

# DPI's War on Wisconsin's School Choice Program



*How the Legislature grants authority to a chief critic of  
a successful program – and how it can take it back*

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There's no question that the Wisconsin Constitution gives the state Superintendent of Public Instruction supervisory power over public education. And there's no question the current superintendent, Dr. Tony Evers, is highly critical of the state's private school voucher program, which under the terms of recent changes allows a certain number of K-12 students throughout the state to use publicly funded vouchers to pay for tuition at private schools.

Many private school officials contend Evers and his staff at the Wisconsin Department of Public Instruction (DPI) use their regulatory powers to unfairly harass and intimidate them. The private school officials who make these claims are clearly afraid of Evers and the DPI. None of them were willing to be identified for this report. They only agreed to speak anonymously, due to fear of retribution by DPI against their schools.

All of that begs a simple question – what can lawmakers and citizens do to force Evers and his DPI staff to treat private voucher schools in a more equitable and constructive manner?

A new law passed in 2011 gives the governor veto power over rules and regulations established by DPI and all state agencies, but it's facing legal challenges and is currently hung up in the courts. Regardless of how that case is resolved, some legal researchers claim there is already ample case law and constitutional language to prove that Evers and DPI must operate under the direction of the state Legislature, and all of their regulations must be legally tied to statute approved by the Legislature and signed by the governor.

But all of that remains open to legal debate. In the meantime Evers and his agency continue to deal with private schools in what is described as an antagonistic manner, and the schools are forced to jump through excessive regulatory hoops if they want to remain eligible for the voucher program.

Citizens who are disturbed by this situation can share their concerns with their elected state officials. Whether the Legislature will make any effort to reign in the abusive power of Evers and DPI remains to be seen.

## DPI'S MISTREATMENT OF CHOICE SCHOOLS

Evers isn't shy about his disdain for non-government school choice options, once stating that "our children are caught in the crossfire of an ideologically driven expansion of school vouchers that is financially reckless and academically unproven."<sup>1</sup> He's used taxpayer-financed computers at the Department of Public Instruction to urge local public school officials to campaign against school choice options for Wisconsin families.<sup>2</sup> State officials, under Evers' leadership, have used DPI's taxpayer-funded website to perpetuate myths about "financial and achievement problems in private and religious schools in Wisconsin's voucher programs."<sup>3</sup>

Evers believes expanding school choice is "morally wrong," according to the Milwaukee Journal Sentinel.<sup>4</sup> Collin Roth, associate editor of Right Wisconsin, best summarized DPI's rocky relationship with schools in Milwaukee and Racine's voucher programs when he wrote, "The fox is guarding the henhouse and it's all being done with taxpayer funded resources and time."<sup>5</sup>



**Dr. Tony Evers**

Most people in the school choice community agree Evers presides over a department that openly discriminates against voucher schools through unequal reporting requirements, illogical interpretation of state laws, biased administration of federal funds, excessive auditing requirements, and numerous other methods.

Most of the private school officials we spoke with for this report declined to be identified – most even refused to be quoted anonymously – due to what they claim is DPI’s history of subtle retribution against those who publicly challenge its policies and practices. “I have to say I’m nervous that if I come out against DPI, they will retaliate,” one high-level administrator at a Milwaukee choice school said.<sup>6</sup> “They could find any reason to hold our first (state funding) check. One month of holding our check back and it would be a huge pain.”

Regardless, many involved with the choice programs were eager to highlight the unfair treatment and bureaucratic hostility they’ve faced at the hands of DPI officials. Their insights paint a picture of how Evers manipulates his vast powers at DPI to intentionally hamper the operation and growth of voucher schools and block school choice options for financially and academically struggling students.

### ***Double standards***

The most recent example of DPI’s harassment of private schools came earlier this year when the department blatantly skewed student performance data to make it appear as though Milwaukee public schools are outperforming their choice school counterparts.<sup>7</sup> That assertion is not only misleading, it exposes a significant double standard that puts private voucher schools at a severe disadvantage when it comes to reporting student performance.

DPI officials require schools in the Milwaukee and Racine voucher programs to test every student in grades 3-10 with the Wisconsin Knowledge and Concepts Examination, regardless of how long the students have been enrolled. But traditional public schools are not required to report scores for students who have been in the district less than a full academic year. That means the low scores of students who transfer to private voucher schools from public schools are tied to the former, although their scores are often a more accurate reflection of the latter.

