



**SCHOOL DISTRICT  
OF WISCONSIN DELLS**

**Schedules of Expenditures of Federal and State  
Awards**

**For the Year Ended June 30, 2020**

**Together with Independent Auditor's Report**

**Johnson Block & Company, Inc.  
Certified Public Accountants  
9701 Brader Way, Suite 202  
Middleton, WI, 53562  
(608) 274-2002**

**School District of Wisconsin Dells**

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For the Year Ended June 30, 2020

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

To the Board of Education  
School District of Wisconsin Dells  
Wisconsin Dells, Wisconsin

We have audited, in accordance with 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Wisconsin Dells School District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School District of Wisconsin Dells' basic financial statements and have issued our report thereon dated December 28, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001 to be a significant deficiency.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of financial statement amounts. 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*.

## **School District of Wisconsin Dells' Response to Findings**

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District'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.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
December 28, 2020



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH STATE PROGRAM  
WITH LIMITED REQUIRED PROCEDURES AND FOR EACH MAJOR FEDERAL AND STATE  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES**

To the Board of Education  
School District of Wisconsin Dells  
Wisconsin Dells, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited the School District of Wisconsin Dells’ (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the *State Single Audit Guidelines* that could have a direct and material effect on each of the District’s major federal and state programs for the year ended June 30, 2020. The District’s major federal and state programs and state programs with limited required procedures are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs.

**Management Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applied to federal and state programs.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the District’s state programs with limited required procedures based on our audit of the limited procedures required. It is also our responsibility to express an opinion on compliance for each of the District’s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*. Those standards, the Uniform Guidance, and the State Single Audit Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program with limited required procedures and on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District’s compliance.

## **Unmodified Opinion on Each Major Federal and State Program**

In our opinion, the District complied, in all material respects, with the limited requirements referred to above for each of its state programs with limited procedures and with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2020.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Wisconsin Public School District Audit Manual and which is described in the accompanying schedule of findings and questioned costs as items 2020-002. Our opinion is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of limited requirements that could have an effect on each state program with limited required procedures and over compliance with the type of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with the types of limited requirements that could have an effect on each state program with limited required procedures and for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 28, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and the *State Single Audit Guidelines*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
January 29, 2021

