Academic Performance Data, Student Enrollment Demographics, Student Attrition Rates, and Five Year Financial Summary

displayed in these graphs is derived from ESE District and School Profiles (http://profiles.doe.mass.edu/).

The charter accountability table provides several sets of data relative to Massachusetts Comprehensive Assessment System test (MCAS) performance for the most recent five years. Performance measures are displayed for all students and the high needs subgroup, including the percent of students scoring proficient or advanced (P/A), and warning or failing (W/F); the composite performance index (CPI); and the student growth percentile (SGP). The school's accountability level, percentile, English Language Arts (ELA) and mathematics percentiles for all students and targeted subgroups, and the cumulative progress and performance index (PPI) for the aggregate and targeted subgroups are shown, if available (this depends on the size and the age of the school). When applicable, the 4-year and 5-year graduation rates and the annual dropout rate are provided. Detailed definitions of accountability terms can be found at: http://profiles.doe.mass.edu/accountability/report/aboutdata.aspx#AccountabilityInformation.

The longitudinal demographic comparison data presented in the graphs of student enrollment is intended to provide context for the charter school's recruitment and retention efforts. The set of displayed comparison schools includes the charter school of interest, and all of the public schools in the charter school's region that serve at least one grade level of students which overlaps with the grade levels served by the charter school. The graphs provide comparison enrollment percentages for four different subgroups of students: low income, students with disabilities, English language learners, and First language not English. Each line on the graph represents the percentage of total school enrollment for a given school or set of schools during the most recent five years. If available, data listed is displayed longitudinally across multiple years in line graph form, with:
  • a solid bold black line representing subgroup enrollment in the charter school of interest;
  • a solid green line for the statewide average;
  • a solid blue line for the comparison district average;
  • a dotted orange line for the median enrollment percentage of all comparison schools;
  • a dotted dark orange line for the first quartile enrollment percentage of all comparison schools;
  • a dotted red line for the comparison index ;
  • a dotted pink line for the Gap Narrowing Target (GNT) ; and
  • solid gray lines for enrollment percentage in each individual comparison school (darker gray for charter schools, and lighter gray for district schools).

Student attrition rates are provided for all students and for the high needs subgroup. Please note that district percentages are not included since attrition at the district-level cannot be reasonably compared to attrition at the school-level.

The 5-year financial summary is intended to provide financial context for the charter school's organizational viability. The definitions of the financial metrics displayed are provided with the summary.

Important Notes:
New statutory provisions related to Criterion 2 were established in 2010. Though comparisons of subgroup enrollment data in a charter school to that of other public schools in a geographic area can provide some information regarding comparability of student populations, it is presented for reference only and primarily to determine trends within the charter school itself and to guide further inquiry. The subgroup composition of a charter school is not required to be a mirror image of the schools in its sending districts and region. The Department urges extreme caution in drawing any conclusions regarding comparability of subgroup populations between districts and schools based on aggregate statistics alone. Students choose to enroll or are assigned to the schools in a geographic region due to a variety of reasons and factors, including: the random lottery admissions requirement for charter schools, district assignment and programmatic placement decisions, parent choice, uneven distribution of families within a geographic region due to housing or wealth distribution patterns, and natural population variation, among many others. In specific caution should be used for special education enrollment data, as new research by Dr. Thomas Hehir (Harvard Graduate School of Education) and Associates (Review of Special Education in the Commonwealth of Massachusetts: A Synthesis Report (August 2014) found that low-income students were identified as eligible for special education services at substantially higher rates than non-low-income students and that across districts with similar demographic characteristics, district behavior differed for special education identification, placement, and performance. Finally, it is also important to note that it may take time for a charter school's recruitment and retention efforts to be reflected in the aggregate demographic percentages given sibling preference for admission and a limited number of entry grades.

Charter schools are required to receive Department approval for a recruitment and retention plan to be reported on and updated annually. When deciding on charter renewal, the Commissioner and the Board must consider the extent to which the school has followed its recruitment and retention plan by using deliberate, specific strategies towards recruit and retain students in targeted subgroups, whether the school has enhanced its plan as necessary, and the annual attrition of students. As specified in regulation, charter schools were first required to implement recruitment and retention plans in 2011-2012. One of the Department's key priorities with respect to charter schools is to

