

# Charter School Performance Framework 2022 Manual

For Texas Public Charter Schools

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Texas Education Agency

Division of Authorizing

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# Acronyms

AEA	Alternative Education Accountability
BE/ESL	Bilingual Education/English as a Second Language
CSPF	Charter School Performance Framework
FIRST	Financial Integrity Rating System of Texas
IRS	Internal Revenue Service
LEA	Local Education Agency
PEIMS	Public Education Information Management System
RDA	Results Driven Accountability
STAAR	State of Texas Assessments of Academic Readiness
TAC	Texas Administrative Code
TAPR	Texas Academic Performance Report
TARS	Texas Accountability Rating System
TEA	Texas Education Agency
TEC	Texas Education Code

#### Overview

The mission of the Texas Education Agency's Division of Charter School Authorizing and Administration is to cultivate innovative, high-quality learning opportunities and to empower the charter community through leadership, guidance, and support.

The Texas Education Agency (TEA) is committed to expanding the number of high-quality educational options in its charter school portfolio. TEA evaluates all public schools and districts under state accountability requirements. Below you will find information about district and charter school accreditation status, financial accountability, and state accountability ratings and standards.

TEA accredits public schools in Texas at the charter school or district level for grades K-12. The Accreditation Status, Standards, and Sanctions section in Title 19 of the Texas Administrative Code (TAC) states how accreditation statuses are determined and assigned to school districts. Those

"The commissioner shall develop and by rule adopt **performance frameworks** that establish standards by which to measure statuses are defined as **Accredited, Accredited-Warned, Accredited-Probation,** and **Not Accredited-Revoked**. The TAC rules also establish accreditation standards and sanctions, including definitions, purpose, and oversight appointments.

the performance of an openenrollment charter school." TEC §12.1181(a)

The state's school financial accountability rating system, known as the School Financial Integrity

Rating System of Texas (FIRST), ensures that all Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices.

In 1993, the Texas Legislature enacted statutes that mandated the creation of the Texas public school accountability system to rate charter schools and districts as well as evaluate campuses. The state accountability webpage has information available about our academic accountability rating system, the Texas Academic Performance Reports (TAPR), school report cards, and the Texas Consolidated School Rating (TCSR) reports.

The Charter School Performance Framework (CSPF), which is required by Texas Education Code (TEC) §12.1181, is designed to provide parents, the public, charter operators, and the authorizer with information about each charter school's performance. The Charter School Performance Framework reports are available on the TEA Charter Schools website. The CSPF is aligned to academic, financial, operational, and governance standards set forth in the TEC. These standards for charter school performance are clear, rigorous, quantifiable, and provide a comprehensive body of data reflective of the charter school's performance. The CSPF is aligned with the Texas A-F accountability rating system, the Charter FIRST financial accountability rating system, and best practices that have been identified by the National Association of Charter School Authorizers. Tier designations, which are described later in this manual, and CSPF performance will be used to inform TEA's authorizing decisions, including assigning appropriate levels of oversight, making decisions related to renewal or nonrenewal of charter schools in the discretionary category (as defined by TEC §12.1141(c)) and registered under the agency's alternative education accountability procedures, revoking charters that have failed to meet CSPF standards (as described in TEC §12.115(a)(5)), and determining eligibility for expansion (19 TAC §100.1033).

# Data Sources for the Frameworks (Standard and Alternative Education Accountability)

The Academic Standard utilizes the State Accountability Rating System and other publicly available information from the Texas Accountability Performance Report (TAPR). The Financial Standard pulls information primarily from annual financial reports and the School FIRST. The Operational Standard includes self-reported data, third-party monitoring, and authorizer monitoring (e.g., school visits). The performance frameworks for adult high school diploma and industry certification charter schools draw from the TAPR, the Texas Higher Education Coordinating Board (THECB), the Texas Workforce Commission (TWC), and Public Education Information Management System (PEIMS).

#### **Using the Framework**

A performance framework is a tool for decision making that outlines expectations for performance and compliance that are enforced through monitoring, evaluation, and intervention.

Charter schools are encouraged to refer to the framework on a continuing basis to self-assess the overall health and viability of their school. The framework will also be used to inform TEA's oversight efforts as well as decisions related to intervention, renewal, or revocation.