**School District of Wisconsin Dells  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020**

Awarding Agency Pass-Through Agency Award Description	Federal Catalog Number	Pass Through ID Number	Receivable July 1, 2019	Receipts	Expenditures	Receivable June 30, 2020
<b><u>U.S. Department of Agriculture</u></b>						
Passed through Wisconsin Department of Public Instruction:						
<u>Child Nutrition Cluster</u>						
Food Service Aid - Breakfast Severe	10.553	2020-566678-DPI-SB-SEVERE-546	\$ 16,709	\$ 72,030	\$ 55,321	\$ -
Food Service Aid - Breakfast Severe - COVID-19	10.553	2020-566678-DPI-SB-SEVERE-546	-	16,890	16,890	-
National School Lunch Program	10.555	2020-566678-DPI-NSL-547	53,620	255,915	202,295	-
National School Lunch Program - COVID-19	10.555	2020-566678-DPI-NSL-547	-	58,037	58,037	-
National School Lunch Snack Program	10.555	2020-566678-DPI-NSLAE-566	320	1,988	1,668	-
National School Lunch Snack Program - COVID-19	10.555	2020-566678-DPI-NSLAE-566	-	470	470	-
Donated Commodities	10.555	Not Available	-	52,558	52,558	-
Special Milk Program for Children	10.556	2019-566678-DPI-SMP-548	111	787	676	-
Special Milk Program for Children - COVID-19	10.556	2019-566678-DPI-SMP-548	-	134	134	-
Summer Food Service Program for Children	10.559	2019-566678-DPI-SFSP-566	24,681	73,440	48,759	-
Summer Food Service Program for Children - COVID-19	10.559	2019-566678-DPI-SFSP-566	-	109,427	154,074	44,647
Total Child Nutrition Cluster			95,441	641,676	590,882	44,647
<b>Total U.S. Department of Agriculture</b>			95,441	641,676	590,882	44,647
<b><u>U.S. Department of Education</u></b>						
Indian Education - Grants to Local Educational Agencies	84.060A	N/A	-	5,716	14,016	8,300
Passed through Wisconsin Department of Public Instruction:						
ESEA Title I-A Basic Grant	84.010	2020-566678-TIA-141	115,827	365,244	338,118	88,701
ESEA Title III-A English Language Acquisition	84.365	2020-566678-DPI-T3-391	10,900	17,323	21,423	15,000
ESEA Title II-A Teacher/Principal	84.367	2020-566678-TIIA-365	13,339	50,738	45,016	7,617
ESEA Title IV-A Student Support & Acad Enrich Grant	84.424	2020-566678-TIVA-DPI-381	-	7,267	7,267	-
<u>Special Education Cluster (IDEA)</u>						
IDEA Flow Through	84.027	2020-566678-DPI-IDEA-F-341	92,815	369,883	359,956	82,888
IDEA CEIS Flow Through	84.027	2020-566678-DPI-IDEA-F-341	17,341	59,573	57,804	15,572
Total IDEA Flow Through Program			110,156	429,456	417,760	98,460
IDEA Preschool Entitlement	84.173	2020-566678-DPI-IDEA-P-347	1,244	15,263	14,019	-
Total Special Education Cluster (IDEA)			111,400	444,719	431,779	98,460
Passed through CESA #5:						
Career and Technical Education - Basic Grants to State	84.048	2020-566678-CTE-400	-	11,764	11,764	-
Total Basic Grants to State			-	11,764	11,764	-
<b>Total U.S. Department of Education</b>			251,466	902,771	869,383	218,078
<b><u>U.S. Department of Health and Human Services</u></b>						
Passed through Wisconsin Department of Health Services:						
Medical Assistance Program	93.778	Not Available	17,238	124,093	109,008	2,153
<b>Total U.S. Department of Health and Human Services</b>			17,238	124,093	109,008	2,153
<b>Total Federal Awards</b>			\$ 364,145	\$ 1,668,540	\$ 1,569,273	\$ 264,878

See notes to schedules of expenditures of awards.



**School District of Wisconsin Dells  
Schedule of Expenditures of State Awards  
For the Year Ended June 30, 2020**

Awarding Agency Pass-through Agency <u>Award Description</u>	State ID <u>Number</u>	Pass Through ID <u>Number</u>	Receivable <u>July 1, 2019</u>	<u>Receipts</u>	<u>Expenditures</u>	Receivable <u>June 30, 2020</u>
Wisconsin Department of Public Instruction:						
Entitlement Programs:						
Special Education and School Age Parents	255.101	566678-100	\$ -	\$ 541,792	\$ 541,792	\$ -
Participant in Package Program at CESA #5	255.101	566678-100	-	45,350	\$ 45,350	-
Total Special Education and School Age Parents			-	587,142	587,142	-
Common School Fund Library	255.103	566678-104	-	80,823	80,823	-
Bilingual/Bicultural	255.106	566678-111	-	6,815	6,815	-
Pupil Transportation	255.107	566678-102	-	81,848	81,848	-
Equalization	255.201	566678-116	12,313	1,446,812	1,449,765	15,266
Supplemental Per Pupil Aid	255.245	566678-181	-	6,002	6,002	-
Early College Credit Program	255.445	566678-178	-	342	342	-
Achievement Gap Reduction	255.504	566678-160	-	637,607	637,607	-
Aid for High Poverty School District	255.926	566678-121	-	120,930	120,930	-
Educator Effectiveness Eval Sys Grants	255.940	566678-154	-	11,600	11,600	-
Per Pupil Aid	255.945	566678-113	-	1,326,696	1,326,696	-
Career and Technical Educ Incentive Grants	255.950	566678-171	-	7,533	7,533	-
Assessments of Reading Readiness	255.956	566678-166	-	2,034	2,034	-
Cost Reimbursement Programs:						
State School Lunch	255.102	566678-107	-	7,290	7,290	-
Wisconsin School Day Milk Program	255.115	566678-109	-	7,629	7,629	-
School Breakfast Program	255.344	566678-108	-	4,402	4,402	-
Passed through Reedsburg School District:						
Peer Review and Mentoring	255.301	Not Available	12,240	12,240	14,958	14,958
Passed through Tomah Area School District:						
Native American Language Revitalization Grant	255.364	Not Available	596	596	-	-
Wisconsin Department of Justice:						
School Safety Initiative Grant	455.206	N/A	65,691	66,054	363	-
<b>Total State Awards</b>			<b>\$ 90,840</b>	<b>\$ 4,414,395</b>	<b>\$ 4,353,779</b>	<b>\$ 30,224</b>