Definitions:
·The names of each of these schools and additional subgroup detail can be found in the Charter Analysis and Review Tool (CHART), http://www.doe.mass.edu/charter/chart/.
·The midpoint value of all comparison schools. This is derived using Microsoft Excel's MEDIAN function.
·The first quartile is the middle number between the smallest number and the median of all comparison schools. This is derived using Microsoft Excel's QUARTILE function.
·The comparison index provides a comparison figure derived from data of students who reside within the charter school's sending district(s). The comparison index is a statistically calculated value designed to produce a fairer and more realistic comparison measure that takes into account the charter school's size and the actual prevalence of student subgroups within only those grade levels in common with the charter school.
·The Gap Narrowing Target (GNT) refers to the halfway point between the school's baseline rate (which is the rate in the 2010-11 school year, or the first year enrollment data is collected if after 2010-11,) and the current Comparison Index (the "target"). The object is to meet this halfway point by the 2016-17 school year (or in a later year if baseline is after 2010-11), giving the school six years to do so. For a school to be on schedule to meet its GNT, an incremental increase must be met annually. To determine this increment, the following equation is used: [(Comparison Index – Baseline) / 2] / 6 years = Annual GNT.
·The percentage of attrition, or rate at which enrolled students leave the school between the end of one school year and the beginning of the next.
·A student is high needs if he or she is designated as either low income, or ELL, or former ELL, or a student with disabilities. A former ELL student is a student not currently an ELL, but had been at some point in the two previous Review of Special Education in the Commonwealth of Massachusetts: A Synthesis Report (August 2014) can be found at: http://www.doe.mass.edu/sped/2014/synthesis.pdf

KIPP Academy Lynn Charter School

% Proficient or Advanced		2010	2011	2012	2013	2014
ELA P/A	All	67.0	65.0	64.0	72.0	78.0
	High needs		64.0	60.0	69.0	76.0
MATH P/A	All	63.0	56.0	39.0	67.0	67.0
	High needs		55.0	34.0	64.0	64.0
SCIENCE P/A	All	48.0	39.0	53.0	78.0	72.0
	High needs			52.0	75.0	72.0

CPI		2010	2011	2012	2013	2014
ELA CPI	All	86.2	85.7	83.5	88.4	92.2
	High needs	85.1	85.0	81.7	87.0	91.4
MATH CPI	All	82.1	79.5	71.3	84.1	84.4
	High needs	80.5	78.6	69.1	82.6	83.2
SCIENCE CPI	All	78.0	73.6	79.6	91.2	90.2
	High needs	77.9	72.2	78.1	90.5	89.9

% Warning or Failing		2010	2011	2012	2013	2014
ELA W/F	All	6.0	6.0	10.0	5.0	3.0
	High needs		6.0	11.0	6.0	3.0
MATH W/F	All	11.0	12.0	15.0	10.0	9.0
	High needs		13.0	17.0	11.0	10.0
SCIENCE W/F	All	8.0	11.0	10.0	3.0	2.0
	High needs			11.0	3.0	2.0

SGP		2010	2011	2012	2013	2014
ELA SGP	All	55.0	51.0	56.0	62.0	71.0
	High needs	54.0	51.0	53.0	64.0	71.0
MATH SGP	All	51.0	50.0	38.0	70.5	72.0
	High needs	50.0	50.0	41.0	70.0	71.0

Dropout Rate		2010	2011	2012	2013	2014
Annual Dropout Rate	All			3.1	0.0	

Please note that missing values are either due to unavailable or suppressed data.

Percentile & PPI	2012	2013	2014
School Level	Level 2	Level 2	Level 1
School Percentile	45	44	63
ELA — Percentile in School - All	30	30	50
ELA — Percentile in School - ELL/Former ELL	41	43	85
ELA — Percentile in School - Students with Disabilities	27	28	62
MATH — Percentile in School - All	67	68	71
MATH — Percentile in School - ELL/Former ELL	55	52	80
MATH — Percentile in School - Students with Disabilities	49	49	58
PPI - Aggregate	48	74	93
PPI - High needs	58	79	95
PPI - ELL/Former ELL	74	77	93
PPI - Students with Disabilities	26	52	78

