

Attestation Opinion for Charter School Student Membership

Independent Accountants' Report

(Board of School Directors-Milwaukee Public Schools)

(Board of Directors-Charter School)

(School Governance Council-Charter School)

We have examined management's assertion that the September xx, 20xx and January xx, 20xx student membership counts reported by the *(Charter School)*'s to the Milwaukee Public Schools represent students eligible to be counted under the Milwaukee Public Schools' Charter School Program for the purpose of determining student eligibility for contract payments. The student membership counts are the responsibility of *(Charter School)*'s management. Our responsibility is to express an opinion on management's assertion about *(Charter School)*'s student membership counts based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the audit procedures developed by the Wisconsin Department of Public Instruction and, accordingly, included examining, on a test basis, evidence supporting *(Charter School)*'s student membership counts to Milwaukee Public Schools and performing other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion that *the "Per Examination" student membership counts reported in the accompanying schedule represent students eligible to be counted under the Milwaukee Public Schools' Charter School Program for the purpose of determining student eligibility for contract payments* is fairly stated, in all material respects, in conformity with counting criteria established by the Wisconsin Department of Public Instruction and Milwaukee Public Schools.

(AUDIT FIRM)

(Signature)

(Date)

**Charter School
Schedule of Pupil Count
September xx, 20xx**

Line	Category	As Reported by the District	Per Independent Accountant	Difference
1	Preschool Special Education			
2	4 Year-Old K/437 Hours			
3	4 Year-Old K/524.5 Hours			
4	5 Year-Old K/ Half Day			
5	5 Year-Old K/ 3 Full Days			
6	5 Year-Old K/ 4 Full Days			
7	5 Year-Old K/ 5 Full Days			
8	5 Year-Old Blended			
9	Grades 1 - 12			
10	Total Count:			

**Charter School
Schedule of Pupil Count
January xx, 20xx**

Line	Category	As Reported by the District	Per Independent Accountant	Difference
1	Preschool Special Education			
2	4 Year-Old K/437 Hours			
3	4 Year-Old K/524.5 Hours			
4	5 Year-Old K/ Half Day			
5	5 Year-Old K/ 3 Full Days			
6	5 Year-Old K/ 4 Full Days			
7	5 Year-Old K/ 5 Full Days			
8	5 Year-Old Blended			
9	Grades 1 – 12			
10	Total Count:			