

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](http://CLAconnect.com)

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF NET POSITION</b>	<b>5</b>
<b>STATEMENT OF ACTIVITIES</b>	<b>6</b>
<b>FUND FINANCIAL STATEMENTS</b>	
<b>BALANCE SHEET – GOVERNMENTAL FUNDS</b>	<b>7</b>
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND     BALANCES – GOVERNMENTAL FUNDS</b>	<b>8</b>
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b>	<b>9</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>15</b>



## INDEPENDENT AUDITORS' REPORT

Board of Education and Board of Directors  
John Dewey Academy of Learning  
Green Bay Area Public School District  
Green Bay, Wisconsin

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of the John Dewey Academy of Learning, an instrumentality of the Green Bay Area Public School District, Green Bay, Wisconsin (the School) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the School, as of June 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As discussed in Note 1, the financial statements of the School are intended to present the financial position and the changes in financial position of only that portion of the governmental activities and the major fund of the Green Bay Area Public School District that is attributable to the transactions of the School. They do not purport to, and do not present fairly the financial position of the Green Bay Area Public School District as of June 30, 2022 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Board of Education and Board of Directors  
John Dewey Academy of Learning  
Green Bay Area Public School District

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2022, on our consideration of the School'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 School'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.



**CliftonLarsonAllen LLP**

Wausau, Wisconsin  
December 16, 2022

## **BASIC FINANCIAL STATEMENTS**

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Grants Receivable	<u>\$ 111,690</u>
<b>LIABILITIES</b>	
Due to Green Bay Area Public School District	<u>\$ 111,690</u>
<b>NET POSITION</b>	
Total Net Position	<u>\$ -</u>

*See accompanying Notes to Basic Financial Statements.*

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
<b>Governmental Activities:</b>				
Instruction:				
Regular Instruction	\$ 743,609	\$ -	\$ 90,265	\$ (653,344)
Special Education Instruction	227,864	-	-	(227,864)
Other Instruction	125,182	-	-	(125,182)
Total Instruction	<u>1,096,655</u>	<u>-</u>	<u>90,265</u>	<u>(1,006,390)</u>
Support Services:				
Pupil Services	133,297	-	-	(133,297)
Instructional Staff Services	58,159	-	30,882	(27,277)
General Administration Services	4,778	-	4,778	-
School Administration Services	218,773	-	-	(218,773)
Operations and Maintenance of Plant	69,127	-	-	(69,127)
Pupil Transportation Services	5,249	-	-	(5,249)
Other Support Services	9,096	-	-	(9,096)
Total Support Services	<u>498,479</u>	<u>-</u>	<u>35,660</u>	<u>(462,819)</u>
Nonprogram:				
General Tuition Payments	495	-	-	(495)
Special Education Tuition Payments	4,104	-	-	(4,104)
Total Nonprogram	<u>4,599</u>	<u>-</u>	<u>-</u>	<u>(4,599)</u>
Total Governmental Activities	<u>\$ 1,599,732</u>	<u>\$ -</u>	<u>\$ 125,925</u>	<u>(1,473,807)</u>
<b>GENERAL REVENUES</b>				
State, Federal, and District Aids not Restricted to Specific Functions				1,473,807
Total General Revenues				<u>1,473,807</u>
<b>CHANGE IN NET POSITION</b>				
Net Position - Beginning of Year				<u>-</u>
<b>NET POSITION - END OF YEAR</b>				<u>\$ -</u>

See accompanying Notes to Basic Financial Statements.



**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022**

	<u>General Fund</u>
<b>ASSETS</b>	
Grants Receivable	<u>\$ 111,690</u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Green Bay Area Public School District	\$ 111,690
<b>FUND BALANCES</b>	
Unassigned	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 111,690</u>

See accompanying Notes to Basic Financial Statements.

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>
<b>REVENUES</b>	
District Subsidy	\$ 1,473,807
Other Local Sources	9,520
Federal Sources	116,405
Total Revenues	1,599,732
<b>EXPENDITURES</b>	
Instruction:	
Regular Instruction	743,609
Special Education Instruction	227,864
Other Instruction	125,182
Total Instruction	1,096,655
Support Services:	
Pupil Services	133,297
Instructional Staff Services	58,159
General Administration Services	4,778
School Administration Services	218,773
Operations and Maintenance of Plant	69,127
Pupil Transportation Services	5,249
Other Support Services	9,096
Total Support Services	498,479
Nonprogram:	
General Tuition Payments	495
Special Education Tuition Payments	4,104
Total Nonprogram	4,599
Total Expenditures	1,599,732
Fund Balances - Beginning of Year	-
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ -</b>

See accompanying Notes to Basic Financial Statements.

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the John Dewey Academy of Learning (the School) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. 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:

**A. Reporting Entity**

The John Dewey Academy of Learning (the School) is a charter school established in accordance with Wisconsin Statute 118.40 and organized as an instrumentality of the Green Bay Area Public School District (the District). The Board of Education of the District has delegated the authority to operate and manage the School to the Board of Directors of Green Bay Area Charter Schools, Inc. The Green Bay Area Public School District controls the School's assets, provides administrative services to the School, and employs and oversees School personnel. Because the School is not legally separate from the District and its revenues and expenditures are recorded within the District's basic financial statements the School is considered a department of the District. The School's management has elected to include only the activities of the School in this report.