The CSPF does not negate any ratings (including, but not limited to, state accountability, Charter FIRST, Accreditation, or Results Driven Accountability (RDA)) that a charter school or charter campus receives, nor does it remove the requirements associated with any sanctions or interventions required as a result of those ratings.

#### **Charter School Performance Framework Manual**

#### **Charter School Performance Framework Report**

#### **Comprehensive Report**

The CSPF is divided into three guiding areas or standards: Academic, Financial, and Operational. The purpose of the standards is to determine whether charter schools are academically successful and effective, financially healthy and viable, and operationally effective, well-run, and compliant. The three standards when used together form the comprehensive Charter School Performance Framework of Texas. Charter schools are rated at the district (LEA) level.

### **Academic Standard**

The Academic Standard evaluates each charter school's academic performance based on the State of Texas Assessments of Academic readiness (STAAR). This standard answers the evaluative question: Is the academic program a success for all students? Meeting the expectations in this standard is indicative of an effective academic program where student learning—the central purpose of every school—is taking place.

Number	Indicator	Date Source and Calculation	Points Possible
1a	Overall A-F score	2022 Accountability rating: overall scale score (district level)	100
1b	Achievement status for student groups	<ul> <li>2022 Closing the Gaps district data: academic achievement status</li> <li>Percent of evaluated indicators met</li> </ul>	100

Number	Indicator	Date Source and Calculation	Points Possible
		2022 Accountability ratings: overall scale scores (campus level)	
1c	Campus status	<ul> <li>Earn 10 points if each of the charter school's campuses received ratings that were at or above 80.</li> <li>Earn 4 points if each of the charter school's campuses received ratings that were at or above 70.</li> <li>Earn 2 points if each of the charter school's campuses received ratings that were at or above 60.</li> <li>Earn 0 points if any campus failed.</li> </ul>	10

Calculation	Points Possible
Academic Standard calculation = . 8 (1a) + .1 (1b) + .1 (10*1c)	100

#### **Overall score on the Academic Standard**

Measures the charter school's overall performance on indicators included in the Academic Standard.

#### **Meets Expectations**

The charter school attained an overall score on the Academic Standard that was at or above 60%.

#### **Does Not Meet Expectations**

The charter school attained an overall score on the Academic Standard that was less than 60%.

#### N/A

The charter school received an overall academic rating, closing the gaps rating, or campus rating of NR: 1365 or Not Rated.

# Alternative Education Accountability (AEA) Academic Standard

In accordance with TEC §12.1181, the AEA Academic Standard includes indicators for charter schools evaluated under AEA provisions of the Texas Accountability Rating System.

Number	Indicator	Data Source and Calculation	Points Possible
1a	Overall academic performance	2022 accountability rating: overall scale score (AEA scaling, district level)	100
1b	Academic status and growth for student groups	2022 Closing the Gaps data: Closing the Gaps scaled score (AEA scaling, district)	100

Number	Indicator	Data Source and Calculation	Points Possible
1c	Campus status	<ul> <li>2022 accountability ratings: overall scale scores (campus level)</li> <li>Earn 10 points if each of the charter school's campuses received ratings that were at or above 80.</li> <li>Earn 4 points if each of the charter school's campuses received ratings that were at or above 70.</li> <li>Earn 2 points if each of the charter school's campuses received ratings that were at or above 60.</li> <li>Earn 0 points if any campus failed.</li> </ul>	10

Calculation	Points Possible
AEA Academic Standard calculation = .8(1a) + .1(1b) + .1(10*1c)	100

#### **Overall score on the AEA Academic Standard**

Measures the AEA charter school's overall performance on indicators included in the AEA Academic Standard.

#### **Meets Expectations**

The AEA charter school attained an overall score on the AEA Academic Standard that was at or above 60%.

#### **Does Not Meet Expectations**

The AEA charter school attained an overall score on the AEA Academic Standard that was less than 60%.

#### N/A

The charter school received an overall academic rating, closing the gaps rating, or campus rating of NR: 1365 or Not Rated.

#### **Financial Standard**

Financial Standard indicators are evaluated in the Charter School Financial Integrity Rating System of Texas (Charter FIRST). As described in 19 TAC §109.1001, the purpose of Charter FIRST is to ensure that charter schools are held accountable for the quality of their financial management practices.

*Note*: Financial Standard indicators are not evaluated for charter schools in their first year of operation.