KIPP Academy Lynn Charter School (05-11) - Lynn - Est. 2004

ENROLLMENT - Low Income
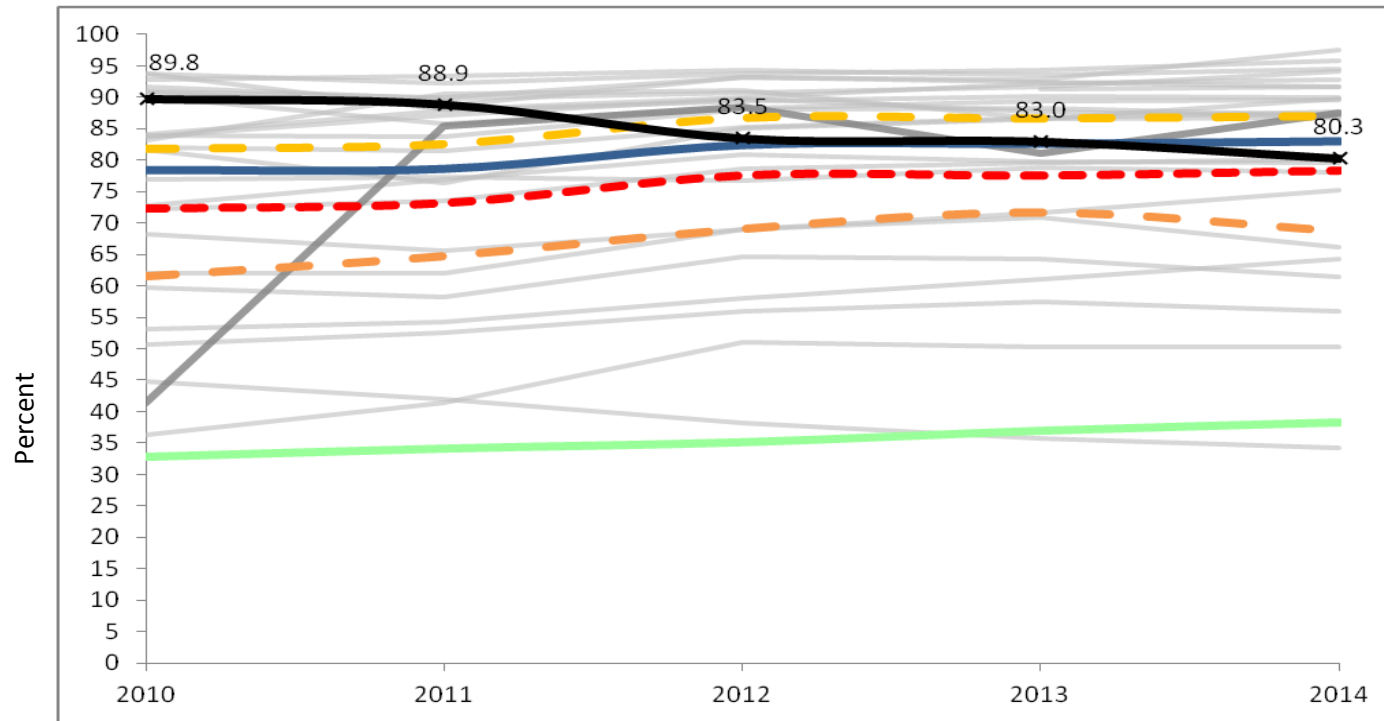
Low Income
% Enrolled

	2010	2011	2012	2013	2014
Charter School	89.8	88.9	83.5	83.0	80.3
Statewide Average	32.9	34.2	35.2	37.0	38.3
Lynn (District)	78.4	78.6	82.4	82.6	83.0
Grades served per year	5-8	5-8	5-9	5-10	5-11
Median	81.8	82.6	86.7	86.6	87.0
First Quartile	61.5	64.7	69.0	71.6	68.7
Comparison Index	72.2	73.1	77.5	77.5	78.3
Gap Narrowing Target (GNT)					

Legend: Charter School · Statewide Avg · District · Median · First Quartile · Comparison Index · GNT · Comp. Charter Schools · Comp. District Schools

ENROLLMENT - Students with Disabilities
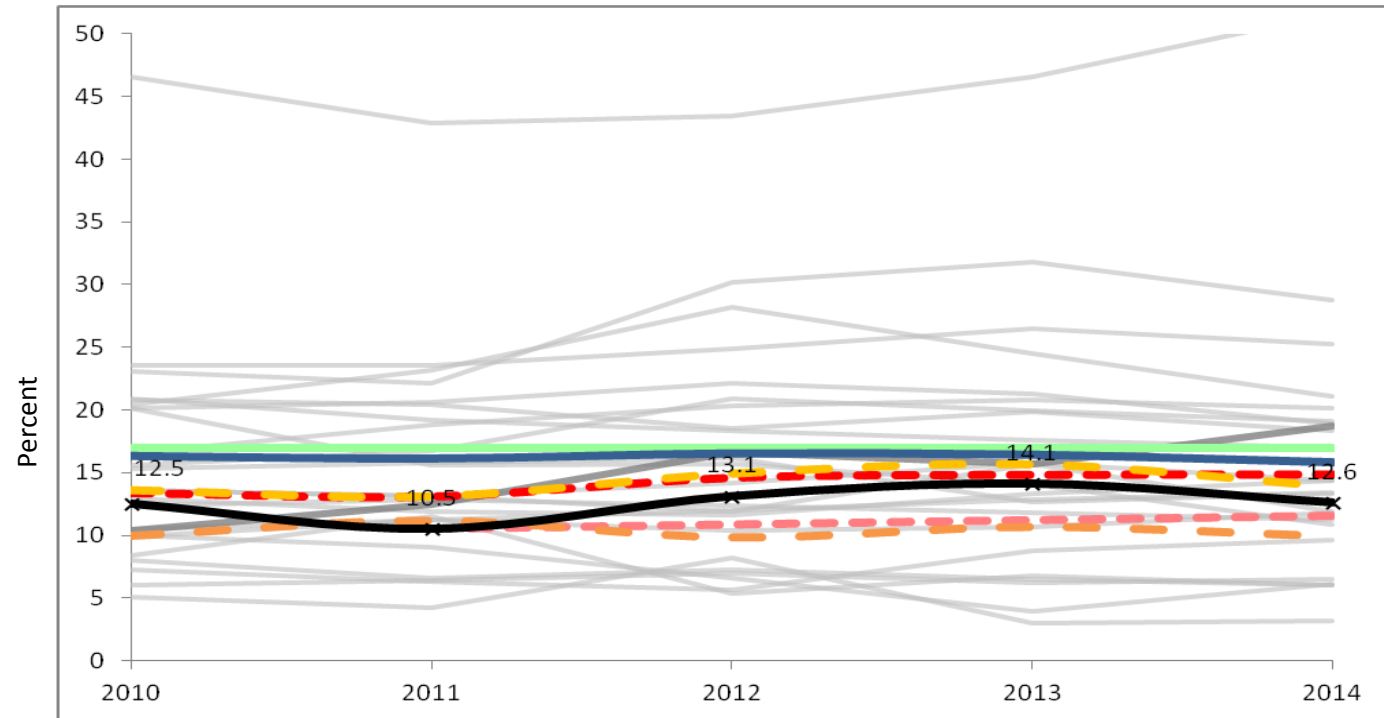
Students with Disabilities
% Enrolled

