

GRANTON AREA SCHOOL DISTRICT
217 NORTH MAIN STREET
REGULAR SCHOOL BOARD MEETING
MONDAY, APRIL 8, 2024 @ 6:45 PM
GRANTON COMMUNITY LIBRARY

Amended 4/5/24

I. REGULAR BUSINESS

- A. Call to Order
- B. Roll Call
- C. Verification of Notice to Public
- D. Pledge of Allegiance
- E. Approval of Agenda
- F. Consent Agenda
 - a. Previous Minutes
 - b. Financial Reports
- G. Other
 - a. Spotlight on Education
 - i. Student of the Month
 - ii. Staff of the Month

II. STUDENT COUNCIL REPRESENTATIVE INPUT/REMARKS

III. PUBLIC COMMENTS

IV. AGENDA ITEMS

- A. Audit report
- B. Official Oath of Office
- C. Food Service
- D. Transportation
- E. Check Register
- F. Transitioning Debt Service Money Market to Regular Checking
- G. 2024-25 School Calendar
- H. Summer School Classes
- I. 2024-25 CESA Service Contracts
- J. Shared Agreements
 - a. 2024-2025 Transportation Agreement
 - b. 2024-25 Shared Library/IMC Director Agreement
- K. Insurance Bids
 - a. Dental Insurance
- L. Camera Use Request
- M. Facilities/Tractor
- N. Personnel

V. OTHER REPORTS

- A. School Board Committee Reports
- B. Principal's Report
- C. Superintendent's Report
- D. Other

VI. CORRESPONDENCE

VII. EXECUTIVE SESSION

- A. Convene in Executive Session for the purpose of discussing/taking action under Wisconsin Statute 19.85 (1)(c) Considering employment, promotion, compensation or performance

evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

B. Return to Open Session

VIII. **ADJOURNMENT**

This meeting notice may be supplemented in order to comply with Wisconsin's open meetings law. If this notice is supplemented, the final notice will be posted and provided to the media no later than 24 hours prior to the meeting or no later than 2 hours prior to the meeting, in the event of an emergency.

Regular School Board Meeting
Monday, March 11, 2024 6:45 PM

Granton Community Library
217 North Main Street
Granton, WI 54436

I. REGULAR BUSINESS

I.A. Call to Order

Meeting called to order at 6:56 pm by Vice President Mark Elmhorst.

I.B. Roll Call

Doug Eichten - here, Mark Elmhorst - here, Dennis Kuehn - here, Theresa Hasz - absent, Sheryl Young - here. Also present was District Administrator Nancy Popp, Principal Amanda Kraus, Student Council Representative Kennedy Young, District Administrative Assistant Char Johnson, and ten community/staff members. Hasz Arrived at 7:15pm.

I.C. Verification of Notice to Public

Notice to Public was posted at the Granton School, Citizen's State Bank, Granton Post Office, the school website and published in the TRG.

I.D. Pledge of Allegiance

Pledge of Allegiance was led by Vice President Mark Elmhorst.

I.E. Approval of Agenda

Motion to approve the agenda as presented. This motion, made by Dennis Kuehn and seconded by Douglas Eichten. Voice vote. Motion carried.

I.F. Consent Agenda

Motion to approve the consent agenda, which includes minutes of the February 12, 2024 regular board meeting and review of financial reports. This motion, made by Douglas Eichten and seconded by Sheryl Young. Voice vote. Motion carried.

I.G. Other

I.G.a. Spotlight on Education

Mrs. Kraus presented information about the speaker, Jesse Horn, who recently talked with elementary and middle school students.

I.G.a.i. Student of the Month

Students of the Month are: Elementary - Abigail Green; MS - Taylor Verhalen; and HS - Aspen Carroll and Valin Zimmerhagl.

I.G.a.ii. Staff of the Month

Ms. Etazhanae Baker is the Staff Person of the Month.

II. STUDENT COUNCIL REPRESENTATIVE INPUT/REMARKS

The Student Council Representative reported that HS Track has started, Co-op softball has started, baseball will be starting soon; a hygiene drive was held for the PDC in Marshfield; alumni tournament was held last weekend; an alumni career fair was held last week as well; MS/HS classes are competing in a penny war; Class of 2025 is selling beef sticks; FFA speaking contest was held tonight; there is a track meet and POPS concert on March 15th; first softball game will be next week.

III. PUBLIC COMMENTS

One community member commented that the students really enjoyed the cup stacking presentation. She also thought that the career fair was amazing. She also wanted to report that she had a new teacher tell her that she felt supported. Another community member commented that the elementary pick-up needs to be looked at as it is dangerous. People aren't staying in their vehicles and are moving out of line to drive up. A community member asked about the 1/2 credit for physical education and if it is still applicable for sports if we don't have varsity teams. A community member asked if it would be possible for Tech ed to do some screen printing of shirts. A community member wanted to know if there had been any progress on getting home economics classes back, business ed teacher, or Spanish and MS language arts teachers. A community member asked about the 4K class size for next year. They heard it was going to be a bigger class and wondered if there was a plan for that.

IV. AGENDA ITEMS

IV.A. Check Register

Motion to approve checks 46087 through 46175 and wire transfers 202300101 through 202300110 for \$271,692.67. This motion, made by Sheryl Young and seconded by Douglas Eichten. Voice vote. Motion carried.

IV.B. Start College Now & Early College Credit Applications

Motion to approve the Start College Now & Early College Credit program applications. This motion, made by Douglas Eichten and seconded by Sheryl Young. Voice vote. Motion carried.

IV.C. BCPL Loan Application and Borrowing Resolution

Motion to approve the Resolution of School Board Authorizing Loan as follows: RESOLVED that we, the members of the School Board of the School District of Granton Area, Wisconsin, duly assembled in meeting according to law this 11th day of March, 2024 approve and authorize that application be made by the President and Clerk of the School Board to the Board of Commissioners of Public Lands for a State Trust Fund loan in the amount of Two Hundred Twenty Five Thousand and 00/100 Dollars (\$225,000.00) for the purpose of financing SMARTLab. The loan is to be repaid within 10 years from the 15th day of March preceding the date the loan is made. The loan is payable in annual installments with interest at the rate of 6.00 percent per annum, from the date of making the loan to the 15th day of March next and thereafter annually as provided by Law. BE IT FURTHER RESOLVED that there is

levied on all the taxable property within the School District of Granton Area a direct, irrevocable annual tax sufficient in amount to pay the principal and interest on the loan as they become due. BE IT FURTHER RESOLVED that we, the members of the School Board of the School District of Granton Area Wisconsin, Do intend to use our exemption authority within the purview of Section 67.12(12)(e)2g, Wisconsin Statutes, for the application of this loan. The question being upon the adoption of the foregoing resolution, a vote was taken by ayes and noes, which resulted as follows: President, Theresa Hasz aye, Treasurer, Sheryl Young Aye, Clerk, Doug Eichten aye, Board Member, Mark Elmhorst aye, Board Member, Dennis Kuehn aye. A majority of the members of the School Board having voted in favor of the resolution, it was adopted. This motion, made by Douglas Eichten and seconded by Sheryl Young. Roll call vote. Motion carried.

Motion to approve the Board of Commissioners of Public Lands loan application for the purchase of the SMARTLab. This motion, made by Sheryl Young and seconded by Dennis Kuehn. Roll call vote. Douglas Eichten: Yea, Mark Elmhorst: Yea, Theresa Hasz: Yea, Dennis Kuehn: Yea, Sheryl Young: Yea. Motion carried.

IV.D. 2024-25 School Calendar

Discussion was held about the calendar for next school year. The item was tabled until next month.

IV.E. CESA 10 2024-25 Service Contract

Motion to approve the 2024-25 CESA 10 Service Contract. This motion, made by Douglas Eichten and seconded by Mark Elmhorst. Voice vote. Motion carried.

IV.F. Transportation

Nancy gave information from Dale regarding the status of driver training other updates for the electric buses.

IV.G. Facilities/Tractors

Discussion was held regarding the restored tractor and also regarding the tractor that was donated. The board had a few questions and think that we may need to go out to bid for the restored tractor. Nancy will check on that.

IV.H. Personnel

Discussion on personnel items moved to Executive Session.

V. OTHER REPORTS

V.A. School Board Committee Reports

Mark reported that the alumni tournament was held last weekend. It was a great tournament, well attended and well organized. Thanks to those who organized it.

V.B. Principal's Report

1) Spring sports have officially started both in and outside the school district. Track, softball, baseball and MS softball have started or will be starting soon. With the nice weather we have had, competition dates might be early this year so get your lawn chairs ready. 2) The Granton Area School District hosted the first Alumni Career Fair on Friday, March 8th. All career clusters were represented and students were able to connect with potential career fields. It was great to see students making connections as well as seeing differing career success coming from within the District. 3) FFA, Wellness and Art Week have been held over the past three weeks. Dress up days, student activities and speakers have brought all forms of fun/learning to our District.

V.C. Superintendent's Report

1) Last week four students attended the Educators Rising State Conference at UW Stevens Point. This gives high school students experiences in the classroom so that they can see if they would like to pursue an educational career. 2) Continuing to work with Pat Salstrand to complete the necessary paperwork to move forward with SMARTLab. The goal is to have the lab ready and staff trained to start using this fall. 3) Child Development Day will be Friday, March 22nd. Three and four--year-old children will be screened to see the skill base needed to start school this fall or to identify needs that can be addressed with services prior to starting school. 4) We have reestablished our relationship with Baird, the financial planning team so that they can help us prepare the 2024-25 budget and projecting out a few years to address how we can meet future needs of the District.

V.D. Other

VI. CORRESPONDENCE

There was a thank you note from the family of Jack Vandeberg.

VII. EXECUTIVE SESSION

VII.A. Convene in Executive Session under Wisconsin Statute 19.85 (1)(c)

Motion to convene in Executive Session at 8:04pm for the purpose of discussing/taking action under Wisconsin Statute 19.85 (1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. This motion, made by Sheryl Young and seconded by Dennis Kuehn. Roll call vote. Douglas Eichten: Yea, Mark Elmhorst: Yea, Theresa Hasz: Yea, Dennis Kuehn: Yea, Sheryl Young: Yea. Motion carried.

VII.B. Return to Open Session

Motion to move from Executive Session to Regular Session at 9:25 pm. This motion, made by Mark Elmhorst and seconded by Douglas Eichten. Roll call vote. Douglas Eichten: Yea, Mark Elmhorst: Yea, Theresa Hasz: Yea, Dennis Kuehn: Yea, Sheryl Young: Yea

School Board Clerk Douglas Eichten reported no action was taken in Executive Session.

Motion to approve resignation of Natasha Swiech and thank her for her service. This motion, made by Dennis Kuehn and seconded by Mark Elmhorst. Voice vote. Motion carried.

Motion to approve resignation of Pat Basche and thank her for her service. This motion, made by Sheryl Young and seconded by Dennis Kuehn. Voice vote. Motion carried.

VIII. ADJOURNMENT

Motion to adjourn at 9:28 pm. This motion, made by Mark Elmhorst and seconded by Sheryl Young. Voice vote. Motion carried.

Douglas Eichten, Clerk

Theresa Hasz, President

Acct Nbr	Account Level	Description	Trans Date	Batch	Cash Acct	Amount
	Description				Code	
21 R 800 279 500000 034		Penny War	03/13/2023	23-00073	GEN1	273.42
10 R 800 211 500000 000	PROPERTY TAXES	Town of Washburn Taxes	03/01/2024	23-00071	GEN1	432.61
10 R 800 211 500000 000	PROPERTY TAXES	Town of York Taxes	03/01/2024	23-00071	GEN1	64,887.59
10 R 800 211 500000 000	PROPERTY TAXES	Town of Lynn Taxes	03/01/2024	23-00071	GEN1	177,840.23
50 R 800 259 500000 000	ALA CARTE	Ala Carte	03/01/2024	23-00071	GEN1	17.00
21 R 800 279 500000 039		School Store	03/01/2024	23-00071	GEN1	23.00
10 R 800 299 500000 000	MISCELLANEOUS LOCAL REVENUE	CPR Class	03/01/2024	23-00071	GEN1	50.00
21 R 800 279 500000 028		NHS Donation	03/01/2024	23-00071	GEN1	25.00
50 R 800 251 500000 000	PUPIL LUNCH	Lunch Money	03/01/2024	23-00071	GEN1	714.00
80 R 800 272 391000 000		Daycare Rev.	03/01/2024	23-00071	GEN1	6,185.19
21 R 800 279 500000 039		School Store	03/13/2024	23-00072	GEN1	28.00
21 R 800 279 500000 038		Yearbook	03/13/2024	23-00072	GEN1	50.00
21 R 800 279 500000 023		Cans for Kids	03/13/2024	23-00072	GEN1	180.00
21 R 800 279 500000 023		Incentive Lunch	03/13/2024	23-00072	GEN1	199.00
21 R 800 279 500000 035		Homecoming Dance	03/13/2024	23-00072	GEN1	282.85
50 R 800 251 500000 000	PUPIL LUNCH	Lunch	03/13/2024	23-00072	GEN1	611.30
80 R 800 272 391000 000		Daycare	03/13/2024	23-00072	GEN1	7,619.53
80 R 800 272 391000 000		Daycare Income	03/26/2024	23-00074	GEN1	7,030.00
50 R 800 251 500000 000	PUPIL LUNCH	Lunch Money	03/26/2024	23-00074	GEN1	521.75
50 R 800 259 500000 000	ALA CARTE	Ala Carte	03/26/2024	23-00074	GEN1	12.00
21 R 800 279 500000 036		50/50 Raffle Donations	03/26/2024	23-00074	GEN1	709.00
21 R 800 279 500000 034		Student Council T-Shirt	03/26/2024	23-00074	GEN1	182.00
21 R 800 279 500000 035		Varsity Club Cheesecake Fundraiser	03/26/2024	23-00074	GEN1	889.38
21 R 800 279 500000 003		Lion King Field Trip	03/26/2024	23-00074	GEN1	904.00
80 R 800 272 391000 000		NSF Payback	03/26/2024	23-00074	GEN1	155.00
21 R 800 279 500000 043		Color Run	03/26/2024	23-00074	GEN1	850.00
21 R 800 279 500000 043		Career Fair Social Donation from PTO	03/26/2024	23-00074	GEN1	70.00
21 R 800 279 500000 043		Color Run	03/26/2024	23-00074	GEN1	250.00
21 R 800 279 500000 043		Color Run	03/26/2024	23-00074	GEN1	400.00
21 R 800 279 500000 040		Bingo Start Up	03/26/2024	23-00074	GEN1	260.00
21 R 800 279 500000 043		Color Run	03/26/2024	23-00074	GEN1	850.00
21 R 800 279 500000 040		Bingo	03/26/2024	23-00074	GEN1	1,233.00
21 R 800 279 500000 043		GGS	03/26/2024	23-00074	GEN1	418.00
21 R 800 279 500000 048		Junior Fundraiser	03/26/2024	23-00074	GEN1	645.00
Total for Cash Receipts						274,797.85

