



Office of _____
**EDUCATIONAL
OPPORTUNITY**

University of Wisconsin System

**Office of Educational Opportunity
2021-2022
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:	Office of Educational Opportunity
Authorizer Address:	1564 Van Hise Hall, 1220 Linden Drive, Madison, WI 53706
Authorizer Contact Person:	Vanessa Moran
Contact Person Title:	Director
Contact Person Phone:	(608) 265-5917
Contact Person Email:	vmoran@uwsa.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:
Isthmus Montessori Academy Public	Isthmus Montessori Academy, Inc.	July 1, 2018 - June 30, 2023	4K-12
Milestone Democratic School	Milestone Democratic School, Inc.	July 1, 2020 - June 30, 2025	6-12
One City Elementary School	One City Schools, Inc.	July 1, 2018 - June 30, 2023	4K-5
Adeline Montessori School	Adeline Montessori School Inc.	July 1, 2021 - June 30, 2026	4K-9
New Leaf Prep Academy	New Leaf Prep Academy, Inc.	July 1, 2021 - June 30, 2026	K-8
The Lincoln Academy	The Lincoln Academy, Inc.	July 1, 2021 - June 30, 2026	4K-3; 6-10
UpGrade Media Arts Schools	UpGrade Media Arts Schools, Inc.	July 1, 2021 - June 30, 2026	6-12
Central Sands Community High School	Central Sands Community High School, Inc.	July 1, 2022 - June 30, 2027	9-12
Kenosha High School of Technology Enhanced Curriculum	Kenosha Schools of Technology Enhanced Curriculum, Inc.	July 1, 2022 - June 30, 2027	9-10
One City Preparatory Academy	One City Schools, Inc.	July 1, 2022 - June 30, 2027	6, 9-10

Charter Schools with Non-Renewed or Revoked Contract during 2021-2022			
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:
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Charter Schools that Closed During or at the Conclusion of 2021-2022			
School Name:	Date of School Closure:	Contract Term Dates (7/1/20xx - 6/30/20xx):	Reason for Closure:
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Charter Schools Currently Approved During 2021-2022		
School Name:	Charter School's Governing Board Legal Entity Name:	Contract Term Dates (7/1/20xx - 6/30/20xx):
Mill Creek Academy	Mill Creek Academy, Inc.	July 1, 2023 - June 30, 2028
Veritas Classical Academy	Veritas Classical Academy, Inc.	July 1, 2024 - June 30, 2029

Optional:

Charter Schools Petitions Received but not Approved during 2021-2022	
School Name:	Charter School's Governing Board Legal Entity Name:
Ignite Academy	Ignite Academy
MADArts High School	<i>Had not yet filed for Articles of Incorporation</i>
Milwaukee Renaissance Charter School	<i>Had not yet filed for Articles of Incorporation</i>
North Shore Classical Academy	North Shore Classical Academy, Ltd.
Sankofa Community Academy	Sankofa Community Academy, Inc.
Valley Outdoor Learning Center	<i>Had not yet filed for Articles of Incorporation</i>

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.

ISTHMUS MONTESSORI ACADEMY PUBLIC – MADISON, WI

Mission Statement: *The mission of Isthmus Montessori Academy Public is to provide a holistic Montessori Education; helping children achieve their greatest success, develop independence, and live with genuine kindness to others and the world.*

Summary: Isthmus Montessori Academy Public (IMAP) outperformed the Madison Metropolitan School District (MMSD), the comparison local public school district, on the Forward Exam in ELA (+4%); however, lagged behind in Mathematics (-11%). The percentage of students who met or exceeded their Fall to Spring Growth on the NWEA MAP Assessment is also included. While there is no comparison district for these scores, this data is used to assess individual student growth, making it an important component of this report. IMAP did have students eligible to take the ACT; however, all data was redacted in order to protect student anonymity. Scores for the ACT Aspire test show that IMAP outperformed MMSD in both ELA (+11%) and Mathematics (+3%) proficiency rates.