	2010	2011	2012	2013	2014
Charter School	12.5	10.5	13.1	14.1	12.6
Statewide Average	17.0	17.0	17.0	17.0	17.0
Lynn (District)	16.3	16.1	16.5	16.4	15.8
Grades served per year	5-8	5-8	5-9	5-10	5-11
Median	13.6	13.1	15.0	15.7	13.9
First Quartile	10.0	11.2	9.9	10.7	9.9
Comparison Index	13.4	13.1	14.6	14.8	14.9
Gap Narrowing Target (GNT)		10.5	10.9	11.2	11.6

KIPP Academy Lynn Charter School (05-11) - Lynn - Est. 2004

ENROLLMENT - ELL
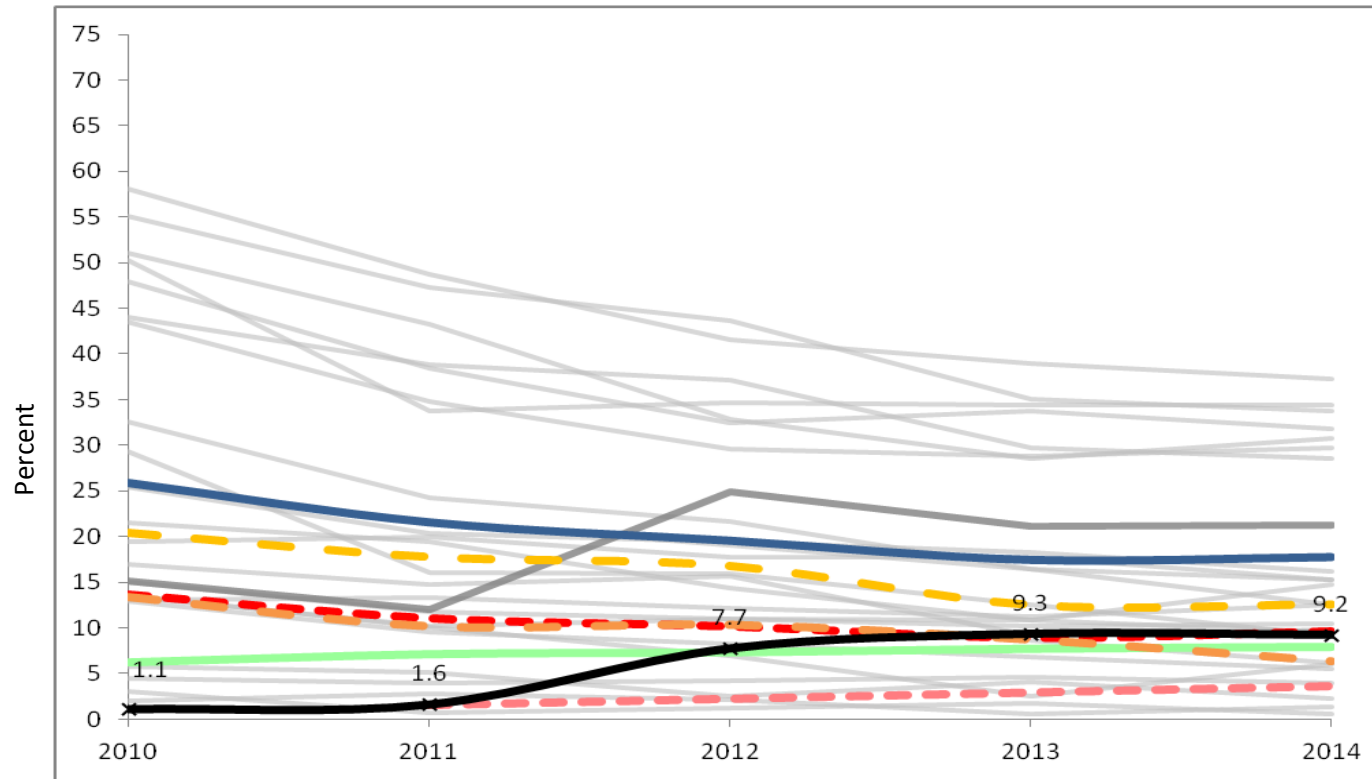
English Language Learners
% Enrolled