**B. School-Wide and Fund Financial Statements**

The school-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are primarily supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Governmental funds include the general fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. School-Wide and Fund Financial Statements (Continued)**

The School reports the following major governmental fund:

General Fund

This is the School's primary operating fund. It accounts for all financial resources of the general government related to the School.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for reimbursable grants, for which available is defined as 120 days. This exception is necessary because the funding source reimbursement process routinely extends to this period and the revenue then more appropriately matches the related expenditures. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded by the District when expected to be paid from the District's financial resources, and only when payment is due.

Tuition, grants, fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when the cash is received by the District on behalf of the School.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements that relate to the School.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, then unrestricted resources, as they are needed.

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance**

Cash and Cash Equivalents

Cash deposits consist of demand and time deposits with financial institutions to which the School is entitled from the District's cash pool from unspent donations and grant funds received in advance. The School had a cash balance of \$-0- at June 30, 2022.

Interfund Payables

During the course of operations, the School incurs expenditures which are paid for out of the District's cash pool shared among the District's different funds and activities. The School's operations are funded primarily from the District's general purpose revenues so the District subsidy normally decreases the amount due to the District's cash pool as expenditures are incurred. The remaining amount due to the District represents the amount the School owes to the cash pool from grant funds receivable.

Capital Assets

Capital assets, which include property, plant, and equipment, and acquired with federal or state funds are reported in the school-wide financial statements. All capital assets acquired with District funds for the benefit of the School are classified as District property and are therefore not reflected in these financial statements. Capital assets are defined by the School as assets with an initial, individual cost greater than shown and an estimated useful life in excess of five years.

Assets	Governmental Activities Cost
Site Improvements	\$ 25,000
Buildings	25,000
Machinery and Equipment	5,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities Years
Site Improvements	20
Buildings	50
Machinery and Equipment	5 to 20

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

Compensated Absences

All personnel working for the School are employees of the District. The District's policy allows employees to earn varying amounts of sick pay for each year employed, accumulating to varying maximum amounts. Upon retirement, the employees are entitled to 46% to 70% of the unused portion, which is used to pay their group health insurance until the vested amount is exhausted. Certain classifications of employees may receive amounts due in cash. The District employees are also granted vacation days in varying amounts based on length of service. Upon retirement or termination of employment, the employees are paid for the unused portion from the District's financial resources. All vacation leave is accrued when incurred in the District's government-wide statements. Sick leave for employees aged 55 and older is also accrued in the district-wide statements.

Fund Equity

**1. Governmental Fund Financial Statements**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance: Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact. There is no nonspendable fund balance in the current year.

Restricted Fund Balance: Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation. There is no restricted fund balance in the current year.

Committed Fund Balance: Amounts that are constrained for specific purposes by action of the School's governing body. These constraints can only be removed or changed by the School's governing body using the same action that was used to create them. There is no restricted fund balance in the current year.

Assigned Fund Balance: Amounts that are constrained for specific purposes by action of District management. The School's governing body has authorized the District's Chief Financial Officer to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned. There is no assigned fund balance in the current year.

Unassigned Fund Balance: Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)**

Fund Equity (Continued)

**1. Governmental Fund Financial Statements (Continued)**

The School has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**2. Government-Wide Statements**

Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets: Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

Restricted Net Position: Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position: Net position that is neither classified as restricted nor as net investment in capital assets.

**E. Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**NOTE 2 GOVERNMENT GRANTS AND STATE AID**

The School receives a significant portion of its funding in the form of government grants from state agencies and the US Department of Education.

**JOHN DEWEY ACADEMY OF LEARNING (AN INSTRUMENTALITY  
OF THE GREEN BAY AREA PUBLIC SCHOOL DISTRICT)  
GREEN BAY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 3 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; and natural disasters for which the School carries commercial insurance through the District. The District completes an annual review of its insurance coverage to ensure adequate coverage including the School. The District has chosen to retain a portion of the risks through a self-insurance program as follows:

The District has established a self-funded health and dental benefit plan for its employees. The plan administrators, Arise and Humana, are responsible for the approval, processing and payment of claims, after which they bill the District for reimbursement. The District is responsible for a monthly administrative fee. The plan reports on a fiscal year ended June 30. Accounting and budgeting requirements for the plan are established by the Wisconsin Department of Public Instruction. The plan is accounted for in the general fund of the District.

As part of the health care coverage of the plan, the District purchases stop-loss coverage which pays claims in excess of \$500,000 per individual for healthcare coverage. There were no claims against the stop loss coverage in the past three years. The District has no stop-loss coverage for dental care coverage of the plan.

At June 30, 2022, the District employed all School personnel and was responsible for paying claims that were incurred on or before June 30, 2022, but were not paid by the District as of that date.

The amounts of insurance settlements did not exceed coverage for each of the past three years.





**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education and Board of Directors  
John Dewey Academy of Learning  
Green Bay Area Public School District  
Green Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 governmental activities and the major fund of the John Dewey Academy of Learning (the School), an instrumentality of the Green Bay Area Public School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated December 16, 2022.

***Report on 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 opinions 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 a 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 first paragraph of this section 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 or significant deficiencies may exist that were not identified.

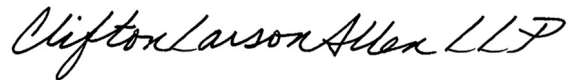
Board of Education and Board of Directors  
John Dewey Academy of Learning  
Green Bay Area Public School District

***Report on 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Wausau, Wisconsin  
December 16, 2022



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.