



**MONONA GROVE**  
**SCHOOL DISTRICT**

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5301 Monona Drive, Monona, WI 53716 P: 608-221-7660 F: 608-221-7688

**Monona Grove School District**  
**2020-2021**  
**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. **The expenditures in Section VI and Section VII should not match.**
- 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. **The expenditures in Section VI and Section VII should not match.**

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 School District
Authorizer Address:	5301 Monona Dr., Monona, WI. 53716
Authorizer Contact Person:	Dan Olson
Contact Person Title:	Superintendent
Contact Person Phone:	608-316-1928
Contact Person Email:	<a href="mailto:Daniel.olson@mgschools.net">Daniel.olson@mgschools.net</a>

**SECTION II: CHARTER SCHOOL INFORMATION**

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

Charter Schools Currently Under Contract in 2021-2022:			
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx - 6/30/20xx):	Grades Served:
Monona Grove Liberal Arts Charter School for the 21 <sup>st</sup> Century	MONONA GROVE LIBERAL ARTS CHARTER SCHOOL FOR THE 21ST CENTURY, INC.	7/1/2019-June 30, 2024 July 1, 2015-June 30, 2020 July 1, 2010-June 30, 2015	6-12

Charter Schools with Non-renewed or Revoked Contract during 2020-2021:			
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx - 6/30/20xx)*:	Reason for Non-renewal or Revocation:
NA			

Charter Schools that Closed During or at the Conclusion of 2020-2021:			
School Name:	Date of School Closure:	Contract Term Dates (7/1/20xx - 6/30/20xx):	Reason for Closure:
NA			

Charter Schools Currently Approved, But That Have Not Yet Begun to Operate:			
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx – 6/30/20xx):	Anticipated First Academic Year of Instruction (e.g. 22-23):
NA			

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

In this section, provide a summary of the academic performance of each charter school that operated during the school year.

**MG21 2020-21 Performance Measures**

Performance Measure	Measurement
<b>1. Equity:</b> Improve initiatives of restorative practices and equity.	Restorative practices training and support for our staff provided by the YWCA. Restorative practices continue to be integrated into the school community.
<b>2. Enrollment:</b> Promote the 6-8 school and recruit students. Enrollment goal: 24 students.	Enrollment 2020-2021 17 Middle Campus 49 Upper Campus We had a series of 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 enrollment for this coming year is low due to families not wanting to make a change at the middle school level during a pandemic.
<b>3. Staff Training</b>	Staff has received further training in Restorative Practices, STEM, Shared Leadership, Breathe for Change, Wilderness First Aid, and Project-Based Learning
<b>4. Curriculum Development:</b> Development of a rigorous curriculum for the Middle School.	Staff has developed a new math curriculum and continues to expand the new PBL curriculum. Staff has finalized 6-12 standards for all subject areas and will be piloting them using single point rubrics.
<b>5. Restorative Justice:</b> Increase use of Restorative Justice practices to decrease suspension rate by 25% and maintain an attendance rate of 90% or higher.	We returned to in person instruction on February 8. We had no suspensions or referrals during the year at the Middle Campus. Restorative practices was very successful in providing support and support circles for students and families as they navigated a return to school after a year of being virtual. There was one technology violation incident

	that occurred at the Upper Campus related to a virtual class that was addressed through restorative practices.
<p><b>6. Student social emotional growth:</b> 95% of students will indicate they feel a personal increase in belongingness, safety, personal respect and confidence, engagement and growth mindset while at MG21.</p>	<p>HOPE Survey data:  Upper Campus: Fall 2020 39.00/Spring 2021 48.53  Middle Campus: Fall 2020 41.29/Spring 2021 38.20 / 42.4 (see comments re: outliers)  Comment: At the Upper Campus, nine new students took the survey in the fall and 20 total in the spring. Over this time, Hope grew substantially from 39.00 to 48.53. This is especially notable in light of the challenges staff and students faced this past year.  At the Middle Campus, there were 7 new students who took the survey in the fall. The Spring score of 38.2 may not accurately reflect the overall group's Hope growth. When we removed two outlier surveys that had exceptionally low scores across the board, the Hope score jumped to 42.4. This could point to a need to more thoroughly orient students to the new dial system of recording scores. With a relatively small sample (16 students), one or two low scores impacts the whole group greatly. Overall, your schools have shown growth in Hope (and significant growth in the case of the Upper Campus), which speaks to the hard work and dedication of your students and staff at MG21.  Congratulations to you all for making the best of this challenging year!</p>
<p><b>7. Special Education Students:</b> 85% of students with IEPs will achieve IEP goals and obtain required credits each year; 15% of students with IEPs will achieve IEP goals and required credits in 1.5 years.</p>	<p>The Middle Campus currently has 5 of 17 students with IEPs. 4 out of 5 students with IEPs are making progress and approaching their goals. 1 out of 5 students are struggling to meet their goals as written in their IEPs  4 out of 5 students are earning full credit.</p>
<p><b>8. Project-Based Learning Growth:</b> 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.</p>	<p>100% of students demonstrated growth in Project-Based</p>
<p><b>9. Middle Campus i-Ready Performance Measures - Math:</b>  80% of students will meet their predicted growth targets according to MAP 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.</p>	<p>iReady math data from fall to spring showed overall student growth for 56% of students. Data was impacted by school closure and tests were given virtually to students at home.  MG21 Math  Assessment: students were assessed at the beginning and end of the year using a staff-generated, multiple choice math assessment.  On average, students improved in each domain area, showing growth of ~4 percentage points as a whole.  <a href="#">MG21 Math Assessment Data</a></p>