	2010	2011	2012	2013	2014
Charter School	1.1	1.6	7.7	9.3	9.2
Statewide Average	6.2	7.1	7.3	7.7	7.9
Lynn (District)	25.9	21.6	19.6	17.5	17.8
Grades served per year	5-8	5-8	5-9	5-10	5-11
Median	20.5	17.8	16.8	12.5	12.6
First Quartile	13.4	10.2	10.3	8.7	6.3
Comparison Index	13.7	11.1	10.2	9.0	9.7
Gap Narrowing Target (GNT)		1.6	2.3	2.9	3.6

Legend: Charter School — Statewide Avg — District — Median — First Quartile — Comparison Index — GNT — Comp. Charter Schools — Comp. District Schools

ENROLLMENT - FLNE
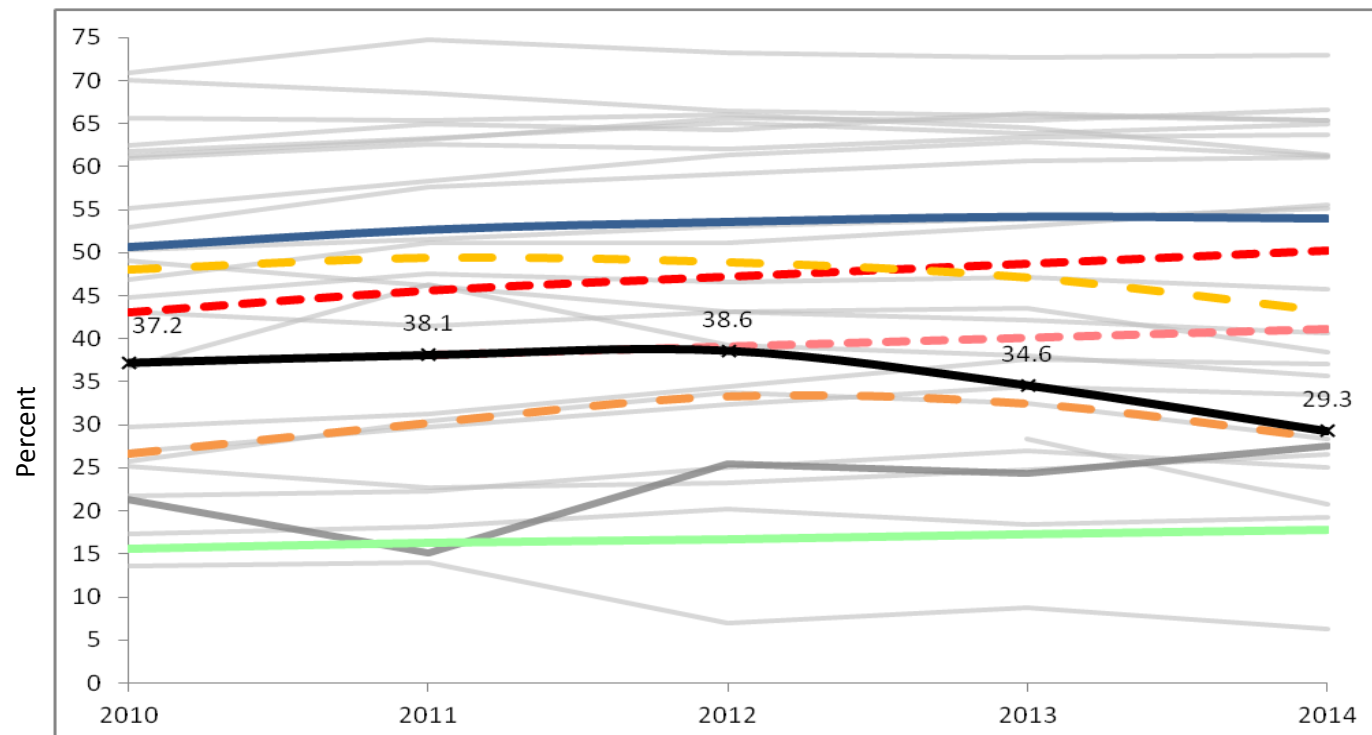
First Language Not English
% Enrolled

	2010	2011	2012	2013	2014
Charter School	37.2	38.1	38.6	34.6	29.3
Statewide Average	15.6	16.3	16.7	17.3	17.8
Lynn (District)	50.7	52.7	53.6	54.2	54.0
Grades served per year	5-8	5-8	5-9	5-10	5-11
Median	48.0	49.4	48.9	47.1	43.3
First Quartile	26.6	30.2	33.4	32.5	28.5
Comparison Index	43.1	45.6	47.3	48.8	50.3
Gap Narrowing Target (GNT)		38.1	39.1	40.1	41.1

