

CLEVELAND METROPOLITAN SCHOOL DISTRICT



2024-25

Charter School Sponsorship

ANNUAL REPORT





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Introduction

The Cleveland Metropolitan School District (CMSD) is committed to the goal of ensuring that all students in Cleveland have the opportunity to attend a high-quality public school. There are two distinct ways in which CMSD works with charters—as a sponsor, and as a partner. A brief description of these relationships is provided below; more information is at <https://www.clevelandmetroschools.org/charters>.

How CMSD works with public charter schools:

1) As a Charter School Sponsor

A summary of each sponsored school's academic, organizational, and financial performance is detailed in this report. CMSD most recently revised its performance standards for the 2024-25 year.

2) As a Charter School Partner

The Cleveland Plan, signed into law in 2012, created a unique way that charter schools and CMSD could work together more collaboratively. Known as partnership, and defined in Ohio law in Section 3311.86 of the Revised Code, this relationship allows CMSD to share a portion of the proceeds of the local education levy approved by Cleveland voters in 2012 and renewed in 2016 and 2020. All CMSD-sponsored schools are partners. Additionally, charters not sponsored by CMSD can apply for partnership.



Description of Performance Standards

Ohio law requires sponsors to “Monitor and evaluate the academic and fiscal performance and the organization and operation of the community school on at least an annual basis” (ORC 3314.03).

CMSD defines performance expectations for each sponsored school in its charter contract. Descriptions of CMSD’s performance expectations for each category, and methodology, appear in the appendices to this report. Appendix A contains the academic performance expectations. Appendix B contains the financial performance expectations. Appendix C contains both the organizational and operational expectations and the expectations for legal compliance. Please note that CMSD uses audited financial information as part of both the financial and organizational and operational categories.

All CMSD-sponsored schools adhere to the same academic, financial, and organizational performance expectations.

An overall summary of each school’s rating in each of the performance areas appears on the next page, along with a description of how CMSD defines the components. Additional information on indicators and methodology can be found elsewhere in the report and in the appendices.



Summary of 2024-25 Performance

School Name and IRN	Academic	Finance	Compliance
Citizens Academy Southeast (015261)	Did Not Meet	Met	Exceeds
Citizens Leadership Academy East (012852)	Did Not Meet	Exceeds	Exceeds
Near West Intergenerational School (012030)	Exceeds	Exceeds	Exceeds
Village Preparatory School Cliffs (011291)	Exceeds	Exceeds	Exceeds
Village Preparatory School Willard (015722)	Met	Met	Exceeds

Description of Overall Ratings:

Academic

A school exceeded overall expectations if it achieved 4 or more stars on the overall report card indicator. A school met expectations if it received 3 stars on the overall report card or met four or more academic indicators (a majority of the seven possible indicators). Otherwise, a school did not meet overall expectations.

Financial

A school exceeded overall expectations if it met all six indicators. A school met expectations if it met four or more indicators (a majority of the six possible indicators). Otherwise, a school did not meet expectations.

Compliance

A school exceeded expectations if it scored 90 percent or more on the organizational framework. It met expectations if it scored 80–89 percent. It did not meet expectations if it scored below 80 percent.



Detailed Academic Performance Summary

The following table provides a summary of how each CMSD-sponsored charter school did on the applicable 2024-25 report card measures. All of these schools serve grades K-8. For more information on CMSD’s academic performance standards, please see Appendix A.

School Name and IRN	Overall	Achievement	Progress	Gap Closing	K3 Literacy	ELA and Math Achievement and Growth Indicators	Chronic Absenteeism
Citizens Academy Southeast (015261)	2 Stars	1 Stars	2 Stars	1 Stars	1 Star	Did Not Meet	Did Not Meet
Citizens Leadership Academy East (012852)	2 Stars	1 Star	3 Stars	1 Stars	1 Star	Did Not Meet	Did Not Meet
Near West Intergenerational School (012030)	4.5 Stars	4 Stars	4 Stars	5 Stars	3 Stars	Met	Met
Village Preparatory School Cliffs (011291)	3 Stars	2 Stars	5 Stars	2 Stars	1 Star	Did Not Meet	Did Not Meet
Village Preparatory School Willard (015722)	3 Stars	2 Stars	5 Stars	2 Stars	1 Star	Did Not Meet	Did Not Meet



Academic Performance Peer Comparison

Indicators (see Appendix A for full framework)

Achievement Component (Performance Index)	Progress Component	Early Literacy Component	Gap Closing Component
4 or 5 stars OR score in the 75th percentile or higher compared to peer group			
3 stars OR score in the 50th to 74.9th percentile compared to peer group			
2 stars OR score in the 25th to 49.9th percentile compared to peer group			
1 star OR score in the 24.9th percentile or lower compared to peer group			

Peer Comparison Percentiles

School Name and IRN	Achievement	Progress	K3 Literacy	Gap Closing
Citizens Academy Southeast (015261)	.28	.15	.49	.01
Citizens Leadership Academy East (012852)	.13	.58	.01	.01
Near West Intergenerational School (012030)	.98	.72	.73	.95
Village Preparatory School Cliffs (011291)	.47	.91	.22	.29
Village Preparatory School Willard (015722)	.48	.57	.05	.33



Overall Academic Performance Summary

Based on Report Card Indicators and Peer Comparison

For more information on CMSD’s academic performance standards, please see Appendix A.