Despite that disadvantage, private voucher schools have held their own when compared to local public schools until this year, when DPI officials changed how they report student test information. In prior years, DPI officials reported overall student scores from public schools, as well as a subsample of scores that more accurately compare to voucher schools, which serve a higher proportion of low-income students due to voucher income limits.<sup>8</sup> But this year DPI omitted the subsample in an attempt to bamboozle the public into believing public schools vastly outperform private schools in the voucher program. Coincidentally or not, Evers’ latest announcement of the test score results came as state lawmakers were contemplating the statewide expansion of the voucher program.<sup>9</sup>

Choice school officials also noted other DPI testing policies that skew the truth. For instance, DPI rules allow public school students to take untimed standardized tests if their “Individual Education Plans” (IEP) suggest the need. But children with special needs in the Milwaukee voucher program, on the other hand, don’t have IEPs and aren’t given this accommodation. As one private school administrator put it, DPI is “in collusion with (Milwaukee Public Schools) to ensure tests are unfair.”<sup>10</sup>

Despite DPI's attempt to discredit the achievement of voucher schools, studies show private school vouchers are clearly helping former Milwaukee Public Schools students succeed. Education researchers Patrick J. Wolf of the University of Arkansas, and John F. Witte of the University of Wisconsin-Madison tracked the achievement of students in the Milwaukee voucher program for five years, and detailed their conclusions in a Journal Sentinel editorial in January:<sup>11</sup>

*"First, students participating in the Milwaukee Parental Choice Program graduated from high school and both enrolled and persisted in four-year colleges at rates that were four to seven percentage points higher than a carefully matched set of students in Milwaukee Public Schools. Using the most conservative 4 percent voucher advantage from our study, that means that the 801 students in ninth grade in the voucher program in 2006 included 32 extra graduates who wouldn't have completed high school and gone to college if they had instead been required to attend MPS. Second, the addition of a high-stakes accountability testing requirement to the voucher program in 2010 resulted in a solid increase in voucher student test scores, leaving the voucher students with significantly higher achievement gains in reading than their matched MPS peers."*

### ***Funneling federal funds to government school friends***

DPI's abuse of authority appears to extend into its role of policing compliance with federal regulations and distributing federal grant funds to individual schools and programs. One example is DPI's administration of the federal 21st Century Community Learning Center (CLC) grant, which is designed to provide academic enrichment opportunities and other services for low-income students and their families. The program is supposedly open to public school districts, private schools, charter schools, community-based organizations, faith-based organizations and other public or private entities that serve a high proportion of low-income students. CLC grants are typically \$100,000 per year for five years. A former DPI reviewer explained the application process as one that involves mostly public school teachers and officials who break into groups to score schools using a rubric provided by DPI.<sup>12</sup> They examine applications by criteria outlined in the program requirements and forward their recommendations to DPI staffers, who make the final determination on which schools or organizations get funding and which don't. "It's really just a smoke and mirrors game," our source said.<sup>13</sup> "DPI staff has final authority. They look over reviewer comments and veto things they don't want funded. The evaluation by the reviewer doesn't hold any weight; it's effectively an advisory statement."

When the CLC program started over a decade ago, few private schools even bothered to apply, but over time more and more began to submit applications out of principle. Applications from non-government schools increased in recent years, but "pretty unilaterally ... have been rejected," our source said. A search on the Profile and Performance Information Collection System website – the online database for tracking CLC grant data – shows no private schools were awarded CLC grants in Wisconsin between 2001 and 2012.<sup>14</sup> Last school year, only one private school – Milwaukee's Messmer High School – made the cut, and it appears to be the only private school on the list this year.<sup>15</sup> No faith-based organizations, which are categorized separately from faith-based private schools, or for-profit entities have ever received CLC grant funding in Wisconsin, according to the database.<sup>16-17</sup> The vast majority of CLC funds in the Badger State go to public schools or groups supporting public schools.<sup>18</sup> That may be because

schools accepted into the program are typically renewed by DPI, the data shows, a reality that limits funding for new participants.