FUND SUMMARY

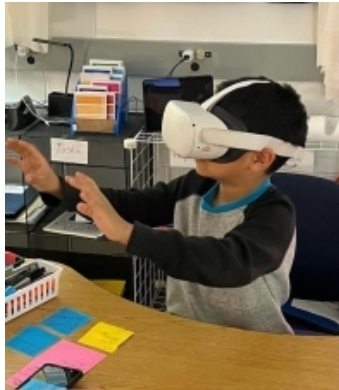
<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	0.00	243,210.43	0.00	243,210.43
21	TRUST FUNDS	0.00	8,721.65	0.00	8,721.65
50	FOOD SERVICE FUND	0.00	1,876.05	0.00	1,876.05
80	COMMUNITY SERVICE FUND	0.00	20,989.72	0.00	20,989.72
***	Fund Summary Totals ***	0.00	274,797.85	0.00	274,797.85

***** End of report *****



Enrichment Club

Grades 4K-5





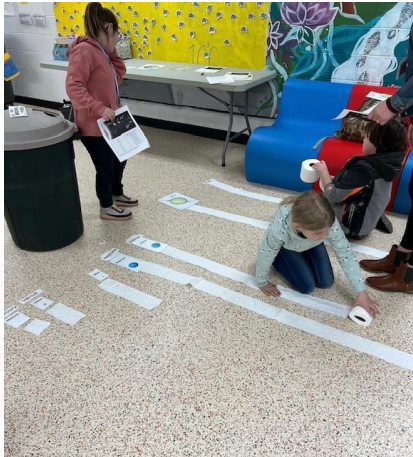
About the Enrichment Club

- This is our 3rd year of having the Enrichment Club for our elementary students.
- It is an after school program focused on providing extra opportunities for our students.
- Each week focuses on a different topic. There are three different activities each night for each age level.
- This year the Enrichment Club is being supported by the after school grant.
- We average about 60 students each week.
- The activities are run by teachers and parent volunteers.



Enrichment Club Topics

STEM * Wisconsin * Popcorn * Space * Heart Happiness * Dr. Seuss * Music
Madness * Forest * Building * Green Thumb * Team Building * Community Service



SCHOOL DISTRICT OF GRANTON

Annual Financial Report

June 30, 2023

 KerberRose

www.kerberrose.com

SCHOOL DISTRICT OF GRANTON

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SCHOOL DISTRICT OF GRANTON

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District of Granton (District) as of and for the year ended June 30, 2023, 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, each major fund, and the aggregate remaining fund information of the District as of June 30, 2023, 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 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 District and to meet our other ethical responsibilities⁴, 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.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Education
School District of Granton

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 generally accepted auditing standards and *Governmental 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 generally accepted auditing standards 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 District'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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Accounting principles generally accepted in the United States of America require that the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System and the schedule of revenues, expenditures and changes in fund balance - budget and actual – general fund on pages 29 through 33 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Education
School District of Granton

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 Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise School District of Granton’s basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by *Wisconsin State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*, issued by the Wisconsin Department of Public Instruction and is also not a required part of the basic financial statements.

The combining nonmajor governmental fund financial statements, schedule of expenditures of federal awards and schedule of state financial assistance are the responsibility of management and were derived from and relate 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 basic 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 combining nonmajor governmental fund financial statements, schedule of expenditures of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2024 on our consideration of the District’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 District’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 District’s internal control over financial reporting and compliance.

KerberRose SC

KerberRose SC
Certified Public Accountants
Oshkosh, Wisconsin
March 18, 2024

FINANCIAL STATEMENTS

SCHOOL DISTRICT OF GRANTON

District-Wide Statement of Net Position

As of June 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 1,232,318
Receivables:	
Taxes	295,310
Due from Other Governments	410,009
Total Current Assets	1,937,637
Noncurrent Assets	
Capital Assets	
Nondepreciable	53,720
Depreciable, net	3,279,848
Total Noncurrent Assets	3,333,568
TOTAL ASSETS	5,271,205
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pension	2,123,513
LIABILITIES	
Current Liabilities	
Accounts Payable	43,795
Accrued Liabilities	140,895
Short-Term Note Payable	450,000
Unearned Revenue	339
Current Portion of Long-Term Obligations	210,000
Total Current Liabilities	845,029
Noncurrent Liabilities	
Noncurrent Portion of Long-Term Obligations	635,000
Net Pension Liability	582,913
Total Noncurrent Liabilities	1,217,913
TOTAL LIABILITIES	2,062,942
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pension	1,221,779
NET POSITION	
Net Investment in Capital Assets	2,488,568
Restricted	1,129,945
Unrestricted	491,484
TOTAL NET POSITION	\$ 4,109,997

See Accompanying Notes

SCHOOL DISTRICT OF GRANTON

District-Wide Statement of Activities

For the Year Ended June 30, 2023

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction				
Regular Instruction	\$ 1,569,616	\$ 3,428	\$ 401,914	\$ (1,164,274)
Vocational Instruction	194,593	-	-	(194,593)
Physical Instruction	85,385	-	-	(85,385)
Special Instruction	268,219	-	261,338	(6,881)
Other Instruction	336,755	253,149	-	(83,606)
Total Instruction	<u>2,454,568</u>	<u>256,577</u>	<u>663,252</u>	<u>(1,534,739)</u>
Support Services				
Pupil Services	231,059	-	3,166	(227,893)
Instructional Staff Services	218,976	-	47,584	(171,392)
General Administration Services	380,175	-	-	(380,175)
School Building Administration Services	189,008	-	-	(189,008)
Business Administration	114,930	-	-	(114,930)
Operations and Maintenance of Plant	488,489	-	1,595,263	1,106,774
Pupil Transportation Services	93,700	-	7,673	(86,027)
Food Services	264,820	31,298	220,761	(12,761)
Internal Services	1,700	-	-	(1,700)
Central Services	93,288	-	-	(93,288)
Insurance	75,334	-	-	(75,334)
Other Support Services	97,623	-	-	(97,623)
Community Services	292,164	2,610	-	(289,554)
Interest and Fiscal Charges	2,513	-	-	(2,513)
Depreciation - Unallocated	175,846	-	-	(175,846)
Total Support Services	<u>2,719,625</u>	<u>33,908</u>	<u>1,874,447</u>	<u>(811,270)</u>
Non-Program Transactions				
Open Enrollment	643,255	-	-	(643,255)
Non-Open Enrollment	80,049	-	-	(80,049)
Adjustments and Refunds	11,034	-	-	(11,034)
Total Non-Program Transactions	<u>734,338</u>	<u>-</u>	<u>-</u>	<u>(734,338)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 5,908,531</u>	<u>\$ 290,485</u>	<u>\$ 2,537,699</u>	<u>(3,080,347)</u>
GENERAL REVENUES				
Property Taxes				1,032,037
State and Federal Aids not Restricted to Specific Functions:				3,041,769
Interest and Investment Earnings				4,651
Miscellaneous				24,257
Total General Revenues				<u>4,102,714</u>
CHANGE IN NET POSITION				1,022,367
NET POSITION - BEGINNING OF YEAR, AS RESTATED				<u>3,087,630</u>
NET POSITION - END OF YEAR				<u>\$ 4,109,997</u>

See Accompanying Notes

SCHOOL DISTRICT OF GRANTON

Balance Sheet
Governmental Funds
As of June 30, 2023

	<u>General</u>	<u>Referendum Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash	\$ 430,523	\$ 313,675	\$ 488,120	\$ 1,232,318
Receivables:				
Taxes	295,310	-	-	295,310
Due from Other Governments	395,683	-	14,326	410,009
TOTAL ASSETS	<u>\$ 1,121,516</u>	<u>\$ 313,675</u>	<u>\$ 502,446</u>	<u>\$ 1,937,637</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 39,137	\$ -	\$ 4,658	\$ 43,795
Accrued Liabilities	140,895	-	-	140,895
Short-Term Note Payable	450,000	-	-	450,000
Unearned Revenue	-	-	339	339
Total Liabilities	<u>630,032</u>	<u>-</u>	<u>4,997</u>	<u>635,029</u>
Fund Balances				
Restricted:				
Donor Specified Projects	-	-	181,118	181,118
Food Service	-	-	65,608	65,608
Community Service Activities	-	-	149,005	149,005
Debt Service	-	313,675	-	313,675
Capital Projects	-	-	101,718	101,718
Unassigned	491,484	-	-	491,484
Total Fund Balances	<u>491,484</u>	<u>313,675</u>	<u>497,449</u>	<u>1,302,608</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,121,516</u>	<u>\$ 313,675</u>	<u>\$ 502,446</u>	<u>\$ 1,937,637</u>

See Accompanying Notes

SCHOOL DISTRICT OF GRANTON

Reconciliation of the Balance Sheet - Governmental Funds to the District-Wide Statement of Net Position
As of June 30, 2023

Total Fund Balances - Governmental Funds \$ 1,302,608

Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental funds fund balance because:

Capital assets used in government activities are not financial resources and therefore are not reported in the fund statements. Amounts reported in the statement of net position:

Governmental Capital Asset	\$ 7,647,982	
Governmental Accumulated Depreciation	<u>(4,314,414)</u>	3,333,568

Deferred outflows and inflows of resources reflect changes in long-term assets or liabilities and are not reported in the funds.

Deferred Outflows of Resources Related to Pension	2,123,513	
Deferred Inflows of Resources Related to Pension	<u>(1,221,779)</u>	901,734

Certain liabilities, including bonds and notes payable, are not due in the current period and therefore not reported in the fund statements. Liabilities reported in the statement of net position that are not reported in the funds balance sheet:

General Obligation Debt	(845,000)	
Net Pension Liability	<u>(582,913)</u>	<u>(1,427,913)</u>

Total Net Position - Governmental Activities \$ 4,109,997

SCHOOL DISTRICT OF GRANTON
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General	Referendum Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 602,037	\$ 400,000	\$ 30,000	\$ 1,032,037
Other Local Sources	13,520	884	286,973	301,377
Interdistrict Sources	453,344	-	4,100	457,444
Intermediate Sources	64,765	-	-	64,765
State Sources	2,603,479	-	6,518	2,609,997
Federal Sources	2,162,903	-	279,390	2,442,293
Other Sources	5,943	-	17,042	22,985
Total Revenues	<u>5,905,991</u>	<u>400,884</u>	<u>624,023</u>	<u>6,930,898</u>
EXPENDITURES				
Instruction				
Regular Instruction	1,506,141	-	-	1,506,141
Vocational Instruction	187,252	-	-	187,252
Physical Instruction	82,396	-	-	82,396
Special Instruction	260,959	-	-	260,959
Other Instruction	253,585	-	71,422	325,007
Total Instruction	<u>2,290,333</u>	<u>-</u>	<u>71,422</u>	<u>2,361,755</u>
Support Services				
Pupil Services	225,345	-	-	225,345
Instructional Staff Services	265,684	-	-	265,684
General Administration Services	375,183	-	-	375,183
School Building Administration Services	180,617	-	-	180,617
Business Services	111,953	-	-	111,953
Operations and Maintenance	1,572,388	-	8,228	1,580,616
Pupil Transportation	186,588	-	-	186,588
Food Services	-	-	292,303	292,303
Internal Services	1,700	-	-	1,700
Central Services	93,288	-	-	93,288
Insurance	75,334	-	-	75,334
Other Support Services	94,943	-	-	94,943
Community Services	-	-	284,801	284,801
Debt Service:				
Principal	-	210,000	-	210,000
Interest and Fiscal Charges	-	2,890	-	2,890
Total Support Services	<u>3,183,023</u>	<u>212,890</u>	<u>585,332</u>	<u>3,981,245</u>
Non-Program Transactions				
General Tuition Payments	80,049	-	-	80,049
Non-Program Payments	643,255	-	-	643,255
Adjustments and Refunds	11,034	-	-	11,034
Total Non-Program Transactions	<u>734,338</u>	<u>-</u>	<u>-</u>	<u>734,338</u>
Total Expenditures	<u>6,207,694</u>	<u>212,890</u>	<u>656,754</u>	<u>7,077,338</u>
NET CHANGES IN FUND BALANCES	(301,703)	187,994	(32,731)	(146,440)
FUND BALANCES - BEGINNING OF YEAR, AS RESTATED	793,187	125,681	530,180	1,449,048
FUND BALANCES - END OF YEAR	<u>\$ 491,484</u>	<u>\$ 313,675</u>	<u>\$ 497,449</u>	<u>\$ 1,302,608</u>

See Accompanying Notes

SCHOOL DISTRICT OF GRANTON

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds to the District-Wide Statement of Activities
For the Year Ended June 30, 2023

Net Changes in Fund Balances - Total Governmental Funds \$ (146,440)

Amounts reported for governmental activities in the statement of activities are different because:

The acquisition of capital assets is reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.

