

**Monona Grove Liberal Arts Charter School
for the 21st Century
2019-20
Charter School Authorizer Annual Report**

Authorizer Annual Report Checklist

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

- X All sections of the report are present, and all schedules are completed and attached.
- X 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.
- X The report has been completed at the authorizer level, rather than completed for an individual school.
- X Authorizer operating costs have been identified in Section VI. This section should not be left blank.
- X 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:
 - X Soliciting and evaluating charter school applications,
 - X Considering the principles and standards for quality authorizing established by the National Association of Charter School Authorizers,
 - X Giving preference in the awarding of contracts for the operation of charter schools that serve children at risk,
 - X Approving high-quality charter schools that meet identified educational needs and promote a diversity of educational choices, and
 - X 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).

- X 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.
- X 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

Authorizing Entity:	Monona Grove Schools
Authorizer Address:	5301 Monona Drive, Monona WI. 53716
Authorizer Contact Person:	Daniel Olson
Contact Person Title:	Superintendent
Contact Person Phone:	608-316-1928
Contact Person Email:	Daniel.olson@mgschools.net

SECTION II: CHARTER SCHOOL INFORMATION

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

Charter Schools Currently Under Contract:			
School Name:	Contract Start Date:	Contract Expiration Date:	Grades Served:
Monona Grove Liberal Arts Charter School for the 21 st Century	July 1, 2019 July 1, 2015 July 1, 2010	June 30, 2024 June 30, 2020 June 30, 2015	6-12

Charter Schools with Non-renewed or Revoked Contract:			
School Name:	Contract Start Date:	Date of Non-renewal or Revocation:	Reason for Non-renewal or Revocation:
NA			

Charter Schools Currently Under Contract that have not Opened:		
School Name:	Contract Start Date:	Date School will Open:
NA		

Charter Schools that Closed:		
School Name:	Date of School Closure:	Reason for Closure:
NA		

SECTION III: ACADEMIC PERFORMANCE OF CHARTER SCHOOLS

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

MG21 2019-20 Performance Measures

Performance Measure	Data
<p>1. Equity: Improve initiatives of restorative practices and equity.</p>	<p>Restorative practices training and support for our staff provided by the YWCA. Restorative practices continue to be integrated into the school community.</p>
<p>2. Enrollment: Promote the 6-8 school and recruit students. Enrollment goal: 24 students.</p>	<p>Last year Middle Campus started at 27 students (our goal was 30) and ended with 20 students. Upper Campus enrollment started at 47 students and ended with 44 students. We had a series of in person and virtual open houses, created a virtual tour, a slide show for families, used our Instagram, website and other social media to promote the school. We were unable to implement our planned face to face presentations due to the school closure. Our middle campus enrollment for this coming year is low due to families not wanting to make a change at the middle school level during the pandemic.</p>
<p>19-20 Attendance Rate (September-March 13)</p>	<p>92%.</p>
<p>19-20 Graduation Data</p>	<p>14 Seniors 11 Graduated 1 Drop out 2 Students will return for 5th year & will graduate 2021</p>
<p>3. Staff Training</p>	<p>MG21 Staff received training in restorative practices, equity, anti-racism, oral history/Story for All project, Shared Leadership, STEM and PBL. Staff was not able to attend the annual ISN Conference or the Breathe for Change training due to Covid-19.</p>
<p>4. Curriculum Development: Development of a rigorous curriculum for the Middle School.</p>	<p>Staff has developed the Middle Campus PBL curriculum. Staff is currently developing 6-12 standards for all subject areas.</p>
<p>5. Restorative Justice: Increase use of Restorative Justice practices to decrease suspension rate by 25% and maintain an attendance rate of 90% or higher.</p>	<p>The data in WISEdash cannot be compared to years past as it only reflects 2/3 of the year due to pandemic closure. As of 2nd Trimester we met our attendance goal as attendance was 92%. Out of school suspension numbers for the Middle Campus were high this year, a total of 32 incidents that resulted in suspension and involved 11 individual students. This is the first year of the Middle Campus expansion and a baseline data gathering year as far as Restorative Justice practices reducing suspension rates and discipline incidents. We will compare this data to next year's data. Upper Campus suspensions continue to be low at 7</p>

