

**(Watertown Unified School District)
2019-20
Charter School Authorizer Annual Report**

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

SECTION I: AUTHORIZER INFORMATION

Authorizing Entity:	WUSD
Authorizer Address:	111 Dodge Street
Authorizer Contact Person:	David Vitale
Contact Person Title:	Assistant Superintendent – Educational Services
Contact Person Phone:	920-262-1460 x 3203
Contact Person Email:	vitaled@watertown.k12.wi.us

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:
Endeavor Charter School	8-1-18	6-30-23	9-12

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:

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



Endeavor Charter School
Watertown Unified | Public - All Students
 School Report Card | 2018-19 | Summary

Overall Score



Exceeds Expectations

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

School Information

Grades	9-12
School Type	High School
Enrollment	62
Percent Open Enrollment	6.5%

Race/Ethnicity

American Indian or Alaskan Native	0.0%
Asian	0.0%
Black or African American	1.6%
Hispanic/Latino	6.5%
Native Hawaiian or Other Pacific Islander	0.0%
White	88.7%
Two or More Races	3.2%

Student Groups

Students with Disabilities	3.2%
Economically Disadvantaged	29.0%
English Learners	0.0%

Priority Areas	School Score	Max Score	9-12 State	9-12 Max
Student Achievement	66.1/100		59.8/100	
English Language Arts (ELA) Achievement	37.9/50		31.1/50	
Mathematics Achievement	28.2/50		28.7/50	
School Growth	72.7/100		66.0/100	
English Language Arts (ELA) Growth	43.5/50		33.0/50	
Mathematics Growth	29.2/50		33.0/50	
Closing Gaps	NA/NA		67.3/100	
English Language Arts (ELA) Achievement Gaps	NA/NA		17.4/25	
Mathematics Achievement Gaps	NA/NA		17.2/25	
Graduation Rate Gaps	NA/NA		32.7/50	
On-Track and Postsecondary Readiness	94.9/100		70.0/100	
Graduation Rate	NA/NA		NA/NA	
Attendance Rate	94.9/100		70.0/80	
3rd Grade English Language Arts (ELA) Achievement	NA/NA		NA/NA	
8th Grade Mathematics Achievement	NA/NA		NA/NA	

Priority Area Weights

Percentage Weight

Student Achievement	46.4%
School Growth	33.6%
Closing Gaps	NA
On-Track and Postsecondary Readiness	20.0%

Note: For details about how weights are determined, see weighting calculator:
https://oea-dpi.shinyapps.io/overall_weighting_calculator/

Student Engagement Indicators

Total Deductions: 0

Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

Test Participation Information

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

Group	ELA 1-Year	ELA 3-Year	Math 1-Year	Math 3-Year
All-Students Rate	100%	98.4%	100%	98.4%
Lowest Subgroup Rate: White	100%	98.2%	100%	98.2%

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

(INSERT AUTHORIZING ENTITY NAME)

Section VI

SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING (2020)

ENCLOSED

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
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	
TOTAL		

(INSERT AUTHORIZING ENTITY NAME)

SECTION VII

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING (2020)

