

**McFarland School District (3381)**  
**SY20182019**  
**Charter School Authorizer Annual Report**

### Authorizer Annual Report Checklist

When completing the Charter School Authorizer Annual Report, verify that:

- All sections of the report are present, and all schedules are completed and attached.
- For school district authorizers, the schedule of authorizer operating costs has been included as a supplement to the school district's annual audited financial statements submitted to DPI.
- The report has been completed at the authorizer level, rather than completed for an individual school.
- Authorizer operating costs have been identified in Section VI. This section should not be left blank.
- The operating costs reported in Section VI reflect **only** the costs the authorizing entity incurred while fulfilling the duties under Wis. Stat. s. 118.40 (3m)(a) to (e) which include:
  - Soliciting and evaluating charter school applications,
  - Considering the principles and standards for quality authorizing established by the National Association of Charter School Authorizers,
  - Giving preference in the awarding of contracts for the operation of charter schools that serve children at risk,
  - Approving high-quality charter schools that meet identified educational needs and promote a diversity of educational choices, and
  - Monitoring the performance and compliance with Wis. Stat. s. 118.40 of each charter school with which it contracts.

The operating costs in this section should **not** reflect the operating costs for the authorized charter school(s).

- The total amounts reported in Section VI and Section VII are not the same. As noted above, Section VI should only include operating costs the authorizing entity incurred while fulfilling the duties under Wis. Stat. 118.40 (3m)(a) to (e); while Section VII should include the costs of services the authorizing entity provided to the charter schools with which it contracts.
- Costs reported in Section VII are only the costs of services provided to the charter school(s). Examples of the types of costs that should be reported in this section include but are not limited to: costs for business office services, costs for food services, curriculum services, professional development services, etc.

**For further instructions and requirements related to completing each section of this report see the charter school authorizer annual report technical assistance document at**

<http://dpi.wi.gov/sms/charter-schools/information-authorizers>.

**SECTION I: AUTHORIZER INFORMATION**

<b>Authorizing Entity:</b>	McFarland School District
<b>Authorizer Address:</b>	5101 Farwell St. McFarland, WI 53558
<b>Authorizer Contact Person:</b>	Andrew Briddell
<b>Contact Person Title:</b>	Superintendent
<b>Contact Person Phone:</b>	608.838.4554
<b>Contact Person Email:</b>	briddea@mcfds.org

**SECTION II: CHARTER SCHOOL INFORMATION**

*(Add additional lines or attach additional sheets, if necessary.)*

<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>
WIVA High School	May 7, 2018	June 3, 2023	9-12
WIVA K8	May 7, 2018	June 3, 2023	K8
Destinations Career Academy	April 16, 2016	June 30, 2021	9-12
INSIGHT High School of WI	July 1, 2017	June 30, 2022	9-12

<b>Charter Schools with Non-renewed or Revoked Contract:</b>			
<b>School Name:</b>	<b>Contract Start Date:</b>	<b>Date of Non-renewal or Revocation:</b>	<b>Reason for Non-renewal or Revocation:</b>
None			

<b>Charter Schools Currently Under Contract that have not Opened:</b>		
<b>School Name:</b>	<b>Contract Start Date:</b>	<b>Date School will Open:</b>
None		

Charter Schools that Closed:		
School Name:	Date of School Closure:	Reason for Closure:
None		

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

**Insight School of Wisconsin**

Designated as an at-risk, alternative accountability high school, Insight Wisconsin is in its third year. Over the course of the year, Insight Wisconsin (ISWI) implemented a 60:1 student/mentor support network, designated English and math teachers, and counselor. The school academic programming continues to improve with personalization and relevance of academic curriculum. Our credit recovery programming and heavy hand in supporting students with mentors plays essential roles in student success. ISWI met the alternative accountability goals in achievement for the 18-19 SY. Below are the graduation/dropout metrics for students both in and outside of their cohort. ISWI is also deigned with additional credit recovery opportunities for students during June through August.

**18-19 SY Within Cohort**

12th Grade		146
Graduated		59
Returning		41
Withdrawn		46
		146

Grad. Rate		40.40%
Returning		28.10%
Withdraw Rate		31.50%
		100.00%

Withdrawals	Prior to 5/6	35			23.80%
	After 6/3	11			7.50%

Outside Cohort 18-19SY						
		12th	5th Yr.	6th Yr.	7th Yr.	Total
12th +		146	26	5	2	179
Graduated		59	11	3	1	74
Returning		41	8	0	0	49
Withdrawn		46	7	2	1	56
	Prior to 5/6	35	5	1	1	42
	After 6/3	11	2	1		14
Graduation			42.30%	60%	50%	
Returning			26.90%	40%	50%	
Withdrawn			30.80%			

### Destinations Career Academy of Wisconsin

Destinations Career Academy of Wisconsin (WIDCA) is a career-focused school with graduation requirements leading to industry certification, work experience, and post-secondary preparedness for career or college. Our overall score of 62.5% (meets few expectations) is rooted in student achievement being 2 to 6 points below the state average. Although we continue to improve, we continue to lag in comparison to the state average with school academic growth in both ELA and mathematics (12 and 1 points respectively). With approximately 60% of our students being in basic or below basic categorization in ELA and 70% in math, we continue to strive in finding improved instructional models, RtI, special education services, and targeted instruction to reach our students. WIDCA received 0 deductions for dropout rate.

### Wisconsin Virtual Academy High School

Wisconsin Virtual Academy High School is a general education high school striving to prepare students for post-secondary readiness. Although improved, the overall score of 50.6% (fails to meet expectations) is rooted in several key areas. The biggest impact area is school growth. As more than 30% of our report card, WIVA significantly lags in comparison to the state averages in both areas of ELA and math. One measure area we are stronger in is closing the gaps. In ELA and math, we exceed the state average. Our students are growing. We are also making strides with our graduation rate gap but there is continued room for improvement. The school achievement data for WIVA is approximately 20 points below the state average. We also received a 5-point deduction from dropout rate. Although we are seeing internal improvement, continued efforts to engage and retain students is a primary focus. Ultimately, if a student is removed for failure to launch, truancy, etc., and not picked up by another school, this impacts this score. For the students who stay in WIVA, we are seeing great improvements in graduation rates. As many students come to us credit deficient and experiencing engagement issues, we are also showing a lower average score in on-track readiness.

Driven by our goals, WIVA continues to work on improving curricular options, instruction,

student accountability, and teacher effectiveness in improving students' academic growth. Each year, we continue to develop internal academic assessment models, formative and summative assessments to measure effectiveness and growth, improve engagement, staffing, and programming promoting student growth.

### **Wisconsin Virtual Academy K-8**

Wisconsin Virtual Academy k-8 school. The overall score of 59.3% (meets few expectations) is rooted in several key areas. The biggest impact area is school growth at 37% of our report card. WIVA k-8 is below the state average in mathematics however, in alignment with the state average in ELA. In closing the gaps, WIVA K8 is moving closer to the state average and making strides in mathematics and continue to work on strengthen our ELA scores.