School Name and IRN	Overall Grade	Achievement	Progress	Gap Closing	K3 Literacy	ELA and Math Achievement and Growth Indicators	Chronic Absenteeism
Citizens Academy Southeast (015261)	Does Not Meet	Falls Far Below	Falls Far Below	Falls Far Below	Does Not Meet	Falls Far Below	Did Not Meet
Citizens Leadership Academy East (012852)	Does Not Meet	Does Not Meet	Met	Falls Far Below	Does not meet	Falls Far Below	Did Not Meet
Near West Intergenerational School (012030)	Exceeds	Exceeds	Exceeds	Exceeds	Met	Exceeds	Met
Village Preparatory School Cliffs (011291)	Met	Did Not Meet	Exceeds	Did Not Meet	Did Not Meet	Did Not Meet	Did Not Meet
Village Preparatory School Willard (015722)	Met	Did Not Meet	Exceeds	Did Not Meet	Did Not Meet	Did Not Meet	Did Not Meet



Financial Performance Summary

The following table provides a summary of how each CMSD-sponsored charter school did on the contractual financial performance measures. For more information on these performance standards, please see Appendix B.

School Name and IRN	Days Cash	Current Ratio	Enrollment	Surplus/ (Deficit)	Budget Variance	Debt to Assets Ratio
Citizens Academy Southeast (015261)	Met	Met	Met	Below	Below	Met
Citizens Leadership Academy East (012852)	Met	Met	Met	Met	Met	Met
Near West Intergenerational School (012030)	Met	Met	Met	Met	Met	Met
Village Preparatory School Cliffs (011291)	Met	Met	Met	Met	Met	Met
Village Preparatory School Willard (015722)	Met	Met	Met	Below	Met	Met

Individual School Profiles 2024-25





Citizens Academy Southeast

15700 Lotus Drive
Cleveland, OH 44128
(216) 586-3887

<https://breakthroughschools.org/schools/>

Mission: To produce learners who exemplify academic excellence and responsible citizenship.

Academic Rating: Did Not Meet Expectations

The school did not meet the overall report card indicator and did not meet any of the seven academic indicators.

Financial Rating: Met Expectations

The school met four out of six financial indicators.

*Budgeted current year deficit was \$978,096

Measure	Metric	Outcome	Score
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	38.61	Meets Standard
Current Ratio	Current assets divided by current liabilities	1.30	Meets Standard
Enrollment	Actual FTEs divided by budgeted FTEs	98%	Meets Standard
Surplus/(Deficit)	Change in net assets	(\$899,292)*	Area of Concern
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	More than 10% negative variance on major budget lines and Net Assets are lower than budgeted	Below Standard
Debt to Assets Ratio	Total liabilities divided by total assets	.95	Meets Standard
Debt Covenants	Met covenants	NA	NA
Debt Payments	Timeliness of debt payments	NA	NA
Debt Default	Loan default	NA	NA

**More than 10% negative variance in Fringe Benefits, Purchased Services, Materials and Supplies and Other Expenses

Compliance:

Citizens Academy Southeast scored over 90 percent on the Organizational Framework, which includes board training requirements, the annual audit, site visits, and others. CMSD’s site visits and data collection confirm that the school is complying with its education program and other requirements as defined in its charter contract.



Citizens Academy Southeast

Historical Performance

This section summarizes the school’s performance over the current contract term.

Category	School Year	Rating
Academics	2020-21	Did Not Meet*
Financial	2020-21	Met
Organization and Operation	2020-21	Exceeds
Legal	2020-21	Met

Academics	2021-22	Met
Financial	2021-22	Met
Organization and Operation	2021-22	Exceeds
Legal	2021-22	Met

Academics	2022-23	Met
Financial	2022-23	Met
Organization and Operation	2022-23	Exceeds
Legal	2022-23	Met

Academics	2023-24	Met
Financial	2023-24	Met
Organization and Operation	2023-24	Exceeds
Legal	2023-24	Met

Academics	2024-25**	Did Not Meet
Financial	2024-25**	Met
Compliance	2024-25**	Exceeds

*The only academic indicator for that year was attendance.

**As of 2024-25, Legal is no longer required to be a separate category and category ratings changed due to different state requirements.



Citizens Leadership Academy East

12523 Woodside Avenue

Cleveland, OH 44108

(216) 367-9392

<https://breakthroughschools.org/schools/>

Mission: To produce learners who exemplify academic excellence and responsible citizenship.

Academic Rating: **Did Not Meet Expectations**

The school did not meet the overall report card indicator and only met one of the seven academic indicators.

Financial Rating: **Exceeded Expectations**

The school met all six financial indicators.

