

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** Quality Community School State Grant

**Date:** July 23, 2020

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The Fy 20 – Fy 21 state budget bill established a **NEW** quality community schools support grant to provide additional funding to each community school designated as a Community School of Quality (HB 166 Section 265.335). To be eligible, a school had to meet the criteria laid out in the House Bill. Due to these amounts being significant in many cases, they would impact analytical procedures.

- Qualified community schools under the program were eligible to receive up to \$1,750 in each fiscal year for each pupil identified as economically disadvantaged and up to \$1,000 in each fiscal year for all others. However, as noted in the footnote of the file attached the number of schools receiving the designation as a Community School of Quality exceeded the appropriation amount of \$30,000,000. Therefore each school received a prorated award equal to 88.57% of the calculated amount.
- Payments for Fy 2020 were calculated using the final adjusted full-time equivalent number of students enrolled in the community school for the prior fiscal year, except for a school in its first year of operation. For a school in the first year of operation, the payment was calculated using the adjusted full-time equivalent number of students enrolled in the school for Fy 2020 as of the date the payment was made (January 2020).
  - We confirmed with ODE that this grant received by a community school in their first year of operations will not be impacted by FTE adjustments that occur later. Therefore, this grant does not need mentioned in the school foundation contingency footnote.
- For schools who met the criteria and were designated as Community Schools of Quality, these awards were made in 1 (main) payment on the January 2020 foundation (with a small adjustment made in April 2020). As indicated on the foundation settlement screenshot

below, these should be posted to USAS Code 3190 (other unrestricted grants-in-aid), which will roll-up to their non-operating revenue, state grants line item.

DESCRIPTION	USAS CODE	ANNUAL AMOUNT	YEAR TO DATE PRIOR TO PAYMENT	BALANCE PRIOR TO PAYMENT	MONTHLY PAYMENT
<b>ADJUSTMENTS</b>					
JV09 COLLEGE CREDIT PLUS DEDUCT	479	0.00	0.00	0.00	0.00
JV96 QUALITY COMMUNITY SCH	3190	0.00	0.00	0.00	1,173,970.38

- These state grants were awarded to 63 community schools, ranging from \$48,784 to \$2.1 million (see file attached).
- Based on the way the legislation was written, community schools that received the grant in Fy 20 will also receive it in Fy 21 (and Fy 22 if funding is appropriated). Because the funding is tied to an appropriation from the legislature, which has currently been appropriated for Fy 20 & Fy 21, any distribution of funding for Fy 22 will be contingent upon continued appropriations.
- Further details can be found at <http://education.ohio.gov/Topics/Community-Schools/Quality-Community-School-Support-Fund>, if needed.

As with all community school related guidance sent out, this memo will be posted to our community school internet page at <https://ohioauditor.gov/references/guidance/communityschools.html>.

Questions can be directed to [CommunitySchoolQuestions@ohioauditor.gov](mailto:CommunitySchoolQuestions@ohioauditor.gov).

SY 19-20 Designated Community Schools of Quality for the Quality Community School Support Fund

