

**(School District of Denmark) (2018-2019)  
Charter School Authorizer Annual Report**

**SECTION I: AUTHORIZER INFORMATION**

<b>Authorizing Entity:</b>	<b>Board of Education, School District of Denmark</b>
<b>Authorizer Address:</b>	<b>450 N Wall Street, Denmark, WI 54208</b>
<b>Authorizer Contact Person:</b>	<b>Janelle Marotz</b>
<b>Contact Person Title:</b>	<b>Business Manager</b>
<b>Contact Person Phone:</b>	<b>920-863-4006</b>
<b>Contact Person Email:</b>	<b>marotzj@denmark.k12.wi.us</b>

**SECTION II: CHARTER SCHOOL INFORMATION**

<b>Charter Schools Currently Under Contract:</b>			
<b>School Name:</b>	<b>Contract Start Date:</b>	<b>Contract Expiration Date:</b>	<b>Grades Served:</b>
<b>Denmark Community School</b>	<b>July 1, 2017</b>	<b>July 1, 2022</b>	<b>6-12</b>

**SECTION III: ACADEMIC PERFORMANCE OF CHARTER SCHOOLS**

Please refer to the attached Appendix I School Report Card 2018-19

**SECTION IV: FINANCIAL PERFORMANCE OF CHARTER SCHOOLS**

Please refer to the attached Financial Summary in Appendix II for the School District of Denmark. The Denmark Community School finances are included in the District's Annual audited financial statements.

**SECTION V: OTHER CONTRACT TERMS AND EXPECTATIONS (OPTIONAL)**

None included.

**SECTION VI: AUTHORIZER OPERATING COSTS**

Refer to the completed audited Schedule of Charter School Authorizer Operating Costs.

**SECTION VII: SERVICES PROVIDED TO CHARTER SCHOOLS**

Refer to the completed Schedule of Charter School Authorizer Services and Costs.

(SCHOOL DISTRICT OF DENMARK)

SECTION VI: AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING (06/30/2019)

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	\$12,091.21
EMPLOYEE BENEFITS	200	2,151.74
PURCHASED SERVICES	300	
NON-CAPITAL OBJECTS	400	
CAPITAL OBJECTS	500	
INSURANCE & JUDGEMENTS	700	
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	
<b>TOTAL</b>		<b>\$14,242.95</b>

(SCHOOL DISTRICT OF DENMARK)

SECTION VII: SERVICES PROVIDED TO CHARTER SCHOOLS

FISCAL YEAR ENDING (06/30/2019)

SERVICES PROVIDED	FUNCTION CODE	COST
REGULAR CURRICULUM	120000	\$191,114.73
SPECIAL EDUCATION	150000	
HEALTH SERVICES	214000	
PSYCHOLOGICAL SERVICES	215000	
CURRICULUM DEVELOPMENT	221200	545.73
INSTRUCTIONAL STAFF TRAINING	221300	5,037.01
SCHOOL LIBRARY	222200	727.50
GENERAL ADMINISTRATION	230000	
BUILDING ADMINISTRATION	240000	
BUSINESS SERVICES	252000	
GENERAL OPERATIONS	250000	78.01
PUPIL TRANSPORTATION	256000	2,832.59
TECHNOLOGY	295000	
OTHER SERVICES (REPLACE OTHER WITH A SERVICE)		
<b>TOTAL</b>		<b>\$202,782.50</b>

**(SCHOOL DISTRICT OF DENMARK)**

**APPENDIX I: SCHOOL REPORT CARDS 2018-2019**

**FISCAL YEAR ENDING (06/30/2019)**



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card | 2018-19 | Summary

**Overall Score**



**Meets Expectations**

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100 ★★★★★
Exceeds Expectations	73-82.9 ★★★★☆
Meets Expectations	63-72.9 ★★★☆☆
Meets Few Expectations	53-62.9 ★★☆☆☆
Fails to Meet Expectations	0-52.9 ★☆☆☆☆

**School Information**

Grades	7-12
School Type	Elementary/Secondary School
Enrollment	36
Percent Open Enrollment	16.7%

*Race/Ethnicity*

American Indian or Alaskan Native	0.0%
Asian	0.0%
Black or African American	0.0%
Hispanic/Latino	0.0%
Native Hawaiian or Other Pacific Islander	0.0%
White	100.0%
Two or More Races	0.0%

*Student Groups*

Students with Disabilities	11.1%
Economically Disadvantaged	19.4%
English Learners	0.0%