Measure	Metric	Outcome	Score
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	571.78	Meets Standard
Current Ratio	Current assets divided by current liabilities	11.98	Meets Standard
Enrollment	Actual FTEs divided by budgeted FTEs	102%	Meets Standard
Surplus/(Deficit)	Change in net assets	\$709,687	Meets Standard
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No issues	Meets Standard
Debt to Assets Ratio	Total liabilities divided by total assets	.43	Meets Standard
Debt Covenants	Met covenants	NA	NA
Debt Payments	Timeliness of debt payments	NA	NA
Debt Default	Loan default	NA	NA

Compliance: Citizens:

Leadership Academy East scored over 90 percent on the Organizational Framework, which includes board training requirements, the annual audit, site visits, and others. CMSD's site visits and data collection confirm that the school is complying with its education program and other requirements as defined in its charter contract.



Citizens Leadership Academy East

Historical Performance

This section summarizes the school's performance over the current contract term.

Category	Year	Rating
Academics	2024-25**	Did Not Meet
Financial	2024-25**	Exceeds
Compliance	2024-25**	Exceeds

**As of 2024-25, Legal is no longer required to be a separate category and category ratings changed due to different state requirements.



Near West Intergenerational School

3805 Terrett Avenue

Cleveland, OH 44113

(216) 961-4308

<https://igschools.org/nearwest/>

Mission: The Intergenerational Schools connect, create, and guide a multigenerational community of lifelong learners and spirited citizens.

Academic Rating: Exceeded Expectations

The school met all seven academic indicators.

Financial Rating: Exceeded Expectations

The school met six financial indicators.

Measure	Metric	Outcome	Score
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	587.48	Meets Standard
Current Ratio	Current assets divided by current liabilities	13.44	Meets Standard
Enrollment	Actual FTEs divided by budgeted FTEs	98%	Meets Standard
Surplus/(Deficit)	Change in net assets	\$858,772	Meets Standard
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No issues	Meets Standard
Debt to Assets Ratio	Total liabilities divided by total assets	.08	Meets Standard
Debt Covenants	Met covenants	NA	NA
Debt Payments	Timeliness of debt payments	NA	NA
Debt Default	Loan default	NA	NA

Compliance:

Near West Intergenerational School scored over 90 percent on the Organizational Framework, which includes board training requirements, the annual audit, site visits, and others. CMSD’s site visits and data collection confirm that the school is complying with its education program and other requirements as defined in its charter contract.



Near West Intergenerational School

Historical Performance

This section summarizes the school's performance over the current contract term.

Category	Year	Rating
Academics	2024-25**	Exceeds
Financial	2024-25**	Exceeds
Compliance	2024-25**	Exceeds

**As of 2024-25, Legal is no longer required to be a separate category and category ratings changed due to different state requirements.



Village Preparatory School Cliffs

1417 E. 36th Street
Cleveland, OH 44114
(216) 456-2070

<https://breakthroughschools.org/schools/>

Mission: The Prep Schools seek to provide a high quality, academically rigorous education for the college bound scholar.

Academic Rating: Met Expectations

The school met the overall report card indicator.

Financial Rating: Exceeded Expectations

The school met all six financial indicators.

Measure	Metric	Outcome	Score
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	247.64	Meets Standard
Current Ratio	Current assets divided by current liabilities	5.78	Meets Standard
Enrollment	Actual FTEs divided by budgeted FTEs	101%	Meets Standard
Surplus/(Deficit)	Change in net assets	\$26,329	Below Standard
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No issues	Below Standard
Debt to Assets Ratio	Total liabilities divided by total assets	.24	Meets Standard
Debt Covenants	Met covenants	NA	NA
Debt Payments	Timeliness of debt payments	NA	NA
Debt Default	Loan default	NA	NA

Compliance:

Village Preparatory School Cliffs scored over 90 percent on the Organizational Framework, which includes board training requirements, the annual audit, site visits, and others. CMSD’s site visits and data collection confirm that the school is complying with its education program and other requirements as defined in its charter contract.



Village Preparatory School Cliffs

Historical Performance

This section summarizes the school's performance over the current contract term.

Category	Year	Rating
Academics	2024-25**	Exceeds
Financial	2024-25**	Exceeds
Compliance	2024-25**	Exceeds

**As of 2024-25, Legal is no longer required to be a separate category and category ratings changed due to different state requirements.



Village Preparatory School Willard

9401 Willard Avenue

Cleveland, OH 44102

(216) 586-3892

<https://breakthroughschools.org/schools/>

Mission: The Prep Schools seek to provide a high quality, academically rigorous education for the college bound scholar.

Academic Rating: Met Expectations

The school met the overall report card indicator.

Financial Rating: Met Expectations

The school met five out of six financial indicators.

Measure	Metric	Outcome	Score
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	44.50	Meets Standard
Current Ratio	Current assets divided by current liabilities	2.11	Meets Standard
Enrollment	Actual FTEs divided by budgeted FTEs	99%	Meets Standard
Surplus/(Deficit)	Change in net assets	(\$1,541,323) *	Below Standard
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No issues	Meets Standard
Debt to Assets Ratio	Total liabilities divided by total assets	.79	Meets Standard
Debt Covenants	Met covenants	NA	NA
Debt Payments	Timeliness of debt payments	NA	NA
Debt Default	Loan default	NA	NA

Compliance:

Village Preparatory School Willard scored over 90 percent on the Organizational Framework, which includes board training requirements, the annual audit, site visits, and others. CMSD’s site visits and data collection confirm that the school is complying with its education program and other requirements as defined in its charter contract.



