

CSP High Performing Schools List

Explanation of Criteria Used

April 2019

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

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

Cornerstone Academy Community School IRN #133439

Cornerstone Academy Community School 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 two most audit report released by the Auditor of State both identified a going concern issue for the school.

Emphasis of Matter: The 17-18 [audit](#) raises substantial doubt about its ability to continue as a going concern. The audit states “...the Academy has previously suffered recurring losses from operations and has a net position deficit of \$4,125,498 that raises substantial doubt about its ability to continue as a going concern.”

The 16-17 [audit](#) raises substantial doubt about its ability to continue as a going concern. The audit states “...the Academy has previously suffered recurring losses from operations and has a net position deficit of \$5,607,736 that raises substantial doubt about its ability to continue as a going concern.”

Dayton Early College Academy, Inc. IRN #009283

Dayton Early College Academy, Inc met the academic and “good standing” criteria for inclusion on the list of high-quality schools for the purpose of the federal CSP grant but failed to meet financial criteria. The school had finding for recovery and demonstrated other significant issues related to internal controls.

Emphasis of Matter: The most recent [audit](#) identified areas of finding for recovery and lack of internal controls over posting and review of financial statements resulting in numerous inaccuracies and questioned costs of federal funds spent for unallowable purposes.

Focus Learning Academy of Northern Columbus IRN #142943

Focus Learning Academy of Northern Columbus met the academic and “good standing” criteria for inclusion on the list of high-quality schools for the purpose of the federal CSP grant but failed to meet the financial criteria. The school demonstrated other significant issues related to fiscal condition.

Emphasis of Matter: The most recent External Monitoring Subrecipient Review identified several unallowable costs in the use of federal funds (i.e. Title I-A, Title I- School Improvement, Title II-A). The review identified areas of lack of internal controls on oversight of federal funds.