2021-2022 FORWARD COMPARISON DATA			
	IMAP	Madison	Statewide
Mathematics	23.0%	34.3%	39.2%
English Language Arts	40.2%	36.3%	37.0%

2021-2022 MAP GROWTH DATA	
	Percentage of Students Who Met/Exceeded Target RIT Growth
Mathematics	19.7%
Language Arts	43.4%

2021-2022 ACT ASPIRE COMPARISON DATA		
	IMAP	Madison
Mathematics	28.6%	26.0%
English Language Arts	42.9%	31.7%
Average	35.8%	28.9%

2021-2022 ACT COMPARISON DATA		
	IMAP	Madison
Mathematics	All data redacted	26.0%
English Language Arts	All data redacted	33.2%
Average	N/A	29.6%

MILESTONE DEMOCRATIC SCHOOL – MADISON, WI

Mission Statement: *The mission of Milestone Democratic school is to be a place where learning is engaging, where everyone has a voice and that all voices are heard, and where the most important step is the next one.*

Summary: Milestone Democratic School lagged behind the Madison Metropolitan School District (MMSD), the comparison local public school district, on the Forward Exam in ELA (-14%) and in Mathematics (-23%). It is important to note that 55.6% of families made the decision to opt-out their student from taking this statewide assessment as compared to only 6.1% in MMSD, which may have an impact on the data presented. The Milestone Governance Board voted to suspend the administration of the NWEA MAP Assessment due to continued disruptions to in-person learning due to COVID-19; therefore, that data is not included in this report. Milestone did have students eligible to take the ACT; however, all data was redacted in order to protect student anonymity. Scores for the ACT Aspire test show that IMAF outperformed MMSD in both ELA (+18%) and Mathematics (+5%) proficiency rates.

2021-2022 FORWARD COMPARISON DATA			
	Milestone	Madison	Statewide
Mathematics	11.1%	34.3%	39.2%
English Language Arts	22.2%	36.3%	37.0%

**Note: 55.6% of Milestone families opted their students out of this standardized test compared to 6.1% student opt-out in the Madison Metropolitan School District*

2021-2022 MAP DATA	
	Percentage of Students Who Met Target RIT Growth
Mathematics	Governance Board voted to suspend testing due to continued COVID-related closures and interruptions for the 2021-22 school year
Language Arts	

2021-2022 ACT ASPIRE COMPARISON DATA		
	Milestone Democratic	Madison
Mathematics	21.4%	16.3%
English Language Arts	35.7%	17.7%
Average	28.6%	17.0%

2021-2022 ACT COMPARISON DATA		
	Milestone Democratic	Madison
Mathematics	All data redacted	21.4%
English Language Arts	All data redacted	27.7%
Average	N/A	24.6%

ONE CITY SCHOOLS ELEMENTARY SCHOOL – MADISON, WI

Mission Statement: *The mission of One City Schools Elementary School is to seed a new model of public education that ensures young children are on track to succeed in a college or career preparatory program from birth through high school graduation.*

Summary: One City Elementary School (OCES) lagged behind the Madison Metropolitan School District (MMSD), the comparison local public school district, on the Forward Exam in ELA (-29%) and in Mathematics (-29%). The percentage of students who met or exceeded their Fall to Spring Growth on the NWEA MAP Assessment is also included. While there is no comparison district for these scores, this data is used to assess individual student growth, making it an important component of this report.

2021-2022 FORWARD COMPARISON DATA			
	One City	Madison	Statewide
Mathematics	5.4%	34.3%	39.2%
English Language Arts	7.1%	36.3%	37.0%

2021-2022 MAP GROWTH DATA	
	Percentage of Students Who Met/Exceeded Target RIT Growth
Mathematics	35.2%
Language Arts	37.0%

ADELINE MONTESSORI SCHOOL – WAUKESHA, WI

Mission Statement: *The mission of Adeline Montessori School (AMS) is to prepare children to become self-motivated by their innate sense of curiosity and encourage them to use critical thinking skills and diplomacy to overcome obstacles. The AMS community/team will guide students to problem-solve with empathy as they grow to become adults with integrity.*

Summary: The 2021-2022 school year marked the inaugural year for Adeline Montessori School (AMS). Students who attended AMS outperformed students in the Waukesha School District, the comparison local public school district, on the Forward Exam in ELA (+24%) and in Mathematics (+7%). The NWEA MAP Assessment was not administered during the first year of operation in order to gather baseline data aligned to the Montessori methodology; however, in future years, the MAP Assessment will be utilized.

