

MEDFORD AREA PUBLIC SCHOOL DISTRICT
124 West State Street
Medford, WI 54451

Public Meeting Notice
Board of Education Finance Committee Meeting

Meeting Date: Friday, December 13, 2019

Time: 1:00 p.m.

Location: Medford Area Public School District Office
124 West State Street
Medford, WI 54451

Purpose of Meeting:

1. Discussion of Food Service
2. Discussion of 2020-21 Budget
3. Consideration of Monthly Expenditures
4. Consideration of 2018-19 Audit
5. Consideration of Establishment of Fund 46
6. Discussion of 403b Plan
7. Discussion of Twin Eagle Contract
8. Meeting Dates

Open Meeting Law Compliance: This notice was sent for posting to the Star News, WKEB/WIGM Radio, Medford Area Public Schools and the District Office on December 11, 2019.

NOTE: This meeting is open to the public.

MONTHLY SCHOOL NUTRITION SERVICES REPORT



School Name/District Medford Area Public School District	Month November	Year 2019
To Audra Brooks	Prepared by: David Fisher	

FINANCIALS & PROGRAM PARTICIPATION

November 2019 with 18 days we had 4733 breakfast, 25564 lunch and 12297.50 in a la carte
November 2018 with 20 days we had 4219 breakfast, 29142 lunch and 14242 in a la carte
November 2017 with 19 days we had 4363 breakfast, 27930 lunch and 13896 in a la carte

PROMOTIONS/SPECIALS/NEW PRODUCTS INTRODUCED

Fresh Pics in November featured Butternut Squash. Maple Vanilla Glazed Butternut Squash & Apples was the chosen recipe. We had a great time with the kids sampling the squash and apples dish. I loved to here the stories from the students how they cook at home and what they like to make. I signed up for Hunger Task Force thru DPI. The contest will track breakfast sold during this year and compare against last year. First place will win \$1000 for their district. Medford will also be eligible for many grants thru participation.

TEAM EDUCATION/TRAINING/IN-SERVICES/MEETINGS/UPDATES

The monthly cooks meeting was completed. Monthly safety training was completed which covered receiving and stored food.

CATERING EVENTS

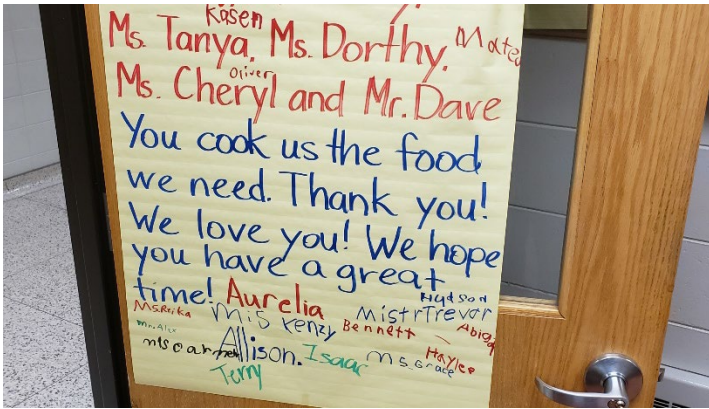
Catering events included IEP Writing Workshops, Academic Letter Ceremony, Educator Wellness, American Education Week, Fall Festival, Pumpkin Pancakes and Staff Meetings.

OTHER

Working on offering an Agriculture Days for lunch in the Spring and Fall 2020. I would like to work with Lisa Kopp on advertising and communication with local producers. This year Aviands is looking to purchase two steer and 2 pigs from the AG department. The menus would be based around the food raised by the students. I would like the FFA students involved by serving the lunch to their fellow students. I want to invite local farmers and possibly have them available for questions. I would feature all farmers and business. Looking for radio and paper advertising. I think having trivia questions and prizes during lunch would be fun and keep the students engaged.

It is our pleasure to serve the students at your School District!

PHOTOS



We love Medford students! How thoughtful of them.



Medford student trying a sample. He loved the flavor and told me his grandma makes butternut squash.



SES student wanting a sample of the delicious Squash.



Fresh Picks for November



Dave get ready for the kids to sample the Maple Vanilla Glazed Butternut Squash and Apples.



Free sample here!



Students coming up for another taste.

Treasurer's Report – (Cash Balance Report) Balance Sheet As of November 30, 2019

The Balance Sheet is a report listing the assets and liabilities of the District. This report includes, but is not limited to: cash, accounts receivable, accounts payable, other liabilities, and the fund balance accounts.

The Medford Area Public School District has checking and savings accounts that are used for the current and general operations of the district. The accounts are:

Function 711100-711109 includes the General checking account from Nicolet National Bank and the Payroll account from Fidelity Bank.

Function 711210-711219 Petty Cash Accounts

Function 712000 Post Retirement Account

Function 712200 Local Government Investment Pool

The cash balance from the prior month is shown under the title of beginning balance. We needed to draw from our short-term borrowing in November. We received our Equalization Aid the first week in December. Some of the money that we borrowed will be paid back to help reduce interest cost. Tax funds will be coming in January and February. This will help supplement cash flow until our next aid payment in March.

Budget Actual	Fund 10-General	Thru NOVEMBER			
		Budget	Actual	Remaining	NOVEMBER
Salaries, Wages and Benefits		16,189,584	4,517,916	11,671,668	- 4,517,916
Instructional Budget					
MAES/SES		207,054	72,370	134,684	- 72,370
MAMS		201,125	91,958	109,167	- 91,958
MASH		308,640	130,127	178,513	- 130,127
Co-Curricular		139,600	98,108	41,492	- 98,108
Student Services		18,538	6,904	11,634	- 6,904
Carl Perkins-fully funded		20,361	8,196	12,165	- 8,196
Title IA fully funded		27,750	15,663	12,087	- 15,663
Remediation	Part Grant	25,365	20,873	4,492	- 20,873
Gifted and Talented		11,125	4,358	6,767	- 4,358
Interpreters		20,000	6,640	13,360	- 6,640
Improvement of Instruction		40,870	24,695	16,175	- 24,695
Hwy 13 Consortium	Grant	-	-	-	- -
Project Lead the Way		5,200	3,000	2,200	- 3,000
Title IV		-	4,804	(4,804)	- 4,804
Support Media Technology		351,793	294,960	56,834	- 294,960
Instructional Media Technology		8,249	-	8,249	- -
Audio-Visual		11,023	2,891	8,132	- 2,891
Staff Development	includes mental health grant	44,165	13,192	30,973	- 13,192
Title II-A (Grant Fully Funded)		27,000	11,968	15,032	- 11,968
School Forest		250	271	(21)	- 271
Total Instructional		1,468,108	810,978	657,130	- 810,978
Operations and Maintenance Budget					
Operations		623,849	251,487	372,362	- 251,487
Maintenance		710,650	584,541	126,109	- 584,541
Safety Grant		125,000	21,875	103,125	- 21,875
From Fund Balance		-	-	-	- -
Total Oper and Main		1,459,499	857,903	601,596	- 857,903
Total Transportation		1,178,000	299,177	878,824	299,177
All Other Budgets					
Central Administration		70,650	32,298	38,352	32,298
Fiscal		66,100	57,451	8,649	57,451
Central Services		194,800	84,512	110,288	84,512
Insurance and Judgments		190,000	73,083	116,917	73,083
Debt Services		7,500	-	7,500	-
Other Support Services		3,920	1,960	1,960	1,960
Non Program Transactions		608,997	-	608,997	-
Transfer to Fund 80/99		3,611,000	-	3,611,000	-
		4,752,967	249,304	4,503,663	- 249,304
Transfer to Fund 27		3,643,664	-	3,643,664	- -
Total Expenditures		28,691,822	6,735,277	21,956,544	- 6,735,277



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3409 - Medford Area

Sce/Obj Description

		Historical Data		Current Year		Budget Year	
		Actual		Budget		Budget	
		2018 - 2019		2019 - 2020		2020 - 2021	
		2019	% Δ	2020	% Δ	2021	% Δ
R	Revenues						
100	100 Source adjustments					\$0	
1--	Total Transfers In	\$0		\$0		\$0	
211	Property Tax	\$6,376,997	-6.21%	\$5,784,433	-9.29%	\$6,772,792	17.09%
212	Levy for Personal Property Tax Chargebacks	\$0	-100.00%	\$0		\$0	
213	Mobile Home Tax/Fees	\$21,215	7.47%	\$20,000	-5.73%	\$20,000	0.00%
240	Payments for Services	\$12,390	9.70%	\$17,000	37.20%	\$17,000	0.00%
264	Non-Capital Surplus Property Sale	\$1,706	107.40%	\$6,000	251.62%	\$6,000	0.00%
269		\$0		\$0		\$0	0.00%
271	School Co-Curricular Admissions	\$23,098	-8.64%	\$30,000	29.88%	\$30,000	0.00%
279	Other School Activity Income	\$37,625	50.72%	\$36,000	-4.32%	\$36,000	0.00%
280	Earnings on Investments	\$9,149	-25.16%	\$10,000	9.30%	\$10,000	0.00%
291	Gifts, fundraising, contributions and development	\$500		\$21,400	4180.00%	\$21,400	0.00%
292	Student Fees	\$3,000		\$0	-100.00%	\$0	0.00%
293	Rentals	\$3,110	-7.50%	\$1,500	-51.77%	\$1,500	0.00%
297	Student Fines	\$0		\$500		\$500	0.00%
299		\$10,655	-38.28%	\$10,000	-6.15%	\$10,000	0.00%
200	200 Source adjustments					\$0	
2--	Total Local	\$6,499,446	-6.01%	\$5,936,833	-8.66%	\$6,925,192	16.65%
340	Payments for Services	\$3,750	-43.85%	\$0	-100.00%	\$0	0.00%
341	Contracted Instruction/Base Cost Tuition--Non-OE	\$0		\$0		\$0	0.00%
345	General Base Cost Tuition--Open Enrollment	\$4,586,770	39.06%	\$5,300,000	15.55%	\$5,425,000	2.36%
300	300 Source adjustments					\$0	
3--	Total Interdistrict Payments in Wisconsin	\$4,590,520	38.89%	\$5,300,000	15.46%	\$5,425,000	2.36%

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3409 - Medford Area

Sce/Obj	Description	Historical Data		Current Year		Budget Year	
		Actual 2018 - 2019 2019	% Δ	Budget 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ
400	400 Source adjustments					\$0	
4--	Total Interdistrict Payments Outside WI	\$0		\$0		\$0	
515	Non-SPED State Aid Transited through CESAs/Int. sourc	\$0		\$0		\$0	0.00%
517	Federal Aids Transited through CESAs/Int. sources	\$1,578	3.34%	\$2,230	41.32%	\$2,230	0.00%
581	Medicaid Transits from CESAs	\$56,155	84.04%	\$50,000	-10.96%	\$60,000	0.00%
500	500 Source adjustments					\$0	
5--	Total Intermediate Sources	\$57,733	80.20%	\$52,230	-9.53%	\$62,230	19.15%
612	Transportation State Aid	\$128,995	-0.17%	\$131,000	1.55%	\$141,000	0.00%
613	Library (Common School Fund) Aid	\$88,789	1.96%	\$90,000	1.36%	\$90,000	0.00%
615	Integration Aid (Resident)	\$0		\$0		\$0	
616	Integration Aid (Non-Resident)	\$0		\$0		\$0	
619	Other State Categorical Aid	\$28,188		\$0	-100.00%	\$0	0.00%
621	Equalization Aid	\$13,263,193	5.56%	\$14,552,401	9.72%	\$14,314,846	-1.63%
623	Special Adjustment Aid	\$0		\$0		\$0	
628	High Poverty Aid	\$0		\$0		\$0	
630	State Special Project Grants	\$82,485	-27.20%	\$94,368	14.41%	\$94,368	0.00%
650	State "SAGE"/"AGR" Aid	\$0		\$0		\$0	
660	State Revenue Through Local Governments	\$0	-100.00%	\$0		\$0	0.00%
690	Other Revenue from State Sources	\$20,228	-0.52%	\$20,000	-1.13%	\$20,000	0.00%
691	State Tax Exempt Computer Aid and Personal Property A	\$178,815	434.66%	\$161,128	-9.89%	\$161,128	0.00%
695	Per Pupil Categorical Aid	\$1,381,902	45.40%	\$1,566,362	\$742	\$1,568,588	\$742
699	Other State Revenue	\$109,251		\$125,000	14.42%	\$0	0.00%
600	600 Source adjustments					\$0	
6--	Total Revenue from State Sources	\$15,281,846	9.93%	\$16,740,259	9.54%	\$16,389,930	-2.09%
713	Federal Vocational Education Aid Through DPI	\$22,021	14.94%	\$19,000	-13.72%	\$19,000	0.00%
730	Federal Special Projects Aid Transited Through DPI	\$138,026	-14.59%	\$187,000	35.48%	\$187,000	0.00%
751	ESEA Title I	\$357,257	-5.13%	\$380,000	6.37%	\$380,000	0.00%
790	Other Revenue from Federal Sources	\$0	-100.00%	\$0		\$0	0.00%
700	700 Source adjustments					\$0	

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3409 - Medford Area

Sce/Obj Description

		Historical Data		Current Year		Budget Year	
		Actual 2018 - 2019		Budget 2019 - 2020		Budget 2020 - 2021	
Sce/Obj	Description	2019	% Δ	2020	% Δ	2021	% Δ
7--	Federal Sources	\$517,304	-7.66%	\$586,000	13.28%	\$586,000	0.00%
850	Reorganization Settlement	\$0		\$0		\$0	0.00%
860	Compensation for Sale or Loss of Fixed Assets	\$0		\$4,000		\$4,000	0.00%
861	Equipment and Vehicle Sales	\$1,015	153.75%	\$0	-100.00%	\$0	0.00%
873	Long-Term Loans	\$0		\$0		\$0	0.00%
874	State Trust Fund Loans	\$0		\$0		\$0	0.00%
800	800 Source adjustments					\$0	
8--	Total Financing Sources	\$1,015	153.75%	\$4,000	294.09%	\$4,000	0.00%
964	Insurance Claims and Reimbursements	\$29,372	-17.49%	\$35,000	19.16%	\$35,000	0.00%
971	Refund of Prior Year Expense	\$58,432	236.87%	\$37,500	-35.82%	\$37,500	0.00%
972	Property Tax and Equalization Aid Refund	\$4,772		\$0	-100.00%	\$0	0.00%
990	Other Miscellaneous Revenues	\$25	-87.49%	\$0	-100.00%	\$0	0.00%
900	900 Source adjustments					\$0	
9--	Total Miscellaneous Revenues	\$92,601	74.25%	\$72,500	-21.71%	\$72,500	0.00%
Total Revenues		\$27,040,465	9.18%	\$28,691,822	6.11%	\$29,464,852	2.69%

3409 - Medford Area

Revenue Limit Calculation 101

	Historical 2018 - 2019	Current Year 2019 - 2020	Budget Year 2020 - 2021
Base Revenue / Member calculated using prior year data			
Base Revenue	\$19,448,496	\$19,871,600	\$20,534,965
Base Year Average FTE (prior three years)	2,113	2,114	2,111
Base Revenue / Member (Base Revenue / Base FTE)	\$9,204	\$9,400	\$9,728
Per-Pupil increase applied			
Per Pupil Increase/(Decrease)	\$0	\$175	\$179
Low Revenue Ceiling Increase	\$196	\$125	\$93
Low Rev Dist in CCDEB	\$0	\$0	\$0
Maximum Revenue Per Member	\$9,400	\$9,700	\$10,000
Maximum Revenue Per Member is multiplied by current year average FTE			
Current Year Average FTE (current three years)	2,114	2,111	2,114
Revenue Limit With No Exemptions	\$19,871,600	\$20,476,700	\$21,140,000
<i>Hold Harmless (if current year base is less than prior year)</i>	\$0	\$0	\$0
Recurring Exemptions are Added			
Prior Year Carryover	\$0	\$0	\$0
Transfer of Service	\$0	\$58,265	\$0
Recurring Referendum	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total Recurring Exemptions	\$0	\$58,265	\$0
Non-Recurring Exemptions are Added			
Declining Enrollment	\$0	\$29,100	\$0
Energy Efficiency	\$0	\$0	\$0
Non-Recurring Referendum	\$0	\$0	\$0
Private School Voucher Aid Deduction	\$125,510	\$184,297	\$188,766
Other	\$0	\$0	\$0
Total Non-Recurring Exemptions	\$125,510	\$213,397	\$188,766
Total Revenue Limit with All Exemptions (\$ for operations)	\$19,997,110	\$20,748,362	\$21,328,766
State General Aid is subtracted. The balance is assessed to the local taxpayer Equalization, Computer, Personal Property, and High Poverty Aid*	(\$13,442,008)	(\$14,713,529)	(\$14,475,974)
Allowable Limited Revenue - what the district may levy	\$6,555,102	\$6,034,833	\$6,852,792
The Revenue Limit Levy is distributed to the applicable RL funds (Funds 10, 38 and 41)			
General Fund	\$6,376,997	\$5,784,433	\$6,772,792
Non-Referendum Debt Service	\$178,105	\$250,400	\$80,000
Capital Expansion	\$0	\$0	\$0
Total Revenue Limit Used - what the district did/will levy	\$6,555,102	\$6,034,833	\$6,852,792
	% Used	100.00%	100.00%
Non-Revenue Limit Levies are added			
Referendum Debt	\$462,400	\$1,367,000	\$461,050
Community Services	\$234,335	\$258,495	\$258,495
Property Tax Chargeback + Other	\$0	\$0	\$0
Total Non-Revenue Limit Levies	\$696,735	\$1,625,495	\$719,545
Total School Levy*	\$7,251,837	\$7,660,328	\$7,572,337
Total levy is divided by equalized property value (*1000)			
Equalized Property Value	\$870,200,153	\$919,401,428	\$919,401,428
Mill Rate	\$8.33	\$8.33	\$8.24