See notes to schedules of expenditures of awards.

**School District of Wisconsin Dells**  
**Notes to Schedules of Expenditures of Federal and State Awards**  
**For the Year Ended June 30, 2020**

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**Note 1            Reporting Entity**

The accompanying schedules of expenditures of Federal and State Awards include the federal and state grant activity of the School District of Wisconsin Dells.

**Note 2            Basis of Presentation**

The accounting records for the grant program are maintained on the accrual or modified accrual basis of accounting, depending on the fund type the federal and state awards are recorded in. The information in the schedules are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

**Note 3            Special Education and School Age Parents Program**

2019-2020 eligible costs under the State Special Education Program are \$2,183,121. The 2020-2021 aid estimate is \$541,414.

**Note 4            Medical Assistance**

Expenditures presented for the Medicaid SBS Benefit represent only the federal funds for the program that the District receives from DHS. District records should be consulted to determine the total amount expended for this program.

**Note 5            Food Distribution**

Nonmonetary assistance is reported in the schedule at fair value of the commodities received and disbursed (\$52,558).

**Note 6            De Minimis Cost Rate**

The District did not elect to use the 10% de minimis indirect cost rate.

**Note 7            Subrecipients**

No amounts were passed through to subrecipients.

**School District of Wisconsin Dells  
Schedule of Findings and Questioned Costs  
For The Year Ended June 30, 2020**

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**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

\* Material weakness identified? No

\* Significant deficiency(ies) identified Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

\* Material weakness identified? No

\* Significant deficiency(ies) identified None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Program or Cluster</u>
10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster
93.778	Medical Assistance Program

Dollar threshold for distinguishing Types A and B programs: \$750,000

Auditee qualified as low-risk auditee? No

State Awards

Internal control over major programs:

\* Material weakness identified? No

\* Significant deficiency(ies) identified None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Wisconsin Public School District Audit Manual or State Single Audit Guidelines? No

**School District of Wisconsin Dells  
Schedule of Findings and Questioned Costs  
For The Year Ended June 30, 2020**

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**Section I – Summary of Auditor’s Results (Continued)**

Identification of major state programs:

<u>ID Number</u>	<u>Name of State Program or Cluster</u>
255.201	Equalization Aid
255.945	Per Pupil Aid

Dollar threshold for distinguishing Types A and B programs: \$250,000

Other Programs with Limited Required Procedures

Internal control over major programs:

- \* Material weakness identified? No
- \* Significant deficiency(ies) identified None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Wisconsin Public School District Audit Manual? Yes

Identification of other programs with limited procedures:

<u>ID Number</u>	<u>Name of State Program or Cluster</u>
255.101	Special Education and School Age Parents

**Section II – Financial Statement Findings**

2020-001 Financial Accounting and Reporting

*Condition:* The District does not have management personnel with necessary expertise to prepare the financial statements, related, notes, and GASB 34 conversion entries to report in accordance with generally accepted accounting principles. Due to limited resources, management has decided to accept certain risks relevant to financial reporting and relies on the auditor to assist with the preparation of the District’s financial statements.

*Criteria:* Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.

*Cause:* The additional cost associated with hiring staff experience in preparation of the District’s financial statements, including additional training, outweighs the derived benefits.

*Effect:* Because management relies on the auditor to assist with preparation of the financial statements, the District’s system of internal control may not prevent, detect, or correct misstatements in the financial statements.