Village Preparatory School Willard

Historical Performance

This section summarizes the school's performance over the current contract term.

Category	Year	Rating
Academics	2024-25**	Met
Financial	2024-25**	Met
Compliance	2024-25**	Exceeds

**As of 2024-25, Legal is no longer required to be a separate category and category ratings changed due to different state requirements.

Appendices





Appendix A-C: Academic, Financial, and Organizational Frameworks

Pursuant to the Sponsorship Contract, the Performance Framework enclosed herein ensures that each community school sponsored by Cleveland Metropolitan School District (CMSD) provides high-quality education to its students. The Framework includes the academic, organizational, and financial standards by which sponsored schools will be evaluated.

The Performance Framework will be used to evaluate whether a community school's contract should be renewed. It will also be used throughout the life cycle of the school to communicate the school's performance to its staff, governing authority, sponsor, and other stakeholders. The Performance Framework will provide the basis of the annual report that CMSD must provide annually to the Ohio Department of Education and Workforce (D.E.W.).

In addition to establishing performance criteria for community schools, the Performance Framework holds CMSD accountable to community schools. CMSD is accountable for implementing a rigorous and fair oversight process that respects the autonomy that is vital to community school success.

It is this mutual obligation that drives the CMSD Performance Framework—a collaborative effort with the common objective of providing Ohio students with a high-quality education that prepares them for post-graduation academic and career success.

Finally, the Performance Framework is a living document, subject to continuous review and improvement.



Appendix A

Academic Performance Framework

Retroactive to July 1, 2021

Pursuant to the Sponsorship Contract, the Performance Framework includes the agreed-upon goals that the governing authority of the community school and CMSD will use to evaluate the performance of the school during the term of this contract.

Guiding Principles of the Academic Performance Framework

1. The Academic Performance Framework meets state expectations for how authorizers/sponsors hold their schools accountable:
 - a. The framework considers all Ohio state report card measures and subgroup performance by including the Overall Rating a school receives.
 - b. The framework includes annual, specific metrics and targets for all applicable state report card measures and considers in particular student performance, student growth, and chronic absenteeism. These measures provide a sense of proficiency, growth, and school culture respectively.
 - c. The Gap Closing measure from the report card is used to set specific proficiency targets for subgroups.
 - d. The framework includes additional measures and targets beyond the Gap Closing target for any applicable subgroups.
 - e. The framework includes mission-specific measures and targets.
 - f. The framework compares the performance of schools to state standards as well as to schools serving similar student populations (based on percent students with disabilities, percent of English language learners, and percent of economically disadvantaged students).
2. The framework recognizes schools that exceed or meet standards according to state cutpoints, while also providing opportunities for schools to demonstrate quality in comparison to peers.
3. The framework provides a dashboard of information that provides information on how schools are performing during the term of their contract.
4. The same framework can be applied to multiple schools allowing for an even playing field.



Framework Indicators and ratings

The table below shows the indicators included in the performance framework and how ratings are assigned for each indicator. Generally, the indicator ratings align with the ratings from the state report card. For some indicators, schools have an additional opportunity to score a rating based on a comparison with peers. In these cases, a school will receive the highest rating corresponding to either their state rating or peer comparison.

Indicator	Overall Report Card Grade	Achievement Component (Performance Index)	Progress Component	Early Literacy Component	Gap Closing Component	ELA and Math Achievement and Growth Indicators	Chronic Absenteeism Indicator
Exceeds	4 or 5 stars	4 or 5 stars OR score in the 75th percentile or higher compared to peer group				45% or more of indicators met	
Meets	3 stars	3 stars OR score in the 50th to 74.9th percentile compared to peer group				30% to 44.9% of indicators met	5 points
Does Not Meet	2 stars	2 stars OR score in the 25th to 49.9th percentile compared to peer group				10% to 29.9% of indicators met	0 points
Falls far below	1 star	1 star OR score in the 24.9th percentile or lower compared to peer group				Less than 10% of indicators met	

Indicator Descriptions

Overall report card rating: A summary rating of a school’s overall performance on state standards. Including this measure aligns with the state’s method of sponsor ratings and ensures we meet obligations to hold schools accountable for all applicable report card data.

Achievement component (Performance Index): The Achievement rating for schools is based on the Performance Index, one of the most enduring measures on the state report card. We believe that achievement AND growth combined provide a strong indicator of how well a school is serving the academic needs of students.

Progress Component: The Progress rating for schools is based on the statewide growth measure used. Growth measures provide opportunities for all schools to demonstrate success, even with a student population that begins as low achieving. We believe that achievement AND growth combined provide a strong indicator of how well a school is serving the academic needs of students.

Early Literacy Component: The Early Literacy component combines multiple measures related to the preparedness of students in grades K-3 to be productive readers by the time they enter fourth grade. These measures consider both promotion/proficiency of third grade students and improvements made in literacy for off track students.