Medford Area Public School District
11/30/2019

Co-Curricular Salary and Benefits
OBJECT 100-299
Middle School

Football	2,839.07
Volleyball	7,510.84
Swim-Girls	3,138.19
Cross Country	3,206.02
Basketball-Girls	1,206.17
Basketball-Boys	1,005.37
Swim Boys	-
Wrestling	388.98
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
District Wide	113.92
Co-curricular-ACADEMIC	-
	<u>19,408.56</u>
est budget	271,915

Co-Curricular Salary and Benefits
High School

Football	11,501.76	Total	-
Volleyball	9,571.29		
Soccer-Boys	3,827.99		14,340.83
Tennis-Girls	676.77		17,082.13
Swim-Girls	4,026.86		3,827.99
Cross Country	2,545.21		676.77
Basketball-Girls	3,664.61		7,165.05
Basketball-Boys	1,872.40		5,751.23
Swim-Boys	-		4,870.78
Wrestling	1,175.20		2,877.77
Hockey-Girls	-		-
Hockey-Boys	-		-
Gymnastics	-		-
Baseball	2,460.25		1,564.18
Softball	1,684.92		-
Soccer-Girls	2,130.40		-
Track-Girls	408.76		2,460.25
Track-Boys	408.70		1,684.92
Tennis-Boys	676.63		1,684.92
Golf	1,357.97		2,130.40
Curling	-		408.76
District Wide	106.10		408.70
Co-curricular-ACADEMIC	4,260.58		676.63
	<u>52,356.40</u>		1,357.97
			-
			220.02
			<u>4,260.58</u>
Remaining			71,764.96
			200,150.04

Co-curricular budget
OBJECT 300 -999

Football	1,257.60
Volleyball	5,397.66
Swim-Girls	410.60
Cross Country	421.60
Basketball-Girls	1,278.61
Basketball-Boys	983.77
Swim-Boys	-
Wrestling	339.71
Gymnastics	16.60
Softball	16.60
Track-Girls	39.25
Track-Boys	39.25
OTHER	250.00
Co-Curricular-ACADEMIC	-
	<u>10,451.25</u>
est budget	161,910

Co-curricular budget

Football	26,184.80		27,442.40
Volleyball	8,132.21		13,529.87
Soccer-Boys	6,895.84		6,895.84
Tennis-Girls	1,864.76		1,864.76
Swim-Girls	3,798.10		4,208.70
Cross Country	2,213.23		2,634.83
Basketball-Girls	1,335.50		2,614.11
Basketball-Boys	6,788.61		7,772.38
Swim-Boys	351.77		351.77
Wrestling	9,686.00		10,025.71
Hockey-Girls	546.07		546.07
Hockey-Boys	331.06		331.06
Gymnastics	5,273.06		5,289.66
Baseball	1,446.08		1,446.08
Softball	727.09		743.69
Soccer-Girls	608.59		608.59
Track-Girls	7,521.27		7,560.52
Track-Boys	7,521.26		7,560.51
Tennis-Boys	1,564.78		1,564.78
Golf	290.48		290.48
Curling	271.74		271.74
District Wide Co-Curricular	6,658.90		6,908.90
			-
			-
			<u>814.51</u>
	<u>100,825.71</u>		<u>111,276.96</u>
Remaining			50,633.04

Transportation	
Football	1,740.36
Volleyball	3,958.66
Swim-Girls	1,676.15
Cross Country	2,422.32
Basketball-Girls	-
Basketball-Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
Other	-
	<u>9,797.49</u>

Transportation		
Football	6,405.57	8,145.93
Volleyball	9,880.33	13,838.99
Soccer-Boys	5,994.90	5,994.90
Tennis-Girls	4,891.30	4,891.30
Swim-Girls	3,350.75	5,026.90
Cross Country	4,280.08	6,702.40
Basketball-Girls	-	-
Basketball-Boys	-	-
Swim-Boys	-	-
Wrestling	-	-
Hockey-Girls	-	-
Hockey-Boys	-	-
Gymnastics	-	-
Baseball	-	-
Softball	-	-
Soccer-Girls	483.35	483.35
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	-	-
Curling	-	-
	<u>35,286.28</u>	<u>45,083.77</u>

TRANS BUDGET 131,000

Remaining

85,916.23

Total 39,657.30

188,468.39

228,125.69

est budget 564,825

Remaining

336,699.31

By Sport:

SUMMARY BY SPORT

Football	5,837.03
Volleyball	16,867.16
Swim-Girls	5,224.94
Cross Country	6,049.94
Basketball-Girls	2,484.78
Basketball-Boys	1,989.14
Wrestling	728.69
Gymnastics	16.60
Softball	16.60
Track-Girls	39.25
Track-Boys	39.25
District Wide	-
Not defined	-
NOT DEFINED	<u>250.00</u>
Co-curricular academic	<u>39,543.38</u>
Total	<u>39,543.38</u>

District Wide	-	-
Football	44,092.13	49,929.16
Volleyball	27,583.83	44,450.99
Soccer-Boys	16,718.73	16,718.73
Tennis-Girls	7,432.83	7,432.83
Swim-Girls	11,175.71	16,400.65
Cross Country	9,038.52	15,088.46
Basketball-Girls	5,000.11	7,484.89
Basketball-Boys	8,661.01	10,650.15
Swim-Boys	351.77	351.77
Wrestling	10,861.20	11,589.89
Hockey-Girls	546.07	546.07
Hockey-Boys	331.06	331.06
Gymnastics	5,273.06	5,289.66
Baseball	3,906.33	3,906.33
Softball	2,412.01	2,428.61
Soccer-Girls	3,222.34	3,222.34
Track-Girls	7,930.03	7,969.28
Track-Boys	7,929.96	7,969.21
Tennis-Boys	2,241.41	2,241.41
Golf	1,648.45	1,648.45
Curling	377.84	377.84
DW - COCURR & ACADEMIC	-	-
Co-curricular academic	<u>176,734.40</u>	<u>216,277.78</u>
Total	<u>181,809.49</u>	<u>221,352.87</u>

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd	T	Loc	Obj	Func	Prj		Balance	Debits	Credits	FY Debits	FY Credits	Balance
10	A	000	000	711100	000	CASH ON DEPOSIT//GENERAL FUND	66,592.82	4,411,447.44	2,817,242.37	18,169,001.20	13,694,997.77	4,810,170.38
21	A	000	000	711100	000	CASH ON DEPOSIT//GIFT FUND	113,571.34	49,227.53	52,871.76	104,164.52	103,654.76	114,126.10
27	A	000	000	711100	000	CASH ON DEPOSIT//SPECIAL EDUCA	-1,611,025.46	97,298.48	569,746.54	712,759.26	2,590,108.76	-3,448,108.47
38	A	000	000	711100	000	CASH ON DEPOSIT//Non-Referendu	178,105.03	0.00	0.00	0.00	0.00	178,105.03
39	A	000	000	711100	000	CASH ON DEPOSIT//REFERENDUM AP	495,936.30	0.00	0.00	0.00	0.00	495,936.30
50	A	000	000	711100	000	CASH ON DEPOSIT//FOOD SERVICE	-192,897.61	4,332.90	113,575.31	29,758.58	443,531.70	-500,594.64
72	A	000	000	711100	000	CASH ON DEPOSIT//PRIVATE PURPO	87,127.49	0.00	0.00	201.61	0.00	87,329.10
80	A	000	000	711100	000	CASH ON DEPOSIT//COMMUNITY SER	115,268.01	1,303.26	31,797.54	7,027.61	93,292.22	34,164.28
99	A	000	000	711100	000	CASH ON DEPOSIT//OTHER PKG/COO	-33,026.19	64,198.48	597,283.47	896,842.78	3,544,178.13	-2,656,192.72
21	A	000	000	711106	000	CASH ON DEPOSIT - MAES//GIFT F	65,196.90	0.00	0.00	0.00	0.00	65,196.90
21	A	000	000	711107	000	CASH ON DEPOSIT - SES//GIFT FU	2,841.60	0.00	0.00	0.00	0.00	2,841.60
21	A	000	000	711108	000	CASH ON DEPOSIT - MAMS//GIFT F	4,836.24	0.00	0.00	0.00	0.00	4,836.24
21	A	000	000	711109	000	CASH ON DEPOSIT - MASH//GIFT F	400.00	0.00	0.00	0.00	0.00	400.00
XX	A	---	---	71110-	---		-707,073.53	4,627,808.09	4,182,516.99	19,919,755.56	20,469,763.34	-811,789.90
10	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//G	5,021.67	77.32	0.00	1,928.46	1,907.14	5,042.99
50	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//F	0.00	0.00	0.00	213,222.14	59,114.66	154,107.48
80	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//C	0.00	0.00	0.00	7,077.00	0.00	7,077.00
XX	A	---	---	71115-	---		5,021.67	77.32	0.00	222,227.60	61,021.80	166,227.47
XX	A	---	---	7111--	---		-702,051.86	4,627,885.41	4,182,516.99	20,141,983.16	20,530,785.14	-645,562.43
10	A	000	000	711210	000	PETTY CASH//GENERAL FUND	165.00	0.00	0.00	800.00	0.00	965.00
XX	A	---	---	71121-	---		165.00	0.00	0.00	800.00	0.00	965.00
XX	A	---	---	7112--	---		165.00	0.00	0.00	800.00	0.00	965.00
73	A	000	000	712000	000	INVESTMENTS//FIDUCIARY FUND	3,056,287.62	0.00	0.00	0.00	0.00	3,056,287.62
XX	A	---	---	71200-	---		3,056,287.62	0.00	0.00	0.00	0.00	3,056,287.62
XX	A	---	---	7120--	---		3,056,287.62	0.00	0.00	0.00	0.00	3,056,287.62
10	A	000	000	712200	000	STATE INVESTMENT POOL//GENERAL	1,046.73	1.48	0.00	9.13	0.00	1,055.86
XX	A	---	---	71220-	---		1,046.73	1.48	0.00	9.13	0.00	1,055.86
XX	A	---	---	7122--	---		1,046.73	1.48	0.00	9.13	0.00	1,055.86
10	A	000	000	712400	000	REPURCHASE AGREEMENT//GENERAL	2,547,150.28	3,004,547.23	3,000,000.00	5,429,226.59	9,582,831.58	-1,606,454.71
27	A	000	000	712400	000	REPURCHASE AGREEMENT//SPECIAL	1,627,630.58	165,219.30	0.00	236,117.63	0.00	1,863,748.21
38	A	000	000	712400	000	REPURCHASE AGREEMENT//Non-Ref	-178,105.00	0.00	0.00	0.00	3,500.00	-181,605.00

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd	T	Loc	Obj	Func	Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
39	A	000	000	712400	000	REPURCHASE AGREEMENT//REFEREND	-466,400.00	0.00	0.00	0.00	29,200.00	-495,600.00
50	A	000	000	712400	000	REPURCHASE AGREEMENT//FOOD SER	433,668.95	0.00	0.00	180,520.03	6,157.35	608,031.63
XX	A	---	---	71240-	---		3,963,944.81	3,169,766.53	3,000,000.00	5,845,864.25	9,621,688.93	188,120.13
XX	A	---	---	7124--	---		3,963,944.81	3,169,766.53	3,000,000.00	5,845,864.25	9,621,688.93	188,120.13
10	A	000	000	713102	000	TOWNSHIP OF BERN//GENERAL FUND	12,691.55	0.00	0.00	0.00	12,691.55	0.00
10	A	000	000	713104	000	TOWNSHIP OF BROWNING//GENERAL	167,667.44	0.00	0.00	0.00	167,667.44	0.00
10	A	000	000	713106	000	TOWNSHIP OF CHELSEA//GENERAL F	176,270.49	0.00	0.00	0.00	176,270.49	0.00
XX	A	---	---	71310-	---		356,629.48	0.00	0.00	0.00	356,629.48	0.00
10	A	000	000	713110	000	TOWNSHIP OF DEER CREEK//GENERA	127,834.81	0.00	0.00	0.00	127,834.81	0.00
10	A	000	000	713114	000	TOWNSHIP OF GOODRICH//GENERAL	108,217.27	0.00	0.00	0.00	108,217.27	0.00
10	A	000	000	713118	000	TOWNSHIP OF GROVER//GENERAL FU	17,114.90	0.00	0.00	0.00	17,114.90	0.00
XX	A	---	---	71311-	---		253,166.98	0.00	0.00	0.00	253,166.98	0.00
10	A	000	000	713120	000	TOWNSHIP OF HAMMEL//GENERAL FU	186,571.15	0.00	0.00	0.00	186,571.15	0.00
10	A	000	000	713122	000	TOWNSHIP OF HOLWAY//GENERAL FU	121,488.55	0.00	0.00	0.00	121,488.55	0.00
10	A	000	000	713126	000	TOWNSHIP OF LITTLE BLACK//GENE	177,611.11	0.00	0.00	0.00	177,611.11	0.00
10	A	000	000	713128	000	TOWNSHIP OF MAPLEHURST//GENERA	5,984.35	0.00	0.00	0.00	5,984.35	0.00
XX	A	---	---	71312-	---		491,655.16	0.00	0.00	0.00	491,655.16	0.00
10	A	000	000	713132	000	TOWNSHIP OF MEDFORD//GENERAL F	475,146.49	0.00	0.00	0.00	475,146.49	0.00
10	A	000	000	713134	000	TOWNSHIP OF MOLITOR//GENERAL F	115,178.34	0.00	0.00	0.00	115,178.34	0.00
XX	A	---	---	71313-	---		590,324.83	0.00	0.00	0.00	590,324.83	0.00
10	A	000	000	713151	000	CITY OF MEDFORD//GENERAL FUND	651,512.17	0.00	0.00	0.00	651,512.17	0.00
XX	A	---	---	71315-	---		651,512.17	0.00	0.00	0.00	651,512.17	0.00
10	A	000	000	713181	000	VILLAGE OF STETSONVILLE//GENER	55,813.61	0.00	0.00	0.00	55,813.61	0.00
XX	A	---	---	71318-	---		55,813.61	0.00	0.00	0.00	55,813.61	0.00
XX	A	---	---	7131--	---		2,399,102.23	0.00	0.00	0.00	2,399,102.23	0.00
10	A	000	000	713200	000	ACCOUNTS RECEIVABLE//GENERAL F	8,020.46	0.00	0.00	34,503.87	42,524.33	0.00
21	A	000	000	713200	000	ACCOUNTS RECEIVABLE//GIFT FUND	11,581.00	0.00	0.00	0.00	11,581.00	0.00
27	A	000	000	713200	000	ACCOUNTS RECEIVABLE//SPECIAL E	20,837.00	0.00	0.00	0.00	20,837.00	0.00
50	A	000	000	713200	000	ACCOUNTS RECEIVABLE//FOOD SERV	7.50	0.00	0.00	0.00	7.50	0.00
73	A	000	000	713200	000	ACCOUNTS RECEIVABLE//FIDUCIARY	63,090.00	0.00	0.00	0.00	63,090.00	0.00
99	A	000	000	713200	000	ACCOUNTS RECEIVABLE//OTHER PKG	34,837.00	0.00	0.00	0.00	34,837.00	0.00