Priority Areas	School Score	Max Score	6-12 State	6-12 Max
<b>Student Achievement</b>	<b>59.8/100</b>	<b>60.5/100</b>		
English Language Arts (ELA) Achievement	33.2/50		31.6/50	
Mathematics Achievement	26.6/50		28.9/50	
<b>School Growth</b>	<b>57.5/100</b>	<b>66.0/100</b>		
English Language Arts (ELA) Growth	33.0/50		33.0/50	
Mathematics Growth	24.5/50		33.0/50	
<b>Closing Gaps</b>	<b>NA/NA</b>	<b>68.4/100</b>		
English Language Arts (ELA) Achievement Gaps	NA/NA		17.9/25	
Mathematics Achievement Gaps	NA/NA		17.8/25	
Graduation Rate Gaps	NA/NA		32.7/50	
<b>On-Track and Postsecondary Readiness</b>	<b>96.5/100</b>	<b>83.2/100</b>		
Graduation Rate	NA/NA		NA/NA	
Attendance Rate	96.5/100		71.8/80	
3rd Grade English Language Arts (ELA) Achievement	NA/NA		NA/NA	
8th Grade Mathematics Achievement	NA/NA		11.4/20	

Priority Area Weights	Percentage Weight
Student Achievement	56.6%
School Growth	23.4%
Closing Gaps	NA
On-Track and Postsecondary Readiness	20.0%

Note: For details about how weights are determined, see weighting calculator: [https://oea-dpi.shinyapps.io/overall\\_weighting\\_calculator/](https://oea-dpi.shinyapps.io/overall_weighting_calculator/)

Student Engagement Indicators	Total Deductions: 0
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

**Test Participation Information**

Includes Forward Exam (grades 3-8), ACT Aspire (9 and 10), ACT (11), and Dynamic Learning Maps (3-11)

Group	ELA 1-Year	ELA 3-Year	Math 1-Year	Math 3-Year
All-Students Rate	96.6%	98.8%	96.6%	98.8%
Lowest Subgroup Rate: White	96.6%	98.8%	96.6%	98.8%

^ denotes at least a 10-point Overall Score change in a single year when present. Wisconsin DPI considers this amount of change an outlier which may not reflect the actual magnitude of change in performance.



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | Student Achievement

## Student Achievement

**Total Score: 59.8/100**

**English Language Arts Achievement Score: 33.2/50**

Performance Level	Points Multiplier	2016-17			2017-18			2018-19		
		Students		Points	Students		Points	Students		Points
		Count	Percent		Count	Percent		Count	Percent	
Advanced	1.5	3	14.3%	4.5	2	6.7%	3	1	3.8%	1.5
Proficient	1.0	9	42.9%	9	10	33.3%	10	9	34.6%	9
Basic	0.5	7	33.3%	3.5	12	40.0%	6	11	42.3%	5.5
Below Basic	0.0	2	9.5%	0	6	20.0%	0	5	19.2%	0
<b>Total Tested</b>	-	<b>21</b>	<b>100.0%</b>	<b>17</b>	<b>30</b>	<b>100.0%</b>	<b>19</b>	<b>26</b>	<b>100.0%</b>	<b>16</b>

**Mathematics Achievement Score: 26.6/50**

Performance Level	Points Multiplier	2016-17			2017-18			2018-19		
		Students		Points	Students		Points	Students		Points
		Count	Percent		Count	Percent		Count	Percent	
Advanced	1.5	0	0.0%	0	1	3.3%	1.5	1	3.8%	1.5
Proficient	1.0	9	42.9%	9	8	26.7%	8	6	23.1%	6
Basic	0.5	8	38.1%	4	13	43.3%	6.5	10	38.5%	5
Below Basic	0.0	4	19.0%	0	8	26.7%	0	9	34.6%	0
<b>Total Tested</b>	-	<b>21</b>	<b>100.0%</b>	<b>13</b>	<b>30</b>	<b>100.0%</b>	<b>16</b>	<b>26</b>	<b>100.0%</b>	<b>12.5</b>

**Notes**

- Details on student achievement calculations can be found at <https://dpi.wi.gov/accountability/resources> .
- Student Achievement only includes assessment results for students enrolled for the full academic year (FAY) in the school.
- Points displayed in the tables above are weighted so that larger numbers of students and more recent years contribute more to the score for the Priority Area.

**Questions to consider**

- Are more students in the basic or below basic performance level, compared to proficient and advanced?
- Has the percent of students who are proficient and advanced increased, decreased, or stayed the same over the last three years?



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | Student Achievement

**Student Achievement**

**Supplemental Data**

Group performance is provided on this page for informational purposes only. These data are not used to determine the Student Achievement scores used in the accountability system.