ENCLOSED

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)		
TOTAL		

ACCOUNT DISTRIBUTION REPORT - DETAIL HISTORY - SUMMARY

NAME KEY	EMPLOYEE NAME	ACCOUNT NUMBER	CODE	DESCRIPTION	AMOUNT
GIBSOJUL000	[REDACTED]	10E400 107 120000 000 000000	REGEN	REGULAR EARN	44,043.00
			RETRO	RETRO PAY	1,516.09
		10E400 108 120000 000 000000	DTSUB	DIST TCHR SUB	900.00
		10E400 143 161000 000 000000	CLPAY	CLUB PAY	500.00
		10E400 212 120000 000 000000	21212	WRS 40 ER PAID	3,102.54
		10E400 212 161000 000 000000		WRS 40 ER PAID	33.75
		10E400 220 120000 000 000000	1MED	MEDICARE	590.55
			1SS	SOCIAL SEC	2,525.39
		10E400 220 161000 000 000000	1MED	MEDICARE	6.42
			1SS	SOCIAL SEC	27.44
		10E400 230 120000 000 000000	61330	TCHR LIFE INS	86.40
		10E400 243 120000 000 000000	3FD12	DNTL FAM 24	1,516.44
		10E400 248 120000 000 000000	3FH24	HLTH FAM 24	24,403.61
		10E400 251 120000 000 000000	61320	LTD INS	118.08
		10E800 107 212000 381 000000	CURR	CURRICULUM	100.00
		10E800 117 221900 360 000000		CURRICULUM	300.00
		10E800 212 212000 381 000000	21212	WRS 40 ER PAID	6.75
		10E800 212 221900 360 000000		WRS 40 ER PAID	19.65
		10E800 220 212000 381 000000	1MED	MEDICARE	1.25
			1SS	SOCIAL SEC	5.33
		10E800 220 221900 360 000000	1MED	MEDICARE	3.69
			1SS	SOCIAL SEC	15.77
		Employee Total:			79,822.15
MUELLJUD001	[REDACTED]	10E400 107 120000 000 000000	REGEN	REGULAR EARN	80,878.98
			RETRO	RETRO PAY	1,516.09
		10E400 125 161000 000 000000	TMLDR	TEAM LEADER	3,000.06
		10E400 212 120000 000 000000	21212	WRS 40 ER PAID	5,502.67
		10E400 212 161000 000 000000		WRS 40 ER PAID	200.20
		10E400 220 120000 000 000000	1MED	MEDICARE	1,135.91
			1SS	SOCIAL SEC	4,856.96
		10E400 220 161000 000 000000	1MED	MEDICARE	41.43
			1SS	SOCIAL SEC	177.21
		10E400 230 120000 000 000000	61330	TCHR LIFE INS	86.40
		10E400 243 120000 000 000000	3FD12	DNTL FAM 24	1,580.00
		10E400 248 120000 000 000000	3FH24	HLTH FAM 24	25,430.96
		10E400 251 120000 000 000000	61320	LTD INS	216.72
		10E800 107 212000 381 000000	CURR	CURRICULUM	162.50
		10E800 117 221900 360 000000		CURRICULUM	912.50
		10E800 212 212000 381 000000	21212	WRS 40 ER PAID	10.97
		10E800 212 221900 360 000000		WRS 40 ER PAID	59.77
		10E800 220 212000 381 000000	1MED	MEDICARE	2.23
			1SS	SOCIAL SEC	9.55
		10E800 220 221900 360 000000	1MED	MEDICARE	12.67
			1SS	SOCIAL SEC	54.17
		Employee Total:			125,847.95
		Grand Total:			205,670.10