Capital outlay reported in governmental fund statements	\$ 1,283,469	
Depreciation expense reported in the statement of activities	(175,846)	
Amount by which capital outlays are more than depreciation in the current period.		1,107,623

Amounts related to the pension plan benefits that affect the statement of activities but do not affect the fund financial statements. (149,193)

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. The amount of the long-term debt principal payments in the current year is:

Bonds payable		210,000
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In governmental funds interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as incurred.

The amount of interest paid during the current period	2,890	
The amount of interest accrued during the current period	(2,513)	
Interest paid is more than interest accrued by:		377

Change in Net Position - Governmental Activities \$ 1,022,367

SCHOOL DISTRICT OF GRANTON

Statement of Fiduciary Net Position

Fiduciary Fund

As of June 30, 2023

	<u>Employee Benefit Trust</u>
ASSETS	
Investments	\$ 252,842
Accounts Receivable	<u>1,658</u>
Total Assets	<u>254,500</u>
NET POSITION	
Restricted	<u>\$ 254,500</u>

See Accompanying Notes

SCHOOL DISTRICT OF GRANTON
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2023

	<u>Employee Benefit Trust</u>
ADDITIONS	
Contributions to Employee-Benefit Trust	<u>\$ 3,420</u>
DEDUCTIONS	
Payments from Employee-Benefit Trust	<u> 10,869</u>
CHANGE IN NET POSITION	(7,449)
NET POSITION - BEGINNING	<u> 261,949</u>
NET POSITION - ENDING	<u><u>\$ 254,500</u></u>

See Accompanying Notes

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies

This summary of significant accounting policies of School District of Granton (District) is presented to assist in understanding the District's financial statements. The financial statements and notes are representations of the District's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) and have been consistently applied in the preparation of the financial statements.

The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

Nature of Operations

The School District of Granton is organized as a common school district. The District, governed by a seven-member elected school board, operates grades Kindergarten through grade 12 and is comprised of all or part of seven taxing districts.

The accompanying financial statements present the activities of the School District of Granton. The District is not a component unit of another reporting entity nor does it have any component units.

The financial reporting entity consists of (a) organizations for which the stand-alone government is financially accountable and (b) the stand-alone government that is controlled by a separately elected governing body that is legally separate and is fiscally independent. All of the accounts of the District comprise the stand-alone government.

District-Wide Financial Statements

The statement of net position and the statement of activities present financial information about the District's governmental-type activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues included 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) operating grants and contributions. Taxes and other items not properly included as program revenues are reported instead as general revenues.

Fund Financial Statements

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

Fund financial statements of the reporting entity are organized into individual funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type and
- b. The same element that met the 10 percent criterion in (a) is at least 5 percent of the corresponding element total for all governmental funds combined.
- c. In addition, any other governmental fund that the District believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

Governmental funds are identified as either general, special revenue, capital projects or debt service based upon the following guidelines.

General Fund

The general fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest, and related costs.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Major Funds

The District reports the following major governmental funds:

General Fund – The general fund is the operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

Referendum Debt Service Fund – This fund accounts for resources and payments made for principal and interest on long-term obligation debt incurred with referendum approval.

Non-Major Funds

The District reports the following non-major funds:

Long-Term Capital Improvement Fund – This fund accounts for payments made for capital acquisitions based on an approved long-term capital improvement plan in which the resources are financed through interfund transfer from the General Fund.

Food Service Fund – This fund accounts for the activities associated with the District's hot lunch and breakfast programs.

Special Revenue Trust Fund - This fund accounts for funds from private gifts and donations from private parties, scholarships for students as well as student activity accounts.

Community Services Fund – This fund accounts for activities serving the community that are funded by property taxes and fees.

Fiduciary Fund

Employee Benefit Trust – This fund accounts for resources accumulated to pay post-employment benefits. This post-employment plan is a closed plan with less than 5 remaining beneficiaries receiving benefits. The District has determined this liability is immaterial and not recorded as a result. The District intends to dissolve the trust fund during 2024.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial report.

The district-wide and fiduciary fund 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 at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District may fund certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Therefore, when program expenses are incurred, both restricted and unrestricted resources may be available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

Cash

The District's cash is considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less. Cash balances for individual funds are pooled unless maintained in segregated accounts.

State statutes permit the District to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high grade commercial paper, and the local government pooled-investment fund administered by the State Investment Board. Available balances in the debt service fund may be invested in municipal obligations of the United States and the local government pooled-investment fund.

Donations to the District of securities or other property are considered trust funds and are invested as the donor specifies. In the absence of any specific directions, the District may invest the donated items in accordance with laws applicable to trust investments.

Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material.

Property Tax Levy

The aggregate District tax levy is apportioned and certified by November 6th of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full or in two or more installments with the first installment payable by the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the twentieth of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20, the County Treasurer makes full settlement to the District for any remaining balance. The County assumes all responsibility for delinquent real property taxes.

Property taxes are recognized as revenue in the period for which the taxes are levied. The 2022 tax levy is used to finance operations of the District's fiscal year ended June 30, 2023. All property taxes are considered due on January 1st, when an enforceable lien is assessed against the property and the taxpayer is liable for the taxes. All taxes are collected within 60 days of June 30th and are available to pay current liabilities.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Interfund Activity

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e. the current portion of interfund loans) or “advances to/from other funds (i.e. the noncurrent portion of interfund loans).

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Capital Assets

Capital assets are reported at actual or estimated historical cost in the district-wide statements. Donated assets are reported at estimated acquisition value at the time received.

The District has a capitalization threshold of \$3,000 or higher and an estimated useful life in excess of one year. Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land Improvements	20
Buildings and Building Improvements	20 - 50
Furniture and Equipment	5 - 15

Capital assets in the governmental fund financial statements are reported as a capital outlay expenditure.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-Term Obligations

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Principal payments are recorded against the liability and interest payments are recorded as current expenditures.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Principal payments and interest payments are recorded as current expenditures in the governmental funds.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District reports deferred outflows of resources related to pension in the statement of net position. A detailed list of these items can be found in note 7.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District reports deferred inflows of resources related to pension in the statement of net position. A detailed list of these items can be found in note 7.

Leases

The District follows GASB Statement No. 87 which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Subscription-Based Information Technology Agreements

The District adopted GASB Statement No. 96 for the year ended June 30, 2023, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAs). A SBITA is any contract conveying control of the right to use another party's information technology software. This statement requires the District to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs. There were no material SBITAs that were required to be recorded for the year ended June 30, 2023.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with available expendable financial resources are recorded during the year as expenditures in the appropriate governmental fund types. If they are not liquidated with available expendable financial resources, a liability is recorded in the statement of net position. The related expenditure is recognized when the liability is liquidated. There were no significant claims or judgments at year-end.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Equity Classifications

District-Wide Statements

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

- Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted component of net position – Consists of resources with constraints placed on the use either 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 – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

Fund Financial Statements

Fund balance is classified as either 1) nonspendable, 2) restricted, 3) committed, 4) assigned, or 5) unassigned:

Nonspendable fund balance represents amounts that cannot be spent due to form (such as inventories and prepaid amounts) or amounts that must be maintained intact legally or contractually (such as the principal of a permanent fund).

Restricted fund balance represents amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed fund balance represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. The action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period. The School Board is the decision-making authority that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance.

Assigned fund balance in the general fund represents amounts constrained by the School Board for a specific intended purpose. The District Board has not delegated that authority. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance.

Unassigned fund balance represents amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in the unassigned fund balance.

The District, unless otherwise required by law or agreements, spends funds in the following order: restricted first, then committed, then assigned, and lastly unassigned.

The District has not adopted a minimum fund balance policy.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 2 – Cash and Investments

The debt service and capital project funds accounts for its transactions through separate and distinct bank and investment accounts as required by state statutes. All other funds share in common bank and investment accounts.

The District is required to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district or by the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities guaranteed by the federal government.
- The Local Government Pooled Investment Fund and the Wisconsin Investment Trust.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

Additional restrictions could arise from local charters, ordinances, resolutions and grant resolutions of the District.

At June 30, 2023 the bank balance of cash was \$1,235,975. The District maintains its cash accounts at one financial institution. Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned. The District does not have a deposit policy for custodial credit risk.

Deposits in each bank are insured by the FDIC up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts) and up to \$250,000 for the combined amounts of all interest and noninterest bearing demand deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund (SDGF) in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing the uninsured deposits below:

Fully Insured Deposits	\$	405,866
Uninsured and Uncollateralized		830,109
Total	\$	<u>1,235,975</u>

The District has established an employee benefit trust fund to pay retiree's post-employment retirement benefits. The trust has \$252,842 invested in the fixed interest annuities, bond mutual funds and equity funds with American United Life insurance Company (AUL), and One American Company, These fixed interest annuities are backed AUL's general account assets. AUL bears the investment risk for the AUL Fixed Interest Account values and for paying interest.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 3 – Capital Assets

Capital asset balances and activity for the year ended June 30, 2023 were as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities				
Capital Assets, Nondepreciable:				
Land	\$ 50,000	\$ 3,720	\$ -	\$ 53,720
Capital Assets, Depreciable				
Land Improvements	287,074	-	-	287,074
Buildings and Improvements	5,290,761	1,116,798	-	6,407,559
Furniture and Equipment	736,678	162,951	-	899,629
Total Capital Assets, Depreciable	<u>6,314,513</u>	<u>1,279,749</u>	<u>-</u>	<u>7,594,262</u>
Less Accumulated Depreciation for				
Land Improvements	(134,489)	(14,353)	-	(148,842)
Buildings and Improvements	(3,438,424)	(118,841)	-	(3,557,265)
Furniture and Equipment	(565,655)	(42,652)	-	(608,307)
Total Accumulated Depreciation	<u>(4,138,568)</u>	<u>(175,846)</u>	<u>-</u>	<u>(4,314,414)</u>
Total Capital Assets, Depreciable, Net	<u>2,175,945</u>	<u>1,103,903</u>	<u>-</u>	<u>3,279,848</u>
Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 2,225,945</u>	<u>\$ 1,107,623</u>	<u>\$ -</u>	<u>\$ 3,333,568</u>

Depreciation expense for the fiscal year ended June 30, 2023 amounted to \$175,846 was not charged to functions.

Note 4 – Short-Term Obligations

The District issued a promissory note. The notes are used for cash flow purposes. Short-term debt activity for the year ended June 30, 2023 was a follows:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Ending Balance</u>
Note Payable	\$ -	\$ 450,000	\$ -	\$ 450,000

Short-term notes payable as of June 30, 2023 of \$450,000 consisted of the following promissory note:

	<u>Original Issuance</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Balance 6/30/23</u>
Note Payable	\$ 450,000	06/01/23	5.00%	10/24/23	<u>\$ 450,000</u>

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 5 – Long-Term Obligations

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
General Obligation Bonds	\$ 1,055,000	\$ -	\$ 210,000	\$ 845,000	\$ 210,000

Total interest paid for the year ended June 30, 2023 was \$2,890.

	<u>Original Issuance</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Balance 6/30/23</u>
General Obligation Bonds	\$ 960,000	12/04/17	0.00%	04/01/27	\$ 845,000

Aggregate cash flow requirements for the retirement of long-term principal and interest as of June 30, 2023, follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 210,000	\$ -	\$ 210,000
2025	210,000	-	210,000
2026	210,000	-	210,000
2027	215,000	-	215,000
Total	<u>\$ 845,000</u>	<u>\$ -</u>	<u>\$ 845,000</u>

The District's legal margin for creation of additional general obligation debt on June 30, 2023 was \$13,530,125.