IRN	Community School	Sponsor	Operator	County	Criteria Met	Total FTE^	Economically Disadvantaged FTE^	Non-Economically Disadvantaged FTE^	Payment Amount*
011507	Achieve Career Preparatory Academy	Buckeye Community Hope Foundation	The Leona Group, LLC	Lucas	Criteria 3(b)(i)	144.32	144.32	0.00	<b><u>\$226,035.29</u></b>
143610	Arts & College Preparatory Academy	Ohio Council of Community Schools	NA	Franklin	Criteria 1	393.19	197.92	195.27	<b><u>\$484,746.17</u></b>
134122	Autism Model School	ESC of Lake Erie West	NA	Lucas	Criteria 1	107.24	73.31	33.93	<b><u>\$145,185.34</u></b>
011390	Bella Academy of Excellence	St Aloysius Orphanage	Imagine Schools, Inc.	Cuyahoga	Criteria 1	280.47	280.47	0.00	<b><u>\$439,274.65</u></b>
017537	Capital Collegiate Preparatory Academy	St Aloysius Orphanage	Accel Schools Columbus FB LLC	Franklin	Criteria 2	130.65	88.48	42.17	<b><u>\$176,319.34</u></b>
010036	Cesar Chavez College Preparatory School	Richland Academy	Educational Solutions Co.	Franklin	Criteria 1	325.33	325.33	0.00	<b><u>\$509,534.78</u></b>
007999	Charles School at Ohio Dominican University	ESC of Central Ohio	Graham School, The Breakthrough Charter Schools	Franklin	Criteria 1	337.44	215.37	122.07	<b><u>\$446,564.23</u></b>
012029	Citizens Leadership Academy	Cleveland Municipal		Cuyahoga	Criteria 1	246.42	245.92	0.50	<b><u>\$385,609.61</u></b>
009122	Columbus Collegiate Academy	Thomas B. Fordham Foundation	United Schools Network, Inc.	Franklin	Criteria 1	237.25	237.25	0.00	<b><u>\$371,583.09</u></b>
012951	Columbus Collegiate Academy - West	Thomas B. Fordham Foundation	United Schools Network, Inc.	Franklin	Criteria 1	237.22	237.22	0.00	<b><u>\$371,536.10</u></b>
000553	Columbus Humanities, Arts and Technology	Ohio Council of Community Schools	Accel Schools Ohio LLC	Franklin	Criteria 1	559.76	556.17	3.59	<b><u>\$874,291.44</u></b>
012011	Columbus Performance Academy	Ohio Council of Community Schools	Performance Academies, LLC	Franklin	Criteria 1	193.26	193.26	0.00	<b><u>\$302,685.56</u></b>
000952	Columbus Preparatory and Fitness Academy	Ohio Council of Community Schools	Performance Academies, LLC	Franklin	Criteria 1	417.79	417.79	0.00	<b><u>\$654,346.47</u></b>
132969	Constellation Schools: Elyria Community	ESC of Lake Erie West	Constellation Schools, LLC	Lorain	Criteria 1	487.75	280.09	207.66	<b><u>\$624,530.32</u></b>
132951	Constellation Schools: Lorain Community E	ESC of Lake Erie West	Constellation Schools, LLC	Lorain	Criteria 1	182.12	182.12	0.00	<b><u>\$285,237.99</u></b>
000534	Constellation Schools: Puritas Community N	Buckeye Community Hope Foundation	Constellation Schools, LLC	Cuyahoga	Criteria 1	172.86	172.67	0.19	<b><u>\$270,607.36</u></b>
012025	Constellation Schools: Stockyard Community	Buckeye Community Hope Foundation	Constellation Schools, LLC	Cuyahoga	Criteria 1	66.06	66.06	0.00	<b><u>\$103,463.77</u></b>
132993	Constellation Schools: Westpark Community	ESC of Lake Erie West	Constellation Schools, LLC	Cuyahoga	Criteria 1	314.64	202.84	111.80	<b><u>\$417,748.22</u></b>
133439	Cornerstone Academy Community School	St Aloysius Orphanage	Accel Schools Ohio LLC	Franklin	Criteria 1	794.34	425.31	369.03	<b><u>\$996,397.57</u></b>
009283	Dayton Early College Academy, Inc	Thomas B. Fordham Foundation	NA	Montgomery	Criteria 1	341.74	194.25	147.49	<b><u>\$436,236.20</u></b>