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

Endeavor Encumbrance 2019-20

Date	PO	Account	Bldg	Description	Vendor	qty	cost	Expenditure	Remaining	Reconciled
		xxx	END	Starting balance				\$0.00	\$14,200.00	
7/8/2019	8002000016		360	Go Daddy domain renewal	Maiken Hey	1	\$21.17	\$21.17	14,178.83	<input checked="" type="checkbox"/>
7/12/2019	8002000044		360	Annual foundry Subscription for 2019-20	Keystone Insights Inc	1	\$1,300.00	\$1,300.00	12,878.83	<input checked="" type="checkbox"/>
07/31/2019	JE		353	postage meter charge		1	\$28.50	\$28.50	12,850.33	<input checked="" type="checkbox"/>
08/13/2019	8002000073		360	25 - K12-12 month licenses	ALEKS	1	\$1,125.00	\$1,125.00	11,725.33	<input checked="" type="checkbox"/>
9/12/2019	8042000011		341	field trip to see the Play Twelfth Night 9/26/19	American Players Theatre	1	\$560.00	\$560.00	11,165.33	<input checked="" type="checkbox"/>
9/12/2019	8042000012		415	reimbursement for pizza purchased for student mentor meeting	Judy Mueller	1	\$64.38	\$64.38	11,080.95	<input checked="" type="checkbox"/>
9/12/2019	8042000013		415	reimbursement for meal purchased while at VRCCS conference	Lisa Adrian	1	\$11.28	\$11.28	11,069.67	<input checked="" type="checkbox"/>
9/26/2019	Billed		341	bus cost for trip to American Player's Theater 9/26/19	GoRiteWay	1	\$604.40	\$604.40	10,465.27	<input checked="" type="checkbox"/>
10/9/2019	Fund Transfer		440	payment for oak display cabinet with locking glass doors & glass shelves built by Dave Ulm	Buildings and Grounds	1	\$1,257.00	\$1,257.00	9,208.27	<input checked="" type="checkbox"/>
10/10/2019	Billed		341	bus/van cost for trip to WCTC and UW Waukesha	GoRiteWay	1	\$417.05	\$417.05	8,791.22	<input checked="" type="checkbox"/>
10/17/2019	C.C.		440	Lasko oscillating stand fan	Amazon	1	\$19.27	\$19.27	8,771.95	<input checked="" type="checkbox"/>
10/18/2019	Billed		341	van cost for trip to Buck's Leadership Day at the Fiserv Forum in Milwaukee, 12	GoRiteWay	1	\$178.00	\$178.00	8,593.95	<input checked="" type="checkbox"/>
10/24/2019	CR236		411	reimbursement for supplies	Judy Mueller	1	\$75.12	\$75.12	8,518.83	<input checked="" type="checkbox"/>
10/30/2019	CR256		941	2019-20 membership fees	ISN	1	\$1,500.00	\$1,500.00	7,018.83	<input checked="" type="checkbox"/>
11/3/2019	C.C.		941	Domestic Non-Stock Corporation Annual Report fee	WI Dept of Finance	1	\$10.00	\$10.00	7,008.83	<input checked="" type="checkbox"/>
11/5/2019	C.C.		411	Non-Glare label protectors	Demco	1	\$23.90	\$23.90	6,984.93	<input checked="" type="checkbox"/>
3/12/2020	JE		353	postage meter charge		1	\$0.50	\$0.50	6,984.43	<input checked="" type="checkbox"/>
11/22/2019	C.C.		360	20 - K12-7 month subscriptions	ALEKS	1	\$625.00	\$625.00	6,359.43	<input checked="" type="checkbox"/>
12/10/2019	C.C.		360	Annual subscription	ScreenCloud	1	\$96.31	\$96.31	6,263.12	<input checked="" type="checkbox"/>
12/16/2019	CR418		411	Reimbursement for supplies purchased for Theater Night and other misc items	Judy Mueller	1	\$226.76	\$226.76	6,036.36	<input checked="" type="checkbox"/>
12/17/2019	CR440		310	WDFI Annual Report notice, email and corresponding time	Boardman & Clark LLP Law Firm	1	\$201.00	\$201.00	5,835.36	<input checked="" type="checkbox"/>
12/20/2019	AP		342	Mileage/Tolls reimbursement	Scott Meyer	1	\$179.22	\$179.22	5,656.14	<input checked="" type="checkbox"/>
12/23/2019	Billed		341	bus for field trip to the Milwaukee Art Museum 03/31/2020 CANCELLED	GoRiteWay	1	\$0.00	\$0.00	5,656.14	<input checked="" type="checkbox"/>
1/8/2020	Billed		341	van for use during field trip on December 20th	GoRiteWay	1	\$178.00	\$178.00	5,478.14	<input checked="" type="checkbox"/>
1/15/2020	CR503		341	field trip payment for 01/28/20 visit	Milwaukee Public Museum	1	\$478.00	\$478.00	5,000.14	<input checked="" type="checkbox"/>
1/16/2020	C.C.		360	Noda (app for VR)	Oculus	1	\$13.70	\$13.70	4,986.44	<input checked="" type="checkbox"/>
1/16/2020	C.C.		360	OnShape (app for VR)	Oculus	1	\$21.09	\$21.09	4,965.35	<input checked="" type="checkbox"/>
1/16/2020	C.C.		360	Guided Meditation (app for VR)	Oculus	1	\$15.81	\$15.81	4,949.54	<input checked="" type="checkbox"/>
1/16/2020	C.C.		310	Review and respond to Dave regarding D&O insurance	Boardman & Clark LLP Law Firm	1	\$57.00	\$57.00	4,892.54	<input checked="" type="checkbox"/>
1/22/2020	CR537		411	Orgami paper and book	Amazon	1	\$27.06	\$27.06	4,865.48	<input checked="" type="checkbox"/>
1/16/2020	C.C.		411	Reimbursement for supplies purchased for Endeavor field trip	Judy Mueller	1	\$37.08	\$37.08	4,828.40	<input checked="" type="checkbox"/>
1/27/2020	CR550		411	Reimbursement for additional students attending museum	Judy Mueller	1	\$33.25	\$33.25	4,795.15	<input checked="" type="checkbox"/>
1/29/2020	CR554		341	Wall mount pencil sharpeners and electric pencil sharpeners	Amazon	1	\$80.72	\$80.72	4,714.43	<input checked="" type="checkbox"/>
2/4/2020	C.C.		411	reimbursement for supplies purchased at Walmart for Endeavor	Judy Mueller	1	\$118.65	\$118.65	4,595.78	<input checked="" type="checkbox"/>
2/17/2020	CR633		411	Orgami Paper	Amazon	1	\$14.99	\$14.99	4,580.79	<input checked="" type="checkbox"/>
3/6/2020	Billed		415	lunches for mentor guests	Nutrition Services	1	\$21.00	\$21.00	4,559.79	<input checked="" type="checkbox"/>