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending					
Fd	T	Loc	Obj	Func	Prj	Fd	T	Loc	Obj	Func	Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
XX	A	---	---	71320-	---							138,372.96	0.00	0.00	34,503.87	172,876.83	0.00
XX	A	---	---	7132--	---							138,372.96	0.00	0.00	34,503.87	172,876.83	0.00
10	A	000	000	714220	000							286,542.30	0.00	0.00	0.00	286,542.30	0.00
XX	A	---	---	71422-	---							286,542.30	0.00	0.00	0.00	286,542.30	0.00
10	A	000	000	714273	000							43,022.31	0.00	0.00	0.00	43,022.31	0.00
27	A	000	000	714273	000							12,393.90	0.00	0.00	0.00	12,393.90	0.00
99	A	000	000	714273	000							7,673.79	0.00	0.00	0.00	7,673.79	0.00
XX	A	---	---	71427-	---							63,090.00	0.00	0.00	0.00	63,090.00	0.00
XX	A	---	---	7142--	---							349,632.30	0.00	0.00	0.00	349,632.30	0.00
10	A	000	000	715420	000							57,732.57	0.00	0.00	0.00	57,732.57	0.00
27	A	000	000	715420	000							206,518.28	0.00	0.00	0.00	206,518.28	0.00
XX	A	---	---	71542-	---							264,250.85	0.00	0.00	0.00	264,250.85	0.00
XX	A	---	---	7154--	---							264,250.85	0.00	0.00	0.00	264,250.85	0.00
10	A	000	000	715500	000							285,996.59	0.00	4,061.72	0.00	275,750.59	10,246.00
XX	A	---	---	71550-	---							285,996.59	0.00	4,061.72	0.00	275,750.59	10,246.00
XX	A	---	---	7155--	---							285,996.59	0.00	4,061.72	0.00	275,750.59	10,246.00
10	A	000	000	715600	000							186,538.21	0.00	0.00	4,254.66	190,792.87	0.00
27	A	000	000	715600	000							70,898.33	0.00	0.00	0.00	70,898.33	0.00
50	A	000	000	715600	000							102,196.95	0.00	0.00	115,052.71	159,995.81	57,253.85
XX	A	---	---	71560-	---							359,633.49	0.00	0.00	119,307.37	421,687.01	57,253.85
XX	A	---	---	7156--	---							359,633.49	0.00	0.00	119,307.37	421,687.01	57,253.85
10	A	000	000	717000	000							15,552.82	0.00	0.00	0.00	15,552.82	0.00
27	A	000	000	717000	000							1,118.30	0.00	0.00	0.00	1,118.30	0.00
99	A	000	000	717000	000							27,753.00	0.00	0.00	0.00	27,753.00	0.00
XX	A	---	---	71700-	---							44,424.12	0.00	0.00	0.00	44,424.12	0.00
XX	A	---	---	7170--	---							44,424.12	0.00	0.00	0.00	44,424.12	0.00
50	A	000	000	816900	000							-21,718.09	0.00	0.00	21,718.09	0.00	0.00

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd	T	Loc	Obj	Func	Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
XX	A	---	---	81690-	---		-21,718.09	0.00	0.00	21,718.09	0.00	0.00
XX	A	---	---	8169--	---		-21,718.09	0.00	0.00	21,718.09	0.00	0.00
10	L	000	000	811100	000	TEMPORARY NOTES PAYABLE//GENER	0.00	0.00	3,000,000.00	0.00	3,000,000.00	-3,000,000.00
XX	L	---	---	81110-	---		0.00	0.00	3,000,000.00	0.00	3,000,000.00	-3,000,000.00
XX	L	---	---	8111--	---		0.00	0.00	3,000,000.00	0.00	3,000,000.00	-3,000,000.00
10	L	000	000	811200	000	ACCOUNTS PAYABLE//GENERAL FUND	-43,909.35	1,598,328.52	1,598,328.52	8,011,790.97	7,931,734.61	36,147.01
21	L	000	000	811200	000	ACCOUNTS PAYABLE//GIFT FUND	-419.35	35,049.28	35,049.28	81,556.54	81,137.19	0.00
27	L	000	000	811200	000	ACCOUNTS PAYABLE//SPECIAL EDUC	-11,930.31	146,763.23	146,763.23	676,896.45	664,966.14	0.00
50	L	000	000	811200	000	ACCOUNTS PAYABLE//FOOD SERVICE	-29,602.65	192,199.69	98,530.96	635,415.85	605,813.20	-104,738.26
80	L	000	000	811200	000	ACCOUNTS PAYABLE//COMMUNITY SE	-647.30	17,573.63	17,573.63	47,232.26	46,584.96	0.00
99	L	000	000	811200	000	ACCOUNTS PAYABLE//OTHER PKG/CO	-10,646.35	309,587.90	309,587.90	1,310,079.99	1,299,433.64	0.00
XX	L	---	---	81120-	---		-97,155.31	2,299,502.25	2,205,833.52	10,762,972.06	10,629,669.74	-68,591.25
XX	L	---	---	8112--	---		-97,155.31	2,299,502.25	2,205,833.52	10,762,972.06	10,629,669.74	-68,591.25
10	L	000	000	811611	000	FICA//GENERAL FUND	-55,336.38	69,388.74	135,089.22	519,835.32	528,600.43	-127,814.63
27	L	000	000	811611	000	FICA//SPECIAL EDUCATION FUND	-1,480.33	23,796.96	46,602.50	145,581.83	166,604.88	-45,023.27
50	L	000	000	811611	000	FICA//FOOD SERVICE FUND	-5.74	908.36	1,736.12	3,534.80	4,385.38	-1,678.34
80	L	000	000	811611	000	FICA//COMMUNITY SERVICE FUND	-29.06	664.42	1,165.92	3,935.66	4,029.36	-624.26
99	L	000	000	811611	000	FICA//OTHER PKG/COOP PROGRAM F	-918.06	14,668.60	29,151.50	185,044.20	198,994.52	-29,205.54
10	L	000	000	811612	000	FEDERAL INCOME TAX//GENERAL FU	-23,466.45	36,006.27	69,551.91	564,750.59	472,943.09	34,512.70
27	L	000	000	811612	000	FEDERAL INCOME TAX//SPECIAL ED	-281.63	10,557.68	20,822.14	162,418.68	141,631.40	10,241.19
50	L	000	000	811612	000	FEDERAL INCOME TAX//FOOD SERVI	0.00	498.21	943.93	4,831.45	4,275.08	110.65
80	L	000	000	811612	000	FEDERAL INCOME TAX//COMMUNITY	0.00	217.91	333.70	1,590.91	1,525.63	-50.51
99	L	000	000	811612	000	FEDERAL INCOME TAX//OTHER PKG/	-113.75	7,084.79	14,135.95	152,330.62	138,124.24	7,041.47
10	L	000	000	811613	000	STATE INCOME TAX//GENERAL FUND	-12,702.03	20,395.10	39,527.95	142,015.07	148,388.81	-19,075.77
27	L	000	000	811613	000	STATE INCOME TAX//SPECIAL EDUC	-216.26	6,158.97	12,095.48	38,735.36	44,397.03	-5,877.93
50	L	000	000	811613	000	STATE INCOME TAX//FOOD SERVICE	0.00	226.51	422.01	746.04	977.99	-231.95
80	L	000	000	811613	000	STATE INCOME TAX//COMMUNITY SE	-0.52	118.28	174.93	667.95	723.97	-56.54
99	L	000	000	811613	000	STATE INCOME TAX//OTHER PKG/CO	-49.13	4,596.57	9,155.28	57,261.44	61,850.34	-4,638.03
XX	L	---	---	81161-	---		-94,599.34	195,287.37	380,908.54	1,983,279.92	1,917,452.15	-182,370.76
10	L	000	000	811621	000	WTRS//GENERAL FUND	-337,641.03	93,554.38	94,784.78	596,524.96	356,561.48	-96,001.41
27	L	000	000	811621	000	WTRS//SPECIAL EDUCATION FUND	-1,030.04	26,726.56	27,114.58	86,799.31	114,375.47	-28,365.56
80	L	000	000	811621	000	WTRS//COMMUNITY SERVICE FUND	-3.28	1,164.40	414.70	1,549.85	1,865.62	-319.05
99	L	000	000	811621	000	WTRS//OTHER PKG/COOP PROGRAM F	-236.20	23,695.06	23,713.80	158,314.72	172,776.56	-14,573.26

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd	T	Loc	Obj	Func	Prj		Balance	Debits	Credits	FY Debits	FY Credits	Balance
10	L	000	000	811622	000	WRS//GENERAL FUND	-27,601.80	16,716.16	19,769.30	106,707.29	105,194.30	-25,743.72
27	L	000	000	811622	000	WRS//SPECIAL EDUCATION FUND	-246.05	11,558.33	14,886.88	24,516.92	39,672.48	-15,397.68
50	L	000	000	811622	000	WRS//FOOD SERVICE FUND	-4.91	1,229.07	1,522.16	2,389.58	3,919.14	-1,529.56
80	L	000	000	811622	000	WRS//COMMUNITY SERVICE FUND	0.00	0.00	8.42	0.00	8.42	-8.42
99	L	000	000	811622	000	WRS//OTHER PKG/COOP PROGRAM FU	-604.18	2,031.65	2,114.24	11,241.17	14,709.96	-4,072.97
XX	L	---	---	81162-	---		-367,367.49	176,675.61	184,328.86	988,043.80	809,083.43	-186,011.63
10	L	000	000	811631	000	HEALTH INSURANCE//GENERAL FUND	-222,320.71	219,693.08	256,028.81	1,333,470.74	930,399.82	180,750.21
27	L	000	000	811631	000	HEALTH INSURANCE//SPECIAL EDUC	-593.91	108,074.21	108,074.21	369,918.12	348,292.30	21,031.91
50	L	000	000	811631	000	HEALTH INSURANCE//FOOD SERVICE	0.00	3,430.06	3,430.06	11,345.96	12,837.42	-1,491.46
99	L	000	000	811631	000	HEALTH INSURANCE//OTHER PKG/CO	-3,808.81	51,237.33	51,237.33	398,776.76	293,048.33	101,919.62
10	L	000	000	811632	000	DENTAL INSURANCE//GENERAL FUND	-16,552.13	19,673.64	20,219.52	105,699.92	72,975.99	16,171.80
27	L	000	000	811632	000	DENTAL INSURANCE//SPECIAL EDUC	-63.53	8,216.61	8,216.61	31,559.08	27,312.27	4,183.28
50	L	000	000	811632	000	DENTAL INSURANCE//FOOD SERVICE	0.00	230.26	230.26	965.28	860.20	105.08
99	L	000	000	811632	000	DENTAL INSURANCE//OTHER PKG/CO	-337.34	4,248.79	4,248.79	33,569.24	24,557.02	8,674.88
10	L	000	000	811633	000	LONG-TERM DISABILITY//GENERAL	-6,449.74	2,793.44	2,808.18	16,685.04	10,488.44	-253.14
27	L	000	000	811633	000	LONG-TERM DISABILITY//SPECIAL	-4.64	976.74	976.74	3,348.16	3,502.11	-158.59
50	L	000	000	811633	000	LONG-TERM DISABILITY//FOOD SER	0.00	32.32	32.32	64.64	106.66	-42.02
99	L	000	000	811633	000	LONG-TERM DISABILITY//OTHER PK	-25.05	659.81	659.81	4,155.42	4,025.79	104.58
XX	L	---	---	81163-	---		-250,155.86	419,266.29	456,162.64	2,309,558.36	1,728,406.35	330,996.15
10	L	000	000	811660	000	TRUST ADVANTAGE//GENERAL FUND	0.00	430.51	861.02	3,472.39	3,013.57	28.31
27	L	000	000	811660	000	TRUST ADVANTAGE//SPECIAL EDUCA	0.00	229.16	458.32	2,748.92	3,208.24	-688.48
XX	L	---	---	81166-	---		0.00	659.67	1,319.34	6,221.31	6,221.81	-660.17
10	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//GENER	0.00	16,865.92	16,615.92	65,848.60	64,361.76	1,486.84
27	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//SPECI	0.00	660.00	660.00	2,019.87	2,180.00	-160.13
99	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//OTHER	0.00	1,990.00	2,240.00	9,983.29	12,810.00	-2,826.71
XX	L	---	---	81167-	---		0.00	19,515.92	19,515.92	77,851.76	79,351.76	-1,500.00
10	L	000	000	811680	000	GARNISHMENT DEDUCTIONS PAYABLE	-1,636.03	2,273.25	2,273.25	10,132.07	8,467.08	28.96
XX	L	---	---	81168-	---		-1,636.03	2,273.25	2,273.25	10,132.07	8,467.08	28.96
10	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//GENE	0.00	0.00	58.00	15.00	254.00	-239.00
27	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//SPEC	0.00	375.00	211.00	375.00	632.50	-257.50
10	L	000	000	811691	000	FLEX BENEFIT 125//GENERAL FUND	-200.00	1,885.87	3,771.74	13,430.73	13,360.72	-2,015.86
27	L	000	000	811691	000	FLEX BENEFIT 125//SPECIAL EDUC	0.00	655.54	1,311.08	3,813.45	3,933.24	-775.33
99	L	000	000	811691	000	FLEX BENEFIT 125//OTHER PKG/CO	0.00	646.33	1,292.66	9,241.41	9,669.95	-1,074.87
10	L	000	000	811696	000	ATHLETIC FIELD DONATION//GENER	0.00	0.00	187.90	225.00	1,063.70	-838.70
XX	L	---	---	81169-	---		-200.00	3,562.74	6,832.38	27,100.59	28,914.11	-5,201.26

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd	T	Loc	Obj	Func	Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
XX	L	---	---	8116	--	---	-713,958.72	817,240.85	1,051,340.93	5,402,187.81	4,577,896.69	-44,718.71
10	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//GENER	-157,228.86	1,338,757.55	1,338,757.55	5,465,416.89	5,308,188.03	-30,875.40
27	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//SPECI	-13,588.03	482,249.13	482,249.13	1,729,541.05	1,715,953.02	-3,733.80
50	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//FOOD	-75.00	16,856.64	16,856.64	46,670.59	46,595.59	-75.00
80	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//COMMU	0.00	12,516.13	12,516.13	39,850.12	39,850.12	0.00
99	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//OTHER	-12,824.94	285,587.03	285,587.03	2,047,011.42	2,034,186.48	-1,905.00
XX	L	---	---	81180	---	---	-183,716.83	2,135,966.48	2,135,966.48	9,328,490.07	9,144,773.24	-36,589.20
XX	L	---	---	8118	--	---	-183,716.83	2,135,966.48	2,135,966.48	9,328,490.07	9,144,773.24	-36,589.20
27	L	000	000	812100	000	DUE TO GENERAL FUND//SPECIAL E	-286,542.30	0.00	0.00	286,542.30	0.00	0.00
73	L	000	000	812100	000	DUE TO GENERAL FUND//FIDUCIARY	-43,022.31	0.00	0.00	43,022.31	0.00	0.00
XX	L	---	---	81210	---	---	-329,564.61	0.00	0.00	329,564.61	0.00	0.00
XX	L	---	---	8121	--	---	-329,564.61	0.00	0.00	329,564.61	0.00	0.00
73	L	000	000	812200	000	DUE TO SPECIAL REVENUE FUND//F	-12,393.90	0.00	0.00	12,393.90	0.00	0.00
10	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//G	-43,022.31	0.00	0.00	43,022.31	0.00	0.00
27	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//S	-12,393.90	0.00	0.00	12,393.90	0.00	0.00
99	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//O	-7,673.79	0.00	0.00	7,673.79	0.00	0.00
XX	L	---	---	81220	---	---	-75,483.90	0.00	0.00	75,483.90	0.00	0.00
XX	L	---	---	8122	--	---	-75,483.90	0.00	0.00	75,483.90	0.00	0.00
73	L	000	000	812900	000	DUE TO PACKAGE AND COOPERATIVE	-7,673.79	0.00	0.00	7,673.79	0.00	0.00
XX	L	---	---	81290	---	---	-7,673.79	0.00	0.00	7,673.79	0.00	0.00
XX	L	---	---	8129	--	---	-7,673.79	0.00	0.00	7,673.79	0.00	0.00
10	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	166,179.54	28,557.92	12,208.85	1,007,097.52	1,234,858.06	-59,788.07
21	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	2,880.61	3,030.13	673.10	13,595.34	15,433.62	1,042.33
27	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	16,526.95	5,083.17	4,872.24	89,263.49	104,492.34	3,059.69
50	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	0.00	0.00	116,661.45	117,111.45	-450.00
80	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	-141,968.79	10,240.00	250.00	16,085.80	24,853.00	-150,735.99
99	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	474,672.52	10,371.34	8,487.43	395,361.23	557,515.62	312,608.30
XX	Q	---	---	93110	---	---	518,290.83	57,282.56	26,491.62	1,638,064.83	2,054,264.09	105,736.26
XX	Q	---	---	9311	--	---	518,290.83	57,282.56	26,491.62	1,638,064.83	2,054,264.09	105,736.26