**English Language Arts Supplemental Data**

Group	2016-17					2017-18					2018-19				
	Total Tested	Percent Advanced	Percent Proficient	Percent Basic	Percent Below Basic	Total Tested	Percent Advanced	Percent Proficient	Percent Basic	Percent Below Basic	Total Tested	Percent Advanced	Percent Proficient	Percent Basic	Percent Below Basic
All Students: State	572,116	9.5%	33.8%	33.9%	22.7%	572,332	8.5%	33.7%	34.0%	23.7%	570,957	8.0%	32.7%	34.1%	25.3%
All Students: School	21	14.3%	42.9%	33.3%	9.5%	30	6.7%	33.3%	40.0%	20.0%	26	3.8%	34.6%	42.3%	19.2%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic/Latino	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Native Hawaiian or Other Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	20	15.0%	45.0%	30.0%	10.0%	30	6.7%	33.3%	40.0%	20.0%	26	3.8%	34.6%	42.3%	19.2%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*

**Mathematics Supplemental Data**

Group	2016-17					2017-18					2018-19				
	Total Tested	Percent Advanced	Percent Proficient	Percent Basic	Percent Below Basic	Total Tested	Percent Advanced	Percent Proficient	Percent Basic	Percent Below Basic	Total Tested	Percent Advanced	Percent Proficient	Percent Basic	Percent Below Basic
All Students: State	573,124	8.3%	32.3%	32.2%	27.2%	573,251	9.2%	32.6%	31.2%	27.0%	571,751	9.4%	31.6%	30.8%	28.2%
All Students: School	21	0.0%	42.9%	38.1%	19.0%	30	3.3%	26.7%	43.3%	26.7%	26	3.8%	23.1%	38.5%	34.6%
American Indian or Alaskan Native	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Asian	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Black or African American	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Hispanic/Latino	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Native Hawaiian or Other Pacific Islander	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
White	20	0.0%	45.0%	40.0%	15.0%	30	3.3%	26.7%	43.3%	26.7%	26	3.8%	23.1%	38.5%	34.6%
Two or More Races	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Students with Disabilities	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
Economically Disadvantaged	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*
English Learners	<20	*	*	*	*	<20	*	*	*	*	<20	*	*	*	*





**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | School Growth

**School Growth**

**Total Score: 57.5/100**

The following growth scores are derived from a value-added model. Value-added growth estimates how much student scores are expected to change based on the actual growth of similar students. If the student's performance improved more than predicted by the model, we say her school had high value added. That is, the value the school's impact on student learning resulted in higher-than-predicted growth. A value-added score of 3.0 is average.

**English Language Arts Growth Score: 33.0/50**

**Mathematics Growth Score: 24.5/50**

Group	English Language Arts		Mathematics	
	Count	Value-Added Score	Count	Value-Added Score
All Students: School	26	3.0	26	2.1

**School Growth Supplemental Data**

This table has information about groups of students in this school. Higher value-added means the school's impact is greater for that group than the italicized comparison group (e.g., students with disabilities compared to students without disabilities).

Group	English Language Arts		Mathematics	
	Count	Value-Added Score	Count	Value-Added Score
American Indian or Alaskan Native	<20	*	<20	*
Asian	<20	*	<20	*
Black or African American	<20	*	<20	*
Hispanic/Latino	<20	*	<20	*
Native Hawaiian or Other Pacific Islander	<20	*	<20	*
Two or More Races	<20	*	<20	*
<i>White</i>	26	2.9	26	2.3
Students with Disabilities	<20	*	<20	*
<i>Students without Disabilities</i>	24	2.9	24	2.3
Economically Disadvantaged	<20	*	<20	*
<i>Not Economically Disadvantaged</i>	20	3.0	20	2.4
English Learners	<20	*	<20	*
<i>English Proficient</i>	26	2.9	26	2.3
Proficient Last Year	<20	*	<20	*
<i>Not Proficient Last Year</i>	<20	*	<20	*

The value-added scores in the table above are for informational purposes only and do not directly impact overall value-added scores for the school. See the value-added technical manual for additional details: <https://dpi.wi.gov/accountability/resources>



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | Closing Gaps

**Closing Gaps**

**Total Score: NA/NA**

**Closing Achievement Gaps - English Language Arts | Score: NA/NA**

School Target Group Points-Based Proficiency Rates					State Comparison Group Points-Based Proficiency Rates					Rate of Change		Difference in Rate of Change			
Group	2014-15 Points	2015-16 Points	2016-17 Points	2017-18 Points	2018-19 Points	Group	2014-15 Points	2015-16 Points	2016-17 Points	2017-18 Points	2018-19 Points		School Target Group	State Comparison Group	
American Indian or Alaskan Native	NA	NA	NA	NA	NA	White	NA	NA	NA	NA	NA	NA	NA	NA	
Asian	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Black or African American	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Hispanic/Latino	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Two or More Races	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Students with Disabilities	NA	NA	NA	NA	NA	Students without Disabilities	NA	NA	NA	NA	NA	NA	NA	NA	
Economically Disadvantaged	NA	NA	NA	NA	NA	Not Economically Disadvantaged	NA	NA	NA	NA	NA	NA	NA	NA	
English Learners	NA	NA	NA	NA	NA	English Proficient	NA	NA	NA	NA	NA	NA	NA	NA	
"All 3" Supergroup	NA	NA	NA	NA	NA	Not in "All 3" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-ECD" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-ECD" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"ECD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "ECD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	