3/10/2020	Billed	411	END	supplies	Complete Office	1	\$146.54	\$146.54	4,413.25	<input checked="" type="checkbox"/>
3/10/2020	C.C.	411	END	Super VGA Cable, Air Wreck Plug In refills, Paint Pen Markers	Amazon	1	\$41.92	\$41.92	4,371.33	<input type="checkbox"/>
3/10/2020	AP	342	END	February Mileage	Scot Meyer	1	\$56.35	\$56.35	4,314.98	<input checked="" type="checkbox"/>
3/17/2020	CR738	411	END	Reimbursement for supplies purchased for Endeavor	Judy Mueller	1	\$48.84	\$48.84	4,266.14	<input checked="" type="checkbox"/>
4/22/2020	C.C.	480	END	3D Printer parts for Tyler	Ultimate 3D Printing Store	1	\$51.97	\$51.97	4,214.17	<input type="checkbox"/>
4/23/2020	C.C.	360	END	.ORG Domain for Endeavor	GoDaddy	1	\$42.34	\$42.34	4,171.83	<input checked="" type="checkbox"/>
5/6/2020	C.C.	360	END	American Born Chinese eBook (Kindle version) for student book study	Amazon	1	\$35.88	\$35.88	4,135.95	<input type="checkbox"/>
12/23/2019	Billed	341	END	bus for field trip to Watertown Bowl North 01/10/20	GoRiteWay	1	\$278.00	\$278.00	3,857.95	<input type="checkbox"/>
12/23/2019	Billed	341	END	bus for field trip to Skate Express, 01/24/2020	GoRiteWay	1	\$278.00	\$278.00	3,579.95	<input type="checkbox"/>
12/23/2019	Billed	341	END	bus for field trip to the Milwaukee Public Museum 01/28/2020	GoRiteWay	1	\$474.35	\$474.35	3,105.60	<input type="checkbox"/>
1/24/2020	CRS46	310	END	reimbursement for payment to Watertown Bowl for field trip	Judy Mueller	1	\$132.00	\$132.00	2,973.60	<input type="checkbox"/>
1/27/2020	CRS50	310	END	Reimbursement for payment to Skate Express	Judy Mueller	1	\$300.00	\$300.00	2,673.60	<input type="checkbox"/>
06/24/2020	CR979	360	END	License Renewal for 2020-21 SY	GenVES	1	\$500.00	\$500.00	2,173.60	<input type="checkbox"/>