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd T Loc Obj Func Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance					
30 Q 000 000 931790 000	FUND-RESERVE FOR DEBT RETIRMNT	-1,459,607.62	0.00	0.00	1,459,607.62	1,459,607.62	-1,459,607.62					
XX Q --- --- 93179- ---		-1,459,607.62	0.00	0.00	1,459,607.62	1,459,607.62	-1,459,607.62					
XX Q --- --- 9317-- ---		-1,459,607.62	0.00	0.00	1,459,607.62	1,459,607.62	-1,459,607.62					
73 Q 000 000 931900 000	OTHER RESERVED FUND BALANCE//F	-4,518,902.72	0.00	0.00	0.00	0.00	-4,518,902.72					
XX Q --- --- 93190- ---		-4,518,902.72	0.00	0.00	0.00	0.00	-4,518,902.72					
XX Q --- --- 9319-- ---		-4,518,902.72	0.00	0.00	0.00	0.00	-4,518,902.72					
10 Q 000 000 932000 000	ASSIGNED FOR RETIRE LIABILITY/	-45,098.00	0.00	0.00	0.00	0.00	-45,098.00					
XX Q --- --- 93200- ---		-45,098.00	0.00	0.00	0.00	0.00	-45,098.00					
XX Q --- --- 9320-- ---		-45,098.00	0.00	0.00	0.00	0.00	-45,098.00					
10 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//G	-166,179.54	12,208.85	28,557.92	1,234,858.06	1,007,097.52	59,788.07					
21 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//G	-2,880.61	673.10	3,030.13	15,433.62	13,595.34	-1,042.33					
23 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//T	-434,128.36	0.00	0.00	434,128.36	0.00	0.00					
27 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//S	-16,526.95	4,872.24	5,083.17	104,492.34	89,263.49	-3,059.69					
44 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//D	-6,336,189.72	0.00	0.00	6,336,189.72	0.00	0.00					
50 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//F	-246,585.06	0.00	0.00	117,111.45	116,661.45	-246,135.06					
80 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//C	0.00	250.00	10,240.00	24,853.00	16,085.80	8,767.20					
99 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//O	-3,982.77	8,487.43	10,371.34	557,515.62	395,361.23	158,081.45					
10 Q 000 000 932104 000	ASSIGNED FOR FUTURE REC MAIN//	-229,500.00	0.00	0.00	0.00	0.00	-229,500.00					
10 Q 000 000 932105 000	ASSIGNED FOR TECH REPLACEMENT/	-420,000.00	0.00	0.00	0.00	0.00	-420,000.00					
XX Q --- --- 93210- ---		-7,855,973.01	26,491.62	57,282.56	8,824,582.17	1,638,064.83	-673,100.36					
10 Q 000 000 932110 000	FUND - W/C BAL - EXP//GENERAL	151,857,801.21	1,623,641.99	28,092.61	7,397,926.58	421,391.29	158,693,474.41					
21 Q 000 000 932110 000	FUND - W/C BAL - EXP//GIFT FUN	2,341,660.68	52,871.76	9.62	102,775.41	2,145.60	2,442,245.49					
23 Q 000 000 932110 000	FUND - W/C BAL - EXP//TEACH PR	866,789.45	0.00	0.00	0.00	866,789.45	0.00					
27 Q 000 000 932110 000	FUND - W/C BAL - EXP//SPECIAL	27,639,513.87	516,266.84	375.00	1,930,630.92	112,961.26	29,454,075.32					
30 Q 000 000 932110 000	FUND - W/C BAL - EXP//DEBT SER	14,741,771.88	0.00	0.00	14,741,771.88	14,741,771.88	14,741,771.88					
38 Q 000 000 932110 000	FUND - W/C BAL - EXP//Non-Refere	1,127,179.28	0.00	0.00	3,500.00	0.00	1,130,679.28					
39 Q 000 000 932110 000	FUND - W/C BAL - EXP//REFEREND	1,428,787.95	0.00	0.00	29,200.00	0.00	1,457,987.95					
44 Q 000 000 932110 000	FUND - W/C BAL - EXP//DISTRICT	11,144,655.54	0.00	0.00	0.00	11,144,655.54	0.00					
49 Q 000 000 932110 000	FUND - W/C BAL - EXP//OTHER CA	411,200.00	0.00	0.00	0.00	411,200.00	0.00					
50 Q 000 000 932110 000	FUND - W/C BAL - EXP//FOOD SER	18,482,996.15	18,054.38	91.00	466,967.28	29,754.30	18,920,209.13					
72 Q 000 000 932110 000	FUND - W/C BAL - EXP//PRIVATE	269,133.61	0.00	0.00	0.00	0.00	269,133.61					
73 Q 000 000 932110 000	FUND - W/C BAL - EXP//FIDUCIAR	3,230,469.55	0.00	0.00	0.00	0.00	3,230,469.55					
80 Q 000 000 932110 000	FUND - W/C BAL - EXP//COMMUNIT	1,418,960.78	30,427.05	0.11	87,676.10	1,600.16	1,500,493.13					

							Beginning	November 2019-20	November 2019-20	2019-20	2019-20	Ending
Fd	T	Loc	Obj	Func	Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
99	Q	000	000	932110	000	FUND - W/C BAL - EXP//OTHER PK	14,467,530.98	563,641.80	1,257.50	2,973,425.33	373,267.47	17,067,334.89
XX	Q	---	---	93211-	---		249,428,450.93	2,804,903.82	29,825.84	27,733,873.50	28,105,536.95	248,907,874.64
10	Q	000	000	932150	000	FUND - W/C BAL - REV//GENERAL	-156,117,620.38	0.00	28,447.62	151,015.71	2,219,565.46	-158,186,170.13
21	Q	000	000	932150	000	FUND - W/C BAL - REV//GIFT FUN	-2,539,668.41	0.00	49,217.91	460.00	90,437.92	-2,629,646.33
23	Q	000	000	932150	000	FUND - W/C BAL - REV//TEACH PR	-432,661.09	0.00	0.00	432,661.09	0.00	0.00
27	Q	000	000	932150	000	FUND - W/C BAL - REV//SPECIAL	-27,639,513.87	0.00	165,219.30	66,643.67	231,862.97	-27,804,733.17
30	Q	000	000	932150	000	FUND - W/C BAL - REV//DEBT SER	-13,282,164.26	0.00	0.00	13,282,164.26	13,282,164.26	-13,282,164.26
38	Q	000	000	932150	000	FUND - W/C BAL - REV//Non-Ref	-1,127,179.31	0.00	0.00	0.00	0.00	-1,127,179.31
39	Q	000	000	932150	000	FUND - W/C BAL - REV//REFEREND	-1,458,324.25	0.00	0.00	0.00	0.00	-1,458,324.25
44	Q	000	000	932150	000	FUND - W/C BAL - REV//DISTRICT	-4,808,465.82	0.00	0.00	4,808,465.82	0.00	0.00
49	Q	000	000	932150	000	FUND - W/C BAL - REV//OTHER CA	-411,200.00	0.00	0.00	411,200.00	0.00	0.00
50	Q	000	000	932150	000	FUND - W/C BAL - REV//FOOD SER	-18,527,980.49	62.85	690.48	96,359.40	451,230.44	-18,882,851.53
72	Q	000	000	932150	000	FUND - W/C BAL - REV//PRIVATE	-356,261.10	0.00	0.00	0.00	201.61	-356,462.71
73	Q	000	000	932150	000	FUND - W/C BAL - REV//FIDUCIAR	-1,767,854.45	0.00	0.00	0.00	0.00	-1,767,854.45
80	Q	000	000	932150	000	FUND - W/C BAL - REV//COMMUNIT	-1,391,579.84	0.00	0.00	0.00	7,127.00	-1,398,706.84
99	Q	000	000	932150	000	FUND - W/C BAL - REV//OTHER PK	-14,938,220.73	0.00	2,208.88	0.00	3,055.36	-14,941,276.09
XX	Q	---	---	93215-	---		-244,798,694.00	62.85	245,784.19	19,248,969.95	16,285,645.02	-241,835,369.07
XX	Q	---	---	9321--	---		-3,226,216.08	2,831,458.29	332,892.59	55,807,425.62	46,029,246.80	6,399,405.21
Grand Asset Totals							10,139,086.75	7,797,653.42	7,186,578.71	26,164,185.87	34,080,198.00	2,668,366.03
Grand Liability Totals							-1,407,553.16	5,252,709.58	8,393,140.93	25,906,372.24	27,352,339.67	-3,149,899.16
Grand Equity Totals							-8,731,533.59	2,888,740.85	359,384.21	58,905,098.07	49,543,118.51	481,533.13
Grand Totals							0.00	15,939,103.85	15,939,103.85	110,975,656.18	110,975,656.18	0.00

Number of Accounts: 172

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

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November 2019-20	2019-20	2019-20	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	800	211	500000	000	PROPERTY TAX	5,784,433.00	0.00	0.00	0.00	0.00	5,784,433.00
10	R	800	213	500000	000	MOBILE HOME TAX	20,000.00	1,306.88	5,152.64	25.76	0.00	14,847.36
10	R	800	240	139000	000	PAYMENT FOR SERVICES	15,000.00	1,372.50	1,674.88	11.17	0.00	13,325.12
10	R	800	240	500000	000	PAYMENT FOR SERVICES	2,000.00	0.00	15.00	0.75	0.00	1,985.00
10	R	800	264	500000	000	NON CAPITAL SURPLUS PROP.	6,000.00	0.00	4,899.20	81.65	0.00	1,100.80
10	R	800	271	500000	000	ADMISSIONS	30,000.00	12,762.00	27,013.00	90.04	0.00	2,987.00
10	R	800	279	500000	000	OTHER SCHOOL ACTIVITY INC	36,000.00	5,856.00	21,046.00	58.46	0.00	14,954.00
10	R	800	280	500000	000	INTEREST ON INVESTMENTS	10,000.00	616.85	4,942.44	49.42	0.00	5,057.56
10	R	800	291	161000	000	GIFTS	3,000.00	0.00	0.00	0.00	0.00	3,000.00
10	R	800	291	500000	000	GIFTS	18,400.00	250.00	14,130.00	76.79	0.00	4,270.00
10	R	800	293	500000	000	RENTALS	1,500.00	200.00	200.00	13.33	0.00	1,300.00
10	R	800	297	500000	000	STUDENT FINES	500.00	38.00	97.00	19.40	0.00	403.00
10	R	800	299	500000	000	MISCELLANEOUS LOCAL REVEN	10,000.00	0.00	361.74	3.62	0.00	9,638.26
10	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	5,936,833.00	22,402.23	79,531.90	1.34	0.00	5,857,301.10
10	R	800	345	500000	000	GENERAL TUITION-OPEN ENRO	5,300,000.00	0.00	0.00	0.00	0.00	5,300,000.00
10	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	5,300,000.00	0.00	0.00	0.00	0.00	5,300,000.00
10	R	800	517	500000	391	TRANSIT OF FEDERAL AIDS	2,230.00	0.00	0.00	0.00	0.00	2,230.00
10	R	800	581	500000	000	MEDICAID SCHOOL BASED SER	50,000.00	0.00	0.00	0.00	0.00	50,000.00
10	R	---	5--	-----	---	*REV FROM INTERMEDIATE SO	52,230.00	0.00	0.00	0.00	0.00	52,230.00
10	R	800	612	500000	000	TRANSPORTATION AID	131,000.00	0.00	0.00	0.00	0.00	131,000.00
10	R	800	613	500000	000	LIBRARY AID	90,000.00	0.00	0.00	0.00	0.00	90,000.00
10	R	800	619	500000	445	OTHER CATEGORICAL AID	0.00	0.00	178.50	0.00	0.00	178.50-
10	R	800	621	500000	000	EQUALIZATION AID	14,552,401.00	0.00	1,957,055.00	13.45	0.00	12,595,346.00
10	R	800	630	500000	232	SPECIAL PROJECT GRANTS	15,000.00	0.00	0.00	0.00	0.00	15,000.00
10	R	800	630	500000	297	SPECIAL PROJECT GRANTS	75,000.00	0.00	0.00	0.00	0.00	75,000.00
10	R	800	630	500000	561	SPECIAL PROJECT GRANTS	4,368.00	0.00	0.00	0.00	0.00	4,368.00
10	R	800	630	500000	562	SPECIAL PROJECT GRANTS	0.00	4,368.00	4,368.00	0.00	0.00	4,368.00-
10	R	800	690	500000	000	OTHER REVENUE FROM STATE	20,000.00	0.00	78.00	0.39	0.00	19,922.00
10	R	800	691	500000	000	COMPUTER AID	161,128.00	0.00	0.00	0.00	0.00	161,128.00
10	R	800	695	500000	000	STATE CATEGORICAL AID	1,566,362.00	0.00	0.00	0.00	0.00	1,566,362.00
10	R	800	699	500000	699	OTHER REVENUE FROM STATE	125,000.00	0.00	0.00	0.00	0.00	125,000.00
10	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	16,740,259.00	4,368.00	1,961,679.50	11.72	0.00	14,778,579.50
10	R	800	713	500000	400	VOCATIONAL EDUCATION AID	19,000.00	0.00	0.00	0.00	0.00	19,000.00
10	R	510	730	500000	365	SPECIAL PROJECT GRANT	0.00	0.00	500.00	0.00	0.00	500.00-
10	R	510	730	500000	381	SPECIAL PROJECT GRANT	0.00	0.00	348.82	0.00	0.00	348.82-
10	R	520	730	500000	365	SPECIAL PROJECT GRANT	0.00	0.00	345.00	0.00	0.00	345.00-

