

Date: March 2, 2018
To: Wisconsin Public School Districts
From: DPI Charter Schools Staff
Subject: Annual Authorizer Report

Wis. Stat. sec. 118.40 (3m)(f) requires charter school authorizers to submit a report to the state superintendent and the legislature that includes all of the items listed below. This report should be completed by all districts that incur charter school authorizing costs regardless of whether there is an authorized charter school operating in the district.

1. An identification of each charter school operating under contract with the authorizer, each charter school that operated under a contract with the authorizer but had its contract non-renewed or revoked or that closed, and each charter school under contract with the authorizer that has not yet begun to operate.
2. The academic and financial performance of each charter school operated under contract with the authorizer.
3. **The operating costs the authorizer incurred while performing the items listed below, detailed in an audited financial statement prepared in accordance with generally accepted accounting principles.**
 - a. Solicit and evaluate charter school applications.
 - b. When contracting for the establishment of a charter school under this section, consider the principles and standards for quality charter schools established by the National Association of Charter School Authorizers.
 - c. Give preference in awarding contracts for the operation of charter schools other than the charter school established under a contract with the director under sub. [\(2x\) \(cm\)](#) to those charter schools that serve children at risk, as defined in s. [118.153 \(1\) \(a\)](#).
 - d. Approve only high-quality charter school applications that meet identified educational needs and promote a diversity of educational choices.
 - e. In accordance with the terms of each charter school contract, monitor the performance and compliance with this section of each charter school with which it contracts.
4. The services the authorizer provided to the charter schools under contract with the authorizer and an itemized accounting of the cost of the services.

Please note the only authorizer operating costs that should be included in the audited financial statements under item 3 are those that the authorizer incurred performing the activities as outlined (a) to (e) listed above. WUFAR Function Code 235000 is recommended to be used to account for these costs. Costs that should not be reported in this schedule are operation of the charter school or instructional services the charter school receives from the authorizing district. A few examples of these services that would not be included are teacher salaries and benefits, transportation, and curriculum.

This report should be submitted to the state superintendent and the legislature annually by December 1. For additional guidance, including a technical assistance document and template related to the requirements of the annual statutorily required authorizer report please see the department's charter school website [Information for Authorizers](#). If you have additional questions, please email charterschools@dpi.wi.gov.