<p><b>10. Middle Campus i-Ready Performance Measures - Reading:</b> 80% of students will meet their predicted growth target according to MAP, 10% will exceed their predicted growth targets according to MAP, and 10% will show growth but not meet their predicted growth target, showing a need for additional support.</p>	<p>MC Reading: iReady data from fall to spring showed overall student growth for 60% of all students. Data was impacted by school closure and tests were given virtually to students at home. MC Writing Assessment: Students were assessed at the beginning of the year and again at the end of year with an on-demand writing sample. We used the Six Traits of Writing and a rubric developed by MG21 Staff. Over the course of the year, on a 4 point scale, students improved on average at least .5 points in each Trait, and more than 1 point as a whole. MG21 Writing Assessment Data</p>
<p><b>11. Equity Revised Goal:</b> 100% staff will develop curriculum and instruction through participation in co-planning and co-serving teams and will demonstrate growth in designing identity relevant instruction that incorporates individual student needs.</p>	<p>The Middle Camus co-planning and co-serving teams met 80 times, twice per week for the school year to co-plan and co-serve. Mondays 8-9: Student Support meeting Goal: Serve and support students Fridays 8-9: Curriculum meeting Goal: Design, plan, adjust curriculum to serve and support students</p>
<p><b>12. Parent Involvement:</b> 85% of our parents will be in our school at least five times per year.</p>	<p>We were virtual from 3/13/20 to 2/8/21. 100% of parents were involved in our school for our Family Welcome Meeting. Additionally, we met with all parents at least 3 times this year for Learning Partnership Meetings and had monthly parent support meetings.</p>
<p><b>13. Student Wellness Growth:</b> 100% of students will increase their personal engagement by 25% in activities throughout the school year that focus on physical activity, nutrition, and wellness.</p>	<p>Students have recess and PE every day. Our focus on outdoor education and sustainability provided many opportunities for students to engage in a variety of activities. Students worked on designing and planting our school orchard, revamping and planting our school garden, learning about horticulture, and all took health and wellness classes. Overall 100% of students increased their engagement in wellness activities.</p>
<p><b>14. Senior Portfolio:</b> 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. 100% of MG21 Seniors demonstrated Proficient or Exceptional Public Speaking skills in their Graduation Speech.</p>
<p><b>15. Government Test:</b></p>	<p>100% of seniors scored 80% or better on the State of Wisconsin Government Exam.</p>
<p><b>16. Service Learning data:</b></p>	<p>100% of MG21 of in-person students participated in 1 or more service learning projects.</p>

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

In this section, 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)**

In this section, 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) *(please reference Technical Assistance document for the language of 118.30(3m)(a)-(e)).*

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.**

NA

#### **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; or
- professional development services.

Costs and types of services may vary depending upon the contractual relationship between the authorizer and the charter school. Please note that contracted services provided to a charter and authorizer costs are not the same. **The expenditures in Section VI and Section VII should not match.**