Read more about Charter FIRST on the <u>TEA website</u>.

The Financial Standard indicators below provide key data to assess the financial health and viability of charter schools.<sup>1</sup>

Number	Indicator	Data Source	Points possible
2a	Overall financial performance on Charter FIRST	Overall score on Charter FIRST (2021-2022)	100
2b	Solvency: cash on hand Charter FIRST Indicator #7 (2021-2022)		10
2c	Solvency: ratio of current assets to current liabilities  Charter FIRST Indicator #8 (2021-2022)		10
2d	Solvency: revenues equal or exceed expenses  Charter FIRST Indicator #9 (2021-2022)		5
2e	Solvency: debt service coverage ratio	Charter FIRST Indicator #12 (2021-2022)	10

Calculation	Points Possible
Financial Standard calculation = .7 (2a) + .075(2b*10) + .075(2c*10) + .075(2d*20) +.075(2e*10)	100

<sup>&</sup>lt;sup>1</sup> Charter schools that are operated by institutions of higher education will receive only a pass/fail on the Financial Standard, reflective of their FIRST score. These schools receive neither an overall numeric FIRST score nor scores on solvency indicators. To calculate the overall CSPF score: pass = 100 and fail = 0.

#### **Overall Score on the Financial Standard**

Measures the charter school's overall performance on indicators included in the Financial Standard.

#### **Meets Expectations**

The charter school attained an overall score on the Financial Standard that was at or above 60%.

#### **Does Not Meet Expectations**

The charter school attained an overall score on the Financial Standard that was less than 60%.

# **Operational Standard**

The Operational Standard indicators facilitate evaluation of each charter school's compliance with federal law, state law, state rules or regulations, and/or the charter contract.

The following Operational Standard indicators evaluate each charter school's compliance with educational, operational, governance, and reporting requirements.

Number	Indicator	Points Possible
3a	Teacher qualifications	Meets: 1 point
		Does not meet: 0 points
3b	Program requirements: Special populations	
		Meets: 1 point
		Does not meet: 0 points
3c	Program requirements: Bilingual education/English as a second language	
	populations	Meets: 1 point
		Does not meet: 0 points
3d	Timely filing of governance reporting forms	Meets: 1 point
- 5u		Does not meet: 0 points
3e	Training requirements for board members and	Meets: 1 point
	charter school officials	Does not meet: 0 points
3f	Criminal record employment requirements	Meets: 1 point
		Does not meet: 0 points
3g	Timely filing of PEIMS data	Meets: 1 point
<u> </u>		Does not meet: 0 points
3h	Certificate of occupancy requirements	Meets: 1 point
311		Does not meet: 0 points
3i	Administrative cost ratio	Meets: 1 point
		Does not meet: 0 points
3j	50% of students in tested grades	Meets: 1 point
		Does not meet: 0 points
3k	Eligibility to participate in child nutrition	Meets: 1 point
- JK	program	Does not meet: 0 points
	Appropriate handling of secure assessment	
31	materials	Meets: 1 point
		Does not meet: 0 points

Calculation	Points Possible
-------------	-----------------

Operational Standard calculation =	100
(# of points earned) (# of indicators evaluated) *100	100

#### **Operational Standard Indicators**

#### 3a. Teacher Qualifications

Charter school teachers must hold a baccalaureate degree.

TEC §12.129, 19 TAC §100.1015(b)(3)(F)

#### **Meets Expectations**

All teachers at the charter school hold a baccalaureate degree or meet the statutory exception.<sup>2</sup>

#### **Does Not Meet Expectations**

Fewer than 100.0% of teachers at the charter school hold a baccalaureate degree or do not meet the statutory exception.

#### **Not Applicable**

Data was masked due to small numbers

Data source: 2021-2022 TAPR District Staff Information, Teachers by Highest Degree Held

#### 3b. Program Requirements - Special Populations

Charter schools must meet program requirements for special populations, including, but not limited to, special education.

TEC §12.104(b)(3)(F), 19 TAC §100.1032(1)(D)

#### **Meets Expectations**

The charter school received a *Meets Requirements* determination for special education.

#### **Does Not Meet Expectations**

The charter school received a *Needs Assistance, Needs Intervention,* or *Needs Substantial Intervention* determination for special education.