	suspensions for the entire in-person year, involving 4 students.
6. Student social emotional growth: 95% of students will indicate they feel a personal increase in belongingness, safety, personal respect and confidence, engagement and growth mindset while at MG21.	The report from the Middle Campus spring HOPE Survey states; "Hope rose from 43.44 to 46.43, a gain of 2.99 points in one year. This is a fantastic gain, and the rest of your data shows why. Behavioral engagement rose by 3.67 points on a 20 point scale, and emotional engagement rose 6.93 on the same scale. Autonomy also rose to a great extent, from 3.35 to 6.37, a gain of 2.72 on a 7 point scale. These are fantastic gains, and because this group was in a low hope range from prior schooling, proves that your program has been very successful." Additionally, student ratings on Academic Press/Challenge and Goal Orientation which are indicators of Growth Mindset, were at the "Significantly Above Average" level. Upper Campus students were unable to take the spring HOPE survey due to the school closure.
7. Special Education Students: 85% of students with IEP's will achieve IEP goals and obtain required credits each year; 15% of students with IEP's will achieve IEP goals and required credits in 1.5 years.	The Middle Campus currently has 5 of 22 students with IEPs. 4 out of 5 students with IEPs are meeting or approaching their goals. 1 out of 5 students is struggling to meet goals as written in their IEPs 4 out of 5 students are earning full credit.
8. Project Based Learning Growth: 100% of students will show growth in the following areas: 21st century skills, writing, reading and math through a vigorous project based curriculum for all students.	100% of students demonstrated growth in Project Based Learning. Middle Campus PBL Packet
9. Middle Campus i-Ready Performance Measures- Math: 80% of Middle Campus students will meet their predicted growth targets according to iReady each year, 5% of students will exceed their predicted growth targets according to MAP each year, and 15% of students will show growth but not meet their predicted growth targets each year.	Data from the winter i-Ready test showed 32% of students were at grade level in math, 37% one grade level below and 31% of students were two or more grade levels below. We were not able to give an end of year spring test due to the school closure. 74% of students made growth in math from fall to winter. iReady has put new tools in place that will allow students to engage in the diagnostic assessment from home. Staff has been doing math standards and curriculum work this summer. Diagnostic Growth Report
10. Middle Campus-i-Ready Performance Measures- Reading: 80% of Middle Campus students will meet their predicted growth target according to i-Ready, 10% will exceed their predicted growth targets according to MAP, and 10% will show growth but not meet their predicted	Data from winter i-Ready test showed 42% of students at grade level in reading, 42% one grade level below and 16% of students were two or more grade levels below. We were not able to give an end of year spring test due to the school closure. 74% of students made growth in reading from fall to winter. iReady has put new tools in place that will allow students to engage in the diagnostic assessment from home. Diagnostic Growth Report