KIPP Academy Lynn Charter School (05-11) - Lynn - Est. 2004

ATTRITION - All Students
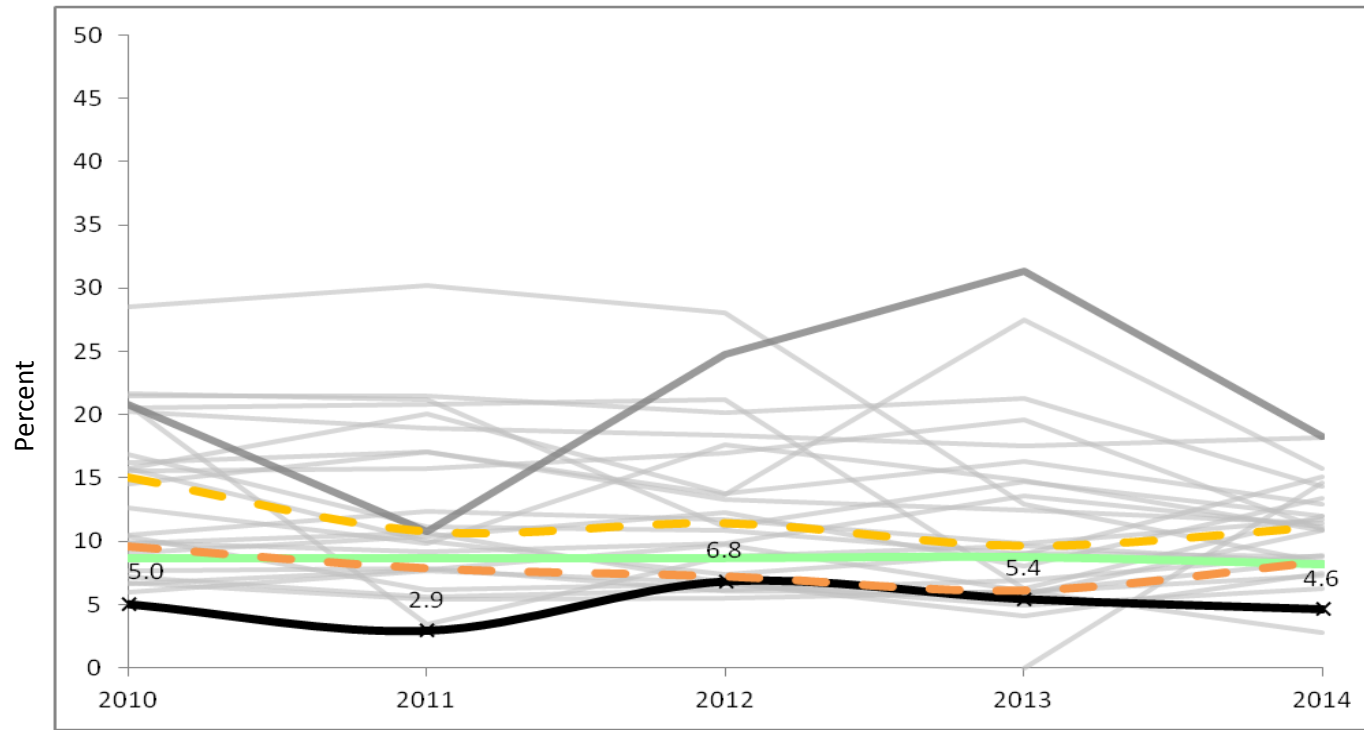
All Students
Attrition %

	2010	2011	2012	2013	2014
Charter School	5.0	2.9	6.8	5.4	4.6
Statewide Average	8.7	8.7	8.7	8.8	8.2
Grades served per year	5-8	5-8	5-9	5-10	5-11
Median	15.1	10.8	11.4	9.6	11.1
First Quartile	9.6	7.9	7.2	6.1	8.4

Legend: Charter School — Statewide Avg — District — Median — First Quartile — Comp. Charter Schools — Comp. District Schools