**Closing Achievement Gaps - Mathematics | Score: NA/NA**

School Target Group Points-Based Proficiency Rates					State Comparison Group Points-Based Proficiency Rates					Rate of Change		Difference in Rate of Change			
Group	2014-15 Points	2015-16 Points	2016-17 Points	2017-18 Points	2018-19 Points	Group	2014-15 Points	2015-16 Points	2016-17 Points	2017-18 Points	2018-19 Points		School Target Group	State Comparison Group	
American Indian or Alaskan Native	NA	NA	NA	NA	NA	White	NA	NA	NA	NA	NA	NA	NA	NA	
Asian	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Black or African American	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Hispanic/Latino	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Two or More Races	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Students with Disabilities	NA	NA	NA	NA	NA	Students without Disabilities	NA	NA	NA	NA	NA	NA	NA	NA	
Economically Disadvantaged	NA	NA	NA	NA	NA	Not Economically Disadvantaged	NA	NA	NA	NA	NA	NA	NA	NA	
English Learners	NA	NA	NA	NA	NA	English Proficient	NA	NA	NA	NA	NA	NA	NA	NA	
"All 3" Supergroup	NA	NA	NA	NA	NA	Not in "All 3" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-ECD" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-ECD" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"ECD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "ECD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | Closing Gaps

**Closing Gaps**

**Total Score: NA/NA**

**Graduation Rate Gaps Score: NA/NA**

**Closing Graduation Gaps - Four Year | Score: NA/NA**

School Target Group Graduation Rates						State Comparison Group Graduation Rates					Rate of Change		Difference in Rate of Change		
Group	2013-14 Graduation Rate	2014-15 Graduation Rate	2015-16 Graduation Rate	2016-17 Graduation Rate	2017-18 Graduation Rate	Group	2013-14 Graduation Rate	2014-15 Graduation Rate	2015-16 Graduation Rate	2016-17 Graduation Rate	2017-18 Graduation Rate	School Target Group		State Comparison Group	
American Indian or Alaskan Native	NA	NA	NA	NA	NA	White	NA	NA	NA	NA	NA	NA	NA	NA	
Asian	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Black or African American	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Hispanic/Latino	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Two or More Races	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Students with Disabilities	NA	NA	NA	NA	NA	Students without Disabilities	NA	NA	NA	NA	NA	NA	NA	NA	
Economically Disadvantaged	NA	NA	NA	NA	NA	Not Economically Disadvantaged	NA	NA	NA	NA	NA	NA	NA	NA	
English Learners	NA	NA	NA	NA	NA	English Proficient	NA	NA	NA	NA	NA	NA	NA	NA	
"All 3" Supergroup	NA	NA	NA	NA	NA	Not in "All 3" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-ECD" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-ECD" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"ECD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "ECD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	

**Closing Graduation Gaps - Six Year | Score: NA/NA**

School Target Group Graduation Rates						State Comparison Group Graduation Rates					Rate of Change		Difference in Rate of Change		
Group	2013-14 Graduation Rate	2014-15 Graduation Rate	2015-16 Graduation Rate	2016-17 Graduation Rate	2017-18 Graduation Rate	Group	2013-14 Graduation Rate	2014-15 Graduation Rate	2015-16 Graduation Rate	2016-17 Graduation Rate	2017-18 Graduation Rate	School Target Group		State Comparison Group	
American Indian or Alaskan Native	NA	NA	NA	NA	NA	White	NA	NA	NA	NA	NA	NA	NA	NA	
Asian	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Black or African American	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Hispanic/Latino	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Native Hawaiian or Pacific Islander	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Two or More Races	NA	NA	NA	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA
Students with Disabilities	NA	NA	NA	NA	NA	Students without Disabilities	NA	NA	NA	NA	NA	NA	NA	NA	
Economically Disadvantaged	NA	NA	NA	NA	NA	Not Economically Disadvantaged	NA	NA	NA	NA	NA	NA	NA	NA	
English Learners	NA	NA	NA	NA	NA	English Proficient	NA	NA	NA	NA	NA	NA	NA	NA	
"All 3" Supergroup	NA	NA	NA	NA	NA	Not in "All 3" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-ECD" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-ECD" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"SwD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "SwD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	
"ECD-EL" Supergroup	NA	NA	NA	NA	NA	Not in "ECD-EL" Supergroup	NA	NA	NA	NA	NA	NA	NA	NA	