WIVA K8 also received a 5-point deduction from dropout rate. Although we are seeing internal improvement in the scope of this number, continued efforts to engage and keep students is a focus. Ultimately, if a student is removed for failure to launch, truancy, etc., and not picked up by another school, this impacts this number. WIVA K8 on-track readiness attendance is on target however, postsecondary readiness continues to need attention as both are approximately 2 points below the state average meaning, and approximately half of our students score in the below basic category in both areas.

Student achievement continues to be an area of focus for WIVA K8. Mathematics is far below the state average and ELA is approximately 4.5 points below the state average. Leveraging school-wide goals of Intentional instruction, differentiation and collaboration, targeted instruction, social emotional learning, and relationships, WIVA K8 continues to use data to drive instruction: internal academic assessment models, formative and summative assessments, instructional effectiveness, improved staffing, and instructional programming to grow students.

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

*(Provide a summary of the financial performance of each charter school that operated during the school year.)*



JOHNSON BLOCK

CPAs

**FOUR LAKES EDUCATION, INC.  
MCFARLAND, WISCONSIN**

**AUDITED FINANCIAL STATEMENTS  
INCLUDING INDEPENDENT AUDITOR'S REPORT**

**AS OF AND FOR THE YEAR  
ENDED JUNE 30, 2019**

**Johnson Block and Company, Inc.  
Certified Public Accountants  
2500 Business Park Road  
Mineral Point, Wisconsin 53565  
(608) 987-2206  
Fax: (608) 987-3391**

Four Lakes Education, Inc.  
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June 30, 2019

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Four Lakes Education, Inc.  
McFarland, Wisconsin

We have audited the accompanying financial statements of Four Lakes Education, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Four Lakes Education, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1 to the financial statements, effective July 1, 2018, the Four Lakes Education, Inc. adopted provisions of FASB issued Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

**Other Matters***Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2019, on our consideration of Four Lakes Education, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Four Lakes Education, Inc.'s internal control over financial reporting and compliance.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
October 7, 2019

Four Lakes Education, Inc.  
Statement of Financial Position  
June 30, 2019

**ASSETS**

Current assets:

Cash	\$ 10,582,289
Accounts receivable	44,862
Prepaid expenses	6,580
	<u>10,633,731</u>

Total current assets 10,633,731

Fixed assets:

Property, equipment, and improvements	68,595
Accumulated depreciation	(68,117)
	<u>478</u>

Total fixed assets 478

Total assets \$ 10,634,209

**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$ 7,655,235
Due to K12	466,580
Accrued payroll and related liabilities	359,512
	<u>8,481,327</u>

Total current liabilities 8,481,327

Net assets:

Without donor restrictions:

Undesignated	<u>2,152,882</u>
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Total liabilities and net assets \$ 10,634,209

Four Lakes Education, Inc.  
Statement of Activities  
For the Year Ended June 30, 2019

**CHANGES IN NET ASSETS**

**WITHOUT DONOR RESTRICTIONS:**

**REVENUE**

Tuition revenue	\$ 17,824,772
Grant revenue	282,492
Other income	36,252

Total revenue	18,143,516
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**EXPENSES**

Salaries and wages	3,630,783
Employee benefits	1,373,552
Contracted services	5,200,314
Curriculum expense	3,705,760
Supplies and equipment	2,356,961
Testing site rental	62,964
Staff development	91,522
Rent	37,981
Legal and accounting	80,240
Insurance	42,621
Travel	42,595
Depreciation	960
Office expenses	122,785
Telephone and ISP reimbursements	9,081
Field trips	33,361
Other expenses	151,013

Total expenses	16,942,493
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Change in net assets	1,201,023
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Net assets - beginning of year	951,859
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Net assets, end of year	\$ 2,152,882
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Four Lakes Education, Inc.  
Statement of Cash Flows  
For the Year Ended June 30, 2019

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 1,201,023
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	960
(Increase) decrease in operating assets and liabilities:	
Accounts receivable	(3,522)
Due to K12	(249,963)
Prepaid expenses	3,237
Accounts payable	(6,269,530)
Accrued payroll and related liabilities	<u>(30,358)</u>
Net cash (used in) operating activities	<u>(5,348,153)</u>
Net change in cash and cash equivalents	(5,348,153)
Cash and cash equivalents, beginning of year	<u>15,930,442</u>
Cash and cash equivalents, end of year	<u><u>\$ 10,582,289</u></u>

Four Lakes Education, Inc.  
Notes to the Financial Statements  
June 30, 2019

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

Four Lakes Education, Inc. (the Organization) is a nonprofit corporation which consists of three charter schools, the Wisconsin Virtual Academy, Destinations Career Academy of Wisconsin, and Insight School of Wisconsin High School. The Wisconsin Virtual Academy's purpose is to utilize research-based technology applications and meaningful teacher/student/parent involvement, to provide a new innovative model of public charter school education choice adapted to the needs of elementary, middle, and high school students, to promote mastery of the Wisconsin Model Academic Standards statewide in Wisconsin. Destinations Career Academy of Wisconsin's purpose is to provide an innovative online school that combines traditional academics with career technical education, giving students in grades 9–12 a head start on their college and career goals. Insight School of Wisconsin High School is an at risk designated school in which its purpose is to provide education services to at risk students. The Organization is largely funded through a charter school contract with the School District of McFarland.

A summary of significant accounting policies follows:

B. Basis of Accounting

The Organization's financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

C. Basis of Presentation

The Organization utilizes the accrual method of accounting, whereby revenue is recognized when earned, and expenses are recognized when incurred. The Organization's financial statements are prepared in accordance with professional standards. Under generally accepted accounting principles (GAAP), the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions:

Net assets without donor restrictions consist of investments and otherwise unrestricted amounts that are available for use in carrying out the mission of the Organization and include those expendable resources which have been designated for special use by the Organization's Board of Directors.

Net assets with donor restrictions consist of net assets that are subject to either donor-imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Organization's choices of when to use these resources. There were no net assets with donor restrictions as of June 30, 2019.

Four Lakes Education, Inc.  
Notes to the Financial Statements  
June 30, 2019

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Recently Issued Accounting Standards

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The Organization adopted the provisions of this new standard during the year ended June 30, 2019. The Organization has updated the presentation of its financial statements in accordance with the new standard. The new standard changes affect the Organization's financial statements as follows:

- The unrestricted net asset class has been renamed *net assets without donor restrictions*.
- The notes to the financial statements include a new disclosure describing the liquidity and availability of financial assets (Note 7)
- Disclosures related to the allocation of functional expenses have been expanded.

The changes have the following effect on net assets at June 30, 2018:

	As Originally Presented	After adoption of ASU 2016-14
Net asset class		
Unrestricted net assets	\$ 951,859	
Net assets without donor restrictions		951,859
Total net assets	\$ 951,859	\$ 951,859

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, gains and expenses during the reporting period. Actual results could differ from those estimates.

F. Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management has determined that all accounts receivable is collectible. Therefore, no allowance for doubtful accounts is recorded in the accompanying financial statements as of June 30, 2019.

G. Property and Equipment

The Organization capitalizes property and equipment in excess of \$1,000. Purchased property and equipment are carried at cost. Donated property and equipment are carried at fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets of 3 to 5 years.