Data source: 2022 RDA

#### 3c. Program Requirements - Bilingual Education/English as a Second Language Populations

Charter schools must meet program requirements for BE/ESL populations.

TEC §12.104(b)(3)(G), 19 TAC §100.1032(1)(D)

#### **Meets Expectations**

The charter school is not staged for BE/ESL.

#### **Does Not Meet Expectations**

The charter school is in Stage 1, Stage 2, Stage 3, or Stage 4 for BE/ESL.

Data source: 2022 RDA

<sup>&</sup>lt;sup>2</sup> Per TEC §12.129(b), in some cases, teachers of noncore vocational courses may qualify for an exception if they meet alternative requirements.

#### **Operational Standard Indicators (continued)**

#### **3d. Timely Filing of Governance Reporting Forms**

Charter schools must file Governance Reporting Forms in a timely manner.

TEC §12.119(b), 19 TAC §100.1007

#### **Meets Expectations**

The charter school filed 2021-2022 governance reporting forms in a timely manner.

#### **Does Not Meet Expectations**

The charter school failed to file 2021-2022 governance reporting forms in a timely manner.

Data source: TEA Charter School Tracking System governance reporting forms

#### **3e. Training Requirements**

Charter board members and school officials must complete the annually required training. TEC §12.123, 19 TAC §§ 100.1102-100.1105

#### **Meets Expectations**

All charter board members and school officers appointed or hired prior to December 2, 2021, attested that annually required training was completed or met the criteria for exceptions provided for in the TEA Governance Form.

#### **Does Not Meet Expectations**

Some charter board members and/or school officers appointed or hired prior to December 2, 2021, failed to attest that annually required training was completed, failed to meet criteria for exceptions provided for in the TEA Governance Form, or the charter school failed to submit a governance reporting form by the required reporting deadline.

Data source: TEA Charter School Tracking System governance reporting forms

#### **3f. Criminal Record Employment Requirements**

Charter schools must certify compliance with TEC §22.085.

TEC §§ 12.120, 12.1059, 22.0832, 22.085, 19 TAC §100.1151

#### **Meets Expectations**

The charter school certified its compliance with TEC §22.085 by submitting the "Criminal History Compliance Certification" for the 2021-2022 school year in a timely manner.

#### **Does Not Meet Expectations**

The charter school failed to certify its compliance with TEC §22.085 because it did not submit the "Criminal History Compliance Certification" for the 2021-2022 school year in a timely manner or a finding from a Special Accreditation Investigation has indicated the charter school is not in compliance.

Data source: TEA Educator Certification

#### **Operational Standard Indicators (continued)**

#### 3g. Timely Filing of PEIMS Data

This indicator measures the charter school's compliance with PEIMS reporting requirements. TEC §12.104

#### **Meets Expectations**

The charter school was in compliance with 2021-2022 PEIMS data reporting timelines.

#### **Does Not Meet Expectations**

The charter school was not in compliance with 2021-2022 PEIMS data reporting timelines.

Data source: TEA Student Education Data System/PEIMS Division

#### **3h. Certificate of Occupancy Requirements**

All charter school buildings used for educational purposes must have a valid certificate of occupancy for educating children.

19 TAC §§ 100.1215(b) and 100.1001(3)(E)

#### **Meets Expectations**

The charter school is in compliance with certificate of occupancy requirements.

#### **Does Not Meet Expectations**

The charter school is not in compliance with certificate of occupancy requirements.

#### **Not Applicable**

The charter holder is a university that has not provided a certificate of occupancy for the educational use of charter school sites that are on the university campus.

Data source: TEA Charter Schools Tracking System

#### 3i. Administrative Cost Ratio

Measures whether the charter school's administrative costs and size are proportionate.

#### **Meets Expectations**

The charter school scored 6 points or more on Charter FIRST Indicator #14, or the charter school is operated by a public institution of higher education (IHE) and scored PASS on its Charter FIRST Indicator #3.

#### **Does Not Meet Expectations**

The charter school scored fewer than 6 points on Charter FIRST Indicator #14, or the charter school is operated by a public institution of higher education (IHE) and scored FAIL on its Charter FIRST Indicator #3.

#### **Not Applicable**

The charter school is in its first year of operation and is not evaluated on this indicator.