## Closing Gaps

**Total Score: NA/NA**

### Notes - Prior Three Pages

- Details on Closing Gaps calculations can be found at <https://dpi.wi.gov/accountability/resources>.
- Closing Graduation Gaps is based on graduation data from prior years because data from the most recent year are not yet available.
- The points-based proficiency rate is calculated by multiplying the number of students with scores in the advanced category by 1.5, proficient by 1.0, basic by 0.5 and below basic by 0.0.
- The count of students for achievement calculations can be found in the Achievement Priority Area of the Report Card.
- The symbol "!" means that the group's average points-based proficiency rate or graduation rate is at least 0.9 and that the highest points possible have been awarded. This is to ensure that districts with very high achievement or graduation are not penalized with low Closing Gaps scores for small increases in gaps.
- Each student group included in Closing Gaps calculations is compared to its statewide comparison group using the same number of years of data. For example, if three years of data are available to determine the trend for the students with disabilities group, three years of data are included in the statewide comparison group trend for students without disabilities.

### About Supergroups

Supergroups are a way to look at closing gaps among groups of students that would ordinarily be too small to include. A supergroup is made up of all the students that belong to any of the following categories:

- "All 3" Supergroup: students with disabilities, economically disadvantaged, and English Learners.
- "SwD-ECD" Supergroup: students with disabilities and economically disadvantaged students.
- "SwD-LEP" Supergroup: students with disabilities and limited English proficient students.
- "ECD-LEP" Supergroup: economically disadvantaged and English Learners.

A supergroup is used to evaluate Closing Gaps only when there are fewer than 20 students in each of the individual groups within the supergroup, but more than 20 students in the supergroup. For example, if a district had fewer than 20 students with disabilities and fewer than 20 economically disadvantaged students, but more than 20 students when those groups are combined, the "SwD-ECD" supergroup would be used to evaluate Closing Gaps. Students are not double-counted in a supergroup. In the example above, an economically disadvantaged student with a disability is only counted once in the supergroup.



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | On-Track and Postsecondary Readiness

**On-Track and Postsecondary Readiness**

**Total Score: 96.5/100**

**2017-18 Attendance Score: 96.5/100**

Group	Enrollment	Attended Days	Possible Days	Rate
All Students	34	5,544.0	5,744.0	96.5%
Lowest Group: White Students	34	5,544.0	5,744.0	96.5%

**2017-18 Graduation Score: NA/NA**

Group	Four-Year Cohort Graduation Rate			Six-Year Cohort Graduation Rate		
	Students in Cohort	Graduates	Rate	Students in Cohort	Graduates	Rate
All Students	<20	*	*	<20	*	*

**On-Track and Postsecondary Readiness Supplemental Data**

Group performance is provided for informational purposes only and is not used to determine the On-Track and Postsecondary Readiness scores used in the accountability system.

Group	Four-Year Cohort Graduation Rate			Six-Year Cohort Graduation Rate		
	Students in Cohort	Graduates	Rate	Students in Cohort	Graduates	Rate
American Indian or Alaskan Native	<20	*	*	<20	*	*
Asian	<20	*	*	<20	*	*
Black or African American	<20	*	*	<20	*	*
Hispanic/Latino	<20	*	*	<20	*	*
Native Hawaiian or Other Pacific Islander	<20	*	*	<20	*	*
White	<20	*	*	<20	*	*
Two or More Races	<20	*	*	<20	*	*
Students with Disabilities	<20	*	*	<20	*	*
Economically Disadvantaged	<20	*	*	<20	*	*
English Learners	<20	*	*	<20	*	*

**Notes**

- Details on On-Track and Postsecondary Readiness calculations can be found at <https://dpi.wi.gov/accountability/resources>
- Due to data availability, Attendance and Graduation data lag by one year.



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | On-Track and Postsecondary Readiness

**On-Track and Postsecondary Readiness**

**Total Score: 96.5/100**

**2018-19 3rd Grade English Language Arts Achievement Score: NA/NA**

Performance Level	Points Multiplier	2016-17			2017-18			2018-19		
		Students			Students			Students		
		Count	Percent	Points	Count	Percent	Points	Count	Percent	Points
Advanced	1.5	NA	NA	NA	NA	NA	NA	NA	NA	NA
Proficient	1.0	NA	NA	NA	NA	NA	NA	NA	NA	NA
Basic	0.5	NA	NA	NA	NA	NA	NA	NA	NA	NA
Below Basic	0.0	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Tested	-	NA	NA	NA	NA	NA	NA	NA	NA	NA