Gap Closing Component: The Gap Closing component evaluates whether schools are closing/meeting expected performance thresholds for student subgroups across multiple measures. Monitoring this data ensures that schools are providing equitable learning opportunities that meet the needs of ALL students. It also aligns with a requirement that we set targets and monitor performance for student subgroups.

ELA and Math Achievement and Growth Indicators: These indicators from the Gap Closing component evaluate how well a school does in meeting the needs of individual student subgroups in ELA and Math. We include the measure to emphasize the need to meet achievement and growth targets for all subgroups of students. Including these types of measures is also a component of how we are evaluated as a sponsor.

Chronic Absenteeism Indicator: The Chronic Absenteeism indicator is a specific measure found within the Gap Closing component. We place emphasis on this measure as a mission specific metric that reflects our shared belief that students cannot succeed in school if they do not consistently attend school.



Peer group calculations

For each school, we create a matched peer group of other demographically similar charter schools. The purpose of these peer groups is to: 1) inform schools of how they perform relative to their demographic peers and 2) provide schools another opportunity to meet standards in this academic framework. Our belief is that even if a school is not meeting state standards, they should be considered for renewal if they show evidence that they provide a superior educational experience compared to other, similar schools.

To calculate peer groups, we consider three different matching factors: the percentage of students with disabilities, the percentage of English language learners, and the percentage of economically disadvantaged students. These factors were selected to focus grouping on demographic characteristics that are largely outside of a school's control, as opposed to performance characteristics (like attendance, achievement, etc.) which are an output of the school. We are also limited by what data is made available for all schools by the Ohio Department of education and Workforce.

Peer groups are calculated by finding the standardized distance between a sponsored school and every other charter school in the state of Ohio for the above three factors. The first step is to standardize each of the three factors above. This means setting the mean at a value of zero and values for each of the factors represents the number of standard deviations above or below the mean that a school falls on. Using the three standardized factors, we then calculate the Euclidean distance between all schools. The formula for two schools (p, q) given three input factors (1, 2, 3) is:

$$d(p, q) = \sqrt{(p_1 - q_1)^2 + (p_2 - q_2)^2 + (p_3 - q_3)^2}$$

All schools with a total distance less than 0.75 units are considered a peer. In practice, this means that schools will be matched to other schools that are slightly different to them across all three factors OR very similar to them on two factors but moderately different on a third factor. The selection of the cut point to use for determining which schools are in a peer group balances the desire to have a large peer group to compare to while also ensuring that schools are not dissimilar to each other.



Appendix B

Financial Performance Framework

The purpose of the CMSD Financial Performance Framework is to measure and evaluate the financial health of all CMSD-sponsored charter schools. The framework is an accountability tool that will be used on a monthly basis, as required by law, to guide discussions between CMSD and CMSD sponsored charter schools. The monthly meetings regarding the framework are not summative, but rather provide the basis for discussions. School ratings on the financial framework will be published annually and submitted to the school's governing authority, parents, and the Ohio Department of Education and Workforce (D.E.W.), pursuant to section 3301-102-05 of the Ohio Administrative Code.

CMSD will provide monthly written reports with feedback and proactive recommendations, as appropriate, that help the schools achieve greater efficiencies or that result in timely interventions, if needed. Collecting this data is paramount to ensuring that each sponsored school maintains the public trust and fulfills its fiduciary responsibility by maintaining a quality school that spends public funds appropriately and adheres to the laws, rules, and charter requirements as governed by its governing authority.

The measures in this framework are designed to be complementary; no single measure provides a full picture of the financial health of a school. Together, however, the measures provide a comprehensive assessment of the school's financial health and viability based on the school's historic trends, near-term financial situation, and future viability.

It is important to note that if a school receives a "concern" or "below standard" rating, it may or may not be in financial distress. The Financial Performance Framework is meant to flag any areas for further investigation. In the event an area is flagged, CMSD may request additional documentation from a school. The rating may be adjusted if sufficient evidence is provided. An example of additional information taken into consideration for rating purposes could be a long-term strategic partnership that acts as an additional funding source for the school. CMSD will provide schools with a preliminary report before ratings are published so as to give schools time to respond.

To ensure execution of the aforementioned framework and compliance with Ohio Revised Code 33314.023, sponsored schools must agree to participate in a monthly review process to measure and review the financial and enrollment records. CMSD will work to encourage a culture of learning and sharing of best practices to help ensure that all sponsored schools are supported to meet the financial goals outlined in the framework.

CMSD will conduct monthly, quarterly and annual reviews to assess different components of a school's financial wellbeing as detailed below. Should there be any areas of concern, CMSD may request additional information from the schools to demonstrate both short and long-term financial viability.

For a school to be considered for contract renewal, any areas of concern at the time of review must be addressed with sufficient documentation, as determined by CMSD, demonstrating short- and long-term viability.



MONTHLY

Goal

Review how schools are managing their resources to ensure sufficient liquidity.

Documents to review

- Balance Sheet
- Statement of Activities
- Enrollment

Review focuses on three metrics

- Days cash on hand
- Current ratio
- Actual enrollment as compared to budgeted enrollment

Monthly reports

The monthly reports will not be scored. They will consist of topics discussed and high-level findings. However, should there be a concern related to these metrics or other aspects of the school's financial management, we will note this in the monthly report and may ask for additional information.