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November 2019-20	2019-20	2019-20	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	520	730	500000	381	SPECIAL PROJECT GRANT	0.00	0.00	350.00	0.00	0.00	350.00-
10	R	800	730	500000	341	SPECIAL PROJECT GRANT	71,000.00	0.00	0.00	0.00	0.00	71,000.00
10	R	800	730	500000	365	SPECIAL PROJECT GRANT	96,000.00	0.00	0.00	0.00	0.00	96,000.00
10	R	800	730	500000	381	SPECIAL PROJECT GRANT	20,000.00	0.00	0.00	0.00	0.00	20,000.00
10	R	800	751	500000	141	ECIA - CHAPTER 1	380,000.00	0.00	0.00	0.00	0.00	380,000.00
10	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	586,000.00	0.00	1,543.82	0.26	0.00	584,456.18
10	R	800	860	500000	000	SALE OF FIXED ASSETS	4,000.00	0.00	2,050.00	51.25	0.00	1,950.00
10	R	800	861	500000	000	EQUIPMENT SALES	0.00	0.00	628.10	0.00	0.00	628.10-
10	R	---	8--	-----	---	*OTHER FINANCING SOURCES	4,000.00	0.00	2,678.10	66.95	0.00	1,321.90
10	R	800	964	500000	000	INSURANCE	35,000.00	0.00	0.00	0.00	0.00	35,000.00
10	R	800	971	500000	000	REFUND OF DISB - AIDABLE	15,500.00	1,427.39	17,691.50	114.14	0.00	2,191.50-
10	R	800	971	500000	619	REFUND OF DISB - AIDABLE	22,000.00	0.00	5,174.93	23.52	0.00	16,825.07
10	R	800	990	500000	000	MISCELLANEOUS OTHER REVEN	0.00	250.00	250.00	0.00	0.00	250.00-
10	R	---	9--	-----	---	*OTHER REVENUES	72,500.00	1,677.39	23,116.43	31.88	0.00	49,383.57
10	-	---	---	-----	---	*GENERAL FUND	28,691,822.00	28,447.62	2,068,549.75	7.21	0.00	26,623,272.25
21	R	100	291	500000	010	GIFTS	0.00	355.00	598.48	0.00	0.00	598.48-
21	R	100	291	500000	040	GIFTS	0.00	37.16	45.66	0.00	0.00	45.66-
21	R	100	291	500000	050	GIFTS	0.00	0.00	2,221.38	0.00	0.00	2,221.38-
21	R	100	291	500000	070	GIFTS	0.00	0.00	267.00	0.00	0.00	267.00-
21	R	100	291	500000	080	GIFTS	0.00	0.00	316.72	0.00	0.00	316.72-
21	R	100	291	500000	085	GIFTS	0.00	0.00	3,016.05	0.00	0.00	3,016.05-
21	R	101	291	500000	150	GIFTS	0.00	0.00	255.00	0.00	0.00	255.00-
21	R	200	291	500000	212	GIFTS	0.00	693.52	4,406.52	0.00	0.00	4,406.52-
21	R	200	291	500000	217	GIFTS	0.00	17,178.90	17,178.90	0.00	0.00	17,178.90-
21	R	200	291	500000	220	GIFTS	0.00	0.00	450.00-	0.00	0.00	450.00
21	R	200	291	500000	249	GIFTS	0.00	76.00	76.00	0.00	0.00	76.00-
21	R	200	291	500000	272	GIFTS	0.00	1,486.05	3,717.95	0.00	0.00	3,717.95-
21	R	200	291	500000	278	GIFTS	0.00	0.00	2,825.00	0.00	0.00	2,825.00-
21	R	400	291	500000	402	GIFTS	0.00	1,760.50	5,584.25	0.00	0.00	5,584.25-
21	R	400	291	500000	403	GIFTS	0.00	2,092.52	2,092.52	0.00	0.00	2,092.52-
21	R	400	291	500000	408	GIFTS	0.00	0.00	83.00	0.00	0.00	83.00-
21	R	400	291	500000	411	GIFTS	0.00	4,845.93	9,406.35	0.00	0.00	9,406.35-
21	R	400	291	500000	422	GIFTS	0.00	0.00	88.00	0.00	0.00	88.00-
21	R	400	291	500000	424	GIFTS	0.00	0.00	145.00	0.00	0.00	145.00-
21	R	400	291	500000	444	GIFTS	0.00	14,705.12	15,990.71	0.00	0.00	15,990.71-
21	R	400	291	500000	459	GIFTS	0.00	0.00	387.32	0.00	0.00	387.32-
21	R	400	291	500000	475	GIFTS	0.00	0.00	2,000.00	0.00	0.00	2,000.00-

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20 Revised Budget	November 2019-20 Monthly Revenue	2019-20 FYTD Revenue	2019-20 FYTD %	Encumbered Balance	Unreceived Balance
21	R	400	291	500000	482	GIFTS	0.00	348.21	1,628.47	0.00	0.00	1,628.47-
21	R	400	291	500000	484	GIFTS	0.00	4,569.00	6,624.00	0.00	0.00	6,624.00-
21	R	400	291	500000	486	GIFTS	0.00	30.00	256.80	0.00	0.00	256.80-
21	R	400	291	500000	490	GIFTS	0.00	20.00	1,496.93	0.00	0.00	1,496.93-
21	R	400	291	500000	494	GIFTS	0.00	0.00	242.00	0.00	0.00	242.00-
21	R	400	291	500000	495	GIFTS	0.00	1,000.00	4,250.00	0.00	0.00	4,250.00-
21	R	400	291	500000	497	GIFTS	0.00	20.00	290.00	0.00	0.00	290.00-
21	R	800	291	500000	000	GIFTS	0.00	0.00	4,421.00	0.00	0.00	4,421.00-
21	R	800	291	500000	181	GIFTS	0.00	0.00	516.91	0.00	0.00	516.91-
21	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	0.00	49,217.91	89,977.92	0.00	0.00	89,977.92-
21	-	---	---	-----	---	*GIFT FUND	0.00	49,217.91	89,977.92	0.00	0.00	89,977.92-
27	R	800	110	500000	000	TRANSFERS IN - GENERAL	3,643,664.00	0.00	0.00	0.00	0.00	3,643,664.00
27	R	---	1--	-----	---	*OPERATING TRANSFERS - IN	3,643,664.00	0.00	0.00	0.00	0.00	3,643,664.00
27	R	800	291	500000	000	GIFTS	23,600.00	0.00	0.00	0.00	0.00	23,600.00
27	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	23,600.00	0.00	0.00	0.00	0.00	23,600.00
27	R	800	340	500000	000	PAYMENTS FOR SERVICES	35,000.00	0.00	0.00	0.00	0.00	35,000.00
27	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	35,000.00	0.00	0.00	0.00	0.00	35,000.00
27	R	800	581	500000	000	MEDICAID SCHOOL BASED SER	180,000.00	0.00	0.00	0.00	0.00	180,000.00
27	R	---	5--	-----	---	*REV FROM INTERMEDIATE SO	180,000.00	0.00	0.00	0.00	0.00	180,000.00
27	R	800	611	500000	011	HANDICAPPED AID	1,180,000.00	156,544.00	156,544.00	13.27	0.00	1,023,456.00
27	R	800	697	500000	000	AID FOR SPED TRANSITION G	25,000.00	0.00	0.00	0.00	0.00	25,000.00
27	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	1,205,000.00	156,544.00	156,544.00	12.99	0.00	1,048,456.00
27	R	800	730	500000	341	SPECIAL PROJECT GRANT	478,833.00	6,105.78	6,105.78	1.28	0.00	472,727.22
27	R	800	730	500000	347	SPECIAL PROJECT GRANT	24,000.00	2,569.52	2,569.52	10.71	0.00	21,430.48
27	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	502,833.00	8,675.30	8,675.30	1.73	0.00	494,157.70
27	-	---	---	-----	---	*SPECIAL EDUCATION FUND	5,590,097.00	165,219.30	165,219.30	2.96	0.00	5,424,877.70
38	R	800	211	500000	000	PROPERTY TAX	250,400.00	0.00	0.00	0.00	0.00	250,400.00
38	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	250,400.00	0.00	0.00	0.00	0.00	250,400.00
38	-	---	---	-----	---	*Non-Referendum Debt Serv	250,400.00	0.00	0.00	0.00	0.00	250,400.00
39	R	800	211	500000	000	PROPERTY TAX	1,367,000.00	0.00	0.00	0.00	0.00	1,367,000.00
39	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	1,367,000.00	0.00	0.00	0.00	0.00	1,367,000.00

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November 2019-20	2019-20	2019-20	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
39	-	---	---	-----	---	*REFERENDUM APPROVED DEBT	1,367,000.00	0.00	0.00	0.00	0.00	1,367,000.00
46	R	800	110	500000	000	TRANSFERS IN - GENERAL	30,000.00	0.00	0.00	0.00	0.00	30,000.00
46	R	---	1--	-----	---	*OPERATING TRANSFERS - IN	30,000.00	0.00	0.00	0.00	0.00	30,000.00
46	-	---	---	-----	---	*LONG TERM CAP IMP TRUST	30,000.00	0.00	0.00	0.00	0.00	30,000.00
50	R	800	251	257000	000	PUPILS	386,500.00	0.00	139,617.54	36.12	0.00	246,882.46
50	R	800	251	257210	000	PUPILS	14,000.00	0.00	4,613.85	32.96	0.00	9,386.15
50	R	800	251	257250	000	PUPILS	134,028.00	0.00	30,447.65	22.72	0.00	103,580.35
50	R	800	259	257000	000	OTHER FOOD SERVICE SALES	6,500.00-	627.63	14,157.10	217.80-	0.00	20,657.10-
50	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	528,028.00	627.63	188,836.14	35.76	0.00	339,191.86
50	R	800	617	257000	000	FOOD SERVICE AID - STATE	13,000.00	0.00	0.00	0.00	0.00	13,000.00
50	R	800	617	257210	000	FOOD SERVICE AID - STATE	3,200.00	0.00	0.00	0.00	0.00	3,200.00
50	R	800	617	257240	000	FOOD SERVICE AID - STATE	3,200.00	0.00	0.00	0.00	0.00	3,200.00
50	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	19,400.00	0.00	0.00	0.00	0.00	19,400.00
50	R	800	714	257000	000	DONATED COMMODITIES	90,000.00	0.00	27,572.29	30.64	0.00	62,427.71
50	R	800	717	257000	000	FOOD SERVICE AID - FEDERA	400,000.00	0.00	101,242.54	25.31	0.00	298,757.46
50	R	800	717	257000	586	FOOD SERVICE AID - FEDERA	40,000.00	0.00	20,455.30	51.14	0.00	19,544.70
50	R	800	717	257210	000	FOOD SERVICE AID - FEDERA	58,000.00	0.00	16,764.77	28.90	0.00	41,235.23
50	R	800	717	257210	586	FOOD SERVICE AID - FEDERA	15,000.00	0.00	0.00	0.00	0.00	15,000.00
50	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	603,000.00	0.00	166,034.90	27.53	0.00	436,965.10
50	-	---	---	-----	---	*FOOD SERVICE FUND	1,150,428.00	627.63	354,871.04	30.85	0.00	795,556.96
72	R	800	291	500000	000	GIFTS	0.00	0.00	201.61	0.00	0.00	201.61-
72	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	0.00	0.00	201.61	0.00	0.00	201.61-
72	-	---	---	-----	---	*PRIVATE PURPOSE (SCHOLAR	0.00	0.00	201.61	0.00	0.00	201.61-
80	R	800	211	500000	000	PROPERTY TAX	258,495.00	0.00	0.00	0.00	0.00	258,495.00
80	R	800	240	500000	740	PAYMENT FOR SERVICES	25,500.00	0.00	7,127.00	27.95	0.00	18,373.00
80	R	800	272	500000	000	COMMUNITY SERVICE FEES	5,000.00	0.00	0.00	0.00	0.00	5,000.00
80	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	288,995.00	0.00	7,127.00	2.47	0.00	281,868.00
80	-	---	---	-----	---	*COMMUNITY SERVICE FUND	288,995.00	0.00	7,127.00	2.47	0.00	281,868.00
99	R	800	110	410000	360	TRANSFERS IN - GENERAL	3,400,000.00	0.00	0.00	0.00	0.00	3,400,000.00
99	R	800	110	410000	394	TRANSFERS IN - GENERAL	211,000.00	0.00	0.00	0.00	0.00	211,000.00
99	R	---	1--	-----	---	*OPERATING TRANSFERS - IN	3,611,000.00	0.00	0.00	0.00	0.00	3,611,000.00
99	R	800	270	500000	360	SCHOOL ACTIVITY INCOME	0.00	0.00	590.00	0.00	0.00	590.00-
99	R	800	291	500000	360	GIFTS	0.00	56.88	89.83	0.00	0.00	89.83-

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20 Revised Budget	November 2019-20 Monthly Revenue	2019-20 FYTD Revenue	2019-20 FYTD %	Encumbered Balance	Unreceived Balance
99	R	800	297	500000	360	STUDENT FINES	0.00	50.00	273.53	0.00	0.00	273.53-
99	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	0.00	106.88	953.36	0.00	0.00	953.36-
99	R	800	341	500000	360	GEN TUITION-NON-OPEN ENRO	2,900,283.00	1,852.00	1,852.00	0.06	0.00	2,898,431.00
99	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	2,900,283.00	1,852.00	1,852.00	0.06	0.00	2,898,431.00
99	R	800	515	500000	360	STATE AID-INTERMEDIATE SO	0.00	250.00	250.00	0.00	0.00	250.00-
99	R	---	5--	-----	---	*REV FROM INTERMEDIATE SO	0.00	250.00	250.00	0.00	0.00	250.00-
99	-	---	---	-----	---	*OTHER PKG/COOP PROGRAM F	6,511,283.00	2,208.88	3,055.36	0.05	0.00	6,508,227.64
Grand Revenue Totals							43,880,025.00	245,721.34	2,689,001.98	6.13	0.00	41,191,023.02