ATTRITION - High Needs
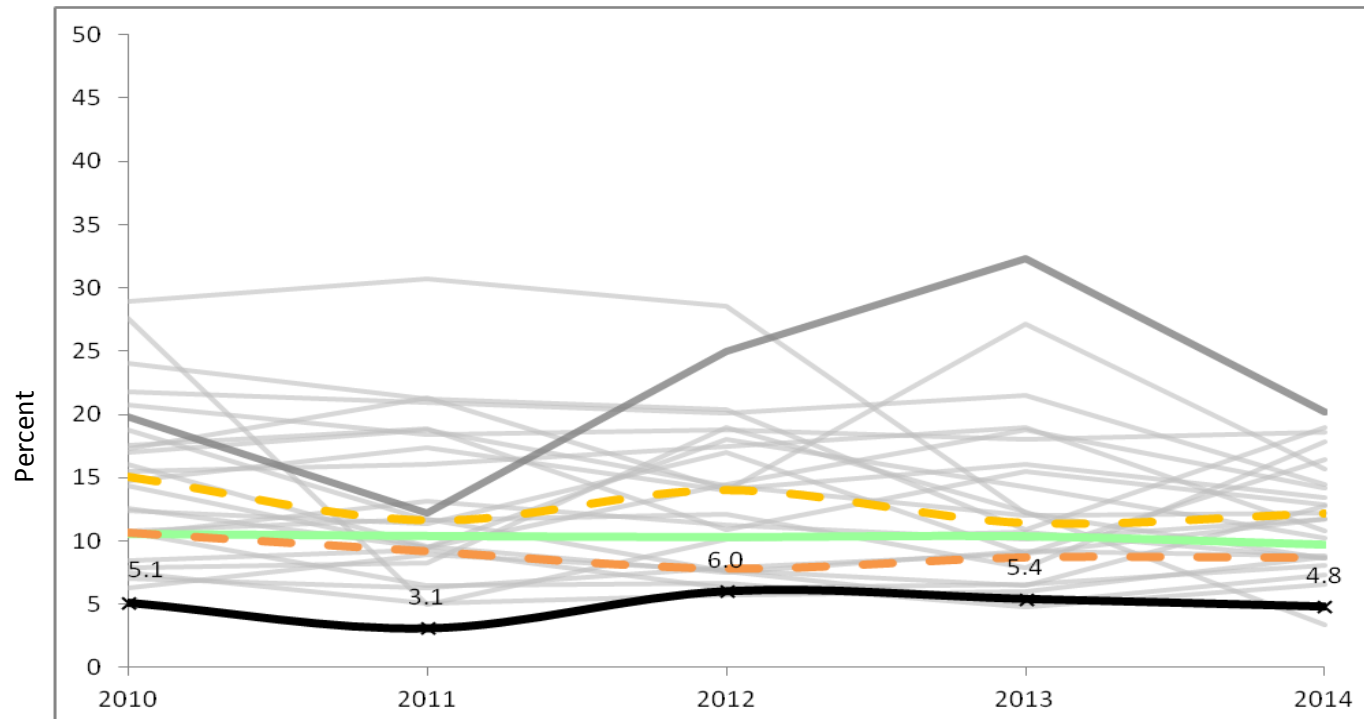
High Needs
Attrition %

	2010	2011	2012	2013	2014
Charter School	5.1	3.1	6.0	5.4	4.8
Statewide Average	10.6	10.4	10.3	10.4	9.7
Grades served per year	5-8	5-8	5-9	5-10	5-11
Median	15.1	11.7	14.1	11.5	12.2
First Quartile	10.7	9.2	7.9	8.7	8.7

KIPP Academy Lynn Charter School - Lynn - Est. 2004

5-Year Financial Summary

▲ **Low Risk**   ◄ **Moderate Risk**   ▼ **Potentially High Risk**

Financial Metric	FY10	FY11	FY12	FY13	FY14	5 year AVG	FY14 MA AVG
1. Current Ratio is a measure of operational efficiency and short-term financial health. CR is calculated as current assets divided by current liabilities.	▲ 3.8x	▼ 0.5x	▼ 0.3x	▲ 6.2x	▼ 0.1x	▲ 2.2x	▲ 2.4x
2. Unrestricted Days Cash indicates how many days a school can pay its expenses without another inflow of cash. Calculated as Cash and Cash Equivalents divided by ([Total Expenses-Depreciated Expenses]/365). *Important Note: This is based on the current quarterly tuition payment schedule.	◄ 69	◄ 71	▼ 10	▼ 6	▼ 8	▼ 33	◄ 51
3. Percentage of Program Paid by Tuition measures the percentage of the school's total expenses that are funded entirely by tuition. Calculated as (Tuition + In-Kind Contributions) divided by Total Expenses.	◄ 81%	◄ 82%	▼ 68%	▼ 63%	▼ 74%	▼ 73%	◄ 88%
4. Percentage of Program Paid by Tuition & Federal Grants measures the percentage of the school's total expenses that are funded by tuition and federal grants. Calculated as (Tuition + In-Kind Contributions + Federal Grants) divided by Total Expenses.	◄ 81%	◄ 82%	◄ 79%	▼ 69%	◄ 80%	◄ 78%	▲ 94%
5. Percentage of Total Revenue Expended on Facilities measures the percentage of Total Revenue spent on Operation & Maintenance and Non-Operating Financing Expenses of Plant. Calculated as Operation & Maintenance plus Non-Operating Financing Expenses of Plant divided by Total Revenues.	▲ 11%	▲ 10%	▲ 14%	◄ 21%	◄ 17%	▲ 15%	◄ 17%
6. Change in Net Assets Percentage measures a school's cash management efficiency. Calculated as Change in Net Assets divided by Total Revenue.	▲ 2.4%	▲ 5.0%	▼ -6.3%	▼ -3.6%	▼ -3.6%	◄ -1.2%	▲ 3.4%
7. Debt to Asset Ratio measures the extent to which the school relies on borrowed funds to finance its operations. Calculated as Total Liabilities divided by Total Assets.	▲ 0.15x	◄ 0.94x	◄ 0.95x	◄ 0.96x	▼ 1.01x	▲ 0.80x	▲ 0.58x
Enrollment	352	370	466	569	721	496	428
Total Revenues	$ 4,552,489	$ 5,173,624	$ 7,366,197	$ 10,542,698	$ 11,660,073	$ 7,859,016	$ 6,654,701
Total Expenditures	$ 4,595,720	$ 5,084,133	$ 7,831,324	$ 10,919,223	$ 12,101,103	$ 8,106,301	$ 6,430,609
Total Net Assets	$ 1,594,101	$ 1,854,997	$ 1,378,468	$ 1,045,074	$ (180,711)	$ 1,138,386	$ 3,145,781