Reconciled

Paid for out of PSA: 60-860-995-161319-696										
10/4/2019	C.C.	PSA	END	USB-C Power Adapter for Acer CB	Amazon	1	\$27.90	\$27.90		<input type="checkbox"/>
10/4/2019	Req	PSA	END	Ink Cartridges (6 total) + shipping charge	Big Systems LLC	1	\$898.30	\$898.30		<input type="checkbox"/>
11/18/2019	CR	PSA	END	7th Annual Milwaukee Bucks Student Leadership Day registration payment for 9 Endeavor students	Milwaukee Bucks	1	\$315.00	\$315.00		<input checked="" type="checkbox"/>
12/16/19	Journal Entry	PSA	END	Credit for Printing by Bob Logan (entered by Sriedl)	from Wrestling PSA and Tech Dept	1	-\$141.00	-\$141.00		<input type="checkbox"/>
1/27/2020	Journal Entry	PSA	END	Credit for Printing Senior Night (Wrestling -KPrasecki to enter)	from Wrestling PSA	1	-\$27.50	-\$27.50		<input type="checkbox"/>
1/28/2020	8002000099	PSA	END	Valujet Matte Water Resistant Polypropylene Film and High Density Matte Scrim Banner	Big Systems LLC	1	\$284.64	\$284.64		<input checked="" type="checkbox"/>
02/17/2020	R625	PSA	END	Valujet High Density Matte Scrim Banner	Big Systems LLC	1	\$297.64	\$297.64		<input checked="" type="checkbox"/>
1/24/2020	CR546	PSA	411	reimbursement for supplies purchased for Endeavor	Judy Mueller	1	\$112.80	\$112.80		<input checked="" type="checkbox"/>
6/5/2020	JE 19-00260	PSA	END	Credit for Printing CSS Poster for Bob	from Tech account	1	-\$67.50	-\$67.50		<input type="checkbox"/>
							Total Spent in PSA:	\$2,000.28		

**ENDEAVOR CHARTER SCHOOL
CORP.**

**INDEPENDENT AUDITORS' REPORT
COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE AND
COMMUNICATION OF A SIGNIFICANT
DEFICIENCY**

JUNE 30, 2019

ENDEAVOR CHARTER SCHOOL CORP.

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JUNE 30, 2019

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INDEPENDENT AUDITORS' REPORT ON COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Directors of
Endeavor Chart School Corp.
Watertown, Wisconsin

We have audited the financial statements of Endeavor Charter School Corp. as of and for the year ended June 30, 2019, and have issued our report thereon dated June 22, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 15, 2020 our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Endeavor Charter School Corp. solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding a significant control deficiency noted during our audit in a separate letter to you dated June 22, 2020.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Endeavor Charter School Corp. is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements was:

- The depreciable lives of equipment are based upon analysis of the expected lives of the assets.

We evaluated the key factors and assumptions used to develop this estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management and are listed in Appendix A.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Endeavor Charter School Corp.'s financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 22, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Endeavor Charter School Corp., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Endeavor Charter School Corp.'s auditors.

This report is intended solely for the information and use of the Board of Directors and management of Endeavor Charter School Corp. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Hankin Ash CPAs, LLP

Manitowoc, Wisconsin
June 22, 2020

**INDEPENDENT AUDITORS' REPORT ON COMMUNICATION
OF A SIGNIFICANT DEFICIENCY**

To the Board of Directors of
Endeavor Charter School Corp.
Watertown, Wisconsin

In planning and performing our audit of the financial statements of Endeavor Charter School Corp. as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Endeavor Charter School Corp.'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Endeavor Charter School Corp.'s internal control.