Equalized valuation of the District	\$ 140,614,501
Statutory limitation percentage	<u>10%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	14,061,450
Total outstanding general obligation debt applicable to debt limitation	\$ 845,000
Less: Amounts available for financing general obligation debt Debt service fund net of accrued interest	<u>313,675</u>
Net outstanding general obligation debt applicable to debt limitation	531,325
Legal margin for new debt	<u>\$ 13,530,125</u>

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 6 – Fund Equity

Net position reported at June 30, 2023 includes the following:

Net Investment in Capital Assets	
Net Capital Assets	\$ 3,333,568
Less: Related Long-Term Debt Outstanding	(845,000)
Net Investment in Capital Assets	<u>2,488,568</u>
Restricted for	
Pension Benefits	318,821
Donor Specified Projects	181,118
Food Service	65,608
Community Service Activities	149,005
Future Debt Service	313,675
Capital Projects	101,718
Total Restricted	<u>1,129,945</u>
Unrestricted	<u>491,484</u>
Total District-Wide Net Position	<u>\$ 4,109,997</u>

Note 7 – Defined Benefit Pension Plan

General Information About the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 7 – Defined Benefit Pension Plan (Continued)

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2013	(9.6)%	9.0%
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$147,338 in contributions from the District.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 7 – Defined Benefit Pension Plan (Continued)

Contribution rates as of June 30, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.80%	6.80%

Pension Liabilities (Assets), Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability of \$582,913 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the District's proportion was 0.01100313%, which was an decrease of 0.00005143% from its proportion measured as of December 31, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$296,665.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experiences	\$ 928,400	\$ 1,219,709
Changes in assumptions	114,624	-
Net differences between projected and actual earnings on pension plan investments	990,235	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,094	2,070
Employer contributions subsequent to the measurement date	<u>84,160</u>	<u>-</u>
Total	<u><u>\$ 2,123,513</u></u>	<u><u>\$ 1,221,779</u></u>

The \$84,160 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability (asset) in the year ending June 30, 2024.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 7 – Defined Benefit Pension Plan (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ 34,257
2025	169,586
2026	174,411
2027	439,320
	<u>\$ 817,574</u>

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 7 – Defined Benefit Pension Plan (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns¹ As of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Global Equities	48%	7.6%	5.0%
Fixed Income	25	5.3	2.7
Inflation Sensitive Assets	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund ³	115% *	7.4%	4.8%
Variable Fund Asset Class			
U.S. Equities	70%	7.2%	4.6%
International Equities	30	8.1	5.5
Total Variable Fund	100%	7.7%	5.1%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

SCHOOL DISTRICT OF GRANTON

Notes to Financial Statements

June 30, 2023

Note 7 – Defined Benefit Pension Plan (Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase To Discount Rate (7.8%)
District's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,934,670	\$ 582,913	\$ (346,979)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Payables to the Pension Plan. The District is required to remit the monthly required contribution for both the employee and District portions by the last day of the following month. There was no amount due to WRS as of June 30, 2023.

Note 8 – Limitation on School District Revenues

Wisconsin statutes limit the amount of revenues school districts may derive from general school aids and property taxes unless a higher amount has been approved by a referendum. This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by a referendum prior to August 12, 1993.
- A referendum on or after August 12, 1993.

Note 9 – Contingencies

The District received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. The District believes such disallowances, if any, would be immaterial.

From time to time the District is involved in legal actions and claims, most of which normally occur in governmental operations. In the opinion of District management, these issues, and any other proceedings known to exist at June 30, 2023, are not likely to have a material adverse impact on the District's financial position.

Note 10 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and natural disasters. The District insures through commercial insurance companies for all risks of loss. Settled claims from these risks have not exceeded insurance coverage in the past three fiscal years.

SCHOOL DISTRICT OF GRANTON
Notes to Required Supplementary Information
June 30, 2023

Note 11 – Restatement of Prior Year Revenues

During the current year, it was identified that revenues in the prior year were not properly recorded. As a result of a restatement of prior year revenues, the District-Wide statement of net position and the general fund, fund balance has been restated as of June 30, 2022. The following is a summary of change in net position at June 30, 2022.

	<u>District-Wide</u>	<u>General Fund</u>
Net Position/ Fund Balance - June 30, 2022	\$ 3,758,727	\$ 1,464,284
Restatement of Prior Year Revenues	<u>(671,097)</u>	<u>(671,097)</u>
Net Position/ Fund Balance - As Restated June 30, 2022	<u>\$ 3,087,630</u>	<u>\$ 793,187</u>

REQUIRED SUPPLEMENTARY INFORMATION

SCHOOL DISTRICT OF GRANTON

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System (WRS)
Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	District's Proportion of the Net Pension Asset/Liability	District's Proportionate Share of the Net Pension (Asset)/Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Asset/Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2022	0.01100313%	\$ 582,913	\$ 2,043,774	28.52%	95.72%
12/31/2021	0.01105456%	(891,017)	1,833,936	48.58%	106.02%
12/31/2020	0.01151030%	(718,604)	1,854,312	38.75%	105.26%
12/31/2019	0.01166607%	(376,167)	1,836,746	20.48%	102.96%
12/31/2018	0.01161990%	413,829	1,843,560	22.45%	96.45%
12/31/2017	0.01128741%	(355,136)	1,713,069	20.73%	102.93%
12/31/2016	0.01097936%	90,496	1,640,173	5.52%	99.12%
12/31/2015	0.01069155%	173,736	1,546,522	11.23%	98.20%
12/31/2014	0.00103919%	(255,253)	1,487,976	17.15%	102.74%

Schedule of Employer Contributions
Wisconsin Retirement System (WRS)

District Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
6/30/2023	\$ 147,338	\$ 147,338	\$ -	\$ 2,209,609	6.67%
6/30/2022	124,845	124,845	-	1,889,256	6.61%
6/30/2021	119,639	119,639	-	1,772,418	6.75%
6/30/2020	120,307	120,307	-	1,836,746	6.55%
6/30/2019	123,518	123,518	-	1,843,560	6.70%
6/30/2018	116,487	116,487	-	1,713,069	6.80%
6/30/2017	108,251	108,251	-	1,640,173	6.60%
6/30/2016	105,981	105,981	-	1,546,522	6.85%
6/30/2015	104,158	104,158	-	1,487,976	7.00%

*Ten years of information will be accumulated and presented beginning with the Districts fiscal year ended June 30, 2015.

SCHOOL DISTRICT OF GRANTON
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2023

	Original And Final Budget	Actual Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
REVENUES			
Property Taxes	\$ 602,037	\$ 602,037	\$ -
Other Local Sources	33,460	13,520	(19,940)
Interdistrict Sources	449,614	451,026	1,412
Intermediate Sources	34,916	17,395	(17,521)
State Sources	2,547,255	2,559,095	11,840
Federal Sources	2,009,364	1,993,319	(16,045)
Other Sources	5,500	5,943	443
Total Revenues	<u>5,682,146</u>	<u>5,642,335</u>	<u>(39,811)</u>
EXPENDITURES			
Instruction			
Regular Instruction	1,442,889	1,506,141	(63,252)
Vocational Instruction	183,162	187,252	(4,090)
Physical Instruction	85,302	82,396	2,906
Other Instruction	198,155	253,585	(55,430)
Total Instruction	<u>1,909,508</u>	<u>2,029,374</u>	<u>(119,866)</u>
Support Services			
Pupil Services	293,248	154,096	139,152
Instructional Staff Services	271,875	191,334	80,541
General Administration Services	419,489	375,183	44,306
School Building Administration Services	73,228	180,617	(107,389)
Business Administration	88,998	111,953	(22,955)
Operations and Maintenance	1,347,130	1,572,388	(225,258)
Pupil Transportation	233,043	182,265	50,778
Internal Services	2,960	1,700	1,260
Central Services	71,450	93,288	(21,838)
Insurance	62,902	75,334	(12,432)
Other Support Services	135,635	94,643	40,992
Total Support Services	<u>2,999,958</u>	<u>3,032,801</u>	<u>(32,843)</u>
Non-Program Transactions			
General Tuition Payments	27,000	80,049	(53,049)
Non-Program Payments	633,319	533,349	99,970
Adjustments and Refunds	-	6,797	(6,797)
Total Non-Program Transactions	<u>660,319</u>	<u>620,195</u>	<u>40,124</u>
Total Expenditures	<u>5,569,785</u>	<u>5,682,370</u>	<u>(112,585)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>112,361</u>	<u>(40,035)</u>	<u>(152,396)</u>
OTHER FINANCING USE			
Transfer to Other Funds	(112,361)	(261,668)	(149,307)
NET CHANGE IN FUND BALANCE	-	(301,703)	(301,703)
FUND BALANCE - BEGINNING OF YEAR, AS RESTATED	<u>793,187</u>	<u>793,187</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 793,187</u>	<u>\$ 491,484</u>	<u>\$ (301,703)</u>

See Accompanying Notes to Required Supplementary Information

SCHOOL DISTRICT OF GRANTON
Notes to Required Supplementary Information
June 30, 2023

Budgets and Budgetary Accounting

Operating budgets are adopted each fiscal year for all governmental funds in accordance with Section 65.90 of the Wisconsin Statutes using the budgetary accounting basis prescribed by the Wisconsin Department of Public Instruction. The legally adopted budget and budgetary expenditure control is exercised at the two-digit sub function level in the general fund and at the function level for all other funds. Reported budget amounts are as originally adopted or as amended by School Board resolution.

The District follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedule:

- a. Based upon requests from district staff, district administration recommends budget proposals To the Board of Education.
- b. The Board of Education reviews a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- c. Pursuant to a public budget hearing, the Board of Education may make alterations to the proposed budget.
- d. Once the Board of Education (following the public hearing) adopts the budget, no changes may be made in the amount of tax to be levied or in the amount of the various appropriations and the purposes of such appropriations, unless authorized by a 2/3 vote of the entire school board.
- e. Appropriations lapse at year-end unless authorized as a carryover by the Board of Education. The portion of fund balance representing carryover appropriations is reported as assigned fund balance.

Basis of Accounting

The budget is prepared on the same modified accrual basis of accounting as applied to the governmental funds in the financial statements.

There is a perspective difference between the budget and reporting under generally accepted accounting principles (GAAP). For budgetary purposes the special education fund was budgeted separate from the general fund, but for GAAP the two are combined. There is a reconciliation to the statement of revenues, expenditures and changes in fund balances provided as part of the notes to the required supplementary information.

Excess of Actual Expenditures Over Budget in Individual Funds

The general fund had an excess of actual expenditures over budget for the year ended June 30, 2023:

Individual Function	Excess Expenditures
Regular Instruction	\$ 63,252
Vocational Instruction	4,090
Other Instruction	55,430
School Building Administration Services	107,389
Business Administration	22,955
Operations and Maintenance	225,258
Central Services	21,838
Insurance	12,432
General Tuition Payments	53,049
Adjustments and Refunds	6,797

SCHOOL DISTRICT OF GRANTON
Notes to Required Supplementary Information - Continued
June 30, 2023

Budget-to-Actual Reconciliation

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

	General Fund
Sources/Inflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Revenues" from the Schedule of Revenues, Expenditures and Changes in Fund Balance	\$ 5,642,335
Differences – Budget to GAAP:	
The Special Education Fund was Budgeted Separately but does not Meet the Definition of a Special Revenue Fund and was Combined with the General Fund	263,656
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Change in Fund Balances – Governmental Funds	\$ 5,905,991
Uses/Outflows of Resources:	
Actual Amounts (Budgetary Basis) "Total Expenditures and Other Financing Use" from the Schedule of Revenues, Expenditures and Changes in Fund Balance	\$ 5,944,038
Differences – Budget to GAAP:	
The Special Education Fund was Budgeted Separately but does not Meet the Definition of a Special Revenue Fund and was Combined with the General Fund	525,324
The Transfer to the Special Education Fund is Eliminated because it is Considered to be Part of the General Fund.	(261,668)
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 6,207,694

SCHOOL DISTRICT OF GRANTON
Notes to Required Supplementary Information - Continued
June 30, 2023

Defined Benefit Pension Plan

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

SUPPLEMENTARY INFORMATION

SCHOOL DISTRICT OF GRANTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 As of June 30, 2023

	Special Revenue			Capital Projects	Total Nonmajor Governmental Funds
	Special Revenue Trust	Food Service	Community Services	Long-term Capital Improvement	
ASSETS					
Cash and Investments	\$ 181,169	\$ 52,554	\$ 152,679	\$ 101,718	\$ 488,120
Due From Other Governments	-	14,326	-	-	14,326
Total Assets	<u>\$ 181,169</u>	<u>\$ 66,880</u>	<u>\$ 152,679</u>	<u>\$ 101,718</u>	<u>\$ 502,446</u>
LIABILITIES					
Accounts Payable	\$ 51	\$ 933	\$ 3,674	\$ -	\$ 4,658
Unearned Revenue	-	339	-	-	339
Total Liabilities	<u>51</u>	<u>1,272</u>	<u>3,674</u>	<u>-</u>	<u>4,997</u>
FUND BALANCES					
Restricted	<u>181,118</u>	<u>65,608</u>	<u>149,005</u>	<u>101,718</u>	<u>497,449</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 181,169</u>	<u>\$ 66,880</u>	<u>\$ 152,679</u>	<u>\$ 101,718</u>	<u>\$ 502,446</u>

SCHOOL DISTRICT OF GRANTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2023

	Special Revenue			Capital Projects	Total Nonmajor Governmental Funds
	Special Revenue Trust	Food Service	Community Services	Long-term Capital Improvement	
REVENUES					
Property Taxes	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Other Local Sources	77,448	31,298	177,375	852	286,973
Interdistrict Sources	-	-	4,100	-	4,100
State Sources	-	4,843	1,675	-	6,518
Federal Sources	-	215,918	63,472	-	279,390
Other Sources	-	13	17,029	-	17,042
Total Revenues	<u>77,448</u>	<u>252,072</u>	<u>293,651</u>	<u>852</u>	<u>624,023</u>
EXPENDITURES					
Instruction					
Other Instruction	71,422	-	-	-	71,422
Support Services					
Operations and Maintenance	-	-	8,228	-	8,228
Food Services	-	292,303	-	-	292,303
Community Services	-	-	284,801	-	284,801
Total Support Services	<u>-</u>	<u>292,303</u>	<u>293,029</u>	<u>-</u>	<u>585,332</u>
Total Expenditures	<u>71,422</u>	<u>292,303</u>	<u>293,029</u>	<u>-</u>	<u>656,754</u>
NET CHANGES IN FUND BALANCES	6,026	(40,231)	622	852	(32,731)
FUND BALANCES - BEGINNING OF YEAR	175,092	105,839	148,383	100,866	530,180
FUND BALANCES - END OF YEAR	<u>\$ 181,118</u>	<u>\$ 65,608</u>	<u>\$ 149,005</u>	<u>\$ 101,718</u>	<u>\$ 497,449</u>

ADDITIONAL REPORTS

**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**

To the Board of Education
School District of Granton
Granton, 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, each major fund, and the aggregate remaining fund information of School District of Granton (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 18, 2024.