## Monona Grove School District

### Section VI

#### SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING JUNE 30TH, 2021

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



**MONONA GROVE SCHOOL DISTRICT**

**SECTION VII**

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

**FISCAL YEAR ENDING JUNE 30TH, 2021**

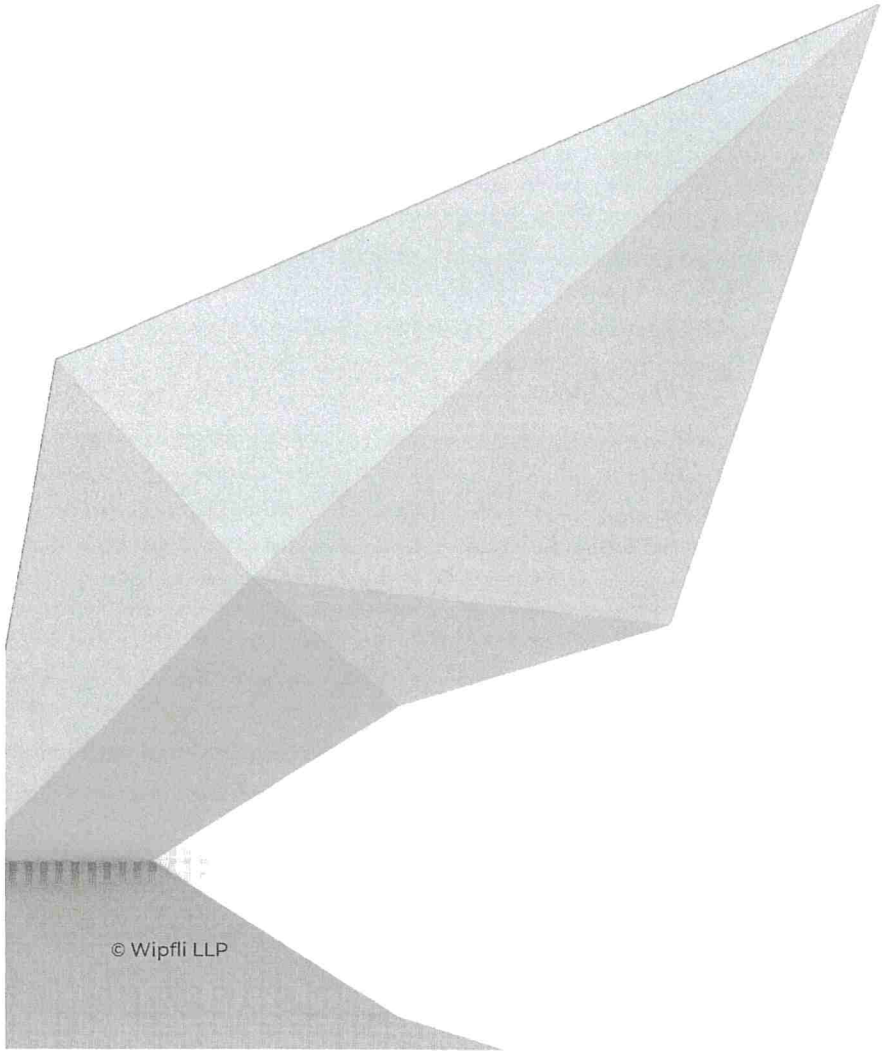
SERVICES PROVIDED	FUNCTION CODE	COST
UNDIFFERENTIATED CURRICULUM	110000	\$447,527.07
REGULAR CURRICULUM	120000	\$26,868.77
SPECIAL EDUCATION	150000	\$79,351.77
SOCIAL WORK	212000	\$79,391.45
HEALTH SERVICES	214000	\$1,643.88
PSYCHOLOGICAL SERVICES	215000	\$0.00
CURRICULUM DEVELOPMENT	221200	\$1,995.73
INSTRUCTIONAL STAFF TRAINING	221300	\$1,714.89
LIBRARY MEDIA	222000	\$4,510.38
GENERAL ADMINISTRATION	230000	\$0.00
BUILDING ADMINISTRATION	240000	\$122,055.14
BUSINESS SERVICES	252000	\$0.00
GENERAL OPERATIONS	253000	\$35,561.65
PUPIL TRANSPORTATION	256000	\$0.00
<b>TOTAL</b>		<b>\$800,620.73</b>

# Monona Grove Liberal Arts Charter School for the 21<sup>st</sup> Century

Monona, Wisconsin

**Financial Report**

Year Ended June 30, 2021



# Monona Grove Liberal Arts Charter School for the 21st Century

## Financial Statements and Supplementary Financial Information

Year Ended June 30, 2021

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## **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 of June 30, 2021, 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, 2021, 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 13, 2021, 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 13, 2021

**Monona Grove Liberal Arts Charter  
School for the 21st Century**

**Balance Sheet**

**June 30, 2021**

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Assets:	
Due from other governments	\$ 58,466
<hr/>	
Total assets	\$ 58,466
<hr/>	
Liabilities:	
Due to Monona Grove School District	\$ 58,466
<hr/>	
Total liabilities	58,466
<hr/>	
Fund balance:	
Unassigned	-
<hr/>	
Total fund balance	-
<hr/>	
Total liabilities and fund balance	\$ 58,466
<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, 2021**

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Revenues:	
Other local sources	\$ 800,621
Federal sources	91,213
<hr/>	
Total revenues	891,834
<hr/>	
Expenditures:	
Instruction:	
Regular instruction	587,448
Support services:	
Pupil services	81,033
Instructional staff services	61,502
General administration	4,000
Building administration	122,058
Business services	35,793
Total support services	304,386
<hr/>	
Total expenditures	891,834
<hr/>	
Change in fund balance	-
Fund balance - Beginning of year	-
<hr/>	
Fund balance - End of year	\$ -
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See accompanying notes to the financial statements.



# Monona Grove Liberal Arts Charter School for the 21st Century

## Notes to Financial Statements

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### **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

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### 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 2021.

# Monona Grove Liberal Arts Charter School for the 21st Century

## Statement of Cash Flows

Year Ended June 30, 2021

Cash flows from operating activities:	
Cash received from local sources	\$ 800,621
Cash received from federal grants	85,463
Cash payments to employees for services	(731,759)
Cash payments to suppliers for goods and services	(154,325)
<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/> <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	(5,750)
Due to other funds	5,750
<hr/>	
Net cash from operating activities	\$ -
<hr/> <hr/>	

See Independent Auditor's Report.

**Other Reports**

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## **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, 2021, and the related notes to the financial statements, which collectively comprise the School's financial statements, and have issued our report thereon dated December 13, 2021.

### **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.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

December 13, 2021  
Madison, Wisconsin