

CSP High Performing Schools List

Explanation of Criteria Used

April 2020

High-Performing Community School Criteria

1. ACADEMIC CRITERIA

General Education Community Schools

A general education school demonstrates at least one of the following three criteria:

1. Value-Added grade of A or B and
 - A Performance Index grade of A, B, or C, or
 - An increase in Performance Index score in each of the last three years; OR
2. Four-Year Graduation Rate grade of A or B and
 - A Performance Index grade of A, B, or C, or
 - An increase in Performance Index score in each of the last three years; OR
3. K-3 Literacy Improvement grade of A or B if no other graded report card measures are available.

Dropout Recovery Community Schools

A dropout prevention and recovery school demonstrate the following:

- An Overall Rating of Exceeds Standards.

2. GOOD STANDING CRITERIA REQUIRED OF ALL SCHOOLS

In order to be in “good standing,” a community school must demonstrate:

- The school is not currently on probation;
- The school is not in receipt of a notice of intent to suspend operation from its sponsor;
- The school has not been required by its sponsor to suspend operation; and
- The school is not in receipt of a notice of termination from its sponsor.

3. FINANCIAL CRITERIA

Based on the most recent annual fiscal audit available a community school must demonstrate that the school meets acceptable standards of accounting and fiscal condition. Specifically, a school must demonstrate:

- The school has not been determined unauditably by the Auditor of State;
- The school has no unresolved findings for recovery;
- The school has not received an opinion other than an unqualified opinion on the most recently released annual fiscal audit; and
- The school demonstrates no other significant issues related to fiscal condition, for example going concern comments in multiple audit reports, material misstatements in the financial statements and/or findings for financial matters related to internal controls or oversight of federal funds.

4. ADDITIONAL CRITERIA

- A school that is no longer in operation or has merged into another community school and no longer exists as a separate legal entity shall be removed from the list of high-performing community schools.

ADDITIONAL NOTES

Achieve Career Preparatory Academy IRN #011507

Achieve Career Preparatory met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purposes of the federal CSP grant but failed to meet financial criteria. The most recent audit report released by the Auditor of State identified a going concern issue for the school.

***Emphasis of Matter:** The 18-19 [audit](#) raises substantial concern regarding the school’s current liabilities exceeding current assets which indicates financial distress and the potential inability to pay amounts due within a 12-month period.*

Columbus Humanities, Arts and Technology Academy Inc. IRN #000553

Columbus Humanities, Arts and Technology Academy met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purpose of the federal CSP grant but failed to meet financial criteria.

***Emphasis of Matter:** The most recent [audit](#) identified the school has recurring losses from operations and will continue as a going concern.*

Green Inspiration Academy IRN#134197

Green Inspiration Academy met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The audit report states the school is suffering recurring losses from operations and will continue as a going concern.

***Emphasis of Matter:** The 18-19 [audit](#) raises substantial concern regarding the school’s current liabilities exceeding current assets which indicates financial distress and the potential inability to pay amounts due within a 12-month period.*

Ohio College Preparatory School IRN#013253

Ohio College Preparatory School met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The audit report states the school is suffering recurring losses from operations and will continue as a going concern.

***Emphasis of Matter:** The 18-19 [audit](#) raises substantial concern regarding the school’s current liabilities exceeding current assets which indicates financial distress and the potential inability to pay amounts due within a 12-month period.*

South Columbus Preparatory Academy IRN#016829

South Columbus Preparatory Academy met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The audit report states the school is suffering recurring losses from operations and will continue as a going concern.

Emphasis of Matter: The 18-19 [audit](#) raises substantial concern regarding the school's current liabilities exceeding current assets which indicates financial distress and the potential inability to pay amounts due within a 12-month period.

Stepstone Academy IRN#013148

Stepstone Academy met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The audit report states the school is suffering recurring losses from operations and will continue as a going concern.

Emphasis of Matter: The 18-19 [audit](#) raises substantial concern regarding the school's current liabilities exceeding current assets which indicates financial distress and the potential inability to pay amounts due within a 12-month period.

West Central Learning Academy II IRN#151175

West Central Learning Academy II met the academic and “good standing” criteria for inclusion on the list of high-performing schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The most recent audit identified concerns for internal controls.

Emphasis of Matter: The most recent [audit](#) indicates a finding of noncompliance. Financial statements not prepared in accordance with GAAP and discrepancies in online and offline hours reported.