2021-2022 FORWARD COMPARISON DATA			
	Adeline Montessori	Waukesha	Statewide
Mathematics	46.8%	40.3%	39.2%
English Language Arts	61.7%	37.7%	37.0%

NEW LEAF PREP ACADEMY – HOWARD, WI

Mission Statement: *The mission of New Leaf Prep Academy is to focus on the whole child through highly researched, hands on teaching philosophies and techniques, mainly the Montessori method. Hands-on learning is a proven way to keep students more engaged and increase retention by curating critical thinkers, problem-solvers, and self-motivated learners.*

Summary: The 2021-2022 school year marked the inaugural year for New Leaf Prep Academy (NLPA). Students who attended NLPA outperformed students in the Green Bay Area Public School District (GBAPS), the comparison local public school district, on the Forward Exam in ELA (+15%), but lagged behind in Mathematics (-5%). The percentage of students who met or exceeded their Fall to Spring Growth on the NWEA MAP Assessment is also included. While there is no comparison district for these scores, this data is used to assess individual student growth, making it an important component of this report.

2021-2022 FORWARD COMPARISON DATA			
	New Leaf Prep	Green Bay	Statewide
Mathematics	21.3%	26.5%	39.2%
English Language Arts	38.3%	22.8%	37.0%

2021-2022 MAP GROWTH DATA	
	Percentage of Students Who Met/Exceeded Target RIT Growth
Mathematics	43.3%
Language Arts	51.7%

THE LINCOLN ACADEMY – BELOIT, WI

Mission Statement: *The mission of The Lincoln Academy is to be the premier K-12 school in the state of Wisconsin providing college and career pathways for scholars to lead happy, choice-filled lives. We are committed to an equitable environment with rigorous instruction, joyous interactions, and strong community partnerships.*

Summary: The 2021-2022 school year marked the inaugural year for The Lincoln Academy (TLA). Students who attended TLA outperformed students in the School District of Beloit, the comparison local public school district, on the Forward Exam in ELA (+12%) and in Mathematics (+9%). The percentage of students who met or exceeded their Fall to Spring Growth on the NWEA MAP Assessment is also included. While there is no comparison district for these scores, this data is used to assess individual student growth, making it an important component of this report.

2021-2022 FORWARD COMPARISON DATA			
	TLA	Beloit	Statewide
Mathematics	19.0%	9.9%	39.2%
English Language Arts	24.8%	13.0%	37.0%

2021-2022 MAP GROWTH DATA	
	Percentage of Students Who Met/Exceeded Target RIT Growth
Mathematics	72.3%
Language Arts	57.2%

UPGRADE MEDIA ARTS SCHOOLS – BROOKFIELD, WI

Mission Statement: *The mission of UpGrade Media Arts Schools is to prepare students to excel academically, develop critical thinking, literacy and leadership skills, and present original film, television radio, recording arts and podcast projects through a social justice lens. While our school has a strong emphasis on the media arts, our design prepares students to thrive in any industry.*

Summary: The 2021-2022 school year marked the inaugural year for UpGrade Media Arts Schools. UpGrade did have students eligible to take the Forward Exam; however, all data was redacted in order to protect student anonymity. The percentage of students who met or exceeded their Fall to Spring Growth on the NWEA MAP Assessment is included below. While there is no comparison district for these scores, this data is used to assess individual student growth, making it an important component of this report.

2021-2022 FORWARD COMPARISON DATA			
	UpGrade	Milwaukee	Statewide
Mathematics	All data redacted	10.0%	39.2%
English Language Arts	All data redacted	14.1%	37.0%

2021-2022 MAP DATA	
	Percentage of Students Who Met/Exceeded Target RIT Growth
Mathematics	55.5%
Language Arts	55.5%

Summary: No student academic performance data was collected for the OEO-authorized schools listed below as they opened in the Fall of 2022 and were not operational during the 2021-2022 school year; however, for contextual information, the mission statements for each has been included below. The OEO looks forward to presenting their data as part of the annual authorizer report next year.

CENTRAL SANDS COMMUNITY HIGH SCHOOL – AMHERST, WI

The mission of Central Sands Community High School is to draw inspiration from Waldorf pedagogy to create a learning community that fosters individual growth through the processes of thinking, feeling, and willing. Thinking processes will be developed through knowledge based learning and integrated curriculum. With an emphasis on process over product and the utilization of self-assessment, students will develop self-motivation and a growth mindset.