Monthly Measures

Measure	Metric	Area of Concern
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	Less than 20 days
Current Ratio	Current assets divided by current liabilities	Less than 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	Below 90%



QUARTERLY

Goal

Review how schools are progressing during the school year against their budget and financial goals and provide schools with targeted feedback.

Documents to review

- All monthly documents
- Quarterly surplus/(deficit)
- Quarterly budget to actual

Review focuses on the monthly metrics as well as the following

- Change in net assets
- Budgeted revenue and expenses as compared to actual revenues and expenses

Quarterly report

The quarterly report will be more comprehensive than the monthly report. It will note areas of financial strength and weakness and will highlight any areas of concern. These reports will include calculations for the metrics and will discuss their implications however, they will not include a score.

As with the monthly report, if there are areas of financial concern raised by the quarterly review, we will note this in the report and may ask for additional information.

Quarterly Measures

Measure	Metric	Area of Concern
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	Less than 20 days
Current Ratio	Current assets divided by current liabilities	Less than 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	Below 90%
Surplus/(Deficit)	Change in net assets	Unplanned decrease in Net Assets OR Planned decrease in Net Assets resulting in a 0 or negative Total Net Position
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	More than 10% negative variance on major budget lines AND Net Assets are lower than budgeted



ANNUALLY

Goal

- Provide a comprehensive review of the prior year's financial management to provide schools with useful feedback as they progress through the current school year.
- Ohio sponsors are required by law to monitor and evaluate the academic and fiscal performance, along with the organizational, operational and legal compliance, of each school they sponsor and submit a written report of the evaluation results to the parents of students enrolled in the community school and DEW by Nov. 30 each year. CMUSD presents the reports to each governing board at a governing board meeting, requires schools to post the report on their websites, and also posts the report on the CMUSD website.

Documents to review

The year-end review will be scored and will analyze the monthly and quarterly materials and will require the following additional documents:

- Financial statements (balance sheet and income statement) for the entire prior school year as they will be presented to the auditor including all year-end accrual entries;
- Final budget to actual reports with explanations for any major variances; and
- Any written documents that the school wishes CMUSD to consider.

The annual review will focus on the following measures

- Days cash on hand;
- Current ratio;
- Average annual enrollment as compared to the budgeted enrollment;
- Annual surplus/(deficit);
- Annual change in cash position;
- Assessment of net assets (excluding the entries made for government pensions);
- Annual budget variance; and
- Written statement from the school that either states that the school has no debt or that the school has debt; if the school has debt, the written statements should identify whether or not the school has made all loan payments on time, whether or not the school has met all required covenants associated with the debt, and whether or not the debt is in default.

Annual year-end report

The annual report will be in the form of a scorecard and will note any explanations and/or materials provided by the school. There will also be a brief narrative which explains the scoring and describes the school's financial position at year-end.



Annual Measures

Measure	Metric	Meets Standard	Area of Concern	Below Standard
Days Cash on Hand	Total cash divided by (total budgeted expenditures - depreciation)/365	30 days	20-30 days	Below 20 days
Current Ratio	Current assets divided by current liabilities	1.1 or higher	1.0 to 1.1	Below 1.0
Enrollment	Actual FTEs divided by budgeted FTEs	95% or higher	90% to 95%	90% or lower
Surplus/(Deficit)	Change in net assets	Increase in Net Assets OR Planned decrease in Net Assets for the year resulting in a positive Total Net Position	Planned decrease in net assets (per budget)	Unplanned decrease in Net Assets OR Planned decrease in Net Assets resulting in a 0 or negative Total Net Position
Budget Variance	Budgeted revenues and expenses compared to actual revenues and expenses	No more than 10% negative variance on major budget lines OR More than 10% negative variance on major budget lines AND Change in Net Assets is equal to or better than budgeted		More than 10% negative variance on major budget lines AND Net Assets are lower than budgeted
Increase/(Decrease) in Cash	Change in cash position as compared to prior year	Positive cash flow	Planned decrease in cash (per budget)	Unplanned decrease in cash position
Debt to Assets Ratio	Total liabilities divided by total assets	0.90 or lower	0.90 to 0.99	1.00 or higher
Debt Covenants	Met covenants	Met covenants		Did not meet covenants
Debt Payments	Timeliness of debt payments	No late debt payments		Late debt payments
Debt Default	Loan default	No default		Loan in default



Additional Reviews

In addition to the monthly, quarterly and annual reports, CMSD will review and report on the following:

- Annual audit which will utilize the same metrics as the year-end annual reviews;
- Annual five-year forecasts submitted in May for the upcoming years; CMSD will focus on whether or not the school used realistic assumptions and will assess the school's projected year-end financial positions for each year; and
- Annual budgets submitted in October for the current year, which will focus on whether or not the school used realistic assumptions and will assess the school's projected year-end financial positions.

These additional reviews will be incorporated into the monthly or quarterly reports.