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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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. We consider the following deficiency in Endeavor Charter School Corp.'s internal control to be a significant deficiency:

Management's Responsibility for Preparation of Financial Statements

The Organization does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes to the financial statements in accordance with generally accepted accounting principles (GAAP) from management's information. This circumstance is not unusual in an Organization of your size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

This communication is intended solely for the information and use of the Board of Directors and management of Endeavor Charter School Corp. and is not intended to be, and should not be, used by anyone other than these specified parties.

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Manitowoc, Wisconsin

June 22, 2020

APPENDIX A

Client: *Endeavor Charter School Corp.*
 Engagement: *Endeavor Charter School Corp.*
 Period Ending: *6/30/2019*
 Workpaper: *Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		3202		
2019 - Audit only - To record fixed assets activity for assets purchased with grant.				
10-000-755	Equipment		7,626.00	
10-110-001	Depreciation expense		763.00	
10-000-759	Accumulated Depreciation			763.00
10-800-581-110000-360	Technology Hardware			7,626.00
Total			8,389.00	8,389.00

Endeavor Charter School
Annual Five Year Projections

Line	ITEM	TOTAL COST Year 1	TOTAL COST Year 2	TOTAL COST Year 3	TOTAL COST Year 4	TOTAL COST Year 5
SALARIES AND WAGES						
1	ADMINISTRATIVE STAFF SALARIES AND WAGES					
2	CLASSROOM STAFF SALARIES & WAGES	\$ 137,025	\$ 188,000	\$ 190,820	\$ 193,682	\$ 196,544
3	EXTENDED CONTRACT-STAFF SALARY AND WAGES	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,828	\$ 11,044
4	BUILDING MAINTENANCE STAFF SALARIES AND WAGES	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,429	\$ 7,575
5	SECURITY STAFF SALARIES AND WAGES					
6	FOOD SERVICES STAFF SALARIES AND WAGES	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,410
7	PUPIL TRANSPORTATION STAFF SALARIES AND WAGES					
8	TOTAL SALARIES AND WAGES	\$ 159,225	\$ 210,644	\$ 213,917	\$ 217,245	\$ 220,573
FICA AND MEDICARE TAXES						
9	ADMINISTRATIVE STAFF FICA & MEDICARE TAXES					
10	CLASSROOM STAFF FICA & MEDICARE TAXES	\$ 7,742	\$ 10,622	10,781	10,944	11,107
3	EXTENDED CONTRACT-STAFF FICA & MEDICARE TAXES	\$ 570	\$ 575	580	586	592
11	BUILDING MAINTENANCE STAFF FICA & MEDICARE TAXES	\$ 395	\$ 398	402	405	408
12	SECURITY STAFF FICA & MEDICARE TAXES					
13	FOOD SERVICES STAFF FICA & MEDICARE TAXES	\$ 217	\$ 220	223	226	229
14	PUPIL TRANSPORTATION STAFF FICA & MEDICARE TAXES					
15	OTHER STAFF FICA & MEDICARE TAXES					
16	TOTAL FICA AND MEDICARE TAXES	\$ 8,924	\$ 11,815	\$ 11,986	\$ 12,161	\$ 12,336
UNEMPLOYMENT TAXES						
17	ADMINISTRATIVE STAFF UNEMPLOYMENT TAXES					
18	CLASSROOM STAFF UNEMPLOYMENT TAXES					
19	BUILDING MAINTENANCE STAFF UNEMPLOYMENT TAXES					
20	SECURITY STAFF UNEMPLOYMENT TAXES					
21	FOOD SERVICES STAFF UNEMPLOYMENT TAX & PAYMENTS					
22	PUPIL TRANSPORTATION STAFF UNEMPLOYMENT TAXES					
23	OTHER STAFF UNEMPLOYMENT TAXES					
24	TOTAL UNEMPLOYMENT TAXES	\$ -	\$ -	\$ -	\$ -	\$ -