Four Lakes Education, Inc.  
Notes to the Financial Statements  
June 30, 2019

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NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Tuition Revenue

Tuition is recognized as revenue in the fiscal year for which the tuition relates.

I. Income Taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Wisconsin franchise or income tax. The Organization has adopted accounting guidance for recognizing and measuring uncertain tax positions. The Organization follows statutory requirements for income tax accounting and generally avoids risks associated with potentially problematic tax positions that may be challenged upon examination. Management believes any liability resulting from taxing authorities imposing income taxes from activities deemed to be unrelated to the Organization's tax-exempt status would not be material to the financial statements. The Organization's federal exempt organizations returns are subject to examination by the Internal Revenue Service, generally for three years after they are filed. With few exceptions, the Organization is no longer subject to examination for tax years before 2015.

J. Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the Organization considers all checking, savings and money market accounts and all highly liquid investments with an original maturity of three months or less to be cash equivalents.

NOTE 2

PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30, 2019:

Computer hardware	\$ 46,217
Office equipment	22,378
Total property and equipment	<u>68,595</u>
Less: accumulated depreciation	(68,117)
Net property and equipment	<u><u>\$ 478</u></u>



Four Lakes Education, Inc.  
Notes to the Financial Statements  
June 30, 2019

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NOTE 3

OPERATING LEASES

The Organization, as lessee, leases office space and office equipment. The operating lease agreements expire at various dates through June 2025. Total lease expense was \$41,064 for the year ended June 30, 2019. Future minimum lease payments for these leases are as follows:

<u>Year Ended June 30,</u>	
2020	\$ 43,886
2021	58,706
2022	60,102
2023	61,534
2024	60,871
2025	15,102
Total	<u>\$ 300,201</u>

NOTE 4

FUNCTIONAL EXPENSES

The costs of providing the various programs and other activities are summarized below. Costs are directly charged to the functions they benefit when possible. Certain costs have been allocated among the programs and supporting services. Allocated expenses include contracted services, rent, legal and accounting, insurance, depreciation, and office and other expenses. These expenses are allocated based on estimates of employee time and effort. The table below presents the Organization's expenses by their function and nature for the year ended June 30, 2019.

	Program Activities	Management and General	Amount
Salaries and wages	\$ 3,630,783		\$ 3,630,783
Employee benefits	1,373,552		1,373,552
Contracted services	1,733,610	3,466,704	5,200,314
Curriculum expense	3,705,760		3,705,760
Supplies and equipment	2,356,961		2,356,961
Testing site rental	62,964		62,964
Staff development	91,522		91,522
Rent		37,981	37,981
Legal and accounting		80,240	80,240
Insurance		42,621	42,621
Travel	42,595		42,595
Depreciation		960	960
Office expenses	43,313	79,472	122,785
Telephone and ISP reimburserr	9,081		9,081
Field trips	33,361		33,361
Other expenses	127,025	23,988	151,013
Total expenses	<u>\$ 13,210,527</u>	<u>\$ 3,731,966</u>	<u>\$ 16,942,493</u>

Four Lakes Education, Inc.  
Notes to the Financial Statements  
June 30, 2019

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NOTE 5

CONCENTRATIONS

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash. The Organization had amounts on deposit with a bank in excess of the federal deposit insurance limit of \$17,402,483 as of June 30, 2019.

As a School District of McFarland Charter School, the Organization receives a significant portion of its revenues from the State of Wisconsin Department of Public Instruction. These revenues include charter schools state aid, special education, and other governmental assistance. The School District of McFarland Charter School agreement with Wisconsin Virtual Academy expires on June 30, 2023. The School District of McFarland Charter School agreement with Destinations Career Academy of Wisconsin expires on June 30, 2021. The School District of McFarland Charter School agreement with Insight School of Wisconsin High School expires on June 30, 2022. The Organization received 100% of its revenues through the School District of McFarland for the year ended June 30, 2019.

Accounts receivable from one school district totaled 100% total receivables as of June 30, 2019.

NOTE 6

CONTRACTED SERVICES

The Organization has a contracted services agreement with K12 in which the Organization shall pay K12 for program products, defined administration services (15% of the base charter school revenues and other charter school revenues), and technology services (7% of the base charter school revenues and other charter school revenues). Plus, an agreed upon performance incentive fee if performance goals are met. For the year ended June 30, 2019, the Organization's administration service, technology service, and performance incentive fees were \$2,715,806, \$1,267,376, and \$282,981, respectively.

NOTE 7

LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization monitors its liquidity so that it is able to meet its operating needs. The following table reflects the Organization's financial assets as of June 30, 2019, reduced by amounts not available for general expenditure within one year. Financial assets are not considered available when not liquid or not convertible into cash within one year or because the board of directors or donors have restricted funds for specific purposes.

Cash and cash equivalents	\$	10,582,289
Accounts receivable		44,862
Total financial assets, excluding noncurrent receivables		10,627,151
Less those unavailable for general expenditure within one year due to:		
None unavailable		-
Financial assets available to meet cash needs for general expenditures within one year	\$	10,627,151

Four Lakes Education, Inc.  
Notes to the Financial Statements  
June 30, 2019

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NOTE 8

EMPLOYEE RETIREMENT PLAN

The Organization established a retirement plan under IRC Section 401(k). For eligible employees the Organization matches the employee's contributions up to a maximum of 6% of the employee's wages. For the year ended June 30, 2019, the Organization contributed \$92,629 on behalf of its employees to the plan.

NOTE 9

SUBSEQUENT EVENTS/ PURCHASE COMMITMENTS

Prior to June 30, 2019, the Organization approved an office space construction project for approximately \$233,000. Subsequent to June 30, 2019 the Organization approved revisions to the office space construction project for approximately \$40,000.

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 7, 2019, the date the financial statements were available to be issued.

NOTE 10 EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Financial Accounting Standards Board (FASB) has approved the following:

- ASU No. 2014-09, (*Topic 606*): *Revenue from Contracts with Customers*. The amendments in this Update will affect annual reporting periods beginning after December 15, 2018.
- ASU No. 2016-02, (*Topic 842*): *Leases*. For most entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2020.

When they become effective, application of these standards may restate portions of these consolidated financial statements.