KENOSHA SCHOOLS OF TECHNOLOGY ENHANCED CURRICULUM (KTEC) HIGH SCHOOL – KENOSHA, WI

The mission of KTEC High School's rigorous technical curriculum is to prepare students for the workforce, an apprenticeship, and a post-secondary technical or traditional education is directly aimed at increasing career and college readiness. In grades 9-12, students will choose a Technical Career Path allowing them to earn industry certifications and credits from Gateway Technical College. Industry partners will provide mentorships and experiential learning to ensure students understand different career paths.

ONE CITY PREPARATORY SCHOOL – MADISON, WI

The mission of One City Preparatory Academy (OCPA) is to seed a new model of public education that ensures children are on track to succeed in a college or career preparatory program from birth through high school graduation. OCPA will increase educational equity and opportunity by ensuring that children of color, children living in poverty, and other children attending our school will acquire the fundamental knowledge, skills, learning behaviors, and cultural exposure necessary to advance successfully through 12th grade and beyond.

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.

A sound financial foundation and continued performance is essential for any OEO-authorized charter to achieve its mission and fulfill contractual demands.

OEO-authorized charters are contractually obligated to conduct an annual independent financial audit prepared by a certified public accountant. Due to the OEO by December 1st, the audit must include a list of the revenues, expenditures and balances in each of the categories and subcategories included in the report detailed below. The OEO-authorized charter is also contractually obligated to provide the name and contact information of the certified public accountant performing the school's audit no later than September 15th of each year, with a December 1st deadline for reporting.

The OEO expects all authorized charter schools will achieve a high level of performance as measured by the three indicators outlined in their contract: Academic, Financial, and Organizational. Together, these indicators make up a comprehensive Performance Framework utilized to determine overall school performance. Multiple data points within each of the indicators will be measured, evaluated, and used to compile an aggregate score, and will serve as an ongoing measure of progress and potential improvement opportunities, as well as a cumulative means for charter contractual renewal consideration.

ISTHMUS MONTESSORI ACADEMY PUBLIC – MADISON, WI

Summary: Isthmus Montessori Academy Public contracts with KerberRose SC to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 206 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$1,853,857	\$8,999
Special Education Aid	\$0	\$0
Federal Funds	\$384,998	\$1,869
Grants	\$0	\$0
Donations from Sponsors	\$0	\$0
Other Donations	\$0	\$0
Other Revenue	\$1,626	\$8
Total	\$2,240,481	\$10,876

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$15,835	\$77
Title II	\$4,127	\$20
Title III	\$0	\$0
Title IV	\$10,000	\$49
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$355,036	\$1,723
Total	\$384,998	\$1,869

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$1,535,399	\$7,453
Instructional Support	\$59,951	\$291
Facilities	\$165,368	\$803
Administration	\$414,111	\$2,010
Governance Board	\$0	\$0
Other Expenditures	\$640,052	\$3,107
Total	\$2,814,881	\$13,664

MILESTONE DEMOCRATIC SCHOOL – MADISON, WI

Summary: Milestone Democratic School contracts with Wegner CPAs to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 42 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$368,040	\$8,763
Special Education Aid	\$0	\$0
Federal Funds	\$240,946	\$5,737
Grants	\$195,446	\$4,653
Donations from Sponsors	\$0	\$0
Other Donations	\$29,762	\$709
Other Revenue	\$1,883	\$45
Total	\$836,077	\$19,908

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$0	\$0
Title II	\$0	\$0
Title III	\$0	\$0
Title IV	\$0	\$0
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$240,946	\$5,737
Total	\$240,946	\$5,737

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$353,859	\$8,425
Instructional Support	\$45,490	\$1,083
Facilities	\$222,868	\$5,306
Administration	\$143,222	\$3,410
Governance Board	\$0	\$0
Other Expenditures	\$0	\$0
Total	\$765,439	\$18,224