Report on 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) 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 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 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 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, 2023-003, and 2023-004 to be material weaknesses.

To the Board of Education
School District of Granton

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’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*.

District’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

KerberRose SC

KerberRose SC
Certified Public Accountants
Oshkosh, Wisconsin
March 18, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, STATE SINGLE AUDIT GUIDELINES AND THE WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*, 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, 2023. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, 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, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the audit 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), *State Single Audit Guidelines* and *Wisconsin School District Audit Manual*. Our responsibilities under those standards, the Uniform Guidance, *State Single Audit Guidelines* and *Wisconsin School District Audit Manual* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs.

To the Board of Education
School District of Granton

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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.

To the Board of Education
School District of Granton

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, *State Single Audit Guidelines* and the *Wisconsin School District Audit Manual*. Accordingly, this report is not suitable for any other purpose.

KerberRose SC

KerberRose SC
Certified Public Accountants
Oshkosh, Wisconsin
March 18, 2024

FEDERAL AND STATE AWARDS SECTION

SCHOOL DISTRICT OF GRANTON
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Grantor Agency/Federal Program Title	ALN	Pass-Through Agency	Pass-Through Number	(Accrued) Deferred Revenue 7/1/2022	Value or Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/2023	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
<i>CHILD NUTRITION CLUSTER</i>								
School Breakfast Program	10.553	WI DPI	2023-52604-DPI-SB-546	\$ -	\$ 53,572	\$ -	\$ 53,572	\$ -
National School Lunch Program	10.555	WI DPI	2023-102226-DPI-NSL-547	-	122,907	-	122,907	-
Donated Commodities	10.555	WI DPI	2023-102226-DPI-NSL-547	-	9,515	-	9,515	-
<i>Total National School Lunch Program</i>				-	132,422	-	132,422	-
Summer Food Service Program - COVID-19	10.559	WI DPI	2022-102226-DPI-SFSP-586	(9,594)	9,594	-	-	-
Summer Food Service Program	10.559	WI DPI	2023-102226-DPI-SFSP-586	-	5,775	13,208	18,983	-
<i>Total Summer Food Service Program</i>				(9,594)	15,369	13,208	18,983	-
Total Child Nutrition Cluster				(9,594)	201,363	13,208	204,977	-
Child and Adult Care Food Program	10.558	WI DPI	2023-102226-DPI-CCI-551	-	5,191	1,118	6,309	-
USDA FFVP October Public	10.582	WI DPI	2023-102226-DPI-FFVPOCTPUB-376	-	3,902	-	3,902	-
USDA FFVP July Public	10.582	WI DPI	2023-102226-DPI-FFVP-July-594	-	730	-	730	-
Total Fresh Fruit and Vegetable Cluster				-	4,632	-	4,632	-
Total U.S. Department of Agriculture and Child Nutrition Cluster				(9,594)	211,186	14,326	215,918	-
U.S. DEPARTMENT OF EDUCATION								
Title I Grants to Local Educational Agencies	84.010	WI DPI	2022-102226-DPI-TIA-141	(274,496)	274,496	-	-	-
Title I Grants to Local Educational Agencies	84.010	WI DPI	2023-102226-DPI-TIA-141	-	186,596	137,818	324,414	-
<i>Total Title I Grants to Local Educational Agencies</i>				(274,496)	461,092	137,818	324,414	-
<i>SPECIAL EDUCATION CLUSTER</i>								
Special Education Grants to States	84.027	WI DPI	2022-102226-DPI-FLOW-341	(53,182)	53,182	-	-	-
Special Education Grants to States	84.027	WI DPI	2023-102226-DPI-FLOW-341	-	62,764	104,300	167,064	-
Special Education Preschool Grants	84.173	WI DPI	2022-102226-DPI-PRESCH-346	(2,990)	2,990	-	-	-
Special Education Preschool Grants	84.173	WI DPI	2022-102226-DPI-PRESCH-347	(2,750)	2,750	-	-	-
Special Education Preschool Grants	84.173	WI DPI	2023-102226-DPI-PRESCH-347	-	-	2,520	2,520	-
<i>Total Special Education Cluster</i>				(58,922)	121,686	106,820	169,584	-
Career and Technical Education - Basic Grants to States	84.048	CESA 10	2022-102226-CTE-400	(6,540)	6,540	-	-	-
Career and Technical Education - Basic Grants to States	84.048	CESA 10	2023-102226-CTE-400	-	8,625	-	8,625	-
Title V-B Rural and Low-Income Schools	84.358	WI DPI	2022-102226-DPI-TV-B-368	(301)	301	-	-	-
Title V-B Rural and Low-Income Schools	85.358	WI DPI	2023-102226-DPI-TV-B-368	-	6,244	1,015	7,259	-
Improving Teacher Quality State Grants	84.367	WI DPI	2022-102226-DPI-TIIA-365	(2,619)	2,619	-	-	-
Improving Teacher Quality State Grants	84.367	WI DPI	2023-102226-DPI-TIIA-365	-	14,881	12,851	27,732	-
Student Support and Academic Enrichment Program	84.424	WI DPI	2022-102226-DPI-TIVA-381	(3,617)	3,617	-	-	-
Student Support and Academic Enrichment Program	84.424	WI DPI	2023-102226-DPI-TIVA-381	-	1,558	1,608	3,166	-
<i>EDUCATION STABILIZATION FUNDS CLUSTER</i>								
Elementary and Secondary School Emergency Relief II	84.425D	WI DPI	2022-102226-DPI-ESSERFII-163	(374,881)	374,881	-	-	-
Elementary and Secondary School Emergency Relief III	84.425U	WI DPI	2023-102226-DPI-ESSERFIII-165	-	1,459,692	135,571	1,595,263	-
<i>Total Education Stabilization Funds Cluster</i>				(374,881)	1,834,573	135,571	1,595,263	-
Total U.S. Department of Education				(721,376)	2,461,736	395,683	2,136,043	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
<i>Medicaid Cluster</i>								
Medical Assistance Program	93.778	WI DHS	Not Available	-	20,403	-	20,403	-
TOTAL FEDERAL ASSISTANCE				<u>\$ (730,970)</u>	<u>\$ 2,693,325</u>	<u>\$ 410,009</u>	<u>\$ 2,372,364</u>	<u>\$ -</u>

Reconciliation to the basic financial statements:

Governmental Funds	
Federal Sources	\$ 2,442,293
Intermediate Sources	29,028
Less: Nonreportable Grants	(98,957)
Total expenditures of federal awards	<u>\$ 2,372,364</u>

Reconciliation of Accrued Revenue as of 7/1/2022

Schedule of Federal Awards presented as of 6/30/2022	\$ 1,408,864
Adjustments	(677,894)
Schedule of Federal Awards presented as of 7/1/2022	<u>\$ 730,970</u>

SCHOOL DISTRICT OF GRANTON

Schedule of State Financial Assistance

For the Year Ended June 30, 2023

<u>Awarding Agency/ Awarding Description/ Pass-Through Agency</u>	<u>State I.D. Number</u>	<u>Pass-Through Agency</u>	<u>State Identifying Number</u>	<u>(Accrued) Deferred Revenue 7/1/2022</u>	<u>Cash Received (Refunded)</u>	<u>Accrued (Deferred) Revenue 6/30/2023</u>	<u>Total Expenditures</u>	<u>Subrecipient Payments</u>
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Special Education and School Age Parents	255.101	Direct Program	102226-100	\$ -	\$ 34,631	\$ -	\$ 34,631	\$ -
Special Education and School Age Parents	255.101	CESA 10	102226-100	-	35,048	-	35,048	-
State School Lunch Aid	255.102	Direct Program	102226-107	-	1,563	-	1,563	-
Common School Fund Library Aid	255.103	Direct Program	102226-104	-	27,089	-	27,089	-
General Transportation Aid	255.107	Direct Program	102226-102	-	7,673	-	7,673	-
WI School Day Milk Program	255.115	Direct Program	102226-109	-	1,899	-	1,899	-
Equalization Aids	255.201	Direct Program	102226-116	-	2,107,483	-	2,107,483	-
High Cost Special Education Aid	255.210	Direct Program	102226-119	-	9,753	-	9,753	-
Sparsity Aid	255.212	Direct Program	102226-162	-	102,038	-	102,038	-
State School Breakfast Aid SSBA	255.344	Direct Program	102226-108	-	1,381	-	1,381	-
Achievement Gap Reduction	255.504	Direct Program	102226-160	-	105,943	-	105,943	-
Aid for High Poverty School Districts	255.926	Direct Program	102226-121	-	12,903	-	12,903	-
Educator Effective Evaluation System	255.940	Direct Program	102226-154	-	4,640	-	4,640	-
Per Pupil Aid	255.945	Direct Program	102226-113	-	185,500	-	185,500	-
Career and Technical Education Incentive Grants	255.950	Direct Program	102226-171	(3,376)	3,376	-	-	-
Assessments of Reading Readiness	255.956	Direct Program	102226-166	-	515	-	515	-
Total Wisconsin Department of Public Instruction				<u>\$ (3,376)</u>	<u>\$ 2,641,435</u>	<u>\$ -</u>	<u>\$ 2,638,059</u>	<u>\$ -</u>
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT								
Local Youth Apprenticeship	455.112	CESA	N/A	-	689	-	689	-
TOTAL STATE PROGRAMS				<u>\$ (3,376)</u>	<u>\$ 2,642,124</u>	<u>\$ -</u>	<u>\$ 2,638,748</u>	<u>\$ -</u>

Reconciliation to the basic financial statements:

Governmental Funds

State sources	\$ 2,609,997
Intermediate sources	35,737
Less: State sources not considered state financial assistance	
State tax exempt aid	(5,311)
Payment in lieu of taxes and other revenues	(1,675)
Total expenditures of state awards	<u>\$ 2,638,748</u>

The accompanying notes are an integral part of this schedule.

SCHOOL DISTRICT OF GRANTON

Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2023

Note 1 – Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the School District of Granton under programs of the federal and state governments for the year ended June 30, 2023. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the *State Single Audit Guidelines*. Because the schedules present only a select portion of operations of the District, they are not intended to, and do not, present the financial position and change in net position of the District.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported in the schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

School District of Granton has not elected to use the 10 percent de minimis indirect cost rate as allowable under the Uniform Guidance.

Note 3 – Special Education and School Age Parents Program

2022 - 2023 eligible costs under the State Special Education Program are \$134,125.

Note 4 – Oversight Agencies

The District's federal oversight agency is the U.S. Department of Education. The District's state cognizant agency is the Wisconsin Department of Public Instruction.

SCHOOL DISTRICT OF GRANTON
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2023

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued	Unmodified
Internal control over financial reporting	
Material weakness identified?	Yes
Significant deficiency identified?	None Reported
Noncompliance material to the financial statements?	No

Federal Awards

Internal control over major programs	
Material weakness identified?	No
Significant deficiency identified?	None Reported
Type of auditors’ report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

ALN	Name of Federal Program
	<i>Education Stabilization Funds</i>
84.425D	Elementary and Secondary School Emergency Relief II
84.425U	Elementary and Secondary School Emergency Relief III

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000

Auditee qualified as a low-risk auditee? No

State Awards

Internal control over major programs	
Material weakness identified?	No
Significant deficiency identified?	None Reported
Type of auditors’ report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with <i>State Single Audit Guidelines</i> or the <i>Wisconsin School District Audit Manual</i> ?	No

Identification of the major state programs:

State I.D. Number	Name of State Program
	<i>General Aids Cluster</i>
255.201	General Equalization Aid
255.926	Aid for High Poverty School Districts

SCHOOL DISTRICT OF GRANTON
Schedule of Findings and Questioned Costs - Continued
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

Finding No.