This year DPI rejected a CLC grant application from St. Anthony's school in Milwaukee, the largest single school serving low-income students in the state. Ironically, DPI's rejection letter to St. Anthony's was sent June 5, the same day the state Senate approved changes to expand the voucher program statewide.<sup>19</sup>

Our sources contend the CLC grant is only one among numerous federal programs that are unfairly funneled toward public schools, generally because private schools need permission from the state or their local public school district to apply.<sup>20</sup> The federal Carol M. White Physical Education Program is another example. In theory, the physical education grant is open to all schools, but local district and DPI officials prioritize interested private schools behind public schools, according to one choice school administrator.

Wisconsin's private schools "are losing ... millions of dollars because of the way DPI and (local public school districts) are manipulating how the funds are distributed," the administrator said. "We need our own governing body outside of DPI."<sup>21</sup>

### ***Using audits to harass choice schools***

The most significant area DPI holds sway over schools in the Milwaukee and Racine parental choice programs is through the interpretation and application of state statutes governing the use of vouchers. Choice schools are required by law to produce numerous annual audits for review by DPI officials. It's through that nuts-and-bolts process that many in the choice community believe the department's hostility toward voucher schools is most apparent.<sup>22</sup> Throughout the existence of the parental choice programs DPI has steadily increased and changed reporting requirements in ways that cause an unnecessary burden on participating schools, or limit student enrollment, according to several independent auditors.<sup>23</sup>

In previous budget cycles, voucher schools successfully lobbied the Legislature to rectify some of DPI's illogical interpretations, but school administrators said DPI officials quickly imposed new and even more arduous requirements. "DPI has gone out of its way in almost every instance possible to make our program hard to manage," one private school administrator said.<sup>24</sup>

The required audits cover everything from enrollment procedures to school spending and must be conducted by an independent auditor selected from a list provided by DPI, at each school's expense. Voucher schools are also required to pay the salary of an additional DPI auditor to verify the independent auditor's work. Voucher school auditors said it's through that highly technical process that DPI program officials leverage their authority to interpret the law in ways that increase student ineligibility.<sup>25</sup> In the end, voucher schools lose funding for every student whose application is rejected by the state, for whatever reason.

DPI officials have denied applications in which a parent inadvertently forgot to include a middle initial, or accidentally changed other aspects of their child's application from one year to the next.<sup>26</sup> They've required parents to submit applications for each child in the household, and required the signatures of both biological parents, even in cases where one parent is in prison, or the child was conceived as a result of rape.<sup>27</sup> DPI officials have interpreted household income requirements to include all adults living

in the same dwelling, even if they do not contribute to the child's livelihood. They have also required tax forms from parents who have consistently failed over the years to provide financial support.

Aside from student applications, DPI officials have created other busy work by insisting each school submit every teacher's high school and undergraduate diplomas for inspection each year, even when those educators hold a Master's degree.<sup>28</sup> Some of the DPI-created issues have been resolved through legislative action, but each school year brings a new round of interpretations and requirements from DPI, auditors and choice school officials said. "We believe what we see is their tendency to interpret the rules in a way that makes it more difficult for schools ... to participate in the program," one auditor said. "Everyone knows it, DPI will add procedures every fall ... and not take anything away. It's kind of a joke between all of us."

Several independent auditors believe DPI's requirements are not only excessive, but violate state statute. Wisconsin Statute 119.23, for example, states DPI cannot require auditors to exceed standards established by the American Institute of Certified Public Accountants, yet DPI officials select auditing samples for independent auditors reviewing voucher schools and require them to exceed the normal sample size in their professional standards. "The department has ignored (state statute) in the area of sampling whereby auditors are required to test a minimum of 125 applications, which may be close to 100% of the student population in a school with 200 students," one auditor wrote in an email. "We are not allowed to choose our own samples or determine sample sizes as would typically be done in an audit."<sup>29</sup>

### ***This school year's punitive changes***

DPI also requires quarterly meetings between representatives of voucher schools and DPI officials, known as Pupil Assignment Council Meetings, in which state officials explain changes to the program's rules and their new interpretations of the law.<sup>30</sup> Racine's choice school officials were in for a surprise when DPI administrators announced at this February's council meeting that all student applications submitted must include tax returns signed and dated by both parents of each student. That threatened to void numerous applications because the notice came after schools' official enrollment periods had already ended – the only time DPI officials allow choice schools to amend applications.<sup>31</sup> "It had never been brought up in Racine before," one auditor said. Voucher school officials strongly contested the requirement and "DPI eventually caved and said 'just do it going forward,'" according to an official who attended the meeting.

