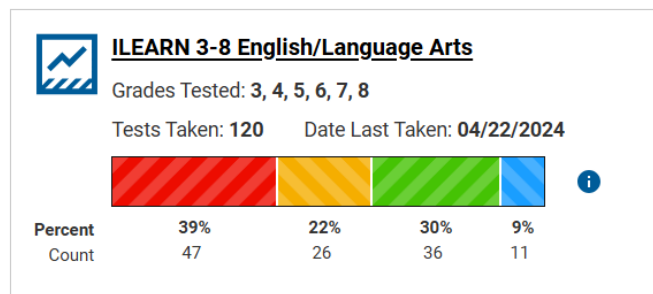
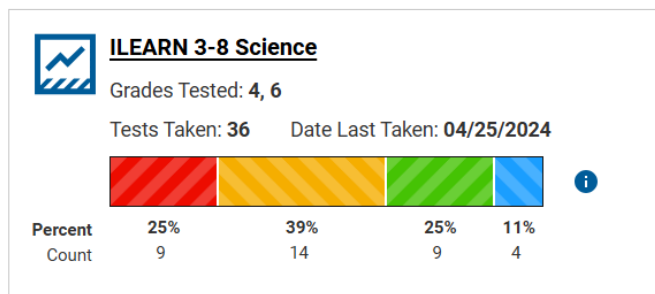
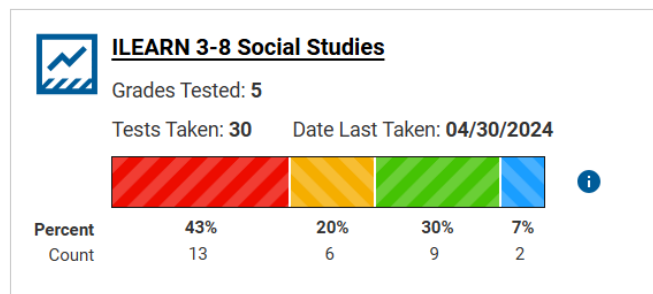
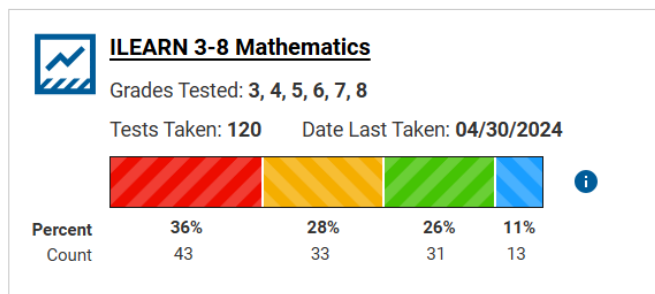
- The Six Pillars of Character are celebrated each week with a parade to showcase students who displayed one of the character traits.
- Middle School students participate in elective classes during their lunch period. Elective classes are staffed by community members. The elective classes include, Library, Personal Finance (all students required to take), Photography, Poultry (care for our live chickens), Jr. Workforce (students work during the lunch hour at the store next to the school), Theatre, Choir, Cadet Teaching, Forensics, and Travel (intro to different cultures and languages).

Assessments



Assessments (continued)

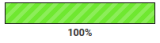
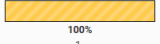
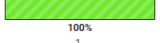
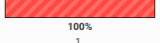


SCA ELA Proficiency 2023	SCA ELA Proficiency 2024	NL ELA Proficiency 2023	NL ELA Proficiency 2024	LCIS ELA Proficiency 2023	LCIS ELA Proficiency 2024	Eastern Greene ELA 2023	Eastern Greene ELA 2024	Monroe County ELA 2023
37.40%	39.20%	35.60%	35.60%	23.10%	28.10%	31.90%	30.70%	49.30%
SCA Math Proficiency 2023	SCA Math Proficiency 2024	NL Math Proficiency 2023	NL Math Proficiency 2024	LCIS Math Proficiency 2023	LCIS Math Proficiency 2024	Eastern Greene Math 2023	Eastern Greene Math 2024	Monroe County Math 2023
25.20%	36.70%	39.40%	36.20%	17.50%	19.20%	39.30%	35.90%	51.20%



Assessment Name		Test	Test Grade	Administration	Student Count	Average Score	Performance Distribution	Date Last Taken
<div><div></div><div>IREAD-3</div></div>		IREAD-3	3	IREAD-3 (Summer 2024)	7	446	<div><div></div><div>Percent Count</div><div><div>43%3</div><div>57%4</div></div><div></div></div>	05/16/2024
<div><div></div><div>IREAD-3</div></div>		IREAD-3	3	IREAD-3 (Spring 2024)	12	470	<div><div></div><div>Percent Count</div><div><div>58%7</div><div>42%5</div></div><div></div></div>	03/05/2024
<div><div></div><div>IREAD-3 Grade 2</div></div>		IREAD-3	2	IREAD-3 Grade 2 (Spring 2024)	14	421	<div><div></div><div>Percent Count</div><div><div>36%5</div><div>36%5</div><div>29%4</div></div><div></div></div>	03/04/2024