**SUPPLEMENTARY INFORMATION**

Four Lakes Education, Inc.  
Schedule of Assets, Liabilities and Net Assets-  
Wisconsin Virtual Academy  
June 30, 2019 and 2018

	2019	2018
<b>ASSETS</b>		
Current assets:		
Cash	\$ 9,896,320	\$ 15,210,756
Accounts receivable	44,862	41,340
Prepaid expenses	6,580	9,817
Total current assets	9,947,762	15,261,913
Fixed assets:		
Property, equipment, and improvements	68,595	68,595
Accumulated depreciation	(68,117)	(67,158)
Total fixed assets	478	1,437
Total assets	\$ 9,948,240	\$ 15,263,350
 <b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 7,655,235	\$ 13,924,764
Due to Destinations Career Academy of Wisconsin	10,202	27,529
Accrued payroll and related liabilities	345,328	364,744
Total current liabilities	8,010,765	14,317,037
Net assets:		
Without donor restrictions:		
Undesignated	1,937,475	946,313
Total liabilities and net assets	\$ 9,948,240	\$ 15,263,350

Four Lakes Education, Inc.  
Schedule of Revenue and Expenses-  
Wisconsin Virtual Academy  
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>CHANGES IN NET ASSETS</b>		
<b>WITHOUT DONOR RESTRICTIONS:</b>		
<b>REVENUE</b>		
Tuition revenue	\$ 16,746,593	\$ 14,729,108
Grant revenue	282,492	247,389
Other income	36,233	481
	<u>17,065,318</u>	<u>14,976,978</u>
<b>EXPENSES</b>		
Salaries and wages	3,483,622	3,110,114
Employee benefits	1,323,079	1,062,260
Contracted services	4,909,753	4,306,503
Curriculum expense	3,443,327	3,130,163
Supplies and equipment	2,257,206	1,973,244
Testing site rental	60,548	55,087
Staff development	89,817	81,194
Rent	36,151	35,292
Legal and accounting	80,240	41,298
Insurance	40,565	36,862
Travel	42,595	65,536
Depreciation	960	1,289
Office expenses	116,894	128,217
Telephone and ISP reimbursements	9,081	837
Field trips	33,361	27,845
Other expenses	146,957	165,293
	<u>16,074,156</u>	<u>14,221,034</u>
Total expenses		
Change in net assets	991,162	755,944
Net assets - beginning of year	<u>946,313</u>	<u>190,369</u>
Net assets, end of year	<u>\$ 1,937,475</u>	<u>\$ 946,313</u>

Four Lakes Education, Inc.  
Schedule of Assets, Liabilities and Net Assets-  
Destinations Career Academy of Wisconsin  
June 30, 2019

	2019	2018
<b>ASSETS</b>		
Current assets:		
Cash	\$ 685,969	\$ 719,686
Due from Wisconsin Virtual Academy	10,202	27,529
Total current assets	696,171	747,215
Total assets	\$ 696,171	\$ 747,215
 <b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Due to K12	\$ 466,580	\$ 716,543
Accrued payroll and related liabilities	14,184	25,126
Total current liabilities	480,764	741,669
Net assets:		
Without donor restrictions:		
Undesignated	215,407	5,546
Total liabilities and net assets	\$ 696,171	\$ 747,215

Four Lakes Education, Inc.  
Schedule of Revenue and Expenses-  
Destinations Career Academy of Wisconsin  
For the Year Ended June 30, 2019

	2019	2018
<b>CHANGES IN NET ASSETS</b>		
<b>WITHOUT DONOR RESTRICTIONS:</b>		
<b>REVENUE</b>		
Tuition revenue	\$ 1,078,179	\$ 547,358
Other income	19	52
	<u>1,078,198</u>	<u>547,410</u>
<b>EXPENSES</b>		
Salaries and wages	147,161	104,503
Employee benefits	50,473	23,978
Contracted services	290,561	160,419
Curriculum expense	262,433	181,163
Supplies and equipment	99,755	58,305
Staff development	1,705	1,000
Testing site rental	2,416	2,802
Rent	1,830	1,857
Insurance	2,056	1,940
Office expenses	5,891	6,720
Other expenses	4,056	4,673
	<u>868,337</u>	<u>547,360</u>
Total expenses		
Change in net assets	209,861	50
Net assets, beginning of year	<u>5,546</u>	<u>5,496</u>
Net assets, end of year	<u>\$ 215,407</u>	<u>\$ 5,546</u>



Four Lakes Education, Inc.  
 Combined Schedule of Assets, Liabilities and Net Assets  
 June 30, 2019

	Wisconsin Virtual Academy	Destinations Career Academy	Eliminations	Combined
<b>ASSETS</b>				
Current assets:				
Cash	\$ 9,896,320	\$ 685,969	\$	\$ 10,582,289
Accounts receivable	44,862			44,862
Due from Wisconsin Virtual Academy		10,202	(10,202)	
Prepaid expenses	6,580			6,580
Total current assets	<u>9,947,762</u>	<u>696,171</u>	<u>(10,202)</u>	<u>10,633,731</u>
Fixed assets:				
Property, equipment, and improvements	68,595			68,595
Accumulated depreciation	(68,117)			(68,117)
Total fixed assets	<u>478</u>			<u>478</u>
Total assets	<u>\$ 9,948,240</u>	<u>\$ 696,171</u>	<u>\$ (10,202)</u>	<u>\$ 10,634,209</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current liabilities:				
Accounts payable	\$ 7,655,235	\$	\$	\$ 7,655,235
Due to K12		466,580		466,580
Due to Destinations Career Academy of Wisconsin	10,202		(10,202)	
Accrued payroll and related liabilities	345,328	14,184		359,512
Total current liabilities	<u>8,010,765</u>	<u>480,764</u>	<u>(10,202)</u>	<u>8,481,327</u>
Net assets:				
Without donor restrictions:				
Undesignated	1,937,475	215,407		2,152,882
Total liabilities and net assets	<u>\$ 9,948,240</u>	<u>\$ 696,171</u>	<u>\$ (10,202)</u>	<u>\$ 10,634,209</u>

Four Lakes Education, Inc.  
 Combined Schedule of Revenue and Expenses  
 For the Year Ended June 30, 2019

	Wisconsin Virtual Academy	Destinations Career Academy	Combined
<b>CHANGES IN NET ASSETS</b>			
<b>WITHOUT DONOR RESTRICTIONS:</b>			
<b>REVENUE</b>			
Tuition revenue	\$ 16,746,593	\$ 1,078,179	\$ 17,824,772
Grant revenue	282,492		282,492
Other income	36,233	19	36,252
<b>Total revenue</b>	<b>17,065,318</b>	<b>1,078,198</b>	<b>18,143,516</b>
<b>EXPENSES</b>			
Salaries and wages	3,483,622	147,161	3,630,783
Employee benefits	1,323,079	50,473	1,373,552
Contracted services	4,909,753	290,561	5,200,314
Curriculum expense	3,443,327	262,433	3,705,760
Supplies and equipment	2,257,206	99,755	2,356,961
Testing site rental	60,548	2,416	62,964
Staff development	89,817	1,705	91,522
Rent	36,151	1,830	37,981
Legal and accounting	80,240		80,240
Insurance	40,565	2,056	42,621
Travel	42,595		42,595
Depreciation	960		960
Office expenses	116,894	5,891	122,785
Telephone and ISP reimbursements	9,081		9,081
Field trips	33,361		33,361
Other expenses	146,957	4,056	151,013
<b>Total expenses</b>	<b>16,074,156</b>	<b>868,337</b>	<b>16,942,493</b>
<b>Change in net assets</b>	<b>991,162</b>	<b>209,861</b>	<b>1,201,023</b>
Net assets - beginning of year	946,313	5,546	951,859
<b>Net assets, end of year</b>	<b>\$ 1,937,475</b>	<b>\$ 215,407</b>	<b>\$ 2,152,882</b>