*Data source: 2021-2022* Charter FIRST Indicator 14 and Indicator 3 for charter schools operated by public institutions of higher education (IHE).

#### **Operational Standard Indicators (continued)**

#### 3j. 50% of students in tested grades

Confirms that the constitution of the charter school's student body is sufficient for state accountability standards.

19 TAC §100.1015(b)(3)(G)

#### **Meets Expectations**

Each charter school has at least 50% of its student population in tested grades, the charter school has not reached its fifth year of operation, or the charter holder has obtained a waiver from the commissioner of education.

#### **Does Not Meet Expectations**

The charter school has less than 50% of its student population in tested grades and the charter holder has not obtained a waiver from the commissioner of education.

Data source: 2021-2022 TAPR

#### **3k. Child Nutrition Program**

Indicates whether the charter school has complied with child nutrition program requirements.

19 TAC §§100.1022(c)(1)(A)(xi) and 100.1032(2)(N)

#### **Meets Expectations**

The charter school complied with child nutrition program requirements.

#### **Does Not Meet Expectations**

The charter school failed to comply with child nutrition program requirements, did not obtain any waiver permitting it to do so, and did not return to compliance within 30 days.

#### **Not Applicable**

The charter school has opted out of child nutrition programs and has obtained any waivers required to do so.

Data source: Texas Department of Agriculture

#### 31. Appropriate Handling of Secure Assessment Materials

Measures the charter school's compliance with state rules concerning assessment materials. TEC §§39.0301-39.0304, 19 TAC §101.3031

#### **Meets Expectations**

The charter school fully complied with state rules concerning delivery of assessment materials, storage, and administration of assessments, and return of assessment materials for the spring assessment period.

#### **Does Not Meet Expectations**

The charter school failed to fully comply with state rules concerning deliver of assessment materials, storage, and administration of assessments, and return of assessment materials for the spring assessment period

### **Overall score on the Operational Standard**

Measures the charter school's overall compliance with indicators on the operational standard.

#### **Meets Expectations**

The charter school attained an overall score on the Operational Standard that was at or above 60%.

#### **Does Not Meet Expectations**

The charter school attained an overall score on the Operational Standard that was less than 60%.

# Adult High School Diploma and Industry Certification Public Charter School Performance Framework Academic Indicators

The Adult High School Diploma Charter School Performance Framework Academic Standard contains indicators for measuring the performance of an adult high school program operated under a charter granted under Texas Education Code (TEC) §29.259.

The following indicators outlined in TEC, §12.262 facilitate review of the adult high school diploma charter school's performance.

- 1a. Student achievement on exit-level assessment
- 1b. Completion of high school diploma program
- 1c. Completion of industry certification program
- 1d. Enrollment in institutions of higher education
- 1e. Significant income increase

Number	Indicator	Source and Calculation	Points Possible
Number 1a	Student achievement on exit-level assessment	# of tests at Approaches or above  + # of tests at Meets or above  + # of tests at Masters (Sum / total tests) / 3 = component score  Basis for tests - all EOC exams taken in Algebra 1, Biology, US History, English I, and English II  Convert to scaled score.  The scale score minimum threshold to pass Indicator 1a is 51 using the STAAR component score for high schools in the 2020 Accountability Manual	Points Possible  100
		_	

Number	Indicator	Source and Calculation	Points Possible
		[(# of graduates) / (# of students classified as 12th graders on the PEIMS snapshot date in the same academic year)] x 100 = Component score	
1b	Completion of high school diploma program	Convert the component score to a scaled score. The scale score minimum threshold to pass Indicator 1b is 70 using the non- AEA portion of Table 5.3 of the 2021 Accountability Manual	100
1c, 1d, 1e	Completion of industry certification program  Enrollment in institutions of higher education  Significant income increase	(# of graduates who accomplished at least one of the CCMR indicators / total graduates for the school year) x 100 = CCMR component score  Convert to scaled score using CCMR Conversion Table.  The scale score minimum threshold to pass indicators 1c,1d,1e is 90.	100

Calculation	<b>Points Possible</b>
Academic Standard calculation = .2(1a scaled score) + .5(1bscaled score)	
+ .3(1c, 1d, 1e scaled score – CCMR component)	
	100

# Overall score on the Adult High School Diploma and Industry Certification Public Charter School Performance Frameworks Academic Indicators Meets Expectations

The charter school attained an overall score that was at or above 60%.