<p>growth target, showing a need for additional support.</p>	
<p>11. 95% of our students will indicate they believe they have equitable educational opportunities. <i>*This goal is unclear and will be re-written for 2020-21</i></p>	<p>Enrollment at UC dropped by three students who transferred to other districts/MGHS. This year MG21 UC is at full capacity to start. Enrollment at the MC dropped by seven during the year. Based on 41% of students responding to the survey. 93% of students surveyed in our annual end of year MG21 Student Survey stated they believe MG21 had created a climate based on respect. 88% of students responded to their overall experience at MG21 as Outstanding or Good. 88.5% said they found the curriculum challenging. 88.5% of students stated that they felt MG21 had prepared them for the future related to their ability to collaborate. 96.2% stated they felt MG21 had prepared them for the future related to their critical thinking skills.</p>
<p>12. Parent Involvement: 85% of our parents will be in our school at least five times per year.</p>	<p>100% of Middle Campus parents were involved in our school for our Family Welcome Meeting, Parent Teacher Student Conferences in fall and virtually in spring and at least one other school field trip or event. 50% of parents attended our weekly virtual parent support meetings during the school closure. We were forced to cancel our Annual Open House in the spring so we do not have data for that event. Teachers did connect with all families numerous times by phone and video during the spring school closure. Upper Campus parents were in the school for the Welcome Back meeting and Parent Teacher Student conferences in the fall.</p>
<p>13. Student Wellness Growth: 100% of Middle Campus students will increase their personal engagement by 25% in activities throughout the school year that focus on physical activity, nutrition, and wellness.</p>	<p>A baseline survey of wellness was given earlier in the year to all Middle Campus students. We were unable to gather 3rd Trimester data and complete our end of year wellness survey due to the school closure. Students did, however, meet the goal of improving their wellness by 25% through daily PE,SEL, and outdoor education.</p>
<p>14. Senior Portfolio: Ongoing comprehensive student portfolio will culminate in a final Senior Portfolio, which demonstrates student growth over time.</p>	<p>100% of MG21 Seniors completed a senior portfolio at Proficient or Exceptional.(Modified due to closure) 100% of MG21 Seniors demonstrated Proficient or Exceptional Public Speaking skills in their Graduation Speech.</p>
<p>15. Government Test:</p>	<p>100% of seniors scored 80% or better on the State of Wisconsin Government Exam.</p>
<p>16. Service Learning data:</p>	<p>100% of MG21 students participated in 1 or more service learning projects.</p>

SECTION IV: FINANCIAL PERFORMANCE OF CHARTER SCHOOLS

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

Attached is the Charter's School Annual Audit performed by external auditors. In addition to the external audit, the District works directly with the Charter School Governance Board to meet the following financial performance standards:

- Zero based budgeting to meet the needs of all students enrolled in the charter school
- Funding is allocated and spent in accordance with Board Policy and Governance Board Policy
- Student voice is incorporated in the development of budget

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.)

NA

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.

Monona Grove School District

Section VI

SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING JUNE 30, 2020

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	0.00
EMPLOYEE BENEFITS	200	0.00
PURCHASED SERVICES	300	0.00
NON-CAPITAL OBJECTS	400	0.00
CAPITAL OBJECTS	500	0.00
INSURANCE & JUDGEMENTS	700	0.00
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	0.00
OTHER (REPLACE OTHER WITH AN ACTIVITY NAME)	900	0.00
TOTAL		0.00

