

**Northern Ozaukee School District
2019-20
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

Authorizing Entity:	Northern Ozaukee School District
Authorizer Address:	401 Highland Drive / Fredonia, WI 53021
Authorizer Contact Person:	David Karrels
Contact Person Title:	Superintendent
Contact Person Phone:	262-692-2489 ext 402
Contact Person Email:	dkarrels@nosd.edu

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:
Wisconsin Virtual Learning	July 01, 2019	June 30, 2022	PK-12
Riveredge Outdoor Learning Elementary School	July 01, 2019	June 30, 2024	K-5

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:
N/A			

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

Charter Schools that Closed:		
School Name:	Date of School Closure:	Reason for Closure:
N/A		

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 (WVL) operated as a non-instrumentality charter school in 2019-20. 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. Based on internal metrics that are shared with the district, WVL appears to continually improving their performance.

Riveredge Outdoor Learning Elementary School (ROLES) completed it’s first year of operation as a non-instrumentality charter school in 2019-20. No DPI scores were provided for 2019-20, but the district holds monthly meetings with the administration from the charter. Additionally, ROLES staff monitors their assessment data to help guide instruction and determine specific instructional needs for 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.)

Wisconsin Virtual Learning (WVL) has made a significant improvement in their financial position over the past few years. Prior to June 30, 2019, WVL held a negative fund balance due to multiple poor financial years. In 2019-20 WVL had a positive year financially, due student enrollments ending higher than original projections.

Riveredge Outdoor Learning Elementary School (ROLES) had a financial year as expected during it’s first full year of operation – finished the year with a small positive bottom line. Federal grant funds that were allocated to the charter for the year were not fully spent due to COVID closures, so unspent funds were allowed to be carried over into the 2020-21 fiscal year.

Obj	Obj	2017-18 FY Activity	2018-19 FY Activity	2019-20 Original Budget	2019-20 FYTD Activity	2019-20 % Budget
2--	REVENUE FROM LOCAL SOURCES	19,516.45	2,514,210.04	2,585,165.00	2,701,762.20	104.51%
3--	INTER-DISTRICT TRANSFERS W/WI	2,386,017.00	22,509.00	43,313.00	47,288.00	109.18%
6--	REVENUE FROM STATE SOURCES	507.50	0.00	48,831.00	50,246.00	102.90%
7--	REVENUE FROM FEDERAL SOURCES	0.00	2,675.08	103,213.00	159,168.76	154.21%
9--	OTHER SOURCES OF REVENUE	45,209.00	56,341.10	53,600.00	45,541.61	84.97%
--- Revenue		2,451,249.95	2,595,735.22	2,834,122.00	3,004,006.57	105.99%
1-- SALARIES		1,131,737.59	1,309,642.04	1,384,747.00	1,355,133.76	97.86%
2-- EMPLOYEE BENEFITS		278,177.69	322,053.38	382,476.00	334,596.10	87.48%
3-- PURCHASED SERVICES		366,154.76	376,157.32	545,240.00	582,548.02	106.84%
4-- NON-CAPITAL OBJECTS		242,698.67	223,099.48	249,335.00	183,579.50	73.63%
5-- CAPITAL OBJECTS		47,390.67	67,861.75	57,400.00	52,792.62	91.97%
6-- DEBT RETIREMENT		33,468.76	55,059.03	46,156.00	43,760.12	94.81%
7-- INSURANCE AND JUDGMENTS		18,903.00	19,838.00	20,673.00	13,213.00	63.91%
9-- OTHER OBJECTS		81,620.08	82,619.07	84,410.00	81,840.53	96.96%
--- Expense		2,200,151.22	2,456,330.07	2,770,437.00	2,647,463.65	95.56%
--- WVL REGULAR EDUCATION		251,098.73	139,405.15	63,685.00	356,542.92	559.85%
Grand Revenue Totals		2,451,249.95	2,595,735.22	2,834,122.00	3,004,006.57	105.99%
Grand Expense Totals		2,200,151.22	2,456,330.07	2,770,437.00	2,647,463.65	95.56%
Grand Totals		251,098.73	139,405.15	63,685.00	356,542.92	559.85%
		Profit	Profit	Profit	Profit	

Number of Accounts: 310

***** End of report *****

Riveredge Outdoor Learning Elementary School
YTD through June 30, 2020

	<u>Budget Operational</u>	<u>Budget Grant</u>	<u>Budget Total</u>	<u>Actual Operational</u>	<u>Actual Grant</u>	<u>Actual Total</u>
Revenues						
Contract Amount & Contributions	\$ 504,700	\$ -	\$ 504,700	\$ 493,077	\$ -	\$ 493,077
School Fee's	4,875	-	4,875	7,181	-	7,181
Other Government Payments	-	267,563	267,563	-	174,538	174,538
Interest on Deposit Accounts			-	25		25
Total Revenue	\$ 509,575	\$ 267,563	\$ 777,138	\$ 500,283	\$ 174,538	\$ 674,821
Expenses						
Contracted Staff	\$ 400,965	\$ 75,203	\$ 476,168	\$ 385,357	\$ 69,343	\$ 454,699
Contracted Professional Services	16,000	25,775	41,775	6,855	7,152	14,007
Purchased Operatrional Services	3,150	2,850	6,000	5,619	1,340	6,959
Facility Occupancy Charge	72,450	-	72,450	70,898	-	70,898
Supplies	5,375	94,210	99,585	4,823	48,983	53,806
Equipment	-	45,825	45,825	1,053	35,957	37,009
Capital	-	10,000	10,000	-	-	-
Insurance	6,098	-	6,098	6,314	-	6,314
Other	2,537	13,700	16,237	2,612	11,765	14,376
Interest Expense Current Cashflow Debt	3,000		3,000	-		-
Total Operating Expenses	\$ 509,575	\$ 267,563	\$ 777,138	\$ 483,531	\$ 174,538	\$ 658,069
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ 16,752	\$ 0	\$ 16,752

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.)

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, 2020

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	4,508
EMPLOYEE BENEFITS	200	1,520
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	-
TOTAL		6,028

NORTHERN OZAUKEE SCHOOL DISTRICT

SECTION VII

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING JUNE 30, 2020

SERVICES PROVIDED	FUNCTION CODE	COST
REGULAR CURRICULUM	120000	-
SPECIAL EDUCATION	150000	-
HEALTH SERVICES	214000	-
PSYCHOLOGICAL SERVICES	215000	-
ATTENDANCE / REGISTRAR	217000	22,010
CURRICULUM DEVELOPMENT	221200	-
INSTRUCTIONAL STAFF TRAINING	221300	-
SUPERVISION	223000	5,152
SPECIAL EDUCATION	223300	93,602
GENERAL ADMINISTRATION	230000	21,485
BUILDING ADMINISTRATION	240000	88,105
BUSINESS SERVICES	252000	92,499
GENERAL OPERATIONS	253000	-
PUPIL TRANSPORTATION	256000	-
TECHNOLOGY	266000	3,204
OTHER SERVICES (REPLACE OTHER WITH A SERVICE)		-
TOTAL		326,057