Perhaps even more disturbing is another new DPI rule unveiled in May that requires participating voucher schools to provide the home addresses of all members of the school board or governing body, something our sources contend isn't required by state statute and could lead to harassment by anti-choice political groups. "That's not in statute ... it even exceeds federal tax standards," an auditor said. "People's personal addresses should not be out there for public viewing. That's how people end up getting picketed for weeks on end."

## **POWERS OF THE SUPERINTENDENT**

Do Evers and his department truly have the legal authority to treat voucher schools in this unfair and discriminatory manner? Only if the state Legislature continues to allow it.

According to the Wisconsin Constitution, the “supervision of public instruction shall be vested in a state superintendent and such other officers as the Legislature shall direct.”<sup>32</sup> While the text of the Wisconsin Constitution is clear that the superintendent has the duty of “supervision of public instruction,” it also states that the superintendent has “all other duties” as “prescribed by law.” The scope of that supervisory power has, from time to time, been addressed by the courts. The teachers’ unions would love to see this power expanded to control every facet of education, including issues involving school choice. But the constitution – along with history and existing judicial interpretation – makes it clear the superintendent’s power should be quite limited and relate more to administration than policy making. Even if this were not the case, the supervisory power cannot extend to voucher schools because they are private. Whatever authority the superintendent and DPI may have over them is whatever is “prescribed” by the Legislature and that prescribed authority may be withdrawn or limited as the Legislature sees fit.

The Wisconsin Supreme Court held in *Thompson v. Craney* (1996) that because this duty of supervision is vested in the superintendent it cannot be given to another “superior.”<sup>33</sup> More specifically, the *Thompson* decision held that it was unconstitutional for the Legislature to create a Department of Education – with its own Secretary of Education to be appointed by the governor – and to take away the superintendent’s duty of supervision. However, a broad reading of *Thompson* suggests the view of the superintendent as the “governor” of education is equally unwarranted.

*Thompson* reaffirmed the longstanding judicial understanding that the superintendent has only that authority which the Legislature may prescribe. Certain types of authority, if it is to be given, must be given to or shared equally with, the superintendent. The Legislature cannot reassign the superintendent’s duty of supervision to other officers. But, even under *Thompson*, the constitution places no impediment to the Legislature prescribing – meaning both adding to or subtracting from – the superintendent’s other duties.<sup>34</sup>

As a result, the superintendent’s powers to make policy have ebbed and flowed throughout history – in a presumably constitutional manner. Between 1862 and 1868, for example, the Legislature decided that county and town supervisors – and not the superintendent – were to have the exclusive power to license teachers.<sup>35</sup> In 1939, the Legislature decided to give this duty to the superintendent.<sup>36</sup> Furthermore, in 1915, the Legislature gave the State Board of Education the power to manage the financial affairs of educational activities in the state.<sup>37</sup> Today, the superintendent has that power.

Currently the teachers’ unions are trying to use the *Thompson* decision to exempt the superintendent from certain provisions of 2011’s Act 21, which requires the Department of Administration to approve all state agency regulations and allows the governor to veto them.<sup>38</sup> Act 21 was passed in order to limit the capacity of all state agencies to “make law” by the promulgation of statute-like rules that are never passed by the Legislature or signed into law by the governor.<sup>39</sup> In *Coyne v. Walker*, the Dane County Circuit Court held that the ability to regulate is directly related to the superintendent’s ability to “supervise” public education, and that, consequently, Act 21, when applied to the superintendent, infringed on his constitutional duty to “supervise” public instruction.<sup>40</sup> The decision has been appealed and will likely have to be ultimately resolved by the Wisconsin Supreme Court.

The *Coyne* decision was constitutionally questionable. The English definition of “supervise” when the constitution was ratified was “to oversee; to superintend.”<sup>41</sup> In 1848, the Wisconsin Legislature passed laws that indicated just that – the superintendent was to supervise public education by advancing the

cause of education by visiting schools, inspecting schools, giving public addresses, and communicating with teachers and parents.<sup>42</sup> Nothing in these stated responsibilities implied broad policymaking powers, which did not exist until the 1940s. While the Supreme Court will ultimately weigh in on the governor's ability to reform the departmental regulation process, the superintendent's ability to make policy can be summed up as: "if the Legislature giveth, it can taketh."