Four Lakes Education, Inc.  
Schedule of School Revenues and Expenses - Budget to Actual Comparison-  
Wisconsin Virtual Academy  
For the Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>CHANGES IN NET ASSETS</b>			
<b>WITHOUT DONOR RESTRICTIONS:</b>			
<b>REVENUE</b>			
Tuition revenue	\$ 15,302,156	\$ 16,746,593	\$ 1,444,437
Grant revenue	46,500	282,492	235,992
Other income	1,065	36,233	35,168
	<u>15,349,721</u>	<u>17,065,318</u>	<u>1,715,597</u>
<b>EXPENSES</b>			
Salaries and wages	3,801,185	3,483,622	317,563
Employee benefits	1,040,563	1,323,079	(282,516)
Contracted services	4,441,767	4,909,753	(467,986)
Curriculum expense	3,209,565	3,443,327	(233,762)
Supplies and equipment	2,076,062	2,257,206	(181,144)
Testing site rental	53,093	60,548	(7,455)
Staff development	68,047	89,817	(21,770)
Rent	41,106	36,151	4,955
Legal and accounting	37,000	80,240	(43,240)
Insurance	40,000	40,565	(565)
Travel	53,045	42,595	10,450
Depreciation	1,289	960	329
Office expenses	170,769	116,894	53,875
Telephone and ISP reimbursements	6,582	9,081	(2,499)
Field trips	44,500	33,361	11,139
Other expenses	146,016	146,957	(941)
	<u>15,230,589</u>	<u>16,074,156</u>	<u>(843,567)</u>
Change in net assets	119,132	991,162	872,030
Net assets - beginning of year	<u>946,313</u>	<u>946,313</u>	
Net assets - end of year	<u>\$ 1,065,445</u>	<u>\$ 1,937,475</u>	<u>\$ 872,030</u>

Four Lakes Education, Inc.  
Schedule of School Revenues and Expenses - Budget to Actual Comparison-  
Destinations Career Academy of Wisconsin  
For the Year Ended June 30, 2019

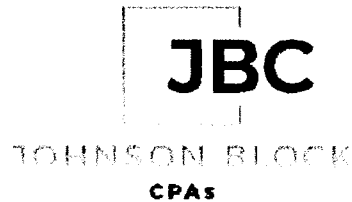
	<u>Budget</u>	<u>Actual</u>	<u>Positive (Negative)</u>
<b>CHANGES IN NET ASSETS:</b>			
<b>WITHOUT DONOR RESTRICTIONS:</b>			
<b>REVENUE</b>			
Tuition revenue	\$ 757,818	\$ 1,078,179	\$ 320,361
Other income		19	19
	<u>757,818</u>	<u>1,078,198</u>	<u>320,380</u>
<b>EXPENSES</b>			
Salaries and wages	159,526	147,161	12,365
Employee benefits	38,310	50,473	(12,163)
Contracted services	214,285	290,561	(76,276)
Curriculum expense	322,137	262,433	59,704
Supplies and equipment	88,788	99,755	(10,967)
Staff development	3,900	1,705	2,195
Testing site rental	9,454	2,416	7,038
Rent		1,830	(1,830)
Insurance		2,056	(2,056)
Travel	4,432		4,432
Office expenses	1,416	5,891	(4,475)
Field trips	3,500		3,500
Other expenses	8,095	4,056	4,039
	<u>853,843</u>	<u>868,337</u>	<u>(14,494)</u>
Change in net assets	(96,025)	209,861	305,886
Net assets - beginning of year	<u>5,546</u>	<u>5,546</u>	
Net assets - end of year	<u>\$ (90,479)</u>	<u>\$ 215,407</u>	<u>\$ 305,886</u>

Four Lakes Education, Inc.  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2019

Awarding Agency/ Pass-Through Agency Award Description	Federal Catalog Number	Pass-Through Entity Identifying Number	Receivable July 1, 2018	Expenditures	Revenues Grantor Reimbursements	Receivable June 30, 2019
<u>United States Department of Education</u>						
Passed through Wisconsin Department of Public Instruction:						
<u>McFarland School District</u>						
Title I - Grants to Local Educational Agencies	84.010	2019-133381-TIA-141	\$ 41,344	\$ 60,353	\$ 56,834	\$ 44,863
Total Federal Awards			<u>\$ 41,344</u>	<u>\$ 60,353</u>	<u>\$ 56,834</u>	<u>\$ 44,863</u>

Four Lakes Education, Inc.  
 Schedule of Expenditures of State Awards  
 For the Year Ended June 30, 2019

Awarding Agency/ Pass-Through Agency Award Description	State I.D. Number	Pass Through ID Number	Receivable July 1, 2018	Receipts Grantor Reimbursements	Expenditures	Receivable June 30, 2019
<u>Wisconsin Department of Public Instruction</u>						
Passed through McFarland School District:						
Handicapped Pupils and School Age Parents	255.101	133381-100	\$	\$ 222,139	\$ 222,139	\$
Total State Awards			\$	\$ 222,139	\$ 222,139	\$



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Four Lakes Education, Inc.  
McFarland, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Four Lakes Education, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 7, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Johnson Block & Company, Inc.*

Johnson Block and Company, Inc.  
October 7, 2019



Four Lakes Education, Inc.  
Schedule of Findings and Responses  
For the Year Ended June 30, 2019

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**A. Summary of Auditor's Results**

Financial Statements

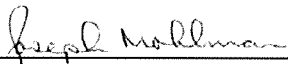
- |   |            |
|---|------------|
| 1. Type of auditor's report issued?   | Unmodified |
| 2. Internal control over financial reporting:                                       |            |
| a. Material weakness(es) identified?  | No         |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No         |
| 3. Noncompliance material to the financial statements noted?                        | No         |

**B. Financial Statement Findings**

No audit findings noted.

**C. Other Issues**

- |   |     |
|---|-----|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern?  | No  |
| 2. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes |
| 3. Name and signature of partner  |     |

  
\_\_\_\_\_  
Joseph Mohlmann, CPA

- |                   |                 |
|-------------------|-----------------|
| 4. Date of report | October 7, 2019 |
|-------------------|-----------------|



Board of Directors  
Four Lakes Education, Inc.  
McFarland, Wisconsin

We have audited the financial statements of Four Lakes Education, Inc. for the year ended June 30, 2019, and have issued our report thereon dated October 7, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2018. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Organization adopted provisions of FASB issued Accounting Standards Update No. 2016-14 during 2019. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's allocation of program service expenses and management and general expenses. We evaluated the estimates and determined they were reasonable in relation to the financial statements taken as a whole and consistent between years.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Organization's financial instruments that are exposed to concentrations of credit risk in Note 5 to the financial statements consist primarily of cash. The Organization places its cash with high credit quality financial institutions. The Organization had amounts on deposit with a bank in excess of the federal deposit insurance limit of \$17,402,483.

The disclosure of revenues from major districts in Note 5 to the financial statements relating to the amounts of revenue received from major districts reflects the percentage of revenue generated from a few districts. A loss of a major district could severely impact the financial condition of the Organization.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 7, 2019.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Attached are recommendations and informational points to management that are not material weaknesses or significant deficiencies.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specific parties.