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012924	DECA PREP	Thomas B. Fordham Foundation	NA	Montgomery	Criteria 1	904.53	676.58	227.95	<b><u>\$1,263,675.62</u></b>
014188	Discovery Academy	ODE Office of Ohio School Sponsorship	The Leona Group, LLC	Lucas	Criteria 3(b)(i)	339.93	339.93	0.00	<b><u>\$532,401.43</u></b>
000779	Educational Academy for Boys & Girls	North Central Ohio ESC	Educational Solutions Co.	Franklin	Criteria 1	129.22	129.22	0.00	<b><u>\$202,385.53</u></b>
142943	Focus Learning Academy of Northern Colur	North Central Ohio ESC	NA	Franklin	Criteria 1	480.23	480.23	0.00	<b><u>\$752,140.56</u></b>
009192	Foundation Academy	Ohio Council of Community Schools	Accel Schools Ohio LLC	Richland	Criteria 1	388.55	388.55	0.00	<b><u>\$608,550.52</u></b>
012033	Foxfire Intermediate School	Maysville Local	NA	Muskingum	Criteria 1	40.43	39.30	1.13	<b><u>\$62,563.34</u></b>
012558	Global Village Academy	ODE Office of Ohio School Sponsorship	NA	Cuyahoga	Criteria 1	189.22	136.16	53.06	<b><u>\$260,742.48</u></b>
011972	Graham Elementary and Middle School	ESC of Central Ohio	Graham School, The	Franklin	Criteria 1	432.49	278.05	154.44	<b><u>\$573,704.60</u></b>
143198	Great Western Academy	Buckeye Community Hope Foundation	Imagine Schools, Inc.	Franklin	Criteria 1	761.71	761.71	0.00	<b><u>\$1,192,997.08</u></b>
008287	Groveport Community School	St Aloysius Orphanage	Imagine Schools, Inc.	Franklin	Criteria 3(b)(i)	757.64	757.1	0.54	<b><u>\$1,186,260.14</u></b>
000575	Hope Academy Northwest Campus	Ohio Council of Community Schools	Accel Schools Ohio LLC	Cuyahoga	Criteria 1	221.48	221.48	0.00	<b><u>\$346,883.97</u></b>
133660	Horizon Science Academy Columbus	ESC of Lake Erie West	Concept Schools	Franklin	Criteria 1	491.84	491.84	0.00	<b><u>\$770,324.25</u></b>
011976	Horizon Science Academy Dayton Downtow	Buckeye Community Hope Foundation	Concept Schools	Montgomery	Criteria 1	218.55	218.55	0.00	<b><u>\$342,294.98</u></b>
000838	Horizon Science Academy-Denison Middle	ESC of Lake Erie West	Concept Schools	Cuyahoga	Criteria 1	325.72	325.72	0.00	<b><u>\$510,145.60</u></b>
017535	Huber Heights Preparatory Academy dba P	St Aloysius Orphanage	Accel Schools Cleveland FB LLC	Cuyahoga	Criteria 2	41.46	18.16	23.30	<b><u>\$49,295.31</u></b>
011947	Imagine Akron Academy	Buckeye Community Hope Foundation	Imagine Schools, Inc.	Summit	Criteria 3(b)(i)	49.64	49.64	0.00	<b><u>\$77,746.62</u></b>
014139	Imagine Columbus Primary School	North Central Ohio ESC	Imagine Schools, Inc.	Franklin	Criteria 1	234.49	234.49	0.00	<b><u>\$367,260.35</u></b>
013173	Imagine Hill Avenue	Buckeye Community Hope Foundation	Imagine Schools, Inc.	Lucas	Criteria 3(b)(i)	127.82	122.12	5.70	<b><u>\$196,366.81</u></b>
014121	Imagine Leadership Academy	North Central Ohio ESC	Imagine Schools, Inc.	Summit	Criteria 3(b)(i)	167.57	167.57	0.00	<b><u>\$262,449.65</u></b>
017536	Kenmore Preparatory Academy dba Toledo	St Aloysius Orphanage	Accel Schools Columbus FB LLC	Lucas	Criteria 2	242.88	136.29	106.59	<b><u>\$308,854.18</u></b>
009997	KIPP Columbus	Thomas B. Fordham Foundation	NA	Franklin	Criteria 1	1,373.03	1,373.03	0.00	<b><u>\$2,150,451.98</u></b>