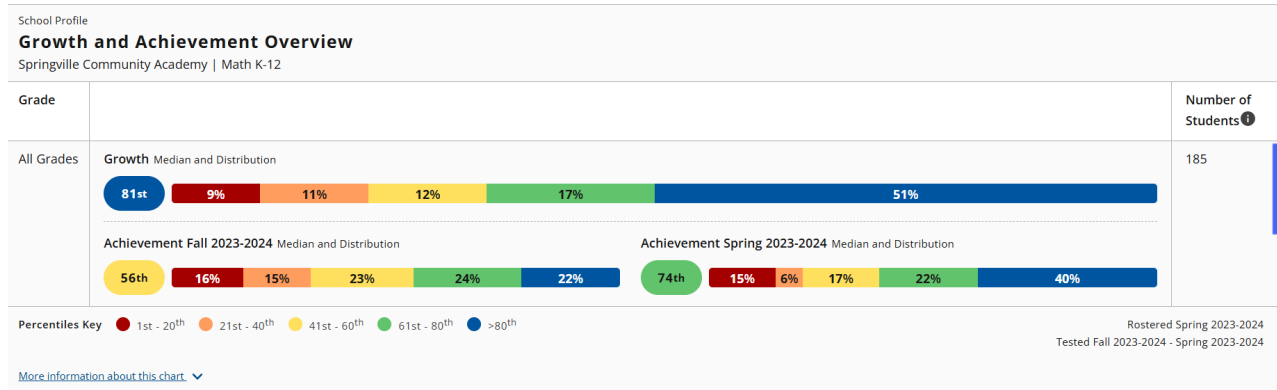
*Seventy-five percent of SCA third graders passed I-Read 3 after the summer re-take.

I AM Assessment

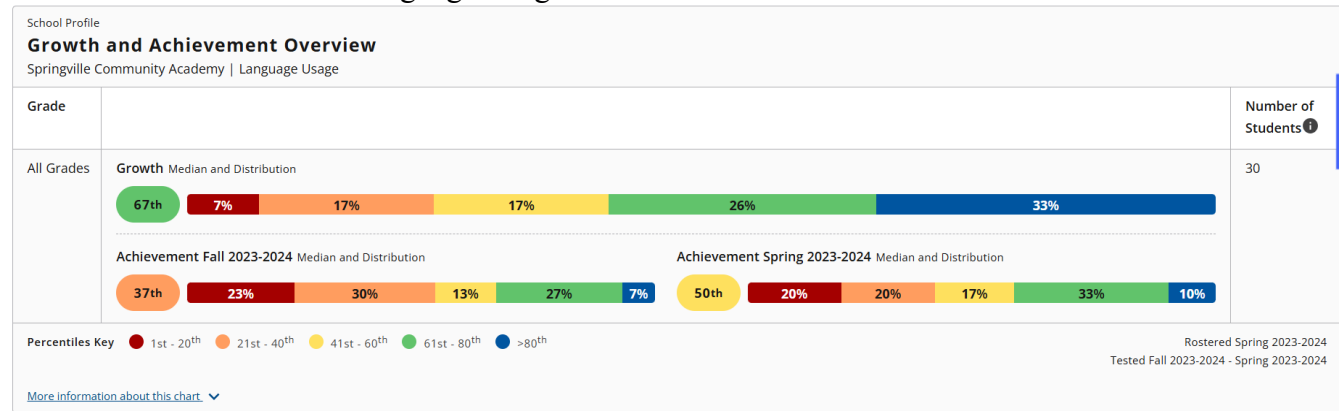
Assessment Name	Test	Test Grade	Administration	Student Count	Average Score	Performance Distribution	Date Last Taken
I AM Grade 7 Mathematics Test	I AM	7	I AM (Spring 2024)	1	n/a		04/12/2024
I AM Grade 6 Mathematics Test	I AM	6	I AM (Spring 2024)	1	n/a		04/04/2024
I AM Grade 5 Mathematics Test	I AM	5	I AM (Spring 2024)	1	n/a		04/02/2024
I AM Grade 4 Mathematics Test	I AM	4	I AM (Spring 2024)	1	n/a		04/02/2024
Assessment Name	Test	Test Grade	Administration	Student Count	Average Score	Performance Distribution	Date Last Taken
I AM Grade 7 English/Language Arts Test	I AM	7	I AM (Spring 2024)	1	n/a		04/09/2024
I AM Grade 6 English/Language Arts Test	I AM	6	I AM (Spring 2024)	1	n/a		04/03/2024
I AM Grade 5 English/Language Arts Test	I AM	5	I AM (Spring 2024)	1	n/a		04/01/2024
I AM Grade 4 English/Language Arts Test	I AM	4	I AM (Spring 2024)	1	n/a		04/01/2024

