

**Northern Ozaukee 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:	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 in 2021-2022:			
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx - 6/30/20xx):	Grades Served:
Wisconsin Virtual Learning (WVL)	Wisconsin Virtual Learning, Inc.	07/01/2019 - 06/30/2022	PK-12
Riveredge Outdoor Learning Elementary School (ROLES)	Riveredge Outdoor Learning Elementary School	07/01/2019 - 06/30/2024	K-5

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:
N/A			

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:
N/A			

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):
N/A			

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.

Wisconsin Virtual Learning (WVL) operated as a non-instrumentality charter school in 2020-21. The overall score on the state report card has shown improvements of the charter school's academic performance over the past five years. The overall score has increased from 56.0 as of 2015-16 to the most recent score of 65.7 in 2020-21. 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) operated as a non-instrumentality charter school in 2020-21. For the first time, ROLES received a rating from the DPI that showed "satisfactory progress". A great reputation and staff stability have allowed ROLES to be successful and have a high demand of families interested in their students attending for the 2021-22 school year. The district continues to hold monthly meetings with the administration from the charter school. 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

In this section, 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 2020-21 WVL had a positive year financially, due to a high level of interest for student enrollments in a known virtual program. The additional inquiries and enrollment requests were due to COVID concerns, which exceeded original annual expectations. The school had to limit accepting new applications to allow for managing reasonable class sizes based on committed staffing levels.

Riveredge Outdoor Learning Elementary School (ROLES) had a positive financial year during it's second full year of operation. ROLES has been able to exceed their original

enrollment expectations, which has allowed the new entity to have a surplus in funds at year-end. The school continually adapts to what the needs are of the students and families, and has adapted staffing models accordingly. Currently they appear to have a model set-up that looks to succeed in the future. The school has gained high interest by the community, so they are set to exceed enrollment expectations again for 2021-22 which is close to the schools capacity.

Obj	Obj	2018-19 FY Activity	2019-20 FY Activity	2020-21 Original Budget	2020-21 FYTD Activity	2020-21 % Budget
2--	REVENUE FROM LOCAL SOURCES	2,514,210.04	2,701,762.20	3,381,491.00	3,554,674.07	105.12%
3--	INTER-DISTRICT TRANSFERS W/WI	22,509.00	47,288.00	52,500.00	52,100.00	99.24%
6--	REVENUE FROM STATE SOURCES	0.00	50,246.00	54,295.00	61,892.75	113.99%
7--	REVENUE FROM FEDERAL SOURCES	2,675.08	159,168.76	111,000.00	99,936.36	99.94%
9--	OTHER SOURCES OF REVENUE	56,341.10	45,541.61	2,500.00	9,453.11	378.12%
---	Revenue	2,595,735.22	3,004,006.57	3,601,786.00	3,778,056.29	105.22%
=====						
1--	SALARIES	1,309,642.04	1,355,133.76	1,500,226.00	1,501,072.02	100.06%
2--	EMPLOYEE BENEFITS	322,053.38	334,596.10	433,715.00	381,496.25	87.96%
3--	PURCHASED SERVICES	376,157.32	582,548.02	685,324.00	672,497.38	97.64%
4--	NON-CAPITAL OBJECTS	223,099.48	183,579.50	275,525.00	288,763.02	104.80%
5--	CAPITAL OBJECTS	67,861.75	52,792.62	49,000.00	42,050.00	85.82%
6--	DEBT RETIREMENT	55,059.03	43,760.12	28,187.00	26,333.55	93.42%
7--	INSURANCE AND JUDGMENTS	19,838.00	13,213.00	17,645.00	11,473.00	65.02%
9--	OTHER OBJECTS	82,619.07	81,840.53	63,951.00	68,545.68	93.55%
---	Expense	2,456,330.07	2,647,463.65	3,053,573.00	2,992,230.90	97.58%
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---	WVL REGULAR EDUCATION	139,405.15	356,542.92	548,213.00	785,825.39	149.84%
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	Grand Revenue Totals	2,595,735.22	3,004,006.57	3,601,786.00	3,778,056.29	105.22%
	Grand Expense Totals	2,456,330.07	2,647,463.65	3,053,573.00	2,992,230.90	97.58%
	Grand Totals	139,405.15	356,542.92	548,213.00	785,825.39	149.84%
		Profit	Profit	Profit	Profit	

Number of Accounts: 303

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

Riveredge Outdoor Learning Elementary School
YTD through June 30, 2021

	<u>Operational Budget</u>	<u>Grant Budget</u>	<u>Total Budget</u>	<u>Operational Actual YTD</u>	<u>Grant Actual YTD</u>	<u>Total Actual YTD</u>
Revenues						
Contract Amount & Contributions	\$ 644,400	\$ -	\$ 644,400	\$ 660,224	\$ -	\$ 660,224
School Fee's	7,650	-	7,650	11,352	-	11,352
Other Government Payments	20,881	208,807	229,688	-	169,900	169,900
Interest on Deposit Accounts	-	-	-	45	-	45
Total Revenue	\$ 672,931	\$ 208,807	\$ 881,738	\$ 671,621	\$ 169,900	\$ 841,521
Expenses						
Contracted Staff	\$ 509,000	\$ 39,975	\$ 548,975	\$ 454,344	\$ 95,447	\$ 549,792
Contracted Professional Services	23,500	44,093	67,593	489	19,369	19,858
Purchased Operational Services	4,083	1,510	5,593	11,358	-	11,358
Facility Occupancy Charge	113,400	-	113,400	107,730	-	107,730
Supplies	19,940	65,739	85,679	6,836	41,326	48,162
Equipment	-	21,078	21,078	-	8,550	8,550
Capital	-	10,000	10,000	-	-	-
Insurance	6,500	-	6,500	7,177	-	7,177
Other	2,500	26,412	28,912	16,015	5,207	21,222
Total Operating Expenses	\$ 678,923	\$ 208,807	\$ 887,730	\$ 603,948	\$ 169,900	\$ 773,848
Surplus/(Deficit)	\$ (5,993)	\$ -	\$ (5,993)	\$ 67,673	\$ -	\$ 67,673

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.

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.**

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.**

Northern Ozaukee School District

Section VI

SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING JUNE 30, 2021

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	\$9,967
EMPLOYEE BENEFITS	200	2,802
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		\$12,769

NORTHERN OZAUKEE SCHOOL DISTRICT

SECTION VII

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING JUNE 30, 2021

SERVICES PROVIDED	FUNCTION CODE	COST
REGULAR CURRICULUM	120000	-
SPECIAL EDUCATION	150000	-
HEALTH SERVICES	214000	-
PSYCHOLOGICAL SERVICES	215000	-
ATTENDANCE / REGISTRAR	217000	\$45,680
CURRICULUM DEVELOPMENT	221200	-
INSTRUCTIONAL STAFF TRAINING	221300	-
SUPERVISION	223000	5,596
SPECIAL EDUCATION	223300	78,421
GENERAL ADMINISTRATION	230000	22,606
BUILDING ADMINISTRATION	240000	91,471
BUSINESS SERVICES	252000	108,882
GENERAL OPERATIONS	253000	-
PUPIL TRANSPORTATION	256000	-
TECHNOLOGY	266000	7,019
ADMINISTRATIVE TECHNOLOGY SERVICES	295000	48,754
OTHER SERVICES (REPLACE OTHER WITH A SERVICE)		-
TOTAL		\$408,429