**School District of Wisconsin Dells  
Schedule of Findings and Questioned Costs  
For The Year Ended June 30, 2020**

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**Section II – Financial Statement Findings (Continued)**

*Auditor's Recommendation:* We recommend the District personnel continue reviewing the financial statements by competent staff and approve them before issuance. We will continue to work with the District, providing information and training where needed, to make the District's personnel more knowledgeable about its responsibility for the financial statements.

*District Response:* Management and the Board will continue to designate competent staff to oversee and review the financial reports and approve them before issuance. However, it is not feasible or cost effective to add staff with the competence to prepare these reports.

**Section III – Federal and State Award Findings and Questioned Costs**

None.

**Section IV – Findings and Questioned Costs – Other Programs with Limited Required Procedures**

2020-002 Program Affected – Special Education and School Age Parents – State ID No. 255.101

*Condition:* To be eligible for aid under the Special Education and School Age Parents program, staff must have a valid license for a special education work assignment. DPI audits the staff assignment information reported by the District against each individual's licensure status at the time the audit is conducted.

*Criteria:* As determined by sample testing, the District had one special education staff that did not have a valid license that was appropriate for the staff member's work assignment.

*Cause:* Per review of the District's special education licensure information, one staff member did not have valid special education license, and, therefore, was deemed not eligible for special education aid.

*Effect:* The staff member did not have a valid license, and the District has moved the related salaries and benefits to project 019 for the year.

*Questioned Costs:* Questioned costs of \$3,502 were identified.

*Auditor's Recommendation:* We recommend the District monitor the licensure status of all staff members to ensure they are appropriate for their work assignments.

*District Response:* The District has implemented procedures to ensure staff are appropriately licensed moving forward. This employee had started an application, and she was followed up with to complete what was needed to get it approved. She quit prior to getting that done. We will continue to monitor licenses and regularly communicate with those staff with upcoming renewals and help those who need assistance with the online application on a per needed basis.

*Status:* The District has downloaded and printed out the current license listing from the WISEStaff system and has followed up with staff to apply for required licenses or emergency licenses based on the report or edits in the WISEStaff report. The District has also already communicated and will follow-up with staff whose licenses will expire at the end of 2020-2021. The District will continue to monitor the license report and use the ELO system to verify new hires have the license or obtain the emergency license required by DPI going forward.

**School District of Wisconsin Dells  
Schedule of Findings and Questioned Costs  
For The Year Ended June 30, 2020**

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**Section V – Other Issues**

Does the auditor’s report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee’s ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State of Wisconsin Single Audit Guidelines:

Department of Public Instruction	Yes
Department of Health Services	No
Department of Justice	No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Name and Signature of Partner

  
\_\_\_\_\_  
Kevin Krysinski, CPA

Date of Report

January 29, 2021

**School District of Wisconsin Dells  
Summary Schedule of Prior Year Findings and Questioned Costs  
For The Year Ended June 30, 2020**

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**Financial Statement Findings**

2019-001 Financial Accounting and Reporting – See finding 2020-001.

2019-002 Prior Period Adjustment

*Condition:* The District’s governmental and business-type activities net position was restated to allocate the health insurance OPEB liability between activity types and capital asset balances were adjusted to more accurately reflect actual asset balances as of the beginning of the year. Net position for the governmental activities was increased by \$115,478. Net position for the business-type activities was decreased by \$48,277.

*Criteria:* Internal controls over financial reporting include management’s judgement on the use of estimates and application of accounting policies.

*Cause/Effect:* The District initially reflected the entire net OPEB liability as governmental activities, which understated the liabilities owed by the business-type activities. A new inventory of capital assets was performed which reduced the book value and accumulated depreciation of capital assets as of the beginning of the year.

*Recommendation:* our recommendation includes restatement of the financial statements due to a correction. The current financial statements include these restatements. We recommend the District review the effect of the changes due to corrections prior to application of the change.

*Management’s Response:* The District initiated the changes to properly segregate the liability by activity type and properly state capital asset balances as of the beginning of the year.

*Status:* There were no prior period adjustments noted during the audit of the financial statements for the year ended June 30, 2020. This finding has been removed.

**Federal and State Award Findings and Questioned Costs**

2019-003 This finding was repeated – See finding 2020-002