MONONA GROVE SCHOOL DISTRICT

SECTION VII

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING JUNE 30TH, 2020

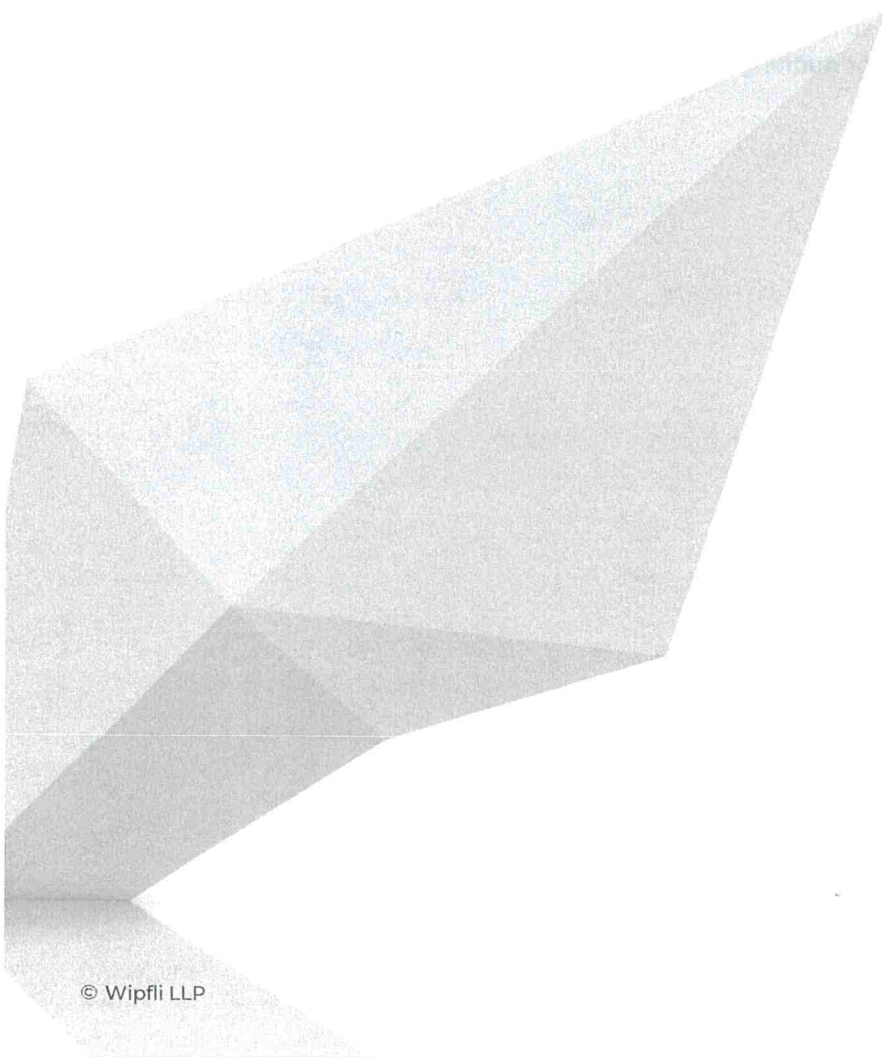
SERVICES PROVIDED	FUNCTION CODE	COST
UNDIFFERENTIATED CURRICULUM	110000	\$457,450.77
REGULAR CURRICULUM	120000	\$26,298.19
SPECIAL EDUCATION	150000	\$77,018.92
SOCIAL WORK	212000	\$76,561.57
INSTRUCTIONAL STAFF TRAINING	221300	\$2,704.97
PROFESSIONAL LIBRARY	221400	\$301.03
Library Media	220000	\$2,452.27
BUILDING ADMINISTRATION	240000	\$91,109.08
Instructional Equipment Repair	254410	\$110.00
PUPIL TRANSPORTATION	256000	\$4,605.56
INTERNAL SERVICES	258000	\$1,185.98
Purchased Instructional Services	430000	\$295.00
TOTAL		\$740,093.34

Monona Grove Liberal Arts Charter School for the 21st Century

Monona, Wisconsin

Financial Report

Year Ended June 30, 2020



Monona Grove Liberal Arts Charter School for the 21st Century

Financial Statements and Supplementary Financial Information

Year Ended June 30, 2020

Table of Contents

Independent Auditor's Report.....	1
Financial Statements	
Balance Sheet.....	4
Statement of Revenues, Expenditures and Changes in Fund Balance.....	5
Notes to Financial Statements.....	6
Supplementary Financial Information	
Statement of Cash Flows.....	9
Other Reports	
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.....	10



Independent Auditor's Report

Board of Education
Monona Grove School District
Monona, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the Monona Grove Liberal Arts Charter School for the 21st Century (the "School"), a department of the general fund of the Monona Grove School District, which comprise the balance sheet as June 30, 2020, and the related statements of revenues, expenditures, and changes in fund balance 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; 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 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 on the previous page present fairly, in all material respects, the financial position of the Monona Grove Liberal Arts Charter School for the 21st Century, as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Emphasis of Matter

As described in Note 1, the accompanying financial statements present only the assets of Monona Grove Liberal Arts Charter School for the 21st Century and its revenues and expenditures and are not intended to be a complete presentation of the governmental activities, each major fund, and the aggregate remaining fund information of Monona Grove School District. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Financial Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Schools's financial statements. The statement of cash flows is presented for purposes of additional analysis and is not a required part of the basic financial statements. The statement of cash flows is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the statement of cash flows 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 December 1, 2020, on our consideration of the Monona Grove Liberal Arts Charter School for the 21st Century'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 solely 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 the effectiveness of the District's 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 the School's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
Madison, Wisconsin
December 1, 2020

Monona Grove Liberal Arts Charter School for the 21st Century

Balance Sheet

June 30, 2020

Assets:		
Due from other governments	\$	52,716
<hr/>		
Total assets	\$	52,716
<hr/>		
Liabilities:		
Due to Monona Grove School District	\$	52,716
<hr/>		
Total liabilities		52,716
<hr/>		
Fund balance:		
Unassigned		-
<hr/>		
Total fund balance		-
<hr/>		
Total liabilities and fund balance	\$	52,716
<hr/>		

See accompanying notes to the financial statements.