*Johnson Block & Company, Inc.*

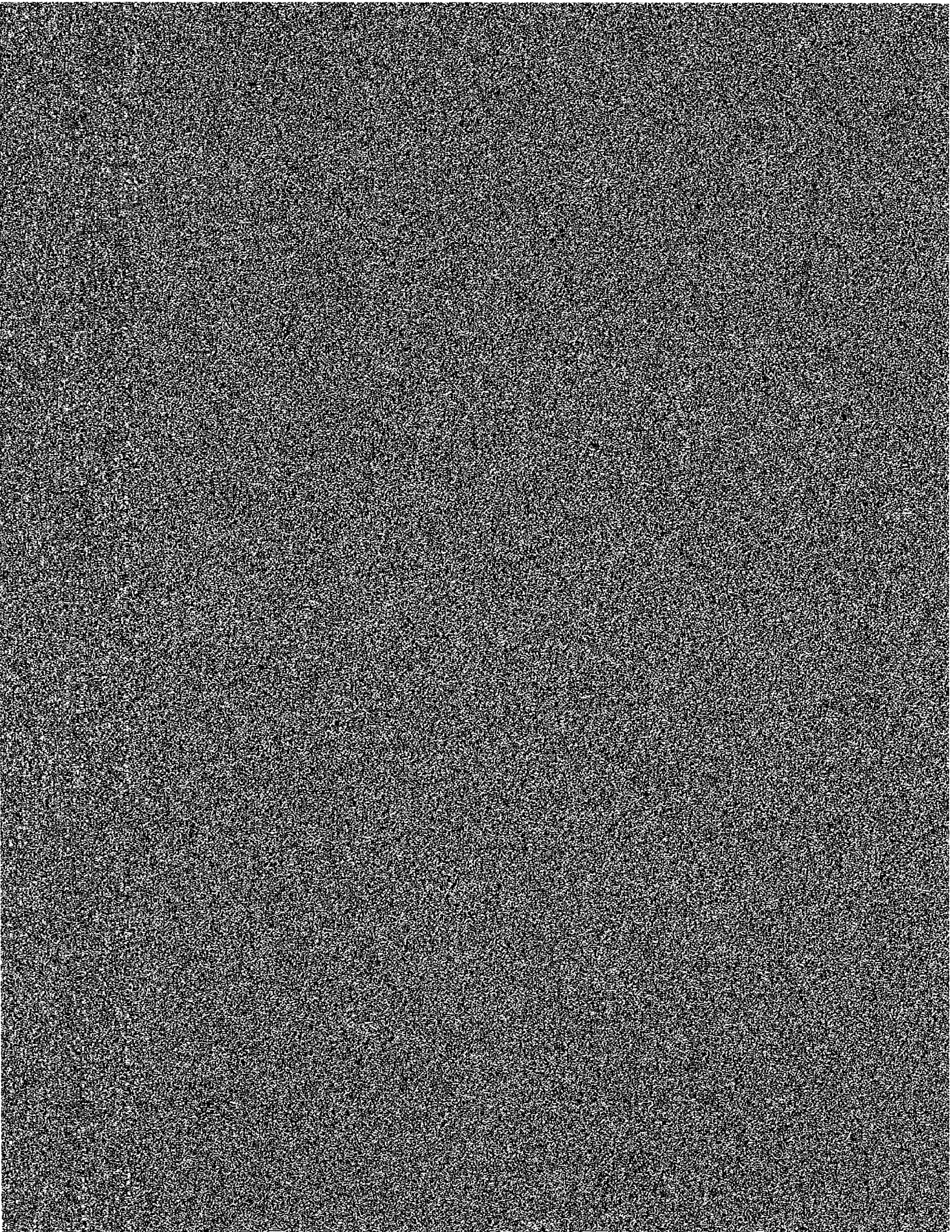
Johnson Block and Company, Inc.  
October 7, 2019

RECOMMENDATIONS AND INFORMATIONAL POINTS TO MANAGEMENT  
THAT ARE NOT MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES

### Cash and Investments

At June 30, 2019, the Organization had deposits at local banks of \$19,120,101. The Federal Deposit Insurance Corporation (FDIC) protects deposits up to \$250,000, leaving an uninsured balance of \$17,402,483. With the large amounts of deposits, the Organization should consider developing procedures that would reduce the risk of excess deposits in any one financial institution. The Organization should consider using more than one financial institution, ask the financial institution for deposit insurance or some other type of collateral to cover excess deposits or consider investing excess funds in another type of investment to obtain better investment returns.

In addition, the bank reconciliation as of June 30, 2019 has several outstanding checks dating back 24 months and totaling \$23,353 that should be voided. The Organization should review older outstanding checks and determine if new checks should be issued. Depending on the type of checks, Organizations may need to turn the checks over to the State of Wisconsin as unclaimed checks. The Organization can visit [www.statetreasury.wisconsin.gov](http://www.statetreasury.wisconsin.gov) to review compliance requirements.



Student Information	2017-2018	Grading Scale																																																																																															
<b>Student Number:</b> 8665144 <b>Grade:</b> 11 <b>Birthdate:</b> 07/23/2002 <b>Gender:</b> F <b>Diploma Date:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Course</th> <th>Mark</th> <th>Weight</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;"><b>#0413 ALLIANCE SCHOOL</b></td> </tr> <tr> <td colspan="4"><b>Grade 10</b></td> </tr> <tr> <td>SC411 CHEMISTRY 1 (S2)</td> <td>U</td> <td>0.5000</td> <td>0</td> </tr> <tr> <td>PE711 CREATIVE MOVEMENT 1</td> <td>B</td> <td>0.5000</td> <td>0.5</td> </tr> <tr> <td>MA311 GEOMETRY (S2)</td> <td>C</td> <td>0.5000</td> <td>0.5</td> </tr> <tr> <td>LA971 HONORS ENGLISH 10 (S2)</td> <td>U</td> <td>0.5000</td> <td>0</td> </tr> <tr> <td>SS331 MINORITIES IN AMERICAN SOCIETY</td> <td>D</td> <td>0.5000</td> <td>0.5</td> </tr> <tr> <td>AR251 MULTICULTURAL ART</td> <td>B</td> <td>0.5000</td> <td>0.5</td> </tr> <tr> <td>MU451 MUSIC APPRECIATION (S2)</td> <td>C</td> <td>0.5000</td> <td>0.5</td> </tr> <tr> <td>FL731 SPANISH 2 (S2)</td> <td>U</td> <td>0.5000</td> <td>0</td> </tr> <tr> <td colspan="4" style="text-align: center;">Credit: 2.500 GPA: 1.3750 U/W GPA: 1.3750</td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>#7038 SUMMER - MILW HS - ARTS</b></td> </tr> <tr> <td colspan="4"><b>Grade 10</b></td> </tr> <tr> <td>MA301SUM GEOMETRY (S1)</td> <td>A</td> <td>0.5000</td> <td>0.5</td> </tr> <tr> <td colspan="4" style="text-align: center;">Credit: .500 GPA: 4.0000 U/W GPA: 4.0000</td> </tr> </tbody> </table>	Course	Mark	Weight	Credit	<b>#0413 ALLIANCE SCHOOL</b>				<b>Grade 10</b>				SC411 CHEMISTRY 1 (S2)	U	0.5000	0	PE711 CREATIVE MOVEMENT 1	B	0.5000	0.5	MA311 GEOMETRY (S2)	C	0.5000	0.5	LA971 HONORS ENGLISH 10 (S2)	U	0.5000	0	SS331 MINORITIES IN AMERICAN SOCIETY	D	0.5000	0.5	AR251 MULTICULTURAL ART	B	0.5000	0.5	MU451 MUSIC APPRECIATION (S2)	C	0.5000	0.5	FL731 SPANISH 2 (S2)	U	0.5000	0	Credit: 2.500 GPA: 1.3750 U/W GPA: 1.3750				<b>#7038 SUMMER - MILW HS - ARTS</b>				<b>Grade 10</b>				MA301SUM GEOMETRY (S1)	A	0.5000	0.5	Credit: .500 GPA: 4.0000 U/W GPA: 4.0000				<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Grade</th> <th>Points</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>4</td> </tr> <tr> <td>B</td> <td>3</td> </tr> <tr> <td>C</td> <td>2</td> </tr> <tr> <td>D</td> <td>1</td> </tr> <tr> <td>U</td> <td>0</td> </tr> <tr> <td>P</td> <td>Pass</td> </tr> </tbody> </table> <p>This transcript is not official without school's official seal.</p>	Grade	Points	A	4	B	3	C	2	D	1	U	0	P	Pass																	
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MA311 GEOMETRY (S2)	C	0.5000	0.5																																																																																														
LA971 HONORS ENGLISH 10 (S2)	U	0.5000	0																																																																																														
SS331 MINORITIES IN AMERICAN SOCIETY	D	0.5000	0.5																																																																																														
AR251 MULTICULTURAL ART	B	0.5000	0.5																																																																																														
MU451 MUSIC APPRECIATION (S2)	C	0.5000	0.5																																																																																														
FL731 SPANISH 2 (S2)	U	0.5000	0																																																																																														
Credit: 2.500 GPA: 1.3750 U/W GPA: 1.3750																																																																																																	
<b>#7038 SUMMER - MILW HS - ARTS</b>																																																																																																	
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MA301SUM GEOMETRY (S1)	A	0.5000	0.5																																																																																														
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Official's Signature \_\_\_\_\_



