

**Northern Ozaukee School District  
2018-2019  
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>	<b>Northern Ozaukee School District</b>
<b>Authorizer Address:</b>	<b>401 Highland Drive / Fredonia, WI 53021</b>
<b>Authorizer Contact Person:</b>	<b>David Karrels</b>
<b>Contact Person Title:</b>	<b>Superintendent</b>
<b>Contact Person Phone:</b>	<b>262-692-2489 ext 402</b>
<b>Contact Person Email:</b>	<b>dkarrels@nosd.edu</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>Wisconsin Virtual Learning</b>	<b>July 01, 2016</b>	<b>June 30, 2019</b>	<b>PK-12</b>
<b>WVL – renewed contract</b>	<b>July 01, 2019</b>	<b>June 20, 2022</b>	<b>PK-12</b>

<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>

<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>
<b>Riveredge Outdoor Learning Elementary School</b>	<b>July 1, 2019</b>	<b>September 3, 2019</b>

<b>Charter Schools that Closed:</b>		
<b>School Name:</b>	<b>Date of School Closure:</b>	<b>Reason for Closure:</b>

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

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

Wisconsin Virtual Learning operated as a non-instrumentality charter school in 2018-19. The overall score on the state report card has shown improvements of the charter school's academic performance over the past four years. The overall score has increased from 56.0 as of 2015-16 to the most recent score of 69.3 in 2018-19. This increase as allowed Wisconsin Virtual Learning to jump categories from "meets few expectations" to "meets expectations" with the state.

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

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

Wisconsin Virtual Learning has made a significant improvement in their financial position over the past three years, increasing their net position by over \$640,000. The current financial performance and financial position is in line with the District's expectations.

Please see the attached two pages for key financial information from Wisconsin Virtual Learning's audited financial statements.

**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.)*

**WISCONSIN VIRTUAL LEARNING, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2019**  
**WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2018**

<u>Assets</u>	<u>2019</u>	<u>2018</u>
Current assets		
Cash	\$ 179,084	\$ 172,889
Accounts receivable	2,675	100
Prepaid expenses	7,959	885
Total current assets	<u>189,718</u>	<u>173,874</u>
Property and equipment		
Equipment	222,000	222,000
Less accumulated depreciation	<u>148,000</u>	<u>74,000</u>
Net property and equipment	<u>74,000</u>	<u>148,000</u>
Total Assets	<u>\$ 263,718</u>	<u>\$ 321,874</u>
<u>Liabilities and Net Assets</u>		
Current liabilities		
Current maturities		
Capital lease	\$ 73,926	\$ 69,992
Accounts payable	7,513	-
Due to Northern Ozaukee School District	-	158,731
Accrued payroll and related benefits	53,987	27,159
Unearned revenue	-	3,180
Total current liabilities	<u>135,426</u>	<u>259,062</u>
Long-term liabilities		
Long-term obligations, less current maturities		
Capital lease	<u>-</u>	<u>73,926</u>
Total liabilities	<u>135,426</u>	<u>332,988</u>
Net assets (deficit)		
Without donor restriction	<u>128,292</u>	<u>(11,114)</u>
Total liabilities and net assets	<u>\$ 263,718</u>	<u>\$ 321,874</u>

See accompanying Notes to Financial Statements.

**WISCONSIN VIRTUAL LEARNING, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2019**  
**WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED JUNE 30, 2018**

	2019	2018
	Without Donor Restrictions	Total
Revenues and other support		
State equalization aid	\$ 2,085,714	\$ 2,067,462
Special education aid	407,944	311,415
Fees and charges for services	42,997	26,616
Interest income	64	41
Miscellaneous	59,016	45,717
	<u>2,595,735</u>	<u>2,451,251</u>
Total revenues and other support		
Expenses		
Program services		
Regular education	2,006,228	1,854,555
Special education	295,897	226,128
Management and general	154,204	119,467
Total expenses	<u>2,456,329</u>	<u>2,200,150</u>
Change in net assets	139,406	251,101
Net assets (deficit)		
Beginning of year	<u>(11,114)</u>	<u>(262,215)</u>
End of year	<u>\$ 128,292</u>	<u>\$ (11,114)</u>

*See accompanying Notes to Financial Statements.*

**SECTION VI: AUTHORIZER OPERATING COSTS**

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

*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.)*

*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.*

**Northern Ozaukee School District**

**Section VI**

**SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS**

**FISCAL YEAR ENDING JUNE 30, 2019**

<b>OPERATING ACTIVITY</b>	<b>WUFAR OBJECT CODE</b>	<b>COST</b>
EMPLOYEE SALARIES	100	1,826
EMPLOYEE BENEFITS	200	539
PURCHASED SERVICES	300	-
NON-CAPITAL OBJECTS	400	-
CAPITAL OBJECTS	500	-
INSURANCE & JUDGEMENTS	700	-
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	-
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<b>TOTAL</b>		<b>2,364</b>



**NORTHERN OZAUKEE SCHOOL DISTRICT**

**SECTION VII**

**SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS**

**FISCAL YEAR ENDING JUNE 30, 2019**

<b>SERVICES PROVIDED</b>	<b>FUNCTION CODE</b>	<b>COST</b>
REGULAR CURRICULUM	120000	-
SPECIAL EDUCATION	150000	-
HEALTH SERVICES	214000	-
PSYCHOLOGICAL SERVICES	215000	-
CURRICULUM DEVELOPMENT	221200	-
INSTRUCTIONAL STAFF TRAINING	221300	-
SPECIAL EDUCATION	223300	91,215
GENERAL ADMINISTRATION	230000	19,075
BUILDING ADMINISTRATION	240000	11,414
BUSINESS SERVICES	252000	76,084
GENERAL OPERATIONS	253000	-
PUPIL TRANSPORTATION	256000	-
TECHNOLOGY	266000	7,164
OTHER SERVICES (REPLACE OTHER WITH A SERVICE)		-
<b>TOTAL</b>		<b>204,952</b>