**Monona Grove Liberal Arts Charter
School for the 21st Century
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2020**

Revenues:	
Other local sources	\$ 732,702
Federal sources	160,811
<hr/>	
Total revenues	893,513
<hr/>	
Expenditures:	
Instruction:	
Regular instruction	629,978
Support services:	
Pupil services	76,560
Instructional staff services	89,098
General administration	864
Building administration	91,111
Business services	5,902
Total support services	263,535
<hr/>	
Total expenditures	893,513
<hr/>	
Change in fund balance	-
Fund balance - Beginning of year	-
<hr/>	
Fund balance - End of year	\$ -
<hr/> <hr/>	

See accompanying notes to the financial statements.

Monona Grove Liberal Arts Charter School for the 21st Century

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Introduction

The financial statements of the Monona Grove Liberal Arts Charter School for the 21st Century (the "School") have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

Reporting Entity

The School operates as a charter school under Wisconsin Statute 118.40 whereas the Monona Grove School District (the "District") is authorized by Wisconsin Statute 118.40(2m)(a) to contract on its own initiative to operate a school as a charter school. The School is governed by a nine member elected Governance Board and a seven member elected Board of Education provides secondary education services for grades six through twelve. The School has developed a systematic approach to education that views each student as a "whole person", whose needs must be met and reflected within a curriculum that is student-centered.

The financial reporting entity is not a separate fund of the District and all amounts are included in the general fund of the District.

The financial statements of the Monona Grove School District are publicly available.

Measurement Focus and Basis of Accounting

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available (susceptible to accrual). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the current fiscal year. Expenditures are recognized when the related fund liability is incurred.

Due from Other Governments

Due from other governments are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided in the governmental funds since it is believed that the amount of such allowance would not be material to the financial statements.

Due to Monona Grove School District

Since the School is not a separate fund of the District, the District subsidizes all operations of the school and any amounts owed from other governments are owed to Monona Grove School District.

Monona Grove Liberal Arts Charter School for the 21st Century

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance: This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Education - the School's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board of Education removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance: This classification reflects the amounts constrained by the School's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The Board of Education has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the School's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed.

Note 2: Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the School carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There was no significant reduction in the School's insurance coverage in fiscal 2020.

Monona Grove Liberal Arts Charter School for the 21st Century

Notes to Financial Statements

Note 3: Risks and Uncertainties

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Virus Crisis ("CV19 Crisis"). As of the date of issuance of the financial statements, the School has not suffered material adverse impact from the CV19 Crisis. The future impact of the CV19 Crisis on the School cannot be reasonably estimated at this time.

**Monona Grove Liberal Arts Charter
School for the 21st Century
Statement of Cash Flows
Year Ended June 30, 2020**

Cash flows from operating activities:	
Cash received from local sources	\$ 732,702
Cash received from federal grants	222,280
Cash payments to employees for services	(689,615)
Cash payments to suppliers for goods and services	(265,367)
<hr/>	
Net cash from operating activities	-
Net change in cash and cash equivalents	-
Cash and cash equivalents - Beginning of year	-
<hr/>	
Cash and cash equivalents - End of year	\$ -
<hr/>	
Reconciliation of current period operating income to net cash provided by operating activities:	
Operating income	\$ -
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Changes in operating assets and liabilities:	
Due from other governments	61,469
Due to other funds	(61,469)
<hr/>	
Net cash from operating activities	\$ -
<hr/>	

See Independent Auditor's Report.

Other Reports

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with Government Auditing Standards

Board of Education
Monona Grove School District
Monona, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States 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 the Monona Grove Liberal Arts Charter School for the 21st Century, a department of the general fund of the Monona Grove School District (the "School") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's financial statements, and have issued our report thereon dated December 1, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing 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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 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 preceding paragraph 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 School'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 financial statements. 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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

December 1, 2020
Madison, Wisconsin