Student Growth and Improvement Data

Fall 2023-Spring 2024 Growth in Math



Fall 2023-2024 Growth in Language Usage



Attendance

Attendance Rate 2023-2024: 94.43%

Student Enrollment Data October 2023 (204)

☒ APPROVE MEMBERSHIP COUNTS

Membership Per School Grade Level	ME							MV	MA		VIRTUALS		TOTALS		
	01 Residential Enrollment	02 Transfers Out	03 Cash Transfers	04 State Obligations	05 Placements In	06 Dual Enrollment Student Count	FTE Dual Enrollment	10 Choice Memberships	20 Adult Memberships	FTE Adult Learner	Virtual "Y"	Virtual "N"	Total Enrollment	Excluded	Total Certified
Springville Community Academy															
PK	0	0	0	0	0	0	0	0	0	0	0	0	22	22	0
KG	40	0	0	0	0	0	0	0	0	0	0	40	41	1	40
01	25	0	0	0	0	0	0	0	0	0	0	25	26	1	25
02	15	0	0	0	0	0	0	0	0	0	0	15	17	2	15
03	19	0	0	0	0	0	0	0	0	0	0	19	19	0	19
04	19	0	0	0	0	0	0	0	0	0	0	19	20	1	19
05	33	0	0	0	0	0	0	0	0	0	0	33	33	0	33
06	19	0	0	0	0	0	0	0	0	0	0	19	19	0	19
07	25	0	0	0	0	0	0	0	0	0	0	25	25	0	25
08	9	0	0	0	0	0	0	0	0	0	0	9	9	0	9
Totals	204	0	0	0	0	0	0	0	0	0	0	204	231	27	204

Student Enrollment Data February 2024 (202)

☒ APPROVE MEMBERSHIP COUNTS

Membership Per School Grade Level	ME						MV		MA		VIRTUALS		TOTALS		
	01 Residential Enrollment	02 Transfers Out	03 Cash Transfers	04 State Obligations	05 Placements In	06 Dual Enrollment Student Count	FTE Dual Enrollment	10 Choice Memberships	20 Adult Memberships	FTE Adult Learner	Virtual "Y"	Virtual "N"	Total Enrollment	Excluded	Total Certified
Springville Community Academy															
PK	0	0	0	0	0	0	0	0	0	0	0	0	25	25	0
KG	39	0	0	0	0	0	0	0	0	0	0	39	41	2	39
01	25	0	0	0	0	0	0	0	0	0	0	25	27	2	25
02	14	0	0	0	0	0	0	0	0	0	0	14	18	4	14
03	20	0	0	0	0	0	0	0	0	0	0	20	21	1	20
04	19	0	0	0	0	0	0	0	0	0	0	19	21	2	19
05	32	0	0	0	0	0	0	0	0	0	0	32	33	1	32
06	19	0	0	0	0	0	0	0	0	0	0	19	20	1	19
07	25	0	0	0	0	0	0	0	0	0	0	25	25	0	25
08	9	0	0	0	0	0	0	0	0	0	0	9	9	0	9
Totals	202	0	0	0	0	0	0	0	0	0	0	202	240	38	202

CFO Signature:

Jayne Davis

Superintendent Signature:

Jayne Davis

2023-2024 Student Enrollment - Additional Data

Number of Students Expelled	0
Number of Incidents involving SRO	1
Number of Students Restrained or Secluded	0

Authorizer Status Summary (SY 2023-2024)

Open and Operating = 2 (Springville Community Academy and Indiana Agriculture and Technology School)

Closed or having a charter that was not renewed=0

Authorizer's Decision-Making Body

Dr. Shelley Blunt, Provost, University of Southern Indiana

Steve Bridges, Interim President, University of Southern Indiana

Springville Community Academy Board

- Dr. Kevin Smith, President
- Mr. Brandt Kimmel, Vice President
- Mr. Justin Spoonmore, Secretary
- Ms. Beth Feldman, Treasurer
- Mrs. Jennifer Phillips, Board Member
- Mr. Trent Osmon, Board Member
- Mr. Albert Cross, Board Member
- Mrs. Jayme Davis, Academy Administrator

Authorizer Best Practice Compliance

The University of Southern Indiana acknowledges the following organizations for their contribution in improving authorizing practices.

- National Association of Charter School Authorizers (NACSA)
- Indiana Department of Education Charter School Office
- Indiana State Board of Education
- Indiana Public Charter School Association
- School Works

Fees Collected

Over the 2023-24 School year the University of Southern Indiana collected a total of \$37,517.30 which was the 3% Authorizer fee.

Most Recent Audit of Authorized School Submitted Under [IC 5-11-1-9](#)
[Audit Report Linked Here](#)