EMPLOYER PAID BENEFITS									
25	ADMINISTRATIVE STAFF EMPLOYER PAID BENEFITS								
26	CLASSROOM STAFF EMPLOYER PAID BENEFITS	\$ 27,405	\$ 37,600	\$ 38,164	\$ 38,736	\$ 39,308			
27	BUILDING MAINTENANCE EMPLOYER PAID BENEFITS								
28	SECURITY/STAFF EMPLOYER PAID BENEFITS								
29	FOOD SERVICES STAFF EMPLOYER PAID BENEFITS								
30	PUPIL TRANSPORTATION STAFF EMPLOYER PAID BENEFITS								
31	OTHER STAFF EMPLOYER PAID BENEFITS								
32	TOTAL EMPLOYER PAID BENEFITS	\$ 27,405	\$ 37,600	\$ 38,164	\$ 38,736	\$ 39,308			
CONTRACTED PROFESSIONAL SERVICES									
33	ACCOUNTING SERVICES								
IDENTIFY NAME OF ACCOUNTING SERVICES PROVIDER BELOW									
33a									
34	INDEPENDENT AUDITING SERVICES	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
IDENTIFY NAME OF INDEPENDENT AUDITING SERVICES PROVIDER BELOW									
34a									
35	EDUCATIONAL CONSULTANT SERVICES	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
36	LEGAL SERVICES	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
37	OTHER PROFESSIONAL SERVICES								
38	TOTAL CONTRACTED PROFESSIONAL SERVICES	\$ 13,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
PURCHASED OPERATIONAL SERVICES									
39	TELEPHONE	\$ 1,250	\$ 1,300	\$ 1,350	\$ 1,400	\$ 1,450			
40	INTERNET ACCESS	\$ 1,050	\$ 1,100	\$ 1,150	\$ 1,200	\$ 1,250			
41	ELECTRICITY	\$ 2,500	\$ 2,550	\$ 2,600	\$ 2,650	\$ 2,700			
42	GAS FOR FACILITY OPERATION	\$ 2,600	\$ 2,700	\$ 2,800	\$ 3,000	\$ 3,200			
43	EQUIPMENT MAINTENANCE AND REPAIR	\$ 1,500	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,500			
44	BUILDING MAINTENANCE								
45	BUILDING REPAIR								
46	OTHER BUILDING OPERATION EXPENSE								
47	FOOD SERVICE PREPARATION AND MEALS	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000			
48	SECURITY SERVICES								
49	CONTRACTOR OPERATED PUPIL TRANSPORTATION SERVICES								
50	PUPIL TRANSPORTATION VEHICLE MAINTENANCE AND REPAIR								
51	OTHER VEHICLE MAINTENANCE AND REPAIR								

52	OTHER PURCHASED OPERATIONAL SERVICES								
53	TOTAL PURCHASED OPERATIONAL SERVICES	\$ 14,100	\$ 15,050	\$ 16,000	\$ 17,050	\$ 18,100			

54	FACILITY OCCUPANCY CHARGE								
	FACILITY RENT								
	IDENTIFY TO WHOM RENT IS PAID (Enter on line below)								
55	TOTAL FACILITY OCCUPANCY CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLIES									
56	ADMINISTRATIVE SUPPLIES								
57	CLASSROOM SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
58	BUILDING MAINTENANCE SUPPLIES	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
59	SECURITY OPERATIONS SUPPLIES								
60	FOOD SERVICE SUPPLIES								
61	PUPIL TRANSPORTATION SUPPLIES								
62	OTHER SUPPLIES								
63	TOTAL SUPPLIES	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000

INSURANCE									
64	INSURANCE	\$ 1,248	\$ 1,298	\$ 1,350	\$ 1,404	\$ 1,458			
65	TOTAL INSURANCE	\$ 1,248.00	\$ 1,298.00	\$ 1,350.00	\$ 1,404.00	\$ 1,458.00			

OTHER									
66	OTHER EXPENSES (ATTACH ITEMIZATION IF AMOUNT ON LINE IS OVER \$500)								
67	TOTAL OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	INTEREST EXPENSE CURRENT CASH FLOW/DEBT								
69	TOTAL OPERATING EXPENSES	\$ 227,402	\$ 287,907	\$ 293,417	\$ 299,096	\$ 304,775			