Number of Accounts: 108

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

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	110000	---	SALARIES	3,823,463.00	265,850.75	851,348.61	22.27	0.00	2,972,114.39	2,972,114.39	
10	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,420,155.00	115,528.14	351,412.84	24.74	0.00	1,068,742.16	1,068,742.16	
10	E	---	3--	110000	---	PURCHASED SERVICES	27,741.00	245.45	25,806.75	93.03	10,875.00	8,940.75-	1,934.25	
10	E	---	4--	110000	---	NON-CAPITAL OBJECTS	78,364.00	1,721.36	40,916.71	52.21	2,245.94	35,201.35	37,447.29	
10	E	---	9--	110000	---	OTHER EXPENDITURES	6,000.00	1,015.00	1,394.00	23.23	0.00	4,606.00	4,606.00	
10	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	5,355,723.00	384,360.70	1,270,878.91	23.73	13,120.94	4,071,723.15	4,084,844.09	
10	E	---	1--	121000	---	SALARIES	240,624.00	20,236.80	60,709.80	25.23	0.00	179,914.20	179,914.20	
10	E	---	2--	121000	---	EMPLOYEE BENEFITS	88,198.00	7,107.41	21,322.28	24.18	0.00	66,875.72	66,875.72	
10	E	---	4--	121000	---	NON-CAPITAL OBJECTS	26,496.00	1,592.21	23,919.58	90.28	464.79	2,111.63	2,576.42	
10	E	---	---	121000	---	ART	355,318.00	28,936.42	105,951.66	29.82	464.79	248,901.55	249,366.34	
10	E	---	1--	122000	---	SALARIES	923,565.00	86,011.75	258,138.61	27.95	0.00	665,426.39	665,426.39	
10	E	---	2--	122000	---	EMPLOYEE BENEFITS	464,527.00	41,924.01	126,195.02	27.17	0.00	338,331.98	338,331.98	
10	E	---	3--	122000	---	PURCHASED SERVICES	11,300.00	0.00	13,679.05	121.05	0.00	2,379.05-	2,379.05-	
10	E	---	4--	122000	---	NON-CAPITAL OBJECTS	21,650.00	60.00	12,630.27	58.34	982.87	8,036.86	9,019.73	
10	E	---	9--	122000	---	OTHER EXPENDITURES	100.00	0.00	133.15	133.15	0.00	33.15-	33.15-	
10	E	---	---	122000	---	ENGLISH LANGUAGE	1,421,142.00	127,995.76	410,776.10	28.90	982.87	1,009,383.03	1,010,365.90	
10	E	---	1--	122110	---	SALARIES	73,464.00	7,214.27	19,938.51	27.14	0.00	53,525.49	53,525.49	
10	E	---	2--	122110	---	EMPLOYEE BENEFITS	37,825.00	3,415.47	10,005.23	26.45	0.00	27,819.77	27,819.77	
10	E	---	---	122110	---	READING	111,289.00	10,629.74	29,943.74	26.91	0.00	81,345.26	81,345.26	
10	E	---	1--	122115	---	SALARIES	42,105.00	5,622.01	13,613.60	32.33	0.00	28,491.40	28,491.40	
10	E	---	2--	122115	---	EMPLOYEE BENEFITS	24,400.00	2,730.03	7,728.20	31.67	0.00	16,671.80	16,671.80	
10	E	---	3--	122115	---	PURCHASED SERVICES	17,900.00	0.00	21,338.25	119.21	0.00	3,438.25-	3,438.25-	
10	E	---	4--	122115	---	NON-CAPITAL OBJECTS	7,465.00	0.00	465.00-	6.23-	0.00	7,930.00	7,930.00	
10	E	---	---	122115	---	REMEDIATION	91,870.00	8,352.04	42,215.05	45.95	0.00	49,654.95	49,654.95	
10	E	---	3--	122600	---	PURCHASED SERVICES	1,700.00	2,989.69	3,139.69	184.69	1,500.00	2,939.69-	1,439.69-	
10	E	---	4--	122600	---	NON-CAPITAL OBJECTS	5,750.00	750.59	1,739.93	30.26	1,202.16	2,807.91	4,010.07	
10	E	---	9--	122600	---	OTHER EXPENDITURES	3,000.00	0.00	3,125.00	104.17	0.00	125.00-	125.00-	
10	E	---	---	122600	---	DRAMA	10,450.00	3,740.28	8,004.62	76.60	2,702.16	256.78-	2,445.38	
10	E	---	1--	123208	---	SALARIES	59,170.00	4,930.84	14,792.44	25.00	0.00	44,377.56	44,377.56	
10	E	---	2--	123208	---	EMPLOYEE BENEFITS	18,221.00	1,480.40	4,441.19	24.37	0.00	13,779.81	13,779.81	
10	E	---	3--	123208	---	PURCHASED SERVICES	187.00	69.52	69.52	37.18	0.00	117.48	117.48	
10	E	---	4--	123208	---	NON-CAPITAL OBJECTS	1,425.00	0.00	655.72	46.02	0.00	769.28	769.28	
10	E	---	---	123208	---	FRENCH	79,003.00	6,480.76	19,958.87	25.26	0.00	59,044.13	59,044.13	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	123219	---	SALARIES	87,783.00	7,358.20	22,074.20	25.15	0.00	65,708.80	65,708.80	
10	E	---	2--	123219	---	EMPLOYEE BENEFITS	45,235.00	3,618.96	10,856.76	24.00	0.00	34,378.24	34,378.24	
10	E	---	3--	123219	---	PURCHASED SERVICES	188.00	0.00	0.00	0.00	0.00	188.00	188.00	
10	E	---	4--	123219	---	NON-CAPITAL OBJECTS	1,825.00	0.00	2,147.31	117.66	10.28	332.59-	322.31-	
10	E	---	---	123219	---	SPANISH	135,031.00	10,977.16	35,078.27	25.98	10.28	99,942.45	99,952.73	
10	E	---	1--	124000	---	SALARIES	451,992.00	35,590.38	107,851.10	23.86	0.00	344,140.90	344,140.90	
10	E	---	2--	124000	---	EMPLOYEE BENEFITS	256,028.00	20,996.14	62,652.46	24.47	0.00	193,375.54	193,375.54	
10	E	---	3--	124000	---	PURCHASED SERVICES	0.00	0.00	1,055.00	0.00	0.00	1,055.00-	1,055.00-	
10	E	---	4--	124000	---	NON-CAPITAL OBJECTS	78,005.00	1,010.26	63,641.96	81.59	11,567.76	2,795.28	14,363.04	
10	E	---	5--	124000	---	CAPITAL OBJECTS	4,302.00	0.00	0.00	0.00	0.00	4,302.00	4,302.00	
10	E	---	9--	124000	---	OTHER EXPENDITURES	0.00	0.00	380.00	0.00	0.00	380.00-	380.00-	
10	E	---	---	124000	---	MATHEMATICS	790,327.00	57,596.78	235,580.52	29.81	11,567.76	543,178.72	554,746.48	
10	E	---	1--	125400	---	SALARIES	215,336.00	18,012.96	54,038.36	25.09	0.00	161,297.64	161,297.64	
10	E	---	2--	125400	---	EMPLOYEE BENEFITS	107,348.00	8,603.16	25,810.11	24.04	0.00	81,537.89	81,537.89	
10	E	---	3--	125400	---	PURCHASED SERVICES	11,729.00	249.41	3,251.61	27.72	320.00	8,157.39	8,477.39	
10	E	---	4--	125400	---	NON-CAPITAL OBJECTS	20,001.00	1,954.49	7,051.48	35.26	6,267.50	6,682.02	12,949.52	
10	E	---	5--	125400	---	CAPITAL OBJECTS	1,300.00	0.00	0.00	0.00	1,178.43	121.57	1,300.00	
10	E	---	9--	125400	---	OTHER EXPENDITURES	4,095.00	0.00	802.50	19.60	600.00	2,692.50	3,292.50	
10	E	---	---	125400	---	VOCAL MUSIC	359,809.00	28,820.02	90,954.06	25.28	8,365.93	260,489.01	268,854.94	
10	E	---	1--	125500	---	SALARIES	172,200.00	14,901.84	44,704.44	25.96	0.00	127,495.56	127,495.56	
10	E	---	2--	125500	---	EMPLOYEE BENEFITS	58,191.00	4,779.37	14,338.72	24.64	0.00	43,852.28	43,852.28	
10	E	---	3--	125500	---	PURCHASED SERVICES	8,900.00	487.82	5,309.72	59.66	4,117.47	527.19-	3,590.28	
10	E	---	4--	125500	---	NON-CAPITAL OBJECTS	8,548.00	1,526.22	3,773.24	44.14	4,446.34	328.42	4,774.76	
10	E	---	9--	125500	---	OTHER EXPENDITURES	1,830.00	200.00	750.50	41.01	0.00	1,079.50	1,079.50	
10	E	---	---	125500	---	INSTRUMENTAL MUSIC	249,669.00	21,895.25	68,876.62	27.59	8,563.81	172,228.57	180,792.38	
10	E	---	1--	126000	---	SALARIES	459,154.00	38,432.54	115,297.00	25.11	0.00	343,857.00	343,857.00	
10	E	---	2--	126000	---	EMPLOYEE BENEFITS	222,526.00	17,815.85	53,413.76	24.00	0.00	169,112.24	169,112.24	
10	E	---	3--	126000	---	PURCHASED SERVICES	750.00	0.00	0.00	0.00	0.00	750.00	750.00	
10	E	---	4--	126000	---	NON-CAPITAL OBJECTS	22,788.00	228.10	10,582.54	46.44	3,080.27	9,125.19	12,205.46	
10	E	---	---	126000	---	SCIENCE	705,218.00	56,476.49	179,293.30	25.42	3,080.27	522,844.43	525,924.70	
10	E	---	1--	127000	---	SALARIES	433,618.00	33,064.76	98,369.75	22.69	0.00	335,248.25	335,248.25	
10	E	---	2--	127000	---	EMPLOYEE BENEFITS	227,102.00	16,664.21	49,416.44	21.76	0.00	177,685.56	177,685.56	
10	E	---	3--	127000	---	PURCHASED SERVICES	350.00	0.00	0.00	0.00	0.00	350.00	350.00	
10	E	---	4--	127000	---	NON-CAPITAL OBJECTS	1,969.00	0.00	1,066.87	54.18	0.00	902.13	902.13	
10	E	---	9--	127000	---	OTHER EXPENDITURES	250.00	0.00	0.00	0.00	0.00	250.00	250.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	---	127000	---	SOCIAL SCIENCE	663,289.00	49,728.97	148,853.06	22.44	0.00	514,435.94	514,435.94	
10	E	---	1--	129000	---	SALARIES	14,390.00	1,995.06	4,645.44	32.28	0.00	9,744.56	9,744.56	
10	E	---	2--	129000	---	EMPLOYEE BENEFITS	2,087.00	288.06	671.54	32.18	0.00	1,415.46	1,415.46	
10	E	---	3--	129000	---	PURCHASED SERVICES	5,000.00	0.00	1,666.67	33.33	0.00	3,333.33	3,333.33	
10	E	---	---	129000	---	OTHER REGULAR CURRICULUM	21,477.00	2,283.12	6,983.65	32.52	0.00	14,493.35	14,493.35	
10	E	---	4--	129300	---	NON-CAPITAL OBJECTS	34,699.00	152.33	4,097.86	11.81	6,456.72	24,144.42	30,601.14	
10	E	---	5--	129300	---	CAPITAL OBJECTS	11,402.00	0.00	0.00	0.00	0.00	11,402.00	11,402.00	
10	E	---	---	129300	---	COMPUTER LITERACY	46,101.00	152.33	4,097.86	8.89	6,456.72	35,546.42	42,003.14	
10	E	---	1--	131000	---	SALARIES	69,756.00	5,954.52	17,863.32	25.61	0.00	51,892.68	51,892.68	
10	E	---	2--	131000	---	EMPLOYEE BENEFITS	44,424.00	3,544.38	10,634.85	23.94	0.00	33,789.15	33,789.15	
10	E	---	3--	131000	---	PURCHASED SERVICES	0.00	125.00	224.36	0.00	0.00	224.36	224.36	
10	E	---	4--	131000	---	NON-CAPITAL OBJECTS	4,853.00	388.96	847.22	17.46	1,195.13	2,810.65	4,005.78	
10	E	---	---	131000	---	AGRICULTURE	119,033.00	10,012.86	29,569.75	24.84	1,195.13	88,268.12	89,463.25	
10	E	---	1--	132000	---	SALARIES	95,458.00	7,954.84	23,864.44	25.00	0.00	71,593.56	71,593.56	
10	E	---	2--	132000	---	EMPLOYEE BENEFITS	36,733.00	2,942.45	8,828.07	24.03	0.00	27,904.93	27,904.93	
10	E	---	3--	132000	---	PURCHASED SERVICES	1,800.00	0.00	60.00	3.33	0.00	1,740.00	1,740.00	
10	E	---	4--	132000	---	NON-CAPITAL OBJECTS	14,020.00	0.00	1,140.50	8.13	600.00	12,279.50	12,879.50	
10	E	---	5--	132000	---	CAPITAL OBJECTS	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
10	E	---	9--	132000	---	OTHER EXPENDITURES	1,600.00	0.00	0.00	0.00	0.00	1,600.00	1,600.00	
10	E	---	---	132000	---	BUSINESS OCCUPATIONS	150,611.00	10,897.29	33,893.01	22.50	600.00	116,117.99	116,717.99	
10	E	---	1--	135000	---	SALARIES	85,820.00	7,154.40	21,463.11	25.01	0.00	64,356.89	64,356.89	
10	E	---	2--	135000	---	EMPLOYEE BENEFITS	48,382.00	3,842.40	11,527.85	23.83	0.00	36,854.15	36,854.15	
10	E	---	3--	135000	---	PURCHASED SERVICES	850.00	44.00	44.00	5.18	0.00	806.00	806.00	
10	E	---	4--	135000	---	NON-CAPITAL OBJECTS	11,636.00	852.33	1,873.58	16.10	4,794.07	4,968.35	9,762.42	
10	E	---	5--	135000	---	CAPITAL OBJECTS	600.00	0.00	7,718.20	1,286.37	0.00	7,118.20	7,118.20	
10	E	---	---	135000	---	HOME ECONOMICS	147,288.00	11,893.13	42,626.74	28.94	4,794.07	99,867.19	104,661.26	
10	E	---	1--	136000	---	SALARIES	224,881.00	18,790.10	56,370.10	25.07	0.00	168,510.90	168,510.90	
10	E	---	2--	136000	---	EMPLOYEE BENEFITS	92,668.00	7,536.64	22,504.95	24.29	0.00	70,163.05	70,163.05	
10	E	---	3--	136000	---	PURCHASED SERVICES	5,200.00	0.00	0.00	0.00	0.00	5,200.00	5,200.00	
10	E	---	4--	136000	---	NON-CAPITAL OBJECTS	25,781.00	988.28	6,448.07	25.01	9,926.19	9,406.74	19,332.93	
10	E	---	---	136000	---	TECHNOLOGY EDUCATION	348,530.00	27,315.02	85,323.12	24.48	9,926.19	253,280.69	263,206.88	
10	E	---	1--	138000	---	SALARIES	30,939.00	2,784.39	11,525.44	37.25	0.00	19,413.56	19,413.56	
10	E	---	2--	138000	---	EMPLOYEE BENEFITS	25,874.00	2,118.98	9,392.80	36.30	0.00	16,481.20	16,481.20	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	---	138000	---	VOCATIONAL SPECIAL NEEDS	56,813.00	4,903.37	20,918.24	36.82	0.00	35,894.76	35,894.76	
10	E	---	1--	139000	---	SALARIES	0.00	1,540.32	2,983.08	0.00	0.00	2,983.08-	2,983.08-	
10	E	---	2--	139000	---	EMPLOYEE BENEFITS	0.00	8.25	8.25	0.00	0.00	8.25-	8.25-	
10	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	0.00	1,548.57	2,991.33	0.00	0.00	2,991.33-	2,991.33-	
10	E	---	1--	143000	---	SALARIES	421,808.00	34,134.20	102,484.03	24.30	0.00	319,323.97	319,323.97	
10	E	---	2--	143000	---	EMPLOYEE BENEFITS	179,726.00	13,830.45	41,503.99	23.09	0.00	138,222.01	138,222.01	
10	E	---	3--	143000	---	PURCHASED SERVICES	3,925.00	0.00	17.60	0.45	1,000.00	2,907.40	3,907.40	
10	E	---	4--	143000	---	NON-CAPITAL OBJECTS	11,481.00	258.64	10,212.49	88.95	0.13	1,268.38	1,268.51	
10	E	---	5--	143000	---	CAPITAL OBJECTS	1,368.00	742.27	742.27	54.26	0.00	625.73	625.73	
10	E	---	---	143000	---	PHYSICAL EDUCATION	618,308.00	48,965.56	154,960.38	25.06	1,000.13	462,347.49	463,347.62	
10	E	---	1--	161000	---	SALARIES	30,000.00	2,012.69	5,753.79	19.18	0.00	24,246.21	24,246.21	
10	E	---	2--	161000	---	EMPLOYEE BENEFITS	4,090.00	279.53	799.01	19.54	0.00	3,290.99	3,290.99	
10	E	---	3--	161000	---	PURCHASED SERVICES	645.00	402.01	402.01	62.33	0.00	242.99	242.99	
10	E	---	4--	161000	---	NON-CAPITAL OBJECTS	50.00	87.50	87.50	175.00	0.00	37.50-	37.50-	
10	E	---	9--	161000	---	OTHER EXPENDITURES	275.00	0.00	325.00	118.18	0.00	50.00-	50.00-	
10	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	35,060.00	2,781.73	7,367.31	21.01	0.00	27,692.69	27,692.69	
10	E	---	1--	162000	---	SALARIES	136,635.00	29,793.06	43,144.55	31.58	0.00	93,490.45	93,490.45	
10	E	---	2--	162000	---	EMPLOYEE BENEFITS	18,600.00	3,106.33	4,951.27	26.62	0.00	13,648.73	13,648.73	
10	E	---	3--	162000	---	PURCHASED SERVICES	75,960.00	8,846.68	35,757.58	47.07	0.00	40,202.42	40,202.42	
10	E	---	4--	162000	---	NON-CAPITAL OBJECTS	44,670.00	11,314.31	45,144.18	101.06	20,000.00	20,474.18-	474.18-	
10	E	---	5--	162000	---	CAPITAL OBJECTS	4,000.00	0.00	8,982.72	224.57	0.00	4,982.72-	4,982.72-	
10	E	---	9--	162000	---	OTHER EXPENDITURES	14,000.00	65.00	7,409.00	52.92	0.00	6,591.00	6,591.00	
10	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	293,865.00	53,125.38	145,389.30	49.47	20,000.00	128,475.70	148,475.70	
10	E	---	1--	171000	---	SALARIES	98,797.00	8,047.26	24,225.96	24.52	0.00	74,571.04	74,571.04	
10	E	---	2--	171000	---	EMPLOYEE BENEFITS	58,334.00	4,657.98	14,050.45	24.09	0.00	44,283.55	44,283.55	
10	E	---	3--	171000	---	PURCHASED SERVICES	20,000.00	1,536.00	6,640.00	33.20	0.00	13,360.00	13,360.00	
10	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	177,131.00	14,241.24	44,916.41	25.36	0.00	132,214.59	132,214.59	
10	E	---	1--	172000	---	SALARIES	20,261.00	1,727.60	5,182.60	25.58	0.00	15,078.40	15,078.40	
10	E	---	2--	172000	---	EMPLOYEE BENEFITS	14,373.00	1,143.70	3,431.35	23.87	0.00	10,941.65	10,941.65	
10	E	---	3--	172000	---	PURCHASED SERVICES	2,755.00	0.00	140.00	5.08	0.00	2,615.00	2,615.00	
10	E	---	4--	172000	---	NON-CAPITAL OBJECTS	5,625.00	0.00	2,018.46	35.88	50.00	3,556.54	3,606.54	
10	E	---	9--	172000	---	OTHER EXPENDITURES	2,745.00	1,400.00	2,200.00	80.15	0.00	545.00	545.00	
10	E	---	---	172000	---	GIFTED AND TALENTED	45,759.00	4,271.30	12,972.41	28.35	50.00	32,736.59	32,786.59	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	---	1-----	---	INSTRUCTION	12,388,114.00	988,381.27	3,238,374.29	26.14	92,881.05	9,056,858.66	9,149,739.71	
10	E	---	1--	212000	---	SALARIES	19,680.00	1,611.78	2,047.64	10.40	0.00	17,632.36	17,632.36	
10	E	---	2--	212000	---	EMPLOYEE BENEFITS	10,500.00	626.21	1,210.15	11.53	0.00	9,289.85	9,289.85	
10	E	---	---	212000	---	SOCIAL WORK	30,180.00	2,237.99	3,257.79	10.79	0.00	26,922.21	26,922.21	
10	E	---	1--	213000	---	SALARIES	242,189.00	21,237.95	67,711.21	27.96	0.00	174,477.79	174,477.79	
10	E	---	2--	213000	---	EMPLOYEE BENEFITS	90,838.00	7,441.34	23,929.04	26.34	0.00	66,908.96	66,908.96	
10	E	---	3--	213000	---	PURCHASED SERVICES	5,625.00	42.69	3,057.76	54.36	0.00	2,567.24	2,567.24	
10	E	---	4--	213000	---	NON-CAPITAL OBJECTS	7,900.00	455.67	917.42	11.61	3,700.00	3,282.58	6,982.58	
10	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	346,552.00	29,177.65	95,615.43	27.59	3,700.00	247,236.57	250,936.57	
10	E	---	1--	214000	---	SALARIES	50,501.00	4,208.42	12,625.22	25.00	0.00	37,875.78	37,875.78	
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	0.00	2,282.33	6,845.05	0.00	0.00	6,845.05-	6,845.05-	
10	E	---	3--	214000	---	PURCHASED SERVICES	1,730.00	0.00	489.00	28.27	0.00	1,241.00	1,241.00	
10	E	---	4--	214000	---	NON-CAPITAL OBJECTS	3,510.00	250.16	1,727.32	49.21	601.55	1,181.13	1,782.68	
10	E	---	9--	214000	---	OTHER EXPENDITURES	160.00	0.00	0.00	0.00	0.00	160.00	160.00	
10	E	---	---	214000	---	PUPIL SERVICES - NURSE	55,901.00	6,740.91	21,686.59	38.79	601.55	33,612.86	34,214.41	
10	E	---	1--	215000	---	SALARIES	14,000.00	0.00	0.00	0.00	0.00	14,000.00	14,000.00	
10	E	---	2--	215000	---	EMPLOYEE BENEFITS	2,500.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	
10	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	16,500.00	0.00	0.00	0.00	0.00	16,500.00	16,500.00	
10	E	---	1--	219000	---	SALARIES	46,462.00	6,199.11	17,249.82	37.13	0.00	29,212.18	29,212.18	
10	E	---	2--	219000	---	EMPLOYEE BENEFITS	45,386.00	4,980.57	14,711.26	32.41	0.00	30,674.74	30,674.74	
10	E	---	3--	219000	---	PURCHASED SERVICES	4,500.00	233.00	3,371.00	74.91	642.81	486.19	1,129.00	
10	E	---	4--	219000	---	NON-CAPITAL OBJECTS	11,438.00	285.47	8,068.57	70.54	0.00	3,369.43	3,369.43	
10	E	---	9--	219000	---	OTHER EXPENDITURES	0.00	630.00	730.00	0.00	0.00	730.00-	730.00-	
10	E	---	---	219000	---	OTHER PUPIL SERVICES	107,786.00	12,328.15	44,130.65	40.94	642.81	63,012.54	63,655.35	
10	E	---	1--	221100	---	SALARIES	0.00	19.25	539.00	0.00	0.00	539.00-	539.00-	
10	E	---	2--	221100	---	EMPLOYEE BENEFITS	0.00	2.71	75.10	0.00	0.00	75.10-	75.10-	
10	E	---	---	221100	---	DIRECTION OF IMPROV OF I	0.00	21.96	614.10	0.00	0.00	614.10-	614.10-	
10	E	---	1--	221200	---	SALARIES	13,300.00	142.86	12,359.65	92.93	0.00	940.35	940.35	
10	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	20.00	1,704.43	0.00	0.00	1,704.43-	1,704.43-	
10	E	---	3--	221200	---	PURCHASED SERVICES	16,570.00	59.08	9,886.86	59.67	2,789.00	3,894.14	6,683.14	
10	E	---	4--	221200	---	NON-CAPITAL OBJECTS	19,000.00	968.29	4,795.16	25.24	38.36-	14,243.20	14,204.84	
10	E	---	9--	221200	---	OTHER EXPENDITURES	0.00	3,000.00	3,515.00	0.00	0.00	3,515.00-	3,515.00-	
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	48,870.00	4,190.23	32,261.10	66.01	2,750.64	13,858.26	16,608.90	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	221201	---	SALARIES	107,520.00	8,960.00	44,800.00	41.67	0.00	62,720.00	62,720.00	