2023-001 **Lack of Segregation of Duties**

**Prior Year
Audit Finding:** 2022-001

Condition: During our audit, we noted that the District has limited staff which does not allow for the proper segregation of duties.

Criteria: Board of Education and management are responsible for establishing and maintaining internal controls over financial reporting to prevent misstatements in their financial reporting.

Effect: Because of the lack of segregation of duties, unauthorized transactions could occur in the District's operations.

Cause: Due to limited staff, management is unable to properly segregate duties.

Recommendation: We recommend the duties should be separated as much as possible such as review and approval of bank reconciliations and journal entries. In addition, compensating controls should be used to compensate for the lack of segregation of duties. This includes the Board having an active role in the District's operations.

**Management's
Response:** Due to small staff, duties are segregated as much as possible. The Board does review and approve transactions. Management agrees that the Board should have access to review or question any transaction which flows through the District office, and reports detailing cash receipts and disbursements are provided to the Board monthly to assist in that capacity. By employing individuals who are capable of maintaining the integrity of the books and safeguarding District assets, the Board can be confident that the financial affairs of the District are being handled properly.

**Responsible
Officials:** Nancy Popp, District Administrator

**Anticipated
Completion Date:** The District will implement the changes as it is able. This finding will not completely resolve itself given the overall size of the entity and limited staff.

SCHOOL DISTRICT OF GRANTON
Schedule of Findings and Questioned Costs - Continued
For the Year Ended June 30, 2023

Section II - Financial Statement Findings (Continued)

Finding No.

2023-002 **Financial Reporting**

**Prior Year
Audit Finding:** **2022-002**

Condition: During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.

Criteria: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements, in conformity with U.S. Generally Accepted Accounting Principles (GAAP).

Cause: Management does not have the training and expertise to prepare the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).

Effect: Although the auditors are preparing the financial statements and related footnotes, management of the District thoroughly reviews them and accepts responsibility for their completeness and accuracy.

Recommendation: We recommend that management continues to make this decision on a cost/benefit basis.

**Management's
Response:** Due to limited staffing the District will continue to contract with an outside audit firm to complete the statements. Management reviews the financial statements and compares to the District's financial records for completeness and accuracy and accepts responsibility for those financial statements.

**Responsible
Official:** Nancy Popp, District Administrator

**Anticipated
Completion Date:** This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

SCHOOL DISTRICT OF GRANTON
Schedule of Findings and Questioned Costs - Continued
For the Year Ended June 30, 2023

Section II - Financial Statement Findings (Continued)

Finding No.

2023-003 **Preparation of Schedules of Federal and State Awards**

**Prior Year
Audit Finding:** 2022-003

Condition: The District was unable to provide us with schedules of federal and state awards with the appropriate allocation of funds by ALN and funding source.

Cause: The District felt that they did not have the internal expertise to prepare the schedules.

Criteria: The District should prepare the schedules of expenditures of federal and state awards.

Effect: Although the auditors are assisting with the preparation of the schedules of federal and state awards, management of the District thoroughly reviews the schedules and accepts responsibility for the schedules' completeness and accuracy.

Recommendation: The District should assign an individual internally that is qualified to prepare these schedules.

**Management's
Response:** The District was unable to prepare due to time constraints. The District is aware of the requirements and will attempt to compile the information necessary in the future.

**Responsible
Officials:** Nancy Popp, District Administrator

**Anticipated
Completion Date:** This finding may not completely resolve itself given the cost/benefit basis of the decision the District continues to make.

SCHOOL DISTRICT OF GRANTON
Schedule of Findings and Questioned Costs - Continued
For the Year Ended June 30, 2023

Section II - Financial Statement Findings (Continued)

Finding No.

2023-004 **Material Audit Adjustments**

**Prior Year
Audit Finding:** 2022-004

Condition: During the audit, we identified and proposed adjustments (which were approved and posted by management) that were material, either individually or in the aggregate, to the District's financial statements.

Cause: While District staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year end adjusting and closing entries required additional expertise that would entail additional training and staff time to develop. The District also had new software implemented this year that contributed to the material adjustments.

Criteria: Management is responsible for the maintaining internal controls and its accounting records in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Effect: Year-end financial records prepared by the District prior to the audit procedures may contain material misstatements. We recommend the District designate an individual to obtain additional training in order to prepare the adjusting and closing entries. We are available to assist the individuals in obtaining the understanding to prepare these entries.

Recommendation: We recommend that management and the District Board continue to monitor the transactions and the financial records of the District. We recommend the District perform a risk assessment of its operations and current procedures to identify and implement mitigating controls to reduce the risk of errors and intentional fraud.

**Management's
Response:** The District is aware of the reasons for the material account adjustments and will take necessary action to implement procedures for preparation of year-end adjustments.

**Responsible
Officials:** Nancy Popp, District Administrator

**Anticipated
Completion Date:** This finding will resolve as the finance team gains a better understanding of the District financial records.

SCHOOL DISTRICT OF GRANTON
Schedule of Findings and Questioned Costs - Continued
For the Year Ended June 30, 2023

Section III - Federal Award Findings

There were no findings for federal awards.

Section IV - State Award Findings

There were no state award findings.

Section V - Other Issues

- | | |
|--|-----|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Was a management letter or other document conveying audit documents issued as a result of this audit? | Yes |

SCHOOL DISTRICT OF GRANTON
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

Financial Statement Findings

2022-001 - Segregation of Duties - See corrective action plan finding 2023-001.

2022-002 - Financial Accounting and Reporting - See corrective action plan finding 2023-002.

2022-003 - Preparation of Schedules of Federal and State Awards - See corrective action plan finding 2023-003.

2022-004 – Material Audit Adjustment - See corrective action plan finding 2023-004.

Granton Area School District

Nancy Popp
District Administrator
715-238-7292

Amanda Kraus
4K-12 Principal
715-238-7175



Corrective Action Plan

Financial Statement Findings

2023-001 - Segregation of Duties - The District is aware of the lack of segregation of duties caused by the limited size of its staff. Segregation of duties are enhanced whenever possible and the Board of Education assumes an active roll through monthly review of receipt and disbursement transactions and monthly financial statements.

Responsible Official – Nancy Popp, District Administrator

Anticipated Completion Date - This finding will not completely resolve itself given the size and limited financial resources of the District.

2023-002 - Financial Reporting - The District is aware that its staff does not have training to prepare financial statements and related notes in accordance with GAAP. The District will rely on the assistance of the auditors for preparation of the financial statements and related notes. The District has assigned an individual with the knowledge and skills to review the financial statements which included comparing the audited financial statements to the internally generated financial reports.

Responsible Official – Nancy Popp, District Administrator

Anticipated Completion Date - This finding will not completely resolve itself given the cost/benefit basis the District continues to make.

2023-003 - Preparation of Schedules of Federal and State Awards - The District is aware of the requirements and will attempt to compile the information necessary to assure its compliance with this in the future.

Responsible Official – Nancy Popp, District Administrator

Anticipated Completion Date - This finding may not completely resolve itself given the cost/benefit basis of the decision the District continues to make.

2023-004 – Material Audit Adjustments - The District is aware there were material adjustments and intends to gain additional understanding and training to reduce the material adjustments.

Responsible Official – Nancy Popp, District Administrator

Anticipated Completion Date - The District intends to reduce material adjustments within the next year.

CHECK NUMBER	CHECK VENDOR	CHECK DATE	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
46176	AETNA	03/01/2024	83.70	GA2878038A	Williams, Last bill
46177	ALLIED COOPERATIVE	03/01/2024	2,690.67	JAN	Jan Fuel
46178	AMAZON WEB SERVICES	03/01/2024	433.62	1490907161	Tech Services
46179	ASCENDANCE	03/01/2024	35.96	10614M	Fleet Part
46180	BASCHE, PATRICIA	03/01/2024	502.39	JANFEB	Mileage Jan 21,27,28 Feb 3,4-10, 12-17,18-24
46181	BEAVER CREEK RESERVE	03/01/2024	360.00	11956522	2nd & 3rd Grade Feild Trip
46182	CAROLINA BIOLOGICAL	03/01/2024	509.21	STMT	Science Supplies
46183	CARQUEST AUTO PARTS	03/01/2024	14.17	2219-ID-45	Parts
46184	CARRICO AQUATIC RESO	03/01/2024	471.34	20241019	Pool Parts
46184	CARRICO AQUATIC RESO	03/01/2024	84.09	20240969	Pool Parts
46185	CDW-G	03/01/2024	4,978.99	1CBPPJ8	Server Subscriptions
46185	CDW-G	03/01/2024	1,545.00	ZR00408036	Annual Service
46186	CESA 5	03/01/2024	8,765.01	0002401464	Audit Support
46186	CESA 5	03/01/2024	4,202.81	0002401397	Audit Help
46188	COMPLETE CONTROL INC	03/01/2024	587.50	SRVCE05112	Frozen Coil
46188	COMPLETE CONTROL INC	03/01/2024	600.88	SRVCE05103	Coupling Replacement
46189	COUNTRY FLORAL BOUTI	03/01/2024	43.00	5622	Sympathy Flowers
46190	CVTC	03/01/2024	1,356.30	6713	Online Courses
46191	DEPARTMENT OF WORKFO	03/01/2024	140.49	JANUARY	Unemployment
46192	EAGLE TIRE & SERVICE	03/01/2024	1,000.00	11924	Tire x2
46193	EID, MARY	03/01/2024	60.00	2624	Mileage 2.6.24
46194	FINGER PUBLISHING IN	03/01/2024	9.62	134810	Teacher Aid Ad
46195	GRANTON FFA ALUMNI	03/01/2024	85.50	1402241016	Board of Director Hotel - FFA
46195	GRANTON FFA ALUMNI	03/01/2024	1,231.00	22124	Winter Incentive Trip
46195	GRANTON FFA ALUMNI	03/01/2024	239.80	12524	Lock In
46195	GRANTON FFA ALUMNI	03/01/2024	623.45	212024	Etiquette Dinner and Half Time Conference
46196	GROSS MOTORS INC	03/01/2024	180.38	488194	Diagnostic on Chev Impala
46196	GROSS MOTORS INC	03/01/2024	328.01	489243	Battery Replacement on Chev. Impala
46197	HUEBSCH	03/01/2024	60.21	10436452	Dust Mop Rental
46197	HUEBSCH	03/01/2024	60.21	10434288	Dust Mop Rental
46197	HUEBSCH	03/01/2024	60.21	10432077	Dust Mop Rental
46197	HUEBSCH	03/01/2024	60.21	10440870	Dust Mop Rental
46197	HUEBSCH	03/01/2024	60.21	10438661	Dust Mop Rental
46198	INDIANHEAD FOOD SERV	03/01/2024	169.51	INV-469886	Supplies
46198	INDIANHEAD FOOD SERV	03/01/2024	221.25	INV-469868	Supplies
46198	INDIANHEAD FOOD SERV	03/01/2024	1,026.92	INV-469888	Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	559.74	INV-469879	Breakfast
46198	INDIANHEAD FOOD SERV	03/01/2024	167.50	INV-469874	FFVP
46198	INDIANHEAD FOOD SERV	03/01/2024	165.83	INV-469883	FFVP
46198	INDIANHEAD FOOD SERV	03/01/2024	512.84	INV-460681	FFVP
46198	INDIANHEAD FOOD SERV	03/01/2024	103.60	INV-460685	FFVP
46198	INDIANHEAD FOOD SERV	03/01/2024	1,034.21	INV-462820	FFVP / Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	654.32	INV-472042	FFVP
46198	INDIANHEAD FOOD SERV	03/01/2024	313.75	INV-465331	FFVP
46198	INDIANHEAD FOOD SERV	03/01/2024	82.77	INV-467687	After school program
46198	INDIANHEAD FOOD SERV	03/01/2024	2,849.32	INV-462828	Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	2,045.03	INV-472043	Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	5.85	INV-465327	Commodities
46198	INDIANHEAD FOOD SERV	03/01/2024	1,429.21	INV-465338	Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	1,631.78	INV-467696	Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	1,393.86	INV-460678	Lunch
46198	INDIANHEAD FOOD SERV	03/01/2024	3.90	INV-460671	Commodities
46198	INDIANHEAD FOOD SERV	03/01/2024	177.51	INV-467685	Supplies