ONE CITY ELEMENTARY SCHOOL – MADISON, WI

Summary: One City Elementary School contracts with Wegner CPAs to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 226 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$1,930,370	\$8,579
Special Education Aid	\$50,078	\$223
Federal Funds	\$552,383	\$2,455
Grants	\$369,621	\$1,643
Donations from Sponsors	\$0	\$0
Other Donations	\$32,892	\$146
Other Revenue	\$11,280	\$50
Total	\$2,946,624	\$13,096

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$25,282	\$112
Title II	\$3,814	\$17
Title III	\$0	\$0
Title IV	\$10,000	\$44
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$513,287	\$2,281
Total	\$552,383	\$2,455

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$3,959,818	\$17,599
Instructional Support	\$422,784	\$1,879
Facilities	\$453,716	\$2,017
Administration	\$679,472	\$3,020
Governance Board	\$52,006	\$231
Other Expenditures	\$34,717	\$154
Total	\$5,602,513	\$24,900

ADELINE MONTESSORI SCHOOL – WAUKESHA, WI

Summary: Adeline Montessori School contracts with KerberRose SC to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 106 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$914,281	\$8,466
Special Education Aid	\$0	\$0
Federal Funds	\$23,729	\$220
Grants	\$0	\$0
Donations from Sponsors	\$0	\$0
Other Donations	\$0	\$0
Other Revenue	\$0	\$0
Total	\$938,010	\$8,685

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$0	\$0
Title II	\$732	\$7
Title III	\$0	\$0
Title IV	\$0	\$0
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$0	\$0
Total	\$732	\$7

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$516,196	\$4,780
Instructional Support	\$172,065	\$1,593
Facilities	\$66,296	\$614
Administration	\$158,944	\$1,472
Governance Board	\$0	\$0
Other Expenditures	\$198,562	\$1,839
Total	\$1,112,063	\$10,297

NEW LEAF PREP ACADEMY – HOWARD, WI

Summary: New Leaf Prep Academy contracts with CliffLarsonAllen (CLA) LLP to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 129 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$1,078,817	\$8,631
Special Education Aid	\$27,437	\$220
Federal Funds	\$559,688	\$4,478
Grants	\$0	\$0
Donations from Sponsors	\$0	\$0
Other Donations	\$30,583	\$241
Other Revenue	\$69,583	\$557
Total	\$1,765,611	\$14,125

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$0	\$0
Title II	\$1,545	\$12
Title III	\$0	\$0
Title IV	\$0	\$0
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$558,143	\$4,465
Total	\$559,688	\$4,478

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$981,558	\$7,852
Instructional Support	\$77,243	\$618
Facilities	\$844,464	\$6,756
Administration	\$292,308	\$2,338
Governance Board	\$0	\$0
Other Expenditures	\$65,076	\$521
Total	\$2,260,649	\$18,085

UPGRADE MEDIA ARTS SCHOOL – BROOKFIELD, WI

Summary: UpGrade Media Arts School contracts with RitzHolman CPAs to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 5 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$64,407	\$16,102
Special Education Aid	\$0	\$0
Federal Funds	\$290,694	\$72,674
Grants	\$669	\$167
Donations from Sponsors	\$45	\$11
Other Donations	\$0	\$0
Other Revenue	\$0	\$0
Total	\$355,815	\$88,954

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$0	\$0
Title II	\$1,789	\$447
Title III	\$0	\$0
Title IV	\$0	\$0
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$288,905	\$72,673
Total	\$290,694	\$88,954

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$326,882	\$81,721
Instructional Support	\$35,923	\$8,981
Facilities	\$21,694	\$5,424
Administration	\$113,408	\$28,352
Governance Board	\$0	\$0
Other Expenditures	\$314	\$79
Total	\$498,221	\$124,557

THE LINCOLN ACADEMY – BELOIT, WI

Summary: The Lincoln Academy contracts with WIPFLI to conduct their annual independent financial audit. The data reflected below is due annually to the OEO as part of their contractual obligation to provide an audited list of the revenues, expenditures, and balances in each of the following categories and subcategories and is based off an enrollment of 409 pupils.