10	E	---	2--	221201	---	EMPLOYEE BENEFITS	36,861.00	3,005.00	15,025.00	40.76	0.00	21,836.00	21,836.00	
10	E	---	---	221201	---	CURRICULUM DEVELOPMENT	144,381.00	11,965.00	59,825.00	41.44	0.00	84,556.00	84,556.00	
10	E	---	1--	221300	---	SALARIES	38,000.00	5,140.32	27,862.41	73.32	0.00	10,137.59	10,137.59	
10	E	---	2--	221300	---	EMPLOYEE BENEFITS	30,000.00	607.74	13,819.61	46.07	0.00	16,180.39	16,180.39	
10	E	---	3--	221300	---	PURCHASED SERVICES	43,300.00	2,495.38	12,622.34	29.15	0.00	30,677.66	30,677.66	
10	E	---	4--	221300	---	NON-CAPITAL OBJECTS	14,865.00	4.44	5,467.59	36.78	0.00	9,397.41	9,397.41	
10	E	---	9--	221300	---	OTHER EXPENDITURES	0.00	0.00	345.00	0.00	0.00	345.00-	345.00-	
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	126,165.00	8,247.88	60,116.95	47.65	0.00	66,048.05	66,048.05	
10	E	---	3--	221500	---	PURCHASED SERVICES	66,936.00	0.00	64,547.89	96.43	2,022.00	366.11	2,388.11	
10	E	---	4--	221500	---	NON-CAPITAL OBJECTS	190,837.00	3,361.64	185,508.88	97.21	0.00	5,328.12	5,328.12	
10	E	---	5--	221500	---	CAPITAL OBJECTS	94,020.00	5,106.39	11,089.22	11.79	1,999.00	80,931.78	82,930.78	
10	E	---	---	221500	---	INSTRUCTION RELATED TECH	351,793.00	8,468.03	261,145.99	74.23	4,021.00	86,626.01	90,647.01	
10	E	---	1--	222200	---	SALARIES	254,541.00	24,605.49	68,817.10	27.04	0.00	185,723.90	185,723.90	
10	E	---	2--	222200	---	EMPLOYEE BENEFITS	158,877.00	15,481.81	45,727.10	28.78	0.00	113,149.90	113,149.90	
10	E	---	3--	222200	---	PURCHASED SERVICES	0.00	0.00	10,649.44	0.00	0.00	10,649.44-	10,649.44-	
10	E	---	4--	222200	---	NON-CAPITAL OBJECTS	89,360.00	679.99	46,104.38	51.59	22,932.34	20,323.28	43,255.62	
10	E	---	9--	222200	---	OTHER EXPENDITURES	400.00	0.00	0.00	0.00	0.00	400.00	400.00	
10	E	---	---	222200	---	SCHOOL LIBRARY	503,178.00	40,767.29	171,298.02	34.04	22,932.34	308,947.64	331,879.98	
10	E	---	1--	222300	---	SALARIES	41,982.00	4,601.93	17,589.04	41.90	0.00	24,392.96	24,392.96	
10	E	---	2--	222300	---	EMPLOYEE BENEFITS	6,102.00	665.17	2,550.28	41.79	0.00	3,551.72	3,551.72	
10	E	---	3--	222300	---	PURCHASED SERVICES	1,023.00	0.00	0.00	0.00	0.00	1,023.00	1,023.00	
10	E	---	4--	222300	---	NON-CAPITAL OBJECTS	2,300.00	223.51	1,162.42	50.54	10,227.61	9,090.03-	1,137.58	
10	E	---	5--	222300	---	CAPITAL OBJECTS	7,700.00	0.00	2,618.90	34.01	0.00	5,081.10	5,081.10	
10	E	---	---	222300	---	AUDIOVISUAL	59,107.00	5,490.61	23,920.64	40.47	10,227.61	24,958.75	35,186.36	
10	E	---	1--	223700	---	SALARIES	24,043.00	2,001.62	6,736.21	28.02	0.00	17,306.79	17,306.79	
10	E	---	2--	223700	---	EMPLOYEE BENEFITS	13,303.00	1,056.28	3,273.17	24.60	0.00	10,029.83	10,029.83	
10	E	---	---	223700	---	SUP/COOR VOC ED - LVEC	37,346.00	3,057.90	10,009.38	26.80	0.00	27,336.62	27,336.62	
10	E	---	1--	223900	---	SALARIES	49,922.00	4,852.14	20,790.21	41.65	0.00	29,131.79	29,131.79	
10	E	---	2--	223900	---	EMPLOYEE BENEFITS	33,258.00	2,760.80	11,862.67	35.67	0.00	21,395.33	21,395.33	
10	E	---	3--	223900	---	PURCHASED SERVICES	1,100.00	0.00	0.00	0.00	0.00	1,100.00	1,100.00	
10	E	---	4--	223900	---	NON-CAPITAL OBJECTS	1,500.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	
10	E	---	9--	223900	---	OTHER EXPENDITURES	0.00	0.00	920.00	0.00	0.00	920.00-	920.00-	
10	E	---	---	223900	---	SUPERVISION AND COORD-OT	85,780.00	7,612.94	33,572.88	39.14	0.00	52,207.12	52,207.12	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	229000	---	SALARIES	145,554.00	12,588.62	63,341.36	43.52	0.00	82,212.64	82,212.64	
10	E	---	2--	229000	---	EMPLOYEE BENEFITS	71,820.00	5,835.11	27,983.05	38.96	0.00	43,836.95	43,836.95	
10	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	217,374.00	18,423.73	91,324.41	42.01	0.00	126,049.59	126,049.59	
10	E	---	1--	231000	---	SALARIES	18,500.00	0.00	5,415.00	29.27	0.00	13,085.00	13,085.00	
10	E	---	2--	231000	---	EMPLOYEE BENEFITS	1,350.00	0.00	414.28	30.69	0.00	935.72	935.72	
10	E	---	3--	231000	---	PURCHASED SERVICES	39,000.00	177.86	14,227.86	36.48	0.00	24,772.14	24,772.14	
10	E	---	4--	231000	---	NON-CAPITAL OBJECTS	4,000.00	292.88	1,423.51	35.59	0.00	2,576.49	2,576.49	
10	E	---	9--	231000	---	OTHER EXPENDITURES	6,500.00	0.00	7,017.00	107.95	0.00	517.00-	517.00-	
10	E	---	---	231000	---	BOARD OF EDUCATION	69,350.00	470.74	28,497.65	41.09	0.00	40,852.35	40,852.35	
10	E	---	3--	231500	---	PURCHASED SERVICES	12,000.00	754.00	3,999.50	33.33	0.00	8,000.50	8,000.50	
10	E	---	---	231500	---	BOARD OF EDUCATION - LEG	12,000.00	754.00	3,999.50	33.33	0.00	8,000.50	8,000.50	
10	E	---	1--	232000	---	SALARIES	171,087.00	14,364.43	69,709.45	40.75	0.00	101,377.55	101,377.55	
10	E	---	2--	232000	---	EMPLOYEE BENEFITS	70,095.00	5,648.03	27,046.41	38.59	0.00	43,048.59	43,048.59	
10	E	---	3--	232000	---	PURCHASED SERVICES	2,500.00	234.69	1,560.19	62.41	0.00	939.81	939.81	
10	E	---	4--	232000	---	NON-CAPITAL OBJECTS	4,400.00	0.00	1,216.00	27.64	614.90	2,569.10	3,184.00	
10	E	---	5--	232000	---	CAPITAL OBJECTS	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
10	E	---	9--	232000	---	OTHER EXPENDITURES	1,750.00	300.00	2,853.90	163.08	0.00	1,103.90-	1,103.90-	
10	E	---	---	232000	---	CENTRAL ADMINISTRATION	250,332.00	20,547.15	102,385.95	40.90	614.90	147,331.15	147,946.05	
10	E	---	9--	239000	---	OTHER EXPENDITURES	0.00	0.00	137.20	0.00	0.00	137.20-	137.20-	
10	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	0.00	0.00	137.20	0.00	0.00	137.20-	137.20-	
10	E	---	1--	240000	---	SALARIES	833,649.00	73,619.77	341,831.91	41.00	0.00	491,817.09	491,817.09	
10	E	---	2--	240000	---	EMPLOYEE BENEFITS	430,540.00	33,888.52	159,495.72	37.05	0.00	271,044.28	271,044.28	
10	E	---	3--	240000	---	PURCHASED SERVICES	90,315.00	764.72	5,137.09	5.69	1,293.00	83,884.91	85,177.91	
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	78,521.00	1,338.35	21,771.71	27.73	1,286.00-	58,035.29	56,749.29	
10	E	---	5--	240000	---	CAPITAL OBJECTS	3,000.00	0.00	1,568.80	52.29	0.00	1,431.20	1,431.20	
10	E	---	9--	240000	---	OTHER EXPENDITURES	6,100.00	449.00	4,589.45	75.24	0.00	1,510.55	1,510.55	
10	E	---	---	240000	---	BUILDING ADMINISTRATION	1,442,125.00	110,060.36	534,394.68	37.06	7.00	907,723.32	907,730.32	
10	E	---	1--	252000	---	SALARIES	163,826.00	14,265.31	74,705.45	45.60	0.00	89,120.55	89,120.55	
10	E	---	2--	252000	---	EMPLOYEE BENEFITS	77,601.00	6,329.04	31,962.56	41.19	0.00	45,638.44	45,638.44	
10	E	---	3--	252000	---	PURCHASED SERVICES	7,800.00	1,885.64	53,128.88	681.14	1,800.00	47,128.88-	45,328.88-	
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	52,275.00	0.00	2,447.18	4.68	2,297.00	47,530.82	49,827.82	
10	E	---	9--	252000	---	OTHER EXPENDITURES	6,025.00	0.00	1,468.44	24.37	0.00	4,556.56	4,556.56	
10	E	---	---	252000	---	FISCAL	307,527.00	22,479.99	163,712.51	53.24	4,097.00	139,717.49	143,814.49	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	253000	---	SALARIES	628,727.00	52,738.03	262,266.01	41.71	0.00	366,460.99	366,460.99	
10	E	---	2--	253000	---	EMPLOYEE BENEFITS	300,607.00	24,818.83	114,013.32	37.93	0.00	186,593.68	186,593.68	
10	E	---	3--	253000	---	PURCHASED SERVICES	493,600.00	33,793.88	133,655.06	27.08	2,795.87	357,149.07	359,944.94	
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	127,769.00	4,872.23	116,197.07	90.94	36,699.98	25,128.05-	11,571.93	
10	E	---	5--	253000	---	CAPITAL OBJECTS	0.00	0.00	270.00	0.00	0.00	270.00-	270.00-	
10	E	---	9--	253000	---	OTHER EXPENDITURES	2,480.00	0.00	1,364.95	55.04	0.00	1,115.05	1,115.05	
10	E	---	---	253000	---	OPERATION	1,553,183.00	116,222.97	627,766.41	40.42	39,495.85	885,920.74	925,416.59	
10	E	---	1--	254000	---	SALARIES	41,982.00	4,459.55	18,372.11	43.76	0.00	23,609.89	23,609.89	
10	E	---	2--	254000	---	EMPLOYEE BENEFITS	27,343.00	2,308.78	10,078.71	36.86	0.00	17,264.29	17,264.29	
10	E	---	3--	254000	---	PURCHASED SERVICES	7,550.00	0.00	2,156.17	28.56	2,156.17-	7,550.00	5,393.83	
10	E	---	4--	254000	---	NON-CAPITAL OBJECTS	250.00	0.00	2,974.85	1,189.94	71.09	2,795.94-	2,724.85-	
10	E	---	---	254000	---	MAINTENANCE	77,125.00	6,768.33	33,581.84	43.54	2,085.08-	45,628.24	43,543.16	
10	E	---	3--	254100	---	PURCHASED SERVICES	0.00	258.00	951.20	0.00	0.00	951.20-	951.20-	
10	E	---	---	254100	---	DIRECTION OF MAINTENANCE	0.00	258.00	951.20	0.00	0.00	951.20-	951.20-	
10	E	---	3--	254200	---	PURCHASED SERVICES	225,300.00	4,363.92-	164,669.64	73.09	8,345.00	52,285.36	60,630.36	
10	E	---	4--	254200	---	NON-CAPITAL OBJECTS	0.00	395.90	6,753.17	0.00	0.00	6,753.17-	6,753.17-	
10	E	---	---	254200	---	SITE REPAIRS	225,300.00	3,968.02-	171,422.81	76.09	8,345.00	45,532.19	53,877.19	
10	E	---	3--	254300	---	PURCHASED SERVICES	475,100.00	9,474.38	353,523.39	74.41	0.00	121,576.61	121,576.61	
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	5,325.00	3,623.51	10,443.16	196.12	868.92	5,987.08-	5,118.16-	
10	E	---	5--	254300	---	CAPITAL OBJECTS	1,200.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00	
10	E	---	9--	254300	---	OTHER EXPENDITURES	450.00	0.00	25.00	5.56	0.00	425.00	425.00	
10	E	---	---	254300	---	BUILDING REPAIRS	482,075.00	13,097.89	363,991.55	75.51	868.92	117,214.53	118,083.45	
10	E	---	3--	254500	---	PURCHASED SERVICES	0.00	0.00	1,549.92	0.00	0.00	1,549.92-	1,549.92-	
10	E	---	---	254500	---	VEHICLE MAINTENANCE	0.00	0.00	1,549.92	0.00	0.00	1,549.92-	1,549.92-	
10	E	---	5--	254600	---	CAPITAL OBJECTS	35,000.00	0.00	0.00	0.00	36,593.87	1,593.87-	35,000.00	
10	E	---	---	254600	---	MAINTENANCE VEHICLE ACQU	35,000.00	0.00	0.00	0.00	36,593.87	1,593.87-	35,000.00	
10	E	---	3--	254900	---	PURCHASED SERVICES	2,175.00	0.00	2,560.78	117.74	0.00	385.78-	385.78-	
10	E	---	4--	254900	---	NON-CAPITAL OBJECTS	59,900.00	0.00	37,334.00	62.33	287.00	22,279.00	22,566.00	
10	E	---	5--	254900	---	CAPITAL OBJECTS	31,650.00	0.00	30,715.24	97.05	0.00	934.76	934.76	
10	E	---	---	254900	---	OTHER MAINTENANCE	93,725.00	0.00	70,610.02	75.34	287.00	22,827.98	23,114.98	
10	E	---	3--	255000	---	PURCHASED SERVICES	36,000.00	0.00	19,851.02	55.14	0.00	16,148.98	16,148.98	
10	E	---	---	255000	---	FACILITY ACQUISITION/REM	36,000.00	0.00	19,851.02	55.14	0.00	16,148.98	16,148.98	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	5--	256300	---	CAPITAL OBJECTS	0.00	0.00	25,000.00	0.00	0.00	25,000.00-	25,000.00-	
10	E	---	---	256300	---	VEHICLE ACQUISITION	0.00	0.00	25,000.00	0.00	0.00	25,000.00-	25,000.00-	
10	E	---	3--	256710	---	PURCHASED SERVICES	1,010,000.00	117,509.00	226,986.18	22.47	0.00	783,013.82	783,013.82	
10	E	---	---	256710	---	CONTR TRANSPORTATION-FLE	1,010,000.00	117,509.00	226,986.18	22.47	0.00	783,013.82	783,013.82	
10	E	---	3--	256720	---	PURCHASED SERVICES	15,000.00	1,327.75	3,088.89	20.59	0.00	11,911.11	11,911.11	
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	1,327.75	3,088.89	20.59	0.00	11,911.11	11,911.11	
10	E	---	3--	256730	---	PURCHASED SERVICES	0.00	0.00	242.88	0.00	0.00	242.88-	242.88-	
10	E	---	---	256730	---	PARENT CONTRACT	0.00	0.00	242.88	0.00	0.00	242.88-	242.88-	
10	E	---	3--	256741	---	PURCHASED SERVICES	20,000.00	2,211.17	4,872.55	24.36	0.00	15,127.45	15,127.45	
10	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	20,000.00	2,211.17	4,872.55	24.36	0.00	15,127.45	15,127.45	
10	E	---	3--	256742	---	PURCHASED SERVICES	105,000.00	10,932.70	35,286.28	33.61	0.00	69,713.72	69,713.72	
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	105,000.00	10,932.70	35,286.28	33.61	0.00	69,713.72	69,713.72	
10	E	---	3--	256770	---	PURCHASED SERVICES	28,000.00	2,721.38	3,699.72	13.21	0.00	24,300.28	24,300.28	
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	2,721.38	3,699.72	13.21	0.00	24,300.28	24,300.28	
10	E	---	2--	259000	---	EMPLOYEE BENEFITS	0.00	8,714.72	21,575.12	0.00	0.00	21,575.12-	21,575.12-	
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	8,714.72	21,575.12	0.00	0.00	21,575.12-	21,575.12-	
10	E	---	3--	260000	---	PURCHASED SERVICES	165,800.00	6,794.13	57,420.90	34.63	0.00	108,379.10	108,379.10	
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	29,000.00	537.54	27,048.06	93.27	13.85-	1,965.79	1,951.94	
10	E	---	9--	260000	---	OTHER EXPENDITURES	0.00	0.00	43.00	0.00	0.00	43.00-	43.00-	
10	E	---	---	260000	---	CENTRAL SERVICES	194,800.00	7,331.67	84,511.96	43.38	13.85-	110,301.89	110,288.04	
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	190,000.00	19,506.69	73,082.63	38.46	0.00	116,917.37	116,917.37	
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	190,000.00	19,506.69	73,082.63	38.46	0.00	116,917.37	116,917.37	
10	E	---	6--	280000	---	DEBT REITREMENT	7,500.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00	
10	E	---	---	280000	---	DEBT SERVICES	7,500.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00	
10	E	---	2--	291000	---	EMPLOYEE BENEFITS	170,872.00	0.00	0.00	0.00	0.00	170,872.00	170,872.00	
10	E	---	---	291000	---	EARLY RETIREMENT BENEFIT	170,872.00	0.00	0.00	0.00	0.00	170,872.00	170,872.00	
10	E	---	3--	292000	---	PURCHASED SERVICES	3,920.00	980.00	1,960.00	50.00	0.00	1,960.00	1,960.00	
10	E	---	---	292000	---	OTHER RETIREE PAYMENTS	3,920.00	980.00	1,960.00	50.00	0.00	1,960.00	1,960.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	295000	---	SALARIES	0.00	0.00	3,123.34	0.00	0.00	3,123.34-	3,123.34-	
10	E	---	2--	295000	---	EMPLOYEE BENEFITS	0.00	0.00	442.23	0.00	0.00	442.23-	442.23-	
10	E	---	3--	295000	---	PURCHASED SERVICES	0.00	1,165.00	87,979.31	0.00	0.00	87,979.31-	87,979.31-	
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	0.00	59.99	345.03	0.00	0.00	345.03-	345.03-	
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	0.00	1,224.99	91,889.91	0.00	0.00	91,889.91-	91,889.91-	
10	E	---	3--	299000	---	PURCHASED SERVICES	0.00	0.00	1,162.75	0.00	0.00	1,162.75-	1,162.75-	
10	E	---	---	299000	---	MISCELLANEOUS	0.00	0.00	1,162.75	0.00	0.00	1,162.75-	1,162.75-	
10	E	---	---	2-----	---	SUPPORT SERVICES	8,459,747.00	617,881.75	3,604,990.06	42.61	133,086.56	4,721,670.38	4,854,756.94	
10	E	---	8--	410000	---	OPERATING TRANSFER - OUT	7,254,664.00	0.00	0.00	0.00	0.00	7,254,664.00	7,254,664.00	
10	E	---	---	410000	---	INTERFUND OPERATING TRAN	7,254,664.00	0.00	0.00	0.00	0.00	7,254,664.00	7,254,664.00	
10	E	---	8--	411000	---	OPERATING TRANSFER - OUT	30,000.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
10	E	---	---	411000	---	TRANSFER FROM FUND 10	30,000.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
10	E	---	3--	435000	---	PURCHASED SERVICES	375,000.00	0.00	0.00	0.00	0.00	375,000.00	375,000.00	
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	375,000.00	0.00	0.00	0.00	0.00	375,000.00	375,000.00	
10	E	---	3--	438000	---	PURCHASED SERVICES	184,297.00	0.00	0.00	0.00	0.00	184,297.00	184,297.00	
10	E	---	---	438000	---	GENERAL AID REDUCTION	184,297.00	0.00	0.00	0.00	0.00	184,297.00	184,297.00	
10	E	---	9--	492000	---	OTHER EXPENDITURES	0.00	179.67	179.67	0.00	0.00	179.67-	179.67-	
10	E	---	---	492000	---	OTHER ADJUSTMENTS	0.00	179.67	179.67	0.00	0.00	179.67-	179.67-	
10	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	7,843,961.00	179.67	179.67	0.00	0.00	7,843,781.33	7,843,781.33	
10	-	---	---	-----	---	GENERAL FUND	28,691,822.00	1,606,442.69	6,843,544.02	23.85	225,967.61	21,622,310.37	21,848,277.98	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20 Revised Budget	November Monthly Activity	2019-20 FYTD Activity	2019-20 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	464.51	811.83	0.00	0.00	811.83-	811.83-
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	464.51	811.83	0.00	0.00	811.83-	811.83-
21	E	---	4--	125400	---	NON-CAPITAL OBJECTS	0.00	0.00	759.58	0.00	0.00	759.58-	759.58-
21	E	---	---	125400	---	VOCAL MUSIC	0.00	0.00	759.58	0.00	0.00	759.58-	759.58-
21	E	---	4--	126000	---	NON-CAPITAL OBJECTS	0.00	0.00	1,450.00	0.00	0.00	1,450.00-	1,450.00-
21	E	---	---	126000	---	SCIENCE	0.00	0.00	1,450.00	0.00	0.00	1,450.00-	1,450.00-
21	E	---	5--	129100	---	CAPITAL OBJECTS	0.00	0.00	995.00	0.00	0.00	995.00-	995.00-
21	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	0.00	0.00	995.00	0.00	0.00	995.00-	995.00-
21	E	---	4--	158700	---	NON-CAPITAL OBJECTS	0.00	341.00	341.00	0.00	0.00	341.00-	341.00-
21	E	---	---	158700	---	CROSS CATEGORICAL	0.00	341.00	341.00	0.00	0.00	341.00-	341.00-
21	E	---	---	1-----	---	INSTRUCTION	0.00	805.51	4,357.41	0.00	0.00	4,357.41-	4,357.41-
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	18,648.75	23,735.77	0.00	0.00	23,735.77-	23,735.77-
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	25,209.96	60,445.96	0.00	1,838.28	62,284.24-	60,445.96-
21	E	---	5--	240000	---	CAPITAL OBJECTS	0.00	4,425.92	4,425.92	0.00	0.00	4,425.92-	4,425.92-
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	3,772.00	5,255.50	0.00	0.00	5,255.50-	5,255.50-
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	52,056.63	93,863.15	0.00	1,838.28	95,701.43-	93,863.15-
21	E	---	5--	256300	---	CAPITAL OBJECTS	0.00	0.00	2,000.00	0.00	0.00	2,000.00-	2,000.00-
21	E	---	---	256300	---	VEHICLE ACQUISITION	0.00	0.00	2,000.00	0.00	0.00	2,000.00-	2,000.00-
21	E	---	---	2-----	---	SUPPORT SERVICES	0.00	52,056.63	95,863.15	0.00	1,838.28	97,701.43-	95,863.15-
21	-	---	---	-----	---	GIFT FUND	0.00	52,862.14	100,220.56	0.00	1,838.28	102,058.84-	100,220.56-