CHECK NUMBER	CHECK VENDOR	CHECK DATE	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
46198	INDIANHEAD FOOD SERV	03/01/2024	250.16	INV-472044	Supplies
46198	INDIANHEAD FOOD SERV	03/01/2024	129.59	INV-462814	Supplies
46198	INDIANHEAD FOOD SERV	03/01/2024	437.89	INV-460690	Supplies
46198	INDIANHEAD FOOD SERV	03/01/2024	1,226.29	INV-467694	Breakfast
46198	INDIANHEAD FOOD SERV	03/01/2024	811.51	INV-465330	Breakfast
46198	INDIANHEAD FOOD SERV	03/01/2024	140.96	INV-465317	Breakfast
46198	INDIANHEAD FOOD SERV	03/01/2024	62.78	INV-472056	Breakfast
46198	INDIANHEAD FOOD SERV	03/01/2024	510.73	INV-462818	Breakfast
46199	JOSTENS	03/01/2024	198.00	32819569	Graduation Gowns
46199	JOSTENS	03/01/2024	99.00	32819568	Graduation Gowns
46200	LOOKOUT BOOKS	03/01/2024	268.44	ARU0365450	Library Books
46201	MADISON NATIONAL LIF	03/01/2024	688.19	1610506	LTD
46202	MCDONELL AREA CATHOL	03/01/2024	48.00	2024	All Conference Music Festival Meals
46203	MENARDS	03/01/2024	37.58	75231	Art Supplies for IS class
46203	MENARDS	03/01/2024	23.81	75231a	Open Supplies PO
46204	MID-STATE TRUCK	03/01/2024	1,194.35	STMT	Parts
46205	MISSISSIPPI WELDERS	03/01/2024	40.30	1707760	Rental
46206	NASCO	03/01/2024	188.72	564115	Elementary Class Supplies
46207	NASSCO INC	03/01/2024	210.19	6393907	Bleach
46207	NASSCO INC	03/01/2024	1,271.55	6388520	Foam hand soap
46208	NASSP	03/01/2024	385.00	9001771202	NHS Membership
46209	NEILLSVILLE SCHOOL D	03/01/2024	355.57	0075	Transportation Supervisory
46209	NEILLSVILLE SCHOOL D	03/01/2024	2,215.58	0077	Mechanic work August - January
46210	O'REILLY AUTO PARTS	03/01/2024	61.97	2282021	Parts
46211	ORLOWSKI, CAROLYN	03/01/2024	870.00	JAN	Jan Food Services
46212	PH HOSPITALITY GROUP	03/01/2024	289.75	0132700520	Pizza - Lunch
46212	PH HOSPITALITY GROUP	03/01/2024	133.75	0132700520	Pizza Lunch
46213	PITNEY BOWES INC	03/01/2024	129.76	Jan	Postage
46214	PRISCILLA, KITE	03/01/2024	385.00	2724	Piano Accompaniment
46215	REIDER, KATHRYN	03/01/2024	50.68	2282024	Breakfast of Champions
46215	REIDER, KATHRYN	03/01/2024	51.62	3124	Etiquette Dinner
46216	ROJAS, VICTOR	03/01/2024	120.00	22924	Translation Services
46217	SYMMETRY ENERGY SOLU	03/01/2024	6,021.02	17910914	Gas
46218	TDS TELECOM	03/01/2024	5,738.50	2282023	Jan-Feb
46219	TP PRINTING COMPANY	03/01/2024	2,293.31	1359A	Jan Displays
46220	UNIVERSITY OF WISCON	03/01/2024	6,193.81	144-AAM571	After School Program
46221	VERIZON WIRELESS	03/01/2024	560.44	9954990499	Monthly Usage
46222	VIVODA, PARKER	03/01/2024	447.10	31524	Mileage
46223	WASB	03/01/2024	500.00	32881	Handbook Renewal
46223	WASB	03/01/2024	38.33	201070	Admin Meeting
46224	WASDA	03/01/2024	125.00	200014089	Superintendent Conference
46225	WE ENERGIES	03/01/2024	844.70	4906946396	Gas Usage
46226	WEBER'S FARM STORE I	03/01/2024	2,923.00	IVC0008128	Milk - Jan
46227	WI DEPT OF REVENUE	03/01/2024	1,036.13	L177332280	State taxes
46228	WI RETIREMENT SYSTEM	03/01/2024	5,376.44	02023	WRS Payment
46229	WISCONSIN BUS SALES	03/01/2024	172.39	06BP56283	Fleet Parts
46230	WISCONSIN DRUG TESTI	03/01/2024	30.75	55474	MVR and BGC
46231	XCEL ENERGY	03/01/2024	5,993.84	864688665	Jan Usage
46232	YOUNG, CEASAR	03/01/2024	400.00	21224	Homecoming Dance
46233	CITIZEN'S STATE BANK	03/01/2024	22.98	1142249536	SPED Supplies
46233	CITIZEN'S STATE BANK	03/01/2024	169.38	1142638322	Electric Pencil Sharpeners to replace manual wall sharpeners
46233	CITIZEN'S STATE BANK	03/01/2024	99.95	22222	Canvas for bulldog bash

CHECK NUMBER	CHECK VENDOR	CHECK DATE	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
46233	CITIZEN'S STATE BANK	03/01/2024	595.62	2292024	Bulldog Bash concession supplies
46233	CITIZEN'S STATE BANK	03/01/2024	483.48	29	Bingo Supplies
46233	CITIZEN'S STATE BANK	03/01/2024	83.94	AFSP1	After School Program Supplies
46233	CITIZEN'S STATE BANK	03/01/2024	8.75	AMAZON1	Date Stamper
46233	CITIZEN'S STATE BANK	03/01/2024	50.00	BINGO	Door Prizes for the Bulldog Bash
46233	CITIZEN'S STATE BANK	03/01/2024	3,974.21	BOARDCONF	Board Conference - Meals and lodging
46233	CITIZEN'S STATE BANK	03/01/2024	212.50	CALLEMALL	Call Em All
46233	CITIZEN'S STATE BANK	03/01/2024	600.00	CLASS	Intro to Accounting
46233	CITIZEN'S STATE BANK	03/01/2024	15.00	EVENTWEAC	WEAC EEvent
46233	CITIZEN'S STATE BANK	03/01/2024	52.75	SAMSCCLUB	MEMBERSHIP
46233	CITIZEN'S STATE BANK	03/01/2024	4.99	SPEDAPP	Apple App. geared towards SPED
46234	KRAUS, AMANDA	03/01/2024	56.00	3124	Donuts for MS & HS Honor Roll/High Honor Roll Students
46235	MENARDS	03/01/2024	95.92	74675	Plant Science and Horticulture Supplies
46236	AMAZON CAPITAL SERVI	03/11/2024	236.66	1HJR-1PT1-	General Music Supplies
46236	AMAZON CAPITAL SERVI	03/11/2024	87.85	1VQX-P73W-	Art Supplies for IS class
46236	AMAZON CAPITAL SERVI	03/11/2024	132.70	1PD1-QWXX-	Bingo supplies for March Bingo event
46237	BOARD OF REGENTS OF	03/11/2024	14,267.18	STP0000562	After School Program
46237	BOARD OF REGENTS OF	03/11/2024	2,922.32	STO0000559	After School Program
46238	CESA 10	03/11/2024	5,888.46	Ces	CWETIN Courses
46238	CESA 10	03/11/2024	736.00	2002400251	ASBESTOS
46238	CESA 10	03/11/2024	48,438.00	9002400343	Services
46239	COUNTRY MEATS	03/11/2024	708.00	407772	Junior Class Fundraiser
46240	DEPARTMENT OF WORKFO	03/11/2024	141.71	FEB24	Unemployment
46241	FINGER PUBLISHING IN	03/11/2024	50.00	FEB	Feb Publishing's
46242	GRANTON HARDWARE	03/11/2024	32.98	9660-16	Building Supplies
46243	GRANTON ROTARY CLUB	03/11/2024	198.00	JULDEC23	July - Dec 2023
46244	HUEBSCH	03/11/2024	60.21	10443067	Mops
46245	INDIANHEAD FOOD SERV	03/11/2024	200.80	INV-474388	Breakfast
46245	INDIANHEAD FOOD SERV	03/11/2024	243.72	INV-474390	Breakfast
46245	INDIANHEAD FOOD SERV	03/11/2024	5.85	INV-474387	Commodities
46245	INDIANHEAD FOOD SERV	03/11/2024	125.50	INV-474396	Daycare
46245	INDIANHEAD FOOD SERV	03/11/2024	31.80	INV-474385	Ala Carte
46245	INDIANHEAD FOOD SERV	03/11/2024	1,949.73	INV-474408	Lunch
46245	INDIANHEAD FOOD SERV	03/11/2024	1,348.30	INV-474394	Breakfast / FFVP
46245	INDIANHEAD FOOD SERV	03/11/2024	302.30	INV-474386	FFVP
46246	INSTRUMENTALIST AWAR	03/11/2024	96.00	54436G 240	Awards for Choir
46247	J W PEPPER & SONS	03/11/2024	169.50	366126849	Middle school choir music
46247	J W PEPPER & SONS	03/11/2024	56.50	366134219	Music for Choir
46247	J W PEPPER & SONS	03/11/2024	149.99	366126848	Music for Choir
46248	JBC SCREENPRINTING	03/11/2024	50.00	16107	Student Council T-shirt fix
46249	KERBERROSE S.C.	03/11/2024	8,750.00	356354	Progress Bill - Audit 22-23
46250	KLEIN, DANA	03/11/2024	43.68	3112024	Bulldog Bash - NHS Concessions Popcorn
46251	MENARDS	03/11/2024	65.94	75671	Plant Science and Horticulture Supplies
46252	MISSISSIPPI WELDERS	03/11/2024	37.70	1721163	Welding Tanks
46253	NASCO	03/11/2024	32.97	570464	Aquaculture Supplies
46254	OTIS ELEVATOR CO	03/11/2024	2,096.52	1004014602	Maintenance Service Contract
46255	PETTY CASH	03/11/2024	560.00	BINGO3	Bingo event

CHECK		CHECK	INVOICE	INVOICE	
NUMBER	VENDOR	DATE	AMOUNT	NUMBER	
				DESCRIPTION	
46255	PETTY CASH	03/11/2024	50.00	31124	Gift Card
46255	PETTY CASH	03/11/2024	133.40	31120242	Petty Cash Box refill
46256	POSITIVE PROMOTIONS	03/11/2024	762.97	07325217	Forward Test Prep
46257	SCHOESSOW, ABIGAIL	03/11/2024	11.25	31124	FPA Week - Eggs
46258	SECURITY HEALTH PLAN	03/11/2024	62,324.05	APRIL23	April Services
46259	THE SENSORY PATH	03/11/2024	955.00	R-8727	Sensory Grant: Hallway Sticker Order
46260	VIVODA, PARKER	03/11/2024	108.43	31124	State expenses
46261	WEBER'S FARM STORE I	03/11/2024	2,183.00	IVC0008229	Milk
46262	WISCONSIN DRUG TESTI	03/11/2024	30.75	55675	MVR BGC
202300111	WRS REMIT	02/29/2024	22,487.00	JANUARY24	Jan. Monthly WRS
202300112	DELTA DENTAL OF WI	03/01/2024	1,665.30	767851	Dental and Vision Premiums
202300113	CITIZEN'S STATE BANK	03/08/2024	595.00	20240308AD	Payroll accrual
202300114	WEA MEMBER BENEFITS	03/08/2024	90.90	20240308AD	Payroll accrual
202300114	WEA MEMBER BENEFITS	03/08/2024	340.00	20240308AD	Payroll accrual
202300114	WEA MEMBER BENEFITS	03/08/2024	1,256.00	20240308AD	Payroll accrual
202300115	WI DEPT OF REVENUE	03/08/2024	35.00	20240308AD	Payroll accrual
202300115	WI DEPT OF REVENUE	03/08/2024	2,586.95	20240308AD	Payroll accrual
202300116	EFTPS	03/08/2024	4,114.02	20240308AD	Payroll accrual
202300116	EFTPS	03/08/2024	540.00	20240308AD	Payroll accrual
202300116	EFTPS	03/08/2024	1,279.63	20240308AD	Payroll accrual
202300116	EFTPS	03/08/2024	5,471.53	20240308AD	Payroll accrual
202300116	EFTPS	03/08/2024	1,279.63	20240308AF	Payroll accrual
202300116	EFTPS	03/08/2024	5,471.53	20240308AF	Payroll accrual
202300118	WRS REMIT	03/11/2024	23,265.16	FEB	WRS Payment
Totals for checks			331,372.96		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	139,902.46	0.00	121,832.07	261,734.53
21	TRUST FUNDS	0.00	0.00	6,063.23	6,063.23
27	SPECIAL EDUCATION	0.00	0.00	34,931.86	34,931.86
50	FOOD SERVICE FUND	0.00	0.00	28,643.34	28,643.34
***	Fund Summary Totals ***	139,902.46	0.00	191,470.50	331,372.96

***** End of report *****

GRANTON AREA SCHOOL DISTRICT | 2024-2025 CALENDAR 4-8-24 V1

- 19-23 Teacher In-Service
- 26-28 Summer School
- 29 All Staff PD 12-8
- 29 Open House 6-8 PM

AUGUST 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY 2025						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

- 27 Student Day Early Release at Noon
- P/T Conferences 1-8pm
- 28 No School

19.5 Student Days

- 02 Labor Day
- 03 First Day of School

SEPTEMBER 2024						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MARCH 2025						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 21 End of 3rd Quarter
- 24 Teacher PD/Work Day

20 Student Days

- 03 Student Day Early Release at Noon
- P/T Conferences 1-8pm
- 04 No School
- 18 Teacher PD/Workday

OCTOBER 2024						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2025						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 18-21 Easter Holiday Break
- No School

20 Student Days

- 01 End of 1st Quarter
- 04 Teacher PD/Workday
- No School
- 27-29 Thanksgiving Break
- No School