Appendix C: Organizational Performance Framework

Overview

The purpose of the Organizational Performance Framework is to establish and communicate the compliance-related standards by which CMSD will monitor and evaluate its sponsored schools. The items included in the framework come from Ohio Department of Education and Workforce (D.E.W.) requirements, contract requirements, and state law. When a number is listed in the Item column, it refers to the number from D.E.W.'s School Compliance worksheet, available online and updated annually. CMSD staff consulted with all of its sponsored schools to prioritize and organize these items. Items are weighted according to their importance and are organized into nine categories: Access and Student Rights, Health and Safety, Human Capital, Governance, Admissions, Educational Program, Fiscal, Site Visit, and Other.

CMSD aims to maximize school operational autonomy by articulating the base set of state and federal laws, rules, regulations, and contractual obligations that apply to its sponsored schools.

CMSD will primarily use Epicenter to track compliance. Items not submitted by Epicenter deadlines will result in lost points for those items. Policies/compliance items will be reviewed on due dates.

Some compliance-related requirements cannot be assessed via Epicenter. CMSD will also conduct fall and spring site visits, as required by law. CMSD will provide schools with advance notice of site visits. Please review the CMSD Comprehensive Site Visits: Purpose and Protocol document for detailed information on site visits. The bulk of Epicenter due dates are aligned with the fall and spring site visits. For example, CMSD will review all special education policies in the fall and all admission policies in the spring.

To be considered for contract renewal, a school will be expected to have no outstanding notices of breach or concern. A notice is outstanding if the school has failed to submit a remedial action plan that has been approved by CMSD.

Scoring

100 points possible

Exceeds Expectations: 90 to 100 points

Meets Expectations: 80 to 89 points

Does Not Meet Expectations: Below 80 points

Category 1: Access & Student Rights, 18

Category 2: Health & Safety, 14

Category 3: Human Capital, 12

Category 4: Governance, 14

Category 5: Admissions, Enrollment, and Attendance, 8

Category 6: Education Program, 10

Category 7: Fiscal, 7

Category 8: Site Visit, 8

Category 9: Other, 9



1. Access & Student Rights (18 points possible)

1A) Subcategory: Special Education (13)

Item	Description	Points Possible
171, 172, 174, 175, 176, 178	Written policies for special education as required by Ohio Revised Code: <ul style="list-style-type: none"> • Provision of services (171) • Individualized Education Program (IEP) development and implementation(172) • Confidentiality(174) • Identification and evaluation of homeless students with disabilities (175) • Free appropriate public education (176) • Ensuring compliance with IDEIA (178). 	6
172	IEPs implemented as written	2
173	Standards/procedures for identification and evaluation of students with disabilities consistent with federal and state law.	2
177	Services delivered in the least restrictive environment while also allowing for a continuum of services.	2
182	School submitted plan to D.E.W. for serving students with disabilities.	1

1B) Subcategory: Student Rights (3)

Item	Description	Points Possible
405 and 406	School provides due process for students suspended, expelled, removed AND school follows the policy.	2
901	School has adopted policy on Positive Behavioral Intervention and Supports that complies with Ohio requirements.	1

1C) Subcategory: Access

Item	Description	Points Possible
432	School will achieve racial and ethnic balance reflective of community it serves.	2



2. Health & Safety (14 points possible)

2A) Subcategory: Food safety (3)

Item	Description	Points Possible
705	School has adopted a policy to protect students with peanut or other food allergies.	1
778	School ensures that at least one employee is present during food service who is trained in the Heimlich maneuver.	2

2B) Subcategory: Facilities (5)

Item	Description	Points Possible
752	School does not apply lead-based paint and complies with all orders and requirements for inspection, maintenance, and prevention of lead-based poisoning.	2
759	School timely submitted an emergency management plan in the form required by D.E.W. and the plan was approved.	1
Safety drills	School held all of its required rapid safety and dismissal drills, including tornado drills, in appropriate months and a drill within first 10 days of school.	2

2C) Subcategory: Student wellness (6)

Item	Description	Points Possible
703	School has screened pupils enrolled in either kindergarten or first grade prior to Nov. 1 for hearing, vision, speech and communications, or medical problems and developmental disorders AND notified parents of the screening before August 1.	2
706	School has adopted policies and procedures regarding child abuse reporting and training of all staff and volunteers as to their obligation to report and consequences for failure to do so. Requires policy and training records.	2
755	School's governing authority reviewed policies and procedures to ensure safety of students, employees and other persons using a school building from any known hazards in the building or on building grounds that pose an immediate risk to health or safety.	1
761	School adopted required policy prohibiting harassment, intimidation, and bullying.	1



3. Human Capital (12 points possible)

3A) Subcategory: Licensure/Professional

Item	Description	Points Possible
118	School sees that students on reading monitoring improvement plans (applies to grades 3 and 4 only) are taught by teachers with the appropriate license, endorsements, and/or qualifications.	1
603	School will suspend a person from all duties that require the care, custody, or control of a child during the pendency of the criminal action against the person-applicable when an employee was subject to criminal action.	1
611	School has a local professional development committee to determine coursework and other professional development needed by licensed educators to satisfy the renewal of such licenses.	1
607	All school teachers, aides, and providers are properly licensed by the State Board of Education.	2
Teacher retention	School has submitted annual reports on staff and teacher turnover, if requested by sponsor.	2