Optional Comments from School:

Audit Indicator		FY10	FY11	FY12	FY13	FY14	Optional Comments From School:
A.	Did the audit include an unqualified opinion?	Y	Y	Y	Y	Y	
B.	Is the audit free of findings of Material Weakness?	Y	Y	Y	Y	Y	
C.	Is the audit free of findings of Significant Deficiency?	Y	Y	Y	Y	Y	
D.	Is the audit free of Instances of Noncompliance under GAAS?	Y	Y	Y	Y	Y	
E.	Is the audit free of Questioned Costs?	Y	Y	Y	Y	Y	

Massachusetts Department of Elementary and Secondary Education

Financial Metric Definitions		Low Risk	Moderate Risk	Potentially High Risk
1. Current Ratio	*Current Ratio is a measure of operational efficiency and short-term financial health. CR is calculated as current assets divided by current liabilities.*	>= 1.5	Between 1.0 (inclusive) and 1.5	< 1.0
2. Unrestricted Days Cash (Prior to FY14) Applies to 5-year average	*The unrestricted days cash on hand ratio indicates how many days a school can pay its expenses without another inflow of cash. Calculated as Cash and Cash Equivalents divided by ([Total Expenses-Depreciated Expenses])/365). Note: This is based on quarterly tuition payment schedule.*	>= 75 days	Between 45 (inclusive) and 75 days	< 45 days
2. Unrestricted Days Cash (FY14 forward)	*Note: This is based on monthly tuition payment schedule.*	>= 60 days	Between 30 (inclusive) and 60 days	< 30 days
3. Percentage of Program Paid by Tuition	*This measures the percentage of the schools total expenses that are funded entirely by tuition. Calculated as (Tuition + In-Kind Contributions) divided by Total Expenses (expressed as a percentage). Note: In-Kind Contribution are added to the numerator in this ratio to balance out In-Kind Expenditures which will be captured in the Total Expenses in the denominator, and ratios over 100% are set to 100%.*	>= 90%	Between 75% (inclusive) and 90%	< 75%
4. Percentage of Program Paid by Tuition & Federal Grants	*This measures the percentage of the schools total expenses that are funded by tuition and federal grants. Calculated as (Tuition + In-Kind Contributions + Federal Grants) divided by Total Expenses (expressed as a percentage). Note: In-Kind Contribution are added to the numerator in this ratio to balance out In-Kind Expenditures which will be captured in the Total Expenses in the denominator, and ratios over 100% are set to 100%.*	>= 90%	Between 75% (inclusive) and 90%	< 75%
5. Percentage of Total Revenue Expended on Facilities	*This measures the percentage of Total Revenue that is spent on Operation & Maintenance and Non-Operating Financing Expenses of Plant. Calculated as Operation & Maintenance plus Non-Operating Financing Expenses of Plant divided by Total Revenues (expressed as a percentage).*	<= 15%	Between 15% and 30% (inclusive)	> 30%
6. Change in Net Assets Percentage	*This measures a school's cash management efficiency. Calculated as Change in Net Assets divided by Total Revenue (Expressed as a percentage).*	Positive %	Between -2% (inclusive) and 0%	< -2%
7. Debt to Asset Ratio	*Measures the extent to which the school relies on borrowed funds to finance its operations. Calculated as Total Liabilities divided by Total Assets.*	<= .9	Between .9 and 1 (inclusive)	> 1
FY12 MA AVG Column	*All financial metrics indicated in this column are a result of each ratio calculated using statewide totals. For Enrollment, Total Net Assets and Total Expenditures rows, these numbers are averages calculated using the statewide totals of all charter schools' data.*			

Massachusetts Department of Elementary and Secondary Education