### ***Restrictions on DPI's regulatory power***

However the *Coyne* appeal may be decided, the superintendent and DPI's ability to make rules comes from the Legislature. If it wanted to, the Legislature could eliminate this ability tomorrow. When it comes to regulation, a long-standing principle in Wisconsin law has been that state agencies, including DPI, only have those "powers that are expressly granted to (them), or necessarily implied, by the state Legislature."<sup>43</sup> In 2011, in a provision of Act 21 left untouched by *Coyne* even as applied to the superintendent, the Wisconsin Legislature reaffirmed this principle, making it clear that agencies can only make rules if "explicitly permitted by a statute."<sup>44</sup> The courts have enforced this principle.

When the original Milwaukee Parental Choice Program was enacted into law in 1990, Superintendent Herbert Grover – a vocal opponent of the law – tried to prevent implementation of the program with rules and regulations.<sup>45</sup> He required all participating schools to comply with disability laws exactly in the same manner as public schools – meaning each participating private school had to allow access to and provide services constituting a "free appropriate public education" to all disabled students.<sup>46</sup> But the Dane County Circuit Court ruled that the superintendent's burdensome regulations were invalid because they "deviat(ed) from, exceed(ed) or chang(ed) the language of the statute."<sup>47</sup>

In other words, when DPI promulgates rules without being able to cite state law specifically authorizing it to do so, DPI is acting without authority. Unfortunately, the Legislature created an overly active DPI and superintendent by giving them the ability to promulgate rules in a wide array of activities, ranging from teacher licensing and certification to the allocation of school aid money. DPI even claims the legal right to define the term "American Indian" and police school mascots, like it's currently attempting to do with the Mukwonago school district.<sup>48</sup>

Likewise, the Legislature has decided the superintendent is to be in charge of implementing the school choice program.<sup>49</sup> The Legislature has allowed the superintendent to "promulgate rules to implement and administer" the section of state law relating to school choice. To be sure, the superintendent's powers with respect to the choice program are limited by statute, enumerated in Wis. Stat. 119.23, and include enrolling schools into the program, collecting fees, ensuring the financial viability of participating schools, teacher accreditation, and informing parents of the schools in the program. The superintendent's ability to remove schools from the program is carefully spelled out in sec. 119.23(10) and does not include oversight or approval or disapproval of a school's curriculum, programming or operations.<sup>50</sup> Any rulemaking that goes beyond these carefully circumscribed powers would be invalid. Moreover, as noted above, the superintendent's authority over voucher schools is limited to whatever the Legislature gives him. If, for example, it wishes to place supervision of the voucher program in another officer, it may do so.

## RECLAIMING AUTHORITY ON BEHALF OF STUDENTS

Obviously a strong argument can be made that Evers and DPI only have regulatory powers that can be tied to existing statute. The Speaker of the Assembly and the Senate Majority Leader could appoint a special joint committee to closely study all DPI regulation of private voucher schools, then issue a full report to their respective chambers, the governor and the public. The Legislature could reassert control of the regulatory process and make sure the private schools in the voucher program are treated in a fair and equitable manner. The Legislature could also remove the voucher program from DPI oversight altogether and authorize a different regulatory department.

There is clearly moral justification for such action. The Legislature created the voucher program in Milwaukee in 1990, expanded it to Racine in 2011 and approved a statewide expansion earlier this year. That means there is a belief among lawmakers that school choice is necessary and appropriate, particularly for those students from lower income levels who would otherwise be limited to instruction in sub-par public schools. The private schools in the voucher program should have the right to expect the state to protect them from the antagonism and abuse of the state superintendent and the bureaucrats in his department.

Of course lawmakers are elected officials, and are far more likely to act in defense of voucher schools if the public demands it. But the public can't react to a problem it's not aware of. It's imperative for voucher school officials to overcome their fears, come out of hiding and speak openly of the inequitable treatment they receive from Evers and DPI. The private schools must also be aggressive about educating the public about the value of the voucher program to students and their families. Most of the information the public currently gets about voucher schools is limited to scores from state tests and how they compare with scores of students from nearby public schools. Some studies say voucher students compare well with their counterparts while others suggest otherwise. But test scores only tell part of the story. Graduation rates in charter schools have been significantly higher than in public schools in recent years. Part of that must have something to do with student and parental satisfaction.