Total Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
State per Pupil Aid	\$3,542,386	\$8,661
Special Education Aid	\$0	\$0
Federal Funds	\$976,444	\$2,387
Grants	\$0	\$0
Donations from Sponsors	\$8,098,909	\$19,801
Other Donations	\$216,993	\$531
Other Revenue	\$202,897	\$496
Total	\$13,037,629	\$31,876

Federal Revenue

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Title I	\$111,011	\$271
Title II	\$5,692	\$14
Title III	\$0	\$0
Title IV	\$0	\$0
Title V	\$0	\$0
Title VI	\$0	\$0
Other Federal Funds	\$717,048	\$1,753
Total	\$833,751	\$2,038

Total Expenditures

CATEGORY	TOTAL	PER PUPIL (based on 3rd Friday September count)
Instruction	\$3,446,167	\$8,426
Instructional Support	\$600,965	\$1,469
Facilities	\$3,308,581	\$8,089
Administration	\$1,823,126	\$4,458
Governance Board	\$144	\$0
Other Expenditures	(\$852,428)	(\$2,084)
Total	\$8,326,555	\$20,358

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.**

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SECTION VI

SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS

FISCAL YEAR ENDING 2022

OPERATING ACTIVITY	WUFAR OBJECT CODE	COST
EMPLOYEE SALARIES	100	\$103,995
EMPLOYEE BENEFITS	200	\$43,898
PURCHASED SERVICES	300	\$5,540
NON-CAPITAL OBJECTS	400	\$5,567
CAPITAL OBJECTS	500	\$0
INSURANCE & JUDGEMENTS	700	\$0
TOTAL		\$159,000

OFFICE OF EDUCATIONAL OPPORTUNITY

SECTION VII

SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS

FISCAL YEAR ENDING 2022

SERVICES PROVIDED	FUNCTION CODE	COST
REGULAR CURRICULUM	120000	\$0
SPECIAL EDUCATION	150000	\$0
HEALTH SERVICES	214000	\$0
PSYCHOLOGICAL SERVICES	215000	\$0
CURRICULUM DEVELOPMENT	221200	\$0
INSTRUCTIONAL STAFF TRAINING	221300	\$0
GENERAL ADMINISTRATION	230000	\$0
BUILDING ADMINISTRATION	240000	\$0
BUSINESS SERVICES	252000	\$0
GENERAL OPERATIONS	253000	\$0
PUPIL TRANSPORTATION	256000	\$0
TECHNOLOGY	266000	\$0
TOTAL		\$0

**UNIVERSITY OF WISCONSIN SYSTEM ADMINISTRATION
OFFICE OF EDUCATIONAL OPPORTUNITY**

**SCHEDULE OF CHARTER SCHOOL
AUTHORIZER OPERATING COSTS**

June 30, 2022

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INDEPENDENT ACCOUNTANT'S REPORT

To Management of University of Wisconsin System Administration Office
of Educational Opportunity
Madison, Wisconsin

We have examined management of University of Wisconsin System Administration Office of Educational Opportunity's assertion that the accompanying schedule of charter school authorizer operating costs of University of Wisconsin System Administration Office of Educational Opportunity for the year ended June 30, 2022, is presented in accordance with the terms of Wisconsin Department of Public Instruction and the 2015 Act 55, section 118.40(3m)(f), of the Wisconsin Statutes. University of Wisconsin System Administration Office of Educational Opportunity's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that the accompanying schedule of charter school authorizer operating costs of University of Wisconsin System Administration Office of Educational Opportunity for the year ended June 30, 2022, is presented in accordance with the terms of Wisconsin Department of Public Instruction and the 2015 Act 55, section 118.40(3m)(f), of the Wisconsin Statutes is fairly stated, in all material respects.

This report is intended solely for the information and use of management of University of Wisconsin System Administration Office of Educational Opportunity and Wisconsin Department of Public Instruction and is not intended to be and should not be used by anyone other than these specified parties.



Wegner CPAs, LLP
Madison, Wisconsin
November 25, 2022

**UNIVERSITY OF WISCONSIN SYSTEM ADMINISTRATION OFFICE
OF EDUCATIONAL OPPORTUNITY**
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
For the Year Ended June 30, 2022

Operating Activity	WUFAR Object Code	Cost
Employee Salaries	100	\$ 103,995
Employee Benefits	200	43,898
Purchased Services	300	5,540
Non-Capital Objects	400	5,567
Capital Objects	500	-
Insurance and Judgements	700	-
Other	900	-
TOTAL		\$ 159,000