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009957	Klepinger Community School	St Aloysius Orphanage	Imagine Schools, Inc.	Montgomery	Criteria 1	567.70	567.70	0.00	<b>\$889,136.86</b>
014065	Lincoln Park Academy	Buckeye Community Hope Foundation	Accel Schools Ohio LLC	Cuyahoga	Criteria 1	425.45	425.45	0.00	<b>\$666,343.63</b>
009955	Madison Avenue School of Art	St Aloysius Orphanage	Imagine Schools, Inc.	Lucas	Criteria 3(b)(i)	545.69	545.69	0.00	<b>\$854,664.60</b>
017585	Marion Preparatory Academy	North Central Ohio ESC	Accel Schools Ohio LLC	Marion	Criteria 2	102.81	50.27	52.54	<b>\$125,755.40</b>
012030	Near West Intergenerational School	Cleveland Municipal	NA	Cuyahoga	Criteria 1	252.98	252.98	0.00	<b>\$396,219.56</b>
008278	Noble Academy-Cleveland	Buckeye Community Hope Foundation	Concept Schools	Cuyahoga	Criteria 1	433.88	358.70	75.18	<b>\$629,083.52</b>
008280	Noble Academy-Columbus	Buckeye Community Hope Foundation	Concept Schools	Franklin	Criteria 1	333.07	333.07	0.00	<b>\$521,657.24</b>
017538	North Columbus Preparatory Academy	St Aloysius Orphanage	Accel Schools Ohio LLC	Franklin	Criteria 2	107.46	64.16	43.30	<b>\$139,240.46</b>
133736	Richard Allen Academy	St Aloysius Orphanage	Educational Management and Development Group	Butler	Criteria 1	133.86	133.86	0.00	<b>\$209,652.74</b>
013999	Rise & Shine Academy	North Central Ohio ESC	NA	Lucas	Criteria 1	101.59	94.84	6.75	<b>\$154,580.36</b>
000855	Stambaugh Charter Academy	Buckeye Community Hope Foundation	National Heritage Academies, Inc.	Mahoning	Criteria 1	440.57	440.57	0.00	<b>\$690,024.71</b>
009953	Sullivant Avenue Community School	St Aloysius Orphanage	Imagine Schools, Inc.	Franklin	Criteria 3(b)(i)	334.59	334.59	0.00	<b>\$524,037.88</b>
133322	Summit Academy Community School Altern	ESC of Lake Erie West	Summit Academy Management	Lorain	Criteria 1	95.45	95.45	0.00	<b>\$149,494.65</b>
000951	Toledo Preparatory and Fitness Academy	Ohio Council of Community Schools	Performance Academies, LLC	Lucas	Criteria 1	191.62	191.62	0.00	<b>\$300,116.97</b>
014467	United Preparatory Academy	Thomas B. Fordham Foundation	United Schools Network, Inc.	Franklin	Criteria 1	296.31	296.31	0.00	<b>\$464,083.40</b>
016858	United Preparatory Academy East	Thomas B. Fordham Foundation	United Schools Network, Inc.	Franklin	Criteria 2	97.21	97.06	0.15	<b>\$152,150.49</b>
011291	Village Preparatory School	Cleveland Municipal	Breakthrough Charter Schools	Cuyahoga	Criteria 1	415.66	415.66	0.00	<b>\$651,010.44</b>
013034	Village Preparatory School Woodland Hills	Buckeye Community Hope Foundation	Breakthrough Charter Schools	Cuyahoga	Criteria 1	491.95	491.95	0.00	<b>\$770,496.53</b>
000875	Westside Academy	Buckeye Community Hope Foundation	NA	Franklin	Criteria 1	222.50	222.03	0.47	<b>\$348,166.03</b>
000222	Wildwood Environmental Academy	Ohio Council of Community Schools	The Leona Group, LLC	Lucas	Criteria 3(b)(i)	363.29	225.11	138.18	<b>\$476,237.18</b>

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000736	Wings Academy 1	ODE Office of Ohio School Sponsorship	The Genesis Group & Associates LLC	Cuyahoga	Criteria 1	222.46	222.46	0.00	<b>\$348,418.86</b>
<b>Totals</b>						<b>20,064.38</b>	<b>17,941.40</b>	<b>2,122.98</b>	<b>\$30,000,000.00</b>
<p>^Any school in operation during the 2018-2019 school year was funded using the FTE, economically disadvantaged and non-economically disadvantaged counts from the FY19 Final #2 payment. Any newly</p> <p>*Funding was calculated by providing \$1,750 for each economically disadvantaged student and \$1,000 for all other students. However, the number of schools/students receiving the designation as a Community School of Quality exceeded the appropriation amount of \$30,000,000.00. Therefore each school received a prorated award equal to 88.57% of the calculated amount.</p> <p style="text-align: center;"><a href="#">For more information about each criteria, please visit Quality Community School Support homepage</a></p>									