Voucher school officials should poll their students and their parents, measure their degree of satisfaction, find out how they've benefitted from their experience and publicize their findings. Some students probably do better in a safer, more orderly school environment. Perhaps some respond well to having religious instruction. Others undoubtedly benefit from smaller class sizes and personalized instruction from teachers.

The citizens and taxpayers of Wisconsin are decent and fair-minded people. They want the children of the state to have a positive educational experience and go on to become productive members of society. If they learn more about how the choice program is helping students succeed, particularly after they struggle in public schools, they will be less likely to tolerate reports of administrative abuse of voucher schools.

The general public knows very little about the voucher program and the private schools that participate. Most of their "knowledge" is limited to what the education establishment tells them through the mainstream media – that the voucher program is an unconstitutional fusion of church and state, and the private schools steal precious resources from public schools. They don't hear how many public schools – particularly those in inner-city areas – fail to meet the needs of many of their students. They don't

realize that without the voucher program, many of those students would give up on education and be on a collision course with personal failure.

Wisconsin's school voucher program has been a success in many different ways. A massive effort to introduce the program to the public would go a long way toward securing long-term popular support, which would make Madison bureaucrats think twice about dealing with the schools in a less than fair and equitable manner.

## ABOUT THE AUTHORS

Founded in 2007, the **Education Action Group Foundation** is a non-partisan non-profit organization with the goal of promoting sensible education reform and exposing those with a vested interest in maintaining the status quo.

EAG produces research, reporting, analysis and commentary on school choice, union activity, school spending and what students are learning in the classroom. At its flagship website EAGnews.org, the organization produces daily news stories, as well as reports and video. EAG's work regularly appears on the Fox News Channel and The Blaze, and is frequently picked up by publications such as the *Wall Street Journal*, *USA Today*, *Washington Post*, the *Drudge Report*, and other important news sites. Today, EAG is the only news-gathering organization in America dedicated exclusively to covering waste and abuse in public education, and actively transmitting this content to the mainstream media.

The **Wisconsin Institute for Law & Liberty** is a nonprofit law center with offices in Milwaukee dedicated to free markets, individual liberty, constitutional government and a robust civil society. It seeks to promote the rule of law through education, litigation, counseling, and participation in public discourse.

In 2012, WILL announced the launching of an education reform initiative, aiming to advance the public interest by ensuring that all children have access to high-quality schools and empowering parents to make decisions over their child's education.

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<sup>1</sup> Wisconsin Department of Public Instruction, "[Our kids deserve better](#)," news release, June 5, 2013.

<sup>2</sup> Right Wisconsin, "[Tony Evers' Taxpayer-Funded Political Machine](#)," June 11, 2013.

<sup>3</sup> Wisconsin Department of Public Instruction, "[Our kids deserve better](#)," news release, June 5, 2013.

<sup>4</sup> Milwaukee Journal Sentinel, "[Evers calls voucher expansion 'morally wrong' in memo](#)," May 23, 2011.

<sup>5</sup> Right Wisconsin, "[Tony Evers' Taxpayer-Funded Political Machine](#)," June 11, 2013.

<sup>6</sup> Confidential telephone interview, Milwaukee voucher school administrator I, June 13, 2013.

<sup>7</sup> Milwaukee Journal Sentinel, "[Scott Walker veto pares back limits on voucher school data releases](#)," July 1, 2013.

<sup>8</sup> Ibid; Confidential in-person interview, Milwaukee voucher school administrator II, July 17, 2013.

<sup>9</sup> Ibid; Confidential telephone interview, Milwaukee voucher school administrator III, June 24, 2013.

<sup>10</sup> Confidential in-person interview, Milwaukee voucher school administrator II, July 17, 2013.

<sup>11</sup> Milwaukee Journal Sentinel, "[Milwaukee school choice beats the alternative](#)," January 17, 2013.

<sup>12</sup> Confidential telephone interview, former independent reviewer for the DPI, June 21, 2013.

<sup>13</sup> Ibid.