3B) Subcategory: Background checks

Item	Description	Points Possible
622, 623, 624, 625, 626	The school has done all required criminal background checks	5



4. Governance (14 points possible)

Item	Description	Points Possible
655	School has posted on its website the names of school's governing authority and provides, upon request, the name and address of each member of the governing authority to the sponsor and D.E.W.	1
664	School's meetings of its governing authority are public meetings, provide public advance notice, and follow all laws with respect to proper public meeting protocol.	3
667	School's governing authority members, fiscal officer, administrators and supervisory staff are annually trained on the public records and open meetings laws.	1
316/668	School fills public records requests in a timely manner, and at least one person, as designated by school, has attended training approved by the Ohio attorney general about school's obligations pertaining to public records.	3
658	Governing authority members have no interest in public contracts or other unaddressed ethical conflicts of interest, etc.	1
659	No member of governing authority also serves on a district board of education.	1
661	School uses independent counsel when required.	1
662	School has submitted current and complete Comprehensive Plan, or verified that sponsor has it on file; has submitted all policies and procedures on internal financial controls; and has adhered to Comprehensive Plan and these policies and procedures and ensured compliance by any contractor.	3



5. Admissions, Enrollment, and Attendance (8 points possible)

Item	Description	Points Possible
401	School provides parents with the proper notice of truancy, utilizes an intervention strategy, and/or files a complaint in juvenile court when appropriate for students that are truant. School's governing authority has adopted policy regarding habitual truancy and intervention strategies.	2
426	School has admission procedures that specify the items outlined in ORC 3314.06.	2
427	School has an admission policy that addresses students residing outside the district of residence.	1
429	School maintains complete and accurate reporting of student enrollment data used to calculate payments, and school's borrowing and expenditures are consistent with legal requirements.	1
436	School provides parents or guardians with a copy of the most recent Ohio state report card during the admissions process.	1
Lottery	If required by ORC 3314.06, and subject to any preferences allowed under that provision, school has selected students for admission using a random lottery.	1



6. Education Program (10 points possible)

Item	Description	Points Possible
101	School provides at least 920 hours of learning opportunities to at least 25 students.	1
105	School has adopted a policy, updated annually, governing academic prevention and intervention services covering requirements of law, which include but are not limited to measuring student progress, identifying students not attaining proficiency thresholds, collect and using student performance data, and provision of prevention/intervention services.	1
116	School promotes students to fourth grade when all criteria outlined in ORC 3313.608 are met.	1
117	School continues any required intervention services for students not promoted to 4th grade, consistent with the requirements of ORC 3313.608.	1
217	School provides intervention services to students not meeting certain proficiency level.	2
220	School administers state diagnostic tests to students in required categories and to all students in the appropriate grade level at least once annually, providing the information to parents and D.E.W.	1
309	School administers all required assessments and submits all data required to calculate the report card to D.E.W.	1
902	School has adopted a grade promotion and retention policy that prohibits the promotion of a student to the next grade level if the student has been truant for more than 10% of the required attendance days of the current school year and failed two or more of the required curriculum subject areas, unless the student's principal and teachers of any failed subject areas agree the student is academically prepared for the next grade level.	1



7. Fiscal (7 points possible)

Item	Description	Points Possible
308	School follows all guidelines and timely submitted complete and accurate EMIS data, using a software package certified by D.E.W. Each fiscal officer appointed under ORC 3314.011 is responsible for annually reporting the community school's data under ORC 3301.0714.	1
502	School that receives funding under Title I maintains the required level of expenditures on an annual basis as outlined in federal regulations.	1
503	School reports all financial information in an easily understood format and by the reporting categories and subgroups required by D.E.W.	1
504	Annually, school provides a financial plan detailing an estimated budget and the per pupil expenditures.	1
506	School has filed annual financial reports with the Auditor of State that are prepared using generally accepted accounting principles.	1
509	School has liability insurance sufficient to cover any risks to the school.	1
Audit	Audit of school is devoid of significant findings and conditions, material weaknesses, or significant internal control weaknesses; no ongoing concerns.	1



8. Site Visit (8 points possible)

Item	Description	Points Possible
Fall Site Visit	On its Fall Comprehensive Site Visit, school cooperates with observations/focus groups; does not require a return site visit on special education; does not require a follow-up enrollment record review; and has fewer than three items of concern on its walkthrough.	4
Spring Site Visit	On its Spring Comprehensive Site Visit, school cooperates with observations/focus groups; does not require a return site visit on special education; does not require a follow-up enrollment record review; and has fewer than three items of concern on its walkthrough.	4

9. Other (9 points possible)

Item	Description	Points Possible
Other D.E.W. requirements	School complies with any items included in latest annually updated D.E.W. School Compliance worksheet, available online at http://education.ohio.gov/Topics/Community-Schools , but not listed elsewhere in this Organizational Performance Framework.	5
Corrective Action Plans	School has not had to develop and implement a corrective action plan.	2
Intervention Protocol	School has never required sponsor intervention under the Intervention Protocol.	2



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