Student:	Poitt, Abena N	Total National Tests:	2
Student Number:	8665144	Total State Tests:	7
Gender:	F	Total District Tests:	4
Birthdate:	07/23/2002	Total:	13

**~WKCE Grade 03 (WKCE)**

-WKCE Grade 03 - Mathematics (WKCE)  
Raw Score: 2.000 Scale Score: 429.000 Percentile: 46.0 Result: Basic Date: 11/26/2010

-WKCE Grade 03 - Reading (WKCE)  
Raw Score: 2.000 Scale Score: 454.000 Percentile: 41.0 Result: Basic Date: 11/26/2010

**~MAP Grade 07 (MAP)**

-MAP Grade 07 - Window 1 Fall - Mathematics (MAP)  
Scale Score: 223.000 Percentile: 44.0 Result: BelowTarget Date: 10/09/2014

-MAP Grade 07 - Window 1 Fall - Reading (MAP)  
Scale Score: 217.000 Percentile: 52.0 Result: BelowTarget Date: 10/09/2014

-MAP Grade 07 - Window 2 Winter - Mathematics (MAP)  
Scale Score: 229.000 Percentile: 52.0 Result: BelowTarget Date: 02/13/2015

-MAP Grade 07 - Window 2 Winter - Reading (MAP)  
Scale Score: 212.000 Percentile: 33.0 Result: BelowTarget Date: 02/13/2015

-MAP Grade 07 - Window 3 Spring - Mathematics (MAP)  
Scale Score: 224.000 Percentile: 36.0 Result: BelowTarget Date: 06/05/2015

-MAP Grade 07 - Window 3 Spring - Reading (MAP)  
Scale Score: 225.000 Percentile: 64.0 Result: On Target Date: 06/05/2015

**~MAP Grade 03 (MAP)**

-MAP Grade 03 - Window 1 Fall - Mathematics (MAP)  
Scale Score: 182.000 Percentile: 21.0 Result: Well Below Date: 10/08/2010

-MAP Grade 03 - Window 1 Fall - Reading (MAP)  
Scale Score: 188.000 Percentile: 45.0 Result: BelowTarget Date: 10/08/2010

-MAP Grade 03 - Window 2 Winter - Mathematics (MAP)  
Scale Score: 200.000 Percentile: 55.0 Result: On Target Date: 02/16/2011

-MAP Grade 03 - Window 2 Winter - Reading (MAP)  
Scale Score: 202.000 Percentile: 70.0 Result: On Target Date: 02/16/2011

-MAP Grade 03 - Window 3 Spring - Mathematics (MAP)  
Scale Score: 202.000 Percentile: 47.0 Result: BelowTarget Date: 06/03/2011

-MAP Grade 03 - Window 3 Spring - Reading (MAP)  
Scale Score: 199.000 Percentile: 49.0 Result: BelowTarget Date: 06/03/2011

**~Badger Exam 2014-15 ()**

-ELA ()  
Scale Score: 2558.000 Result: Proficient Date:

-MATH ()  
Scale Score: 2518.000 Result: Basic Date:

**Wisconsin Forward Exam Grade 10 Social Studies (Forward)**

Scale Score: 603.000 Percentile: 6.0 Result: BB Date: 05/07/2018

-Behavioral Sciences (Forward)  
Percent : 11.0 Result: BB Date: 05/07/2018

-Economics (Forward)  
Percent : 63.0 Result: BA Date: 05/07/2018

-Geography (Forward)  
Percent : 30.0 Result: BB Date: 05/07/2018

-History (Forward)  
Percent : 8.0 Result: BB Date: 05/07/2018

-Political Science and Citizenship (Forward)  
Percent : 10.0 Result: BB Date: 05/07/2018

**Wisconsin Forward Exam Grade 08 Social Studies (Forward)**  
Scale Score: 599.000 Percentile: 50.0 Result: PR Date: 04/22/2016

-Behavioral Sciences (Forward)  
Percent : 65.0 Result: PR Date: 04/22/2016

-Economics (Forward)  
Percent : 66.0 Result: BA Date: 04/22/2016

-Geography (Forward)  
Percent : 80.0 Result: PR Date: 04/22/2016

-History (Forward)  
Percent : 69.0 Result: PR Date: 04/22/2016

-Political Science and Citizenship (Forward)  
Percent : 77.0 Result: PR Date: 04/22/2016

**Wisconsin Forward Exam Grade 08 Science (Forward)**  
Scale Score: 601.000 Percentile: 51.0 Result: PR Date: 04/20/2016

-Earth and Space Science (Forward)  
Percent : 65.0 Result: PR Date: 04/20/2016

-Life and Environmental Science (Forward)  
Percent : 71.0 Result: BA Date: 04/20/2016

-Physical Science (Forward)  
Percent : 77.0 Result: PR Date: 04/20/2016

-Science Applications and Social Perspectives (Forward)  
Percent : 92.0 Result: PR Date: 04/20/2016

-Science Connections and Nature of Science (Forward)  
Percent : 86.0 Result: PR Date: 04/20/2016