#### **Does Not Meet Expectations**

The charter school attained an overall score that was less than 60%.

# Adult High School Diploma and Industry Certification Public Charter School Performance Framework Financial and Operational Standards

Adult High School Diploma and Industry Certification Public Charter Schools will be evaluated using the Financial and Operational Standards as described on pages 13-14 of this figure to 19 TAC §100.1010.

## **Tiering Ratings**

Tiering the TEA charter school portfolio increases transparency, clearly communicates performance ratings, and identifies low-performing schools that should be subject to increased oversight. The CSPF tiers are used to inform TEA's authorizing decisions consistent with Texas Education Code (TEC) §§12.1141(c), 12.115(a)(5), and 12.1181, including providing a basis for assigning appropriate levels of oversight, and an additional data point for consideration when making determinations related to expansion amendments (19 TAC§100.1033).

#### **Tiering Ratings\***

Tier 1	Tier 2	Tier 3
High-quality Performance	Average Performance	Deficient Performance
Charter schools that attain scores at or above 80% on the CSPF overall and on both the CSPF academic and financial standards.	Charter schools that do not qualify for Tier 1 but attain scores at or above 60% on the CSPF overall and on both the CSPF academic and financial standards.	Charter schools that attain scores below 60% on the CSPF overall or on either the CSPF academic or financial standards, or that receive an overall academic accountability rating of D or F at the district level.

<sup>\*</sup>Charter schools that received an overall CSPF academic rating of N/A will receive a Tier rating of N/A.

## **Sample CSPF Report**

TEXAS EDUCATION AGENCY 2022 Charter School Performance Framework (CSPF)

#### CHARTER SCHOOL

#### CDN 123800

#### 2022 CSPF - TIER 1 - High-Quality Performance

2022 Accountability Procedures:StandardEnrollment:1,0002022 Accountability Rating:AGrades Served:PK-122022 Charter FIRST Rating:ANumber of Campuses:2

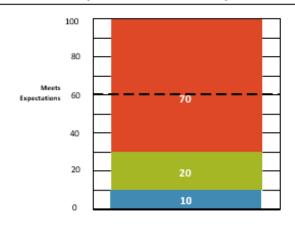
2022 Accreditation Status: Accredited Start Date: 8/1/1998

Superintendent: Superintendent

#### Overall Score: 100

			Weighted
Framework	Score	Weight	Score
Academic	100	70%	70.0
Financial	100	20%	20.0
Operational	100	10%	10.0
TOTAL			100.0

Meets Expectations (total is at or above 60)









The Charter School Performance Framework report is an overall district-level report that is designed to provide parents, the public, charter operators, and the authorizer with information about each charter school's performance. The CSPF includes three standards, that measure the academic, financial, and operational performance of a charter school. The 2022 Charter School Performance Manual describes the 2022 indicators, ratings, performance expectations, data sources, and other helpful information.

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#### **Relevant Terms**

**Accreditation** – Each year, TEA assigns school districts and charter schools one of the following statuses: Accredited, Accredited-Warned, Accredited-Probation, or Not Accredited-Revoked. The accreditation status is based on the academic accountability rating and financial ratings from FIRST. A district or charter school must be accredited by the state to operate as a public school.

**Administrative Cost Ratio** – An additional accountability measure used by the state legislature and TEA in assessing district and charter school performance. Administrative costs are defined as operating expenses made from funds other than federal funds associated with managing, planning, directing, coordinating, and evaluating a school district or charter school. TEA sets annual rules for the calculation of administrative costs and the "acceptable" administrative cost ratio for school districts and charter schools based upon their size, sparsity, and student population characteristics.

**Aggregate Variance** – The comparison of PEIMS data to like information in the charter school's AFR. The acceptable threshold for percentage of data variance is 3%.

**Alternative Education Accountability (AEA) Provisions** – The provisions under which accountability ratings are assigned to eligible charter districts. AEA provisions include modified targets and specific components in Index 4 of the State Accountability Rating System.