NOVEMBER 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2025						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 05 Teacher PD/Workday
- 24 Graduation
- 26 Memorial Day
- No School
- 30 End of 4th Quarter
- Last Day of School

20 Student Days

- 23-31 Holiday Break
- No School

DECEMBER 2024						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE 2025						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- 02 Teacher PD/workday
- 02-27 Summer School
- Teachers that work Summer school
- Check out after Summer school

- 01 Holiday Break
- No School
- 16 End of 2nd Quarter
- 17 Teacher PD/Workday
- No School

JANUARY 2025						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Quarter 1 42.5 Days
 Quarter 2 42 Days
 Quarter 3 44.5 Days
 Quarter 4 45 Days
 Total 174 Days

- Color Key**
- Teacher PD/Workday
 - 1st Day of School/End of quarter
 - No School
 - Early Release/PT Conferences
 - Graduation
 - Summer School

Draft 3/11/24

21 Student Days

GRANTON AREA SCHOOL DISTRICT | 2024-2025 CALENDAR 4-8-24 V2

- 19 New Teacher In-Service
- 20-23 Teacher PD/Workday
2 Floating Days
- 26-28 Teacher PD/Workday
- 29 All Staff PD 12-8
- 29 Open House 6-8 PM

AUGUST 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY 2025						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

- 27 Student Day Early Release at Noon
P/T Conferences 1-8pm
- 28 No School

19.5 Student Days

- 02 Labor Day
- 03 First Day of School

SEPTEMBER 2024						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MARCH 2025						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 21 End of 3rd Quarter
- 24 Teacher PD/Work Day

20 Student Days

- 03 Student Day Early Release at Noon
P/T Conferences 1-8pm
- 04 No School
- 18 Teacher PD/Workday

OCTOBER 2024						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

APRIL 2025						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 18-21 Easter Holiday Break
No School

20 Student Days

- 01 End of 1st Quarter
- 04 Teacher PD/Workday
No School
- 27-29 Thanksgiving Break
No School

NOVEMBER 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY 2025						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 05 Teacher PD/Workday
- 24 Graduation
- 26 Memorial Day
No School
- 30 End of 4th Quarter
Last Day of School

20 Student Days

- 23-31 Holiday Break
No School

DECEMBER 2024						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE 2025						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

- 02 Teacher PD/workday
Summer School
- 02-27 Summer School
Teachers that work
Summer school have
½ day PD

- Color Key**
- Teacher PD/Workday
 - 1st Day of School/End of quarter
 - No School
 - Early Release/PT Conferences
 - Graduation
 - Summer School

- 01 Holiday Break
No School
- 16 End of 2nd Quarter
- 17 Teacher PD/Workday
No School

JANUARY 2025						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Quarter 1 42.5 Days
 Quarter 2 42 Days
 Quarter 3 44.5 Days
 Quarter 4 45 Days
 Total 174 Days

Draft 3/11/24

21 Student Days

Granton Summer School

June 3rd- June 28th

Summer School Daily Schedule

7:30-8:00	Breakfast in the Cafeteria (recess in Central Gym for those who finish early)
8:00-8:30	Class 1
8:30-9:00	Class 2
9:00-9:30	Class 3
9:30-10:00	Recess on playground/Central Gym (dependent on weather)
10:00-10:30	Class 4
10:30-11:00	Class 5
11:00-11:30	Class 6
11:30-12:00	Lunch in Cafeteria (recess on playground/ Central Gym- dependent on weather)

Summer School Sign-Up

Child's Name:

Current Grade:

Does your child need Busing? Yes or No

Busing Address (Must be in the Granton District):

Emergency Contact (If different from Infinite Campus):

Is your child participating in Summer Swimming: Yes or No

If yes, what time so that they can be let out of Summer School for swimming: _____

Any information that we should know regarding your child?

Please rate your child's interest in the following classes (1-6, 1 being the most interest).

Session 1: June 3rd- 14th		Session 2: June 17th- June 28th	
_____	Summer Swim: Session 1 Please list session time: _____	_____	Summer Swim: Session 2 Please list session time: _____
_____	Jumpstart to School: 4K-K <ul style="list-style-type: none"> - Designed specifically for students entering 4K or Kindergarten in Fall 2024. Students will focus on essential skills such as letter/ number recognition, writing names, cutting and gluing. 	_____	Jumpstart to School: 4K-K <ul style="list-style-type: none"> - Designed specifically for students entering 4K or Kindergarten in Fall 2024. Students will focus on essential skills such as letter/ number recognition, writing names, cutting and gluing.
_____	Summer Boost- Reading and Math: 1-2 <ul style="list-style-type: none"> - Designed specifically for students entering 1st or 2nd grade in Fall 2024. Students will focus on tailored instruction to build a strong foundation in essential reading and math skills. 	_____	Summer Boost- Reading and Math: 1-2 <ul style="list-style-type: none"> - Designed specifically for students entering 1st or 2nd grade in Fall 2024. Students will focus on tailored instruction to build a strong foundation in essential reading and math skills.
_____	Fairy Tales Around the World: 4K-8 <ul style="list-style-type: none"> - We will be reading different fairy tales from countries around the world. We will complete a craft project to go along with the fairy tale as well as research information about that country. We will also explore how those fairy tales are similar and different from the ones we are familiar with. 	_____	Fairy Tales Around the World: 4K-8 <ul style="list-style-type: none"> - We will be reading different fairy tales from countries around the world. We will complete a craft project to go along with the fairy tale as well as research information about that country. We will also explore how those fairy tales are similar and different from the ones we are familiar with.
_____	STEM in Nature: 4K-8 <ul style="list-style-type: none"> - Explore the wonders of STEM in Nature! In this class, students will embark on exciting outdoor adventures where they'll discover the fascinating connections between science, technology, engineering, and math and the natural world around them. 	_____	STEM in Nature: 4K-8 <ul style="list-style-type: none"> - Explore the wonders of STEM in Nature! In this class, students will embark on exciting outdoor adventures where they'll discover the fascinating connections between science, technology, engineering, and math and the natural world around them.
_____	Summer Olympics Exploration: 4K-8 <ul style="list-style-type: none"> - Dive into the exciting world of the Summer Olympics. Join us for interactive lessons, cultural exploration, and hands-on sports activities where we learn about different countries, Olympic history, and participate in various Olympic sports. 	_____	Summer Olympics Exploration: 4K-8 <ul style="list-style-type: none"> - Dive into the exciting world of the Summer Olympics. Join us for interactive lessons, cultural exploration, and hands-on sports activities where we learn about different countries, Olympic history, and participate in various Olympic sports.
_____	Cooking & Kitchen Science: 4K-8 <ul style="list-style-type: none"> - We will explore science and learn about cooking through simple recipes and experiments. 	_____	Cooking & Kitchen Science: 4K-8 <ul style="list-style-type: none"> - We will explore science and learn about cooking through simple recipes and experiments.

_____	Outdoor Explorers: 4K-8 <ul style="list-style-type: none"> - Learn about the beauty of our school forest and the many unique animals, insects, and plants that call it home. 	_____	Outdoor Explorers: 4K-8 <ul style="list-style-type: none"> - Learn about the beauty of our school forest and the many unique animals, insects, and plants that call it home.
_____	Fiber Arts: 4K-8 <ul style="list-style-type: none"> - We will make crafts with fiber materials including using simple knitting and crocheting techniques, bracelet making and more. 	_____	Arts & Crafts: 4K-8 <ul style="list-style-type: none"> - Students will explore students' creativity using materials they might not normally get to see in the art classroom. They will continue TAB style learning by creating artwork that is important to them.
_____	Coding and Computers: 4K-8 <ul style="list-style-type: none"> - This course is designed for students with an interest in coding and electronics. The course will develop basic coding and programming skills. 	_____	Fiber Arts: 4K-8 <ul style="list-style-type: none"> - We will make crafts with fiber materials including using simple knitting and crocheting techniques, bracelet making and more.
_____	Math Craft: 4K-8 <ul style="list-style-type: none"> - This course will combine basic math and measurement skills with craft and woodworking projects. Students will plan, design, and then execute their own creations! 	_____	Coding and Computers: 4K-8 <ul style="list-style-type: none"> - This course is designed for students with an interest in coding and electronics. The course will develop basic coding and programming skills.
_____	Design Challenge: 4K-8 <ul style="list-style-type: none"> - This course will introduce students to the basics of SketchUp, while also learning basic design and proportion skills. 	_____	Math Craft: 4K-8 <ul style="list-style-type: none"> - This course will combine basic math and measurement skills with craft and woodworking projects. Students will plan, design, and then execute their own creations!
_____	Introduction to Archery: 3-8 <ul style="list-style-type: none"> - Learn the basics of Archery. Students will see a variety of equipment, get to shoot at a variety of targets, and see how Archery works at the Olympic level. Due to the equipment used this class will be for those entering third grade or higher. 	_____	Design Challenge: 4K-8 <ul style="list-style-type: none"> - This course will introduce students to the basics of SketchUp, while also learning basic design and proportion skills.
_____	Introduction to Band: 5-8 <ul style="list-style-type: none"> - For the beginning instrument player. Students will learn rhythm, note naming, along with instrument tuning and care. Students will be combined into sections and work toward developing good practice habits to take into the summer months. Please note that instruments as well as availability will be communicated with parents. 	_____	Introduction to Archery: 3-8 <ul style="list-style-type: none"> - Learn the basics of Archery. Students will see a variety of equipment, get to shoot at a variety of targets, and see how Archery works at the Olympic level. Due to the equipment used this class will be for those entering third grade or higher.
_____	Reinforcement Skill Band: 5-8 <ul style="list-style-type: none"> - This class will reinforce skills learned throughout the year. Music skills as well as daily performance reinforce music skills to bring into the middle school band. Students in this class should have an instrument and previous knowledge of musical skills. 	_____	Introduction to Band: 5-8 <ul style="list-style-type: none"> - For the beginning instrument player. Students will learn rhythm, note naming, along with instrument tuning and care. Students will be combined into sections and work toward developing good practice habits to take into the summer months. Please note

			that instruments as well as availability will be communicated with parents.
			<p>Reinforcement Skill Band: 5-8</p> <ul style="list-style-type: none"> - This class will reinforce skills learned throughout the year. Music skills as well as daily performance reinforce music skills to bring into the middle school band. Students in this class should have an instrument and previous knowledge of musical skills.

Parent Printed Name

Parent Signature

**** Please fill out and return to the Principal's Office by Friday, April 26th****



Delta Dental of Wisconsin
www.deltadentalwi.com

James Kuchta
Granton Area School District
217 N Main St
Granton WI 54436-7835

Thank you for choosing Delta Dental as your dental benefits company. Your renewal for the upcoming year is enclosed.

Group number: 22615-0

Renewal date: July 1, 2024

<u>Coverage Type</u>	<u>Current Rate</u>	<u>Renewal Rate</u>	<u>Change</u>
Single Coverage (employee, 1 Party)	\$49.67	\$49.67	.00%
Family Coverage (employee and spouse, 2 Party)	\$132.25	\$132.25	.00%
Family Coverage (employee and child(ren))	\$132.25	\$132.25	.00%
Family Coverage (full family, 3+ Party)	\$132.25	\$132.25	.00%

Provider costs, claims experience, and plan design changes (if applicable) influence the rates for your dental plan. As your dental carrier, we are committed to controlling these costs and helping you incorporate plan innovations that deliver the best value for your benefits investment.

Delta Dental’s leadership in dental benefits provides you with:

- The largest dental networks across the United States, with agreed-to fee schedules and treatment guarantees that save money for you and your employees.
- Cost management strategies that save groups over \$100 million annually.

If you are satisfied with your current plan and renewal rates, no action is required. The new rates will automatically go into effect on your renewal date.

However, if you have concerns about your renewal, would like to explore options for changing your plan, or if we can be of further assistance, please contact your agent who is listed below or call us at 800-236-3713 or email sales@deltadentalwi.com.

Thank you for allowing Delta Dental to serve your dental benefits needs.

Tracy Reese
Senior Account Manager

cc: Lisa Reiter
Spectrum Benefit Solutions of
Ste A-1
Rothschild WI 54474-0000

POLICY ENDORSEMENT NO. 22615 - 0 - 02052024

Attached to and forming a part of the Contract to Provide Dental Care Benefits between Granton Area School District and Delta Dental of Wisconsin, Inc.

It is agreed and understood that Declarations, Section 7, Monthly Premium will be replaced with the following, effective July 1, 2024 and ending on June 30, 2025:

Single Coverage (employee, 1 Party)	\$49.67
Family Coverage (employee and spouse, 2 Party)	\$132.25
Family Coverage (employee and child(ren))	\$132.25
Family Coverage (full family, 3+ Party)	\$132.25

Would you like to place a bid on this refurbished tractor?



Last year, students and staff members refurbished this late 50's, early 60's McCormick Farmall C tractor and now it is time to find it a new home.

-The minimum bid is \$3000 so that the district can recoup the cost of the parts that were needed.

-Bid should include Name, Bid Amount, and Contact Information. We will be accepting bids until April 19, 2024. The winner of the bid will be notified the week of April 22, 2024.

If you are interested in placing a bid or have any questions, please contact Nancy Popp, District Administrator, at poppn@granton.k12.wi.us or 715-238-7292.