-Science Inquiry (Forward)  
Percent : 88.0 Result: PR Date: 04/20/2016

**Wisconsin Forward Exam Grade 08 Math (Forward)**  
Scale Score: 649.000 Percentile: 50.0 Result: BA Date: 04/18/2016

-Expressions and Equations (Forward)  
Percent : 32.0 Result: BA Date: 04/18/2016

-Functions (Forward)  
Percent : 44.0 Result: BA Date: 04/18/2016

-Geometry (Forward)  
Percent : 31.0 Result: BA Date: 04/18/2016

-Number System (Forward)  
Percent : 23.0 Result: BA Date: 04/18/2016

-Statistics and Probability (Forward)  
Percent : 59.0 Result: BA Date: 04/18/2016

**Wisconsin Forward Exam Grade 08 ELA (Forward)**  
Scale Score: 632.000 Percentile: 45.0 Result: BA Date: 04/08/2016

-Listening (Forward)  
Percent : 65.0 Result: BA Date: 04/08/2016

-Reading - Craft and Structure (Forward)  
Percent : 63.0 Result: BA Date: 04/08/2016

-Reading - Key Ideas and Details (Forward)  
Percent : 65.0 Result: BA Date: 04/08/2016

-Reading - Vocabulary Use (Forward)  
Percent : 84.0 Result: BA Date: 04/08/2016

-Writing Language - Language Conventions (Forward)  
Percent : 55.0 Result: BA Date: 04/08/2016

-Writing Language - Research (Forward)  
Percent : 39.0 Result: BA Date: 04/08/2016

-Writing Language - Text Types and Purpose (Forward)  
Percent : 50.0 Result: BA Date: 04/08/2016

**STAR Grade 08 (STAR)**

-STAR Grade 08 - Math - Window 1 Fall (STAR)  
Scale Score: 748.000 Percentile: 37.0 Result: BelowTarget Date: 09/24/2015

-STAR Grade 08 - Math - Window 2 Winter (STAR)  
Scale Score: Percentile: Result: Date:

-STAR Grade 08 - Math - Window 3 Spring (STAR)  
Scale Score: Percentile: Result: Date:

-STAR Grade 08 - Reading - Window 1 Fall (STAR)  
Scale Score: 946.000 Percentile: 54.0 Result: On Target Date: 09/23/2015

-STAR Grade 08 - Reading - Window 2 Winter (STAR)  
Scale Score: Percentile: Result: Date:

-STAR Grade 08 - Reading - Window 3 Spring (STAR)  
Scale Score: Percentile: Result: Date:

**PSAT Grade 10 (PSAT)**

-PSAT Grade 10 - Evidence Based Reading and Writing (EBRW) ()  
Scale Score: 270.000 Date:

-PSAT Grade 10 - Math ()  
Scale Score: 220.000 Date:

-PSAT Grade 10 - Total Score ()  
Scale Score: 490.000 Date:

**ACT Grade 11 (ACT)**

-ACT Grade 11 - Composite (ACT)  
Scale Score: 14.000 Percentile: 14.0 Result: Below Bmk Date: 02/01/2019

-ACT Grade 11 - English (ACT)  
Scale Score: 11.000 Percentile: 10.0 Result: Below Bmk Date: 02/01/2019

-ACT Grade 11 - Mathematics (ACT)  
Scale Score: 17.000 Percentile: 40.0 Result: Below Bmk Date: 02/01/2019

-ACT Grade 11 - Reading (ACT)  
Scale Score: 10.000 Percentile: 2.0 Result: Below Bmk Date: 02/01/2019

-ACT Grade 11 - Science (ACT)  
Scale Score: 16.000 Percentile: 23.0 Result: Below Bmk Date: 02/01/2019

-ACT Grade 11 - Writing (ACT)  
Scale Score: Percentile: Result: Date: 02/01/2019

**ACT Aspire Grade 10 Composite (ACT ASPIRE)**

Scale Score: Date:

-ELA (ACT ASPIRE)  
Scale Score: Result: Date:

-English (ACT ASPIRE)  
Scale Score: 422.000 Result: C Date: 04/12/2018

-Math (ACT ASPIRE)  
Scale Score: 411.000 Result: N Date: 04/26/2018

-Reading (ACT ASPIRE)  
Scale Score: 417.000 Result: N Date: 04/13/2018

-Science (ACT ASPIRE)  
Scale Score: Result: Date:

-STEM (ACT ASPIRE)  
Scale Score: Result: Date:

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

*(Provide a summary and discussion of any additional contract terms or expectations that the authorizer deems relevant to its report on the overall performance of the charter schools it authorizes.)*

NONE

**SECTION VI: AUTHORIZER OPERATING COSTS**

*(Complete and attach audited Schedule of Charter School Authorizer Operating Costs.)*

NA

*Examples of the types of costs that should be reported in the schedule of authorizer operating costs include but are not limited to: costs incurred by the authorizer to oversee and monitor its charter schools (i.e. salary and fringe for individuals who assume these duties), costs incurred for soliciting, receiving, and reviewing applications for new charter schools (i.e. salary and fringe for individuals who assume these duties which may include administrative staff, business office staff, legal staff, etc.), costs incurred for completing and analyzing charter school data for the purpose of making renewal and revocation decisions, and any additional costs associated with duties under Wis. Stats. s. 118.40(3m)(a) to (e) above.*

*Costs that should not be included in the schedule of authorizer operating costs include salary and fringe for the teachers at the charter school, costs of charter school transportation, curriculum services, food service, etc. Only costs associated with the authorizer fulfilling its duties should be reported in this schedule.*

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

*(Complete and attach Schedule of Charter School Authorizer Services and Costs.)*

NA

*Examples of the types of costs that should be reported in the schedule of services and costs include but are not limited to: costs for business office services, costs for food services, curriculum services, professional development services, etc. Costs and types of services may vary depending upon the contractual relationship between the authorizer and the charter school.*

(INSERT AUTHORIZING ENTITY NAME)

**Section VI**

NA

**SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS**

**FISCAL YEAR ENDING (INSERT DATE)**

<b>OPERATING ACTIVITY</b>	<b>WUFAR OBJECT CODE</b>	<b>COST</b>
EMPLOYEE SALARIES	100	
EMPLOYEE BENEFITS	200	
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>		

(INSERT AUTHORIZING ENTITY NAME)

SECTION VII

NA

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING (INSERT DATE)

SERVICES PROVIDED	FUNCTION CODE	COST
REGULAR CURRICULUM	120000	
SPECIAL EDUCATION	150000	
HEALTH SERVICES	214000	
PSYCHOLOGICAL SERVICES	215000	
CURRICULUM DEVELOPMENT	221200	
INSTRUCTIONAL STAFF TRAINING	221300	
GENERAL ADMINISTRATION	230000	
BUILDING ADMINISTRATION	240000	
BUSINESS SERVICES	252000	
GENERAL OPERATIONS	253000	
PUPIL TRANSPORTATION	256000	
TECHNOLOGY	266000	
OTHER SERVICES (REPLACE OTHER WITH A SERVICE)		
<b>TOTAL</b>		