<sup>14</sup> [Profile and Performance Information Collection System](#), search narrowed to private schools Wisconsin 2001-2011, August 1, 2013.

<sup>15</sup> [Profile and Performance Information Collection System](#), search narrowed to private schools in Wisconsin for all years, August 1, 2013.

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<sup>16</sup> [Profile and Performance Information Collection System](#), search narrowed to faith-based organizations in Wisconsin for all years, August 1, 2013.

<sup>17</sup> [Profile and Performance Information Collection System](#), search narrowed to for-profit entities in Wisconsin for all years, August 1, 2013.

<sup>18</sup> Wisconsin Department of Public Instruction website, “21<sup>st</sup> Century Community Learning Centers,” [Current CLC Grantees](#).

<sup>19</sup> Wisconsin Department of Public Instruction, [21<sup>st</sup> Century Community Learning Centers rejection letter](#), June 5, 2013.

<sup>20</sup> Confidential telephone interview, Milwaukee voucher school administrator III, June 24, 2013; Confidential in-person interview, Milwaukee voucher school administrator II, July 17, 2013; Confidential telephone interview, Milwaukee voucher school administrator I, June 13, 2013.

<sup>21</sup> Confidential telephone interview, Milwaukee voucher school administrator I, June 13, 2013.

<sup>22</sup> [Wis. Stat. 119.23\(7\)\(am\)](#).

<sup>23</sup> Confidential telephone interview, Milwaukee-based independent auditor, July 10, 2013. Confidential in-person interviews, Milwaukee-based independent auditors I and II, July 18, 2013.

<sup>24</sup> Confidential in-person interview, Milwaukee voucher school administrator II, July 17, 2013.

<sup>25</sup> Confidential in-person interviews, Milwaukee-based independent auditors I and II, July 18, 2013.

<sup>26</sup> Ibid.

<sup>27</sup> Confidential telephone interview, Milwaukee voucher school administrator II, May 23, 2013.

<sup>28</sup> Confidential in-person interview, Milwaukee voucher school administrator II, July 17, 2013; Confidential email, Milwaukee-based independent auditor I, July 17, 2013.

<sup>29</sup> Confidential email, Milwaukee-based independent auditor I, July 17, 2013.

<sup>30</sup> Ibid.

<sup>31</sup> Confidential in-person interviews, Milwaukee-based independent auditors I and II, July 18, 2013.

<sup>32</sup> Wisconsin Constitution, Article X, section 1.

<sup>33</sup> *Thompson v. Craney*, 199 Wis. 2d 674, 546 N.W. 2d 123 (1996).

<sup>34</sup> Wisconsin Constitution, Article X, section 1.

<sup>35</sup> L. 1862, c. 176; L. 1863, c. 102; L. 1868, c. 169.

<sup>36</sup> L. 1939, c. 53.

<sup>37</sup> L. 1915, c.497.

<sup>38</sup> Milwaukee Journal Sentinel, “[Judge strikes down law giving Walker new powers in setting DPI rules](#),” Oct. 30, 2012.

<sup>39</sup> [2011 Wisconsin Act 21](#).

<sup>40</sup> Milwaukee Journal Sentinel, “[Judge strikes down law giving Walker new powers in setting DPI rules](#),” Oct. 30, 2012.

<sup>41</sup> Popular and Complete English Dictionary, Exhibiting the Pronunciation, Etymology, and Explanation of Every Word Usually Employed in Science, Literature, and Art 1287 (Rev. John Boag, ed., 1847).

<sup>42</sup> L. 1848, 128-129.

<sup>43</sup> *Brown v. State*, 230 Wis. 2d 355, 377 (Ct. App. 1999).

<sup>44</sup> Wisconsin Legislative Council, “[Changes in Laws Relating to Administrative Rule-Making](#),” Aug. 30, 2011.

<sup>45</sup> *Davis v. Grover*, Trial Court Opinion, Dane County, Aug. 6, 1990.

<sup>46</sup> Ibid.

<sup>47</sup> Ibid.

<sup>48</sup> [Wis. Stats. 115.28\(7\)](#) (teacher licensure); 115.28(9) (allocation of aid money); 115.71(2)(d) (Indian names).

<sup>49</sup> [Wis. Stat. 119.23\(11\)\(a\)](#).

<sup>50</sup> [Wis. Stat. 119.23\(10\)](#).