**2018-19 8th Grade Mathematics Achievement Score: NA/NA**

Performance Level	Points Multiplier	2016-17			2017-18			2018-19		
		Students			Students			Students		
		Count	Percent	Points	Count	Percent	Points	Count	Percent	Points
Advanced	1.5	*	*	*	*	*	*	*	*	*
Proficient	1.0	*	*	*	*	*	*	*	*	*
Basic	0.5	*	*	*	*	*	*	*	*	*
Below Basic	0.0	*	*	*	*	*	*	*	*	*
Total Tested	-	<20	100.0%	*	<20	100.0%	*	<20	100.0%	*

**Notes**

- Details on On-Track and Postsecondary Readiness calculations can be found at <https://dpi.wi.gov/accountability/resources>.
- Third grade English Language Arts and 8th grade Mathematics Scores are determined in the same way as the Student Achievement Priority Area. However, if there are fewer than 20 students in the most recent year, then the most recent two years of data are combined so that the cell size requirement is met.
- Student Achievement only includes assessment results for students enrolled for the full academic year (FAY) in the school.
- Points displayed in the tables above are weighted so that larger numbers of students and more recent years contribute more to the score for the Priority Area.



**Denmark Community School**  
**Denmark | Public - All Students**  
 School Report Card Detail | 2018-19 | Student Engagement Indicators

## Student Engagement Indicators

**Goals Met: 2/2**

All schools are expected to meet Student Engagement Indicator goals in these areas. Absenteeism Rate and Dropout Rate are not rounded. Absenteeism Rate is the percent of students who are chronically absent (have attendance rates below 84%).

Indicator	Goal	One-Year School Rate	Three-Year School Rate	Points Deducted
Absenteeism Rate	Less than 13%	0.0%	1.0%	0
Dropout Rate	Less than 6%	5.7%	3.9%	0

### Student Engagement Indicators Data

Group performance for Absenteeism Rate, Dropout Rate, and Test Participation is provided below for informational purposes, to facilitate analysis of achievement gaps, and to drive continuous improvement planning. If either the one-year or three-year rate meets the goal then no points are deducted. Test Participation data reflect the one-year test participation of groups.

Group	Absenteeism Rate				Dropout Rate				Test Participation Rate			
	One Year		Three Year		One Year		Three Year		(Not Scored)			
	Students	Rate	Students	Rate	Students	Rate	Students	Rate	Students ELA	Rate ELA	Students Mathematics	Rate Mathematics
All Students: School	33	0.0%	104	1.0%	35	5.7%	102	3.9%	29	96.6%	29	96.6%
American Indian or Alaskan Native	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
Asian	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
Black or African American	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
Hispanic/Latino	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
Native Hawaiian or Other Pacific Islander	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
Two or More Races	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
White	33	0.0%	95	0.0%	33	0.0%	92	2.2%	29	96.6%	29	96.6%
Students with Disabilities	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
Economically Disadvantaged	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*
English Learners	<20	*	NA	NA	<20	*	NA	NA	<20	*	<20	*

**(SCHOOL DISTRICT OF DENMARK)**

**APPENDIX II: FINANCIAL SUMMARY**

**FISCAL YEAR ENDING (06/30/2019)**



# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

This discussion and analysis of Denmark School District's financial information provides an overview of financial activities for the fiscal year ended June 30, 2019.

### FINANCIAL HIGHLIGHTS

- *Revenues included additional \$925,000 voter approved non-recurring referenda to exceed revenue limit for operating expenses.*
- *The equalized value of the District increased from \$759,383,937 to \$789,996,571 which is an increase of 4%.*
- *The District received \$925,410 in supplemental aid, which is based on \$654 per Student Full Time Equivalent.*
- *The District student enrollment held steady.*
- *The District had 191 students from other districts attend Denmark School District through open enrollment and 61 Denmark resident students attend other school districts through open enrollment.*

# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of two parts - management's discussion and analysis and the basic financial statements, including notes to the financial statements and supplementary information.

The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

#### District-wide Financial Statements

- The *Statement of Net Position* compares assets and deferred outflows of resources to liabilities and deferred inflows of resources to give an overall view of the financial health of the District. This statement includes fixed assets and long-term liabilities.
- The *Statement of Activities* defines the District's expenses by function and illustrates the total that is offset by corresponding revenues - charges for services and/or operating grants and contributions. General Revenues and extraordinary credits are identified. The result is total net expense offset by general and miscellaneous revenue - recognizing the change in net position for the District from the previous year.

#### Fund Financial Statements

- The *Balance Sheet - Governmental Funds* and *Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds* focus on individual parts of the District. Fund financial statements generally report operations in more detail than the district-wide statements.

The *Notes to Financial Statements* provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the District's financial activities and position.

*Required Supplementary Information* further explains and supports the financial statements.

*Other Supplementary Information* provides information specific to nonmajor governmental funds and the schedules of expenditures of federal and state awards.

# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

The major features of the District's financial statements, including the scope of the activities reported and type of information contained, are shown in the following table. (Table #1)

**Table #1**

		-----Fund Financial Statements-----		
	District-wide Statements	Governmental	Proprietary	Fiduciary
Scope	Entire District (except fiduciary funds).	The activity of the District that is not proprietary or fiduciary, such as instructional, support services, and community services.	Activities the District operates similar to private business. <b>The District does not report any program for this designation.</b>	Assets held by the District on behalf of someone else. Student and other organizations that have funds on deposit with the District are reported here.
Required financial statements	Statement of net position and statement of activities.	Balance sheet and statement of revenues, expenditures, and changes in fund balance.	Statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows.	Statement of fiduciary net position and statement of changes in fiduciary net position.
Basis of accounting and measurement focus	Accrual accounting.  Economic resources focus.	Modified accrual accounting.  Current financial resources focus.	Accrual accounting.  Economic resources focus.	Accrual accounting.  Economic resources focus.
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term.	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term liabilities included.	All assets and liabilities, both financial and capital, short-term and long-term.	All assets and liabilities, financial and capital, short-term and long-term. These funds do not currently contain any capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions or deductions during the year, regardless of when cash is received or paid.

# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

**Table #2**

<b>Condensed Statement of Net Position</b>			
	<u>2019</u>	<u>2018</u>	<u>% Change</u>
<b><u>Assets</u></b>			
Current Assets	\$ 5,639,973	\$ 15,774,176	(64.2%)
Noncurrent Assets	619,656	2,289,658	(72.9%)
Capital Assets	29,837,420	21,379,528	39.6%
<b>Total Assets</b>	<b>36,097,049</b>	<b>39,443,362</b>	<b>(8.5%)</b>
<b><u>Deferred Outflows of Resources</u></b>	<b>8,390,003</b>	<b>4,576,431</b>	<b>83.3%</b>
<b><u>Liabilities</u></b>			
Current Liabilities	2,503,704	5,325,427	(53.0%)
Noncurrent Liabilities	15,446,494	13,615,000	13.5%
<b>Total Liabilities</b>	<b>17,950,198</b>	<b>18,940,427</b>	<b>(5.2%)</b>
<b><u>Deferred Inflows of Resources</u></b>	<b>5,992,429</b>	<b>5,140,551</b>	<b>16.6%</b>
<b><u>Net Position</u></b>			
Net investment in capital assets	15,847,349	7,269,528	118.0%
Restricted	513,433	7,777,592	(93.4%)
Unrestricted	4,183,643	4,891,695	(14.5%)
<b>Total Net Position</b>	<b>\$ 20,544,425</b>	<b>\$ 19,938,815</b>	<b>3.0%</b>

**Statement of Net Position: (Table #2)**

The District's overall financial status, as reflected in total net position, increased by \$605,610 to \$20.54M. The District reported total assets of \$36.10M, of which \$29.84M or 82.7% are capital assets. The District reported total liabilities of \$17.95M, of which \$15.45M or 86.1% are long-term liabilities.

# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

**Table #3**

<b>Changes in Net Position from Operating Results For Governmental Activities</b>					
	<u>Actual 2018-19</u>	<u>%</u>	<u>Actual 2017-18</u>	<u>%</u>	<u>% Change</u>
<b>Revenues:</b>					
<b>Program</b>					
Charges for Services	\$ 2,093,196	10%	\$ 1,985,469	10%	5.4%
Operating Grants & Cont.	1,897,028	9%	1,472,699	7%	28.8%
<b>General</b>					
Property Taxes	6,890,494	33%	6,617,004	33%	4.1%
General State Aids	9,285,958	45%	9,094,400	45%	2.1%
Other	580,928	3%	969,389	5%	(40.1%)
<b>Total Revenues</b>	<u><b>20,747,604</b></u>	<u><b>100%</b></u>	<u><b>20,138,961</b></u>	<u><b>100%</b></u>	<b>3.0%</b>
<b>Expenses:</b>					
Instruction	9,943,666	49%	10,580,048	54%	(6.0%)
Support Services	7,185,100	36%	6,396,070	33%	12.3%
Non-Program Expenses	657,766	3%	694,930	4%	(5.3%)
Food Service	725,291	4%	654,870	3%	10.8%
Community Service	110,665	1%	86,690	0%	27.7%
Interest and Fiscal Charges	474,329	2%	448,549	2%	5.7%
Unallocated Depreciation	1,045,177	5%	759,899	4%	37.5%
<b>Total Expenses</b>	<u><b>20,141,994</b></u>	<u><b>100%</b></u>	<u><b>19,621,056</b></u>	<u><b>100%</b></u>	<b>2.7%</b>
<b>Change in Net Position</b>	<u><b>\$ 605,610</b></u>		<u><b>\$ 517,905</b></u>		<b>16.9%</b>

# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

### Revenue: (Table #3)

- For FY18-19, the District received \$20.75M in revenue. This is an increase of 3.0% or \$.61M over the previous year. The District relies primarily on property taxes and general state aid to fund governmental activities. State Imposed Revenue Limits restrict the amount by which these two revenue sources, in combination, may be increased. The Revenue Limit is intended to help hold down increases in property taxes throughout the state.
- General state aid is a combination of equalization aid and computer aid. Equalization aid is paid according to a formula taking into consideration district spending and property values as compared to spending and property values for the state as a whole. Computer aid originated several years ago when technology was removed from the tax rolls for property value purposes. Other state aid sources are in the form of grants or categorical aids, which are directly related to specific program offerings.
- In 2018-19, general state aid was at 45% and property taxes at 33%. Other revenue sources stayed relatively consistent. In 2018-19, 78% of revenue came from local school property taxes and state aid.

### Expenses: (Table #3)

- For FY18-19, the District expenditures totaled \$20.14M. This is an increase of 2.7% or \$.52M from the previous year.

**DENMARK SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended June 30, 2019

**Table #4**

<b>Net Cost of Governmental Activities</b>		
	<u><b>Total Cost of Services</b></u> <b>2019</b>	<u><b>Net Cost of Services</b></u> <b>2019</b>
Instruction	\$ 9,943,666	\$ 6,994,449
Support Services	7,185,100	6,876,135
Non-Program Expenses	657,766	645,749
Food Service	725,291	5,266
Community Service	110,665	110,665
Interest and Fiscal Charges	474,329	474,329
Unallocated Depreciation	1,045,177	1,045,177
<b>Total</b>	<u><u><b>\$ 20,141,994</b></u></u>	<u><u><b>\$ 16,151,770</b></u></u>

**Net Cost of Governmental Activities: (Table #4)**

- The net cost of governmental activities was \$16.15M. This includes expenditures financed by general revenues primarily made up of property taxes, general state aid and interest income.
- The total cost of all governmental activities was \$20.14M. This includes expenditures financed by general revenue plus revenue collected through direct fees, \$2.09M, and operating grants & contributions associated with specific programs, \$1.90M.

**Fund Balances:**

The District's total fund balance for FY18-19 increased by \$7,645,205 to \$11.08M.

- The General Fund balance decreased by \$22,949 to \$3.16M. This represents approximately 15.7% of expenditures. The District utilizes this fund balance to minimize short-term borrowing and allows the District to respond to non-recurring economic needs.
- The Capital Projects Fund balance decreased by \$7,288,517 to \$0M. The capital projects fund balance is restricted to the acquisition or construction of capital facilities. The decrease in fund balance is due to the fact that capital projects were completed before the end of the fiscal year.
- The Other Governmental Funds balances increased by \$133,420 to \$789,217. They consisted of the Special Revenue Trust, Debt Service, Food Service and Community Service Funds. The fund balances in these funds support the operations of the funds.

# DENMARK SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

### **Budgetary Highlights:**

Differences between the final budget and actual results for the general fund were:

- Revenues came in under budget by \$3,550.
- Expenditures came in under budget by \$21,382.

### **Capital Asset and Debt Administration:**

#### ***Capital Assets***

- At the end of the fiscal year, the District had invested \$29,837,420 in a broad range of capital assets, including buildings, sites, and furniture and equipment.

#### ***Long-term Obligations***

- At year-end, the District had \$15,446,494 in long-term obligations. Further detail can be found in Note #6 in the financial statements.

### **Factors Bearing on the District's Future:**

*Currently known circumstances that will impact the District's financial status in the future are:*

- *Revenue limits continue to restrain budgets in Denmark School District and statewide. This is the second year of three on the voter approved referendum to exceed the revenue limit. We will be able to exceed the revenue limit by \$925,000 in 2017-2018, 2018-2019 and 2019-2020. We anticipate that our pupil count will stay flat for the foreseeable future.*
- *The number of students attending Denmark from other districts through open enrollment continues to far exceed the number of Denmark resident students choosing to open enroll out to other districts. For the 2018-2019 school year we had 191 students attending Denmark through open enrollment and 61 Denmark students leaving the district to attend other schools.*
- *The District issued General Obligation School Improvement bonds in July 2017 in the amount of 14.9M.*
- *The District issued a promissory note in the amount of \$420,000 on October 26, 2018 for the purchase of adjacent property for the purpose of campus expansion.*

### **Contacting the District's Financial Management:**

This financial report is prepared to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact: Janelle Marotz, Business Manager, Denmark School District, 450 N. Wall Street, Denmark, WI 54208.