**Annual Financial Report (AFR)** – The audited annual report required by TEC §44.008 that is due to TEA no later than 150 days after the close of a school district's or charter school's fiscal year. Each school district and charter school are required to report information and financial accountability ratings to parents and taxpayers by holding a public hearing on the AFR within two months after receipt of a final financial accountability rating. The AFR must include a description of the district's or charter school's performance compared to state-established standards and the district's or charter school's previous year's financial accountability rating. It must also include a description of the data submitted using the electronic-based program for the financial solvency review. The AFR must be disseminated to the parents and taxpayers in attendance at the public hearing.

**Average Daily Attendance (ADA)** – The number of students who are in attendance each day of the school year for the entire school year divided by the number of instructional days in the school year.

**Bilingual Education/English as a Second Language (BE/ESL)** – Bilingual education and special language programs are designed to help students whose primary language is other than English to master basic English and participate effectively in the state's educational program.

**Career and Technical Education (CTE)** – Courses and programs designed to enable students to gain entry-level employment in high-skill, high-wage jobs or to continue their education or both.

**Default on Debt** – The failure to promptly pay interest or principal when due. Default occurs when a charter school is unable to meet the legal obligation of debt repayment.

**English Language Learner (ELL)** – A person who is in the process of acquiring English and has another language as the first native language. The terms English language learner and limited English proficient student are used interchangeably.

**General Educational Development (GED)** – A proprietary, four-subject test designed to determine whether the education level of someone without a high school diploma is equivalent to successful completion of high school.

**High-Quality Charter School** – In accordance with ESSA, Title IV, Part C Section 4310(8), a high-quality charter school:

- (A) shows evidence of strong academic results, which may include strong student academic growth, as determined by a State;
- (B) has no significant issues in the areas of student safety, financial and operational management, or statutory or regulatory compliance;
- (C) has demonstrated success in significantly increasing student academic achievement, including graduation rates where applicable, for all students served by the charter school; and
- (D) has demonstrated success in increasing student academic achievement, including graduation rates where applicable, for each of the subgroups of students, as defined in section 1111(c)(2), except that such demonstration is not required in a case in which the number of students in a group is insufficient to yield statistically reliable information or the results would reveal personally identifiable information about an individual student.

**Indicator** – An indicator is a general category of performance such as student achievement, long-term financial sustainability, or governance and reporting.

**Material Weakness** – When one or more internal controls, put in place to prevent significant financial statement irregularities, is considered to be ineffective.

**Public Education Information Management System (PEIMS)** – Encompasses all data requested and received by TEA about public education, including student demographic and academic performance, personnel, financial, and organizational information.

**Ratings** – A label given to categorize a particular level of performance such as "Exceeds Standard," "Meets Standard," "Does Not Meet Standard," or "Falls Far Below Standard."

**School Financial Integrity Rating System of Texas (FIRST) for Charter Schools** – The purpose of the financial accountability rating system, School FIRST for Charter Schools, is to ensure that open-enrollment charter schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources in order to provide the maximum allocation possible for direct instructional purposes.

**Standard Accountability Procedures** – The procedures under which most districts and campuses are evaluated. If a charter school (district) does not qualify for evaluation under AEA provisions, then the charter school (district) is evaluated under standard accountability procedures.

**Standards** – The combination of indicators for each particular area of the framework (educational financial, and operational) comprise a standard.

**Texas Academic Performance Report (TAPR)** – An annual report that includes a wide range of information on the performance of students in each district, charter school, and campus in Texas. Performance is shown disaggregated by student groups, including ethnicity and low income status. The reports also provide extensive information on school and district staff, programs, and student demographics.

**Texas Consolidated School Rating (TCSR) Report** – These reports provide the following information for each Texas public school district, charter school, and campus:

- Academic accountability ratings and distinction designations,
- Financial accountability ratings reported in School FIRST, and
- Locally-assigned Community and Student Engagement ratings and statutory compliance statuses.

**Texas Department of Agriculture (TDA) –** The TDA oversees the Food and Nutrition Division that implements the School Breakfast Program and National School Lunch Program. Texas state law requires that a school must participate in the School Breakfast Program if at least 10 percent of their students are eligible to receive free or reduced-price meals, and if 80 percent or more of students qualify for free or reduced-price meals a school shall provide breakfast at no charge for all students.

**Texas Education Agency Login (TEAL)** – This portal allows school district and charter school superintendents and personnel secure access to TEA applications.

**Unmodified/Unqualified Opinion** – The opinion expressed when the external independent auditor concludes that the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting requirements.