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	1--	152000	---	SALARIES	116,360.00	7,315.28	21,945.48	18.86	0.00	94,414.52	94,414.52	
27	E	---	2--	152000	---	EMPLOYEE BENEFITS	62,628.00	2,849.33	8,547.89	13.65	0.00	54,080.11	54,080.11	
27	E	---	3--	152000	---	PURCHASED SERVICES	1,500.00	0.00	74.96	5.00	0.00	1,425.04	1,425.04	
27	E	---	4--	152000	---	NON-CAPITAL OBJECTS	10,900.00	221.52	4,051.02	37.17	2,776.11	4,072.87	6,848.98	
27	E	---	5--	152000	---	CAPITAL OBJECTS	6,800.00	0.00	0.00	0.00	0.00	6,800.00	6,800.00	
27	E	---	9--	152000	---	OTHER EXPENDITURES	900.00	170.00	170.00	18.89	0.00	730.00	730.00	
27	E	---	---	152000	---	EARLY CHILDHOOD	199,088.00	10,556.13	34,789.35	17.47	2,776.11	161,522.54	164,298.65	
27	E	---	1--	156100	---	SALARIES	6,133.00	511.06	1,533.16	25.00	0.00	4,599.84	4,599.84	
27	E	---	2--	156100	---	EMPLOYEE BENEFITS	2,314.00	184.55	553.65	23.93	0.00	1,760.35	1,760.35	
27	E	---	---	156100	---	HEARING IMPAIRMENT DEAF/	8,447.00	695.61	2,086.81	24.70	0.00	6,360.19	6,360.19	
27	E	---	1--	156110	---	SALARIES	29,156.00	3,917.01	10,368.54	35.56	0.00	18,787.46	18,787.46	
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	13,901.00	1,618.32	4,632.23	33.32	0.00	9,268.77	9,268.77	
27	E	---	5--	156110	---	CAPITAL OBJECTS	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
27	E	---	---	156110	---	HEARING IMPAIRMENT	45,057.00	5,535.33	15,000.77	33.29	0.00	30,056.23	30,056.23	
27	E	---	1--	156600	---	SALARIES	239,000.00	19,916.72	70,863.16	29.65	0.00	168,136.84	168,136.84	
27	E	---	2--	156600	---	EMPLOYEE BENEFITS	101,894.00	8,124.41	25,987.80	25.50	0.00	75,906.20	75,906.20	
27	E	---	3--	156600	---	PURCHASED SERVICES	40,100.00	1,831.00	4,949.42	12.34	1,375.00	33,725.58	35,150.58	
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	13,508.00	3,311.46	5,464.11	40.45	1,763.41	6,280.48	8,043.89	
27	E	---	9--	156600	---	OTHER EXPENDITURES	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
27	E	---	---	156600	---	SPEECH/LANGUAGE	395,002.00	33,183.59	107,264.49	27.16	3,138.41	284,599.10	287,737.51	
27	E	---	4--	158200	---	NON-CAPITAL OBJECTS	500.00	0.00	84.61	16.92	0.00	415.39	415.39	
27	E	---	---	158200	---	LEARNING DISABILITIES	500.00	0.00	84.61	16.92	0.00	415.39	415.39	
27	E	---	1--	158700	---	SALARIES	1,336,344.00	112,384.57	341,997.60	25.59	0.00	994,346.40	994,346.40	
27	E	---	2--	158700	---	EMPLOYEE BENEFITS	686,145.00	54,681.67	164,732.71	24.01	0.00	521,412.29	521,412.29	
27	E	---	3--	158700	---	PURCHASED SERVICES	35,000.00	1,426.40	12,900.64	36.86	800.00	21,299.36	22,099.36	
27	E	---	4--	158700	---	NON-CAPITAL OBJECTS	139,100.00	2,642.07	104,483.17	75.11	6,439.88	28,176.95	34,616.83	
27	E	---	5--	158700	---	CAPITAL OBJECTS	14,586.00	933.00	5,699.00	39.07	0.00	8,887.00	8,887.00	
27	E	---	9--	158700	---	OTHER EXPENDITURES	1,000.00	0.00	297.42	29.74	0.00	702.58	702.58	
27	E	---	---	158700	---	CROSS CATEGORICAL	2,212,175.00	172,067.71	630,110.54	28.48	7,239.88	1,574,824.58	1,582,064.46	
27	E	---	4--	158777	---	NON-CAPITAL OBJECTS	0.00	0.00	712.40	0.00	0.00	712.40-	712.40-	
27	E	---	---	158777	---	RVA CROSS CATEGORICAL	0.00	0.00	712.40	0.00	0.00	712.40-	712.40-	
27	E	---	9--	159100	---	OTHER EXPENDITURES	1,000.00	300.00	1,500.00	150.00	0.00	500.00-	500.00-	
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	1,000.00	300.00	1,500.00	150.00	0.00	500.00-	500.00-	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	1--	159180	---	SALARIES	700,000.00	99,696.62	243,049.38	34.72	0.00	456,950.62	456,950.62	
27	E	---	2--	159180	---	EMPLOYEE BENEFITS	500,496.00	56,919.04	158,035.11	31.58	0.00	342,460.89	342,460.89	
27	E	---	---	159180	---	CROSS CATEGORICAL - ASST	1,200,496.00	156,615.66	401,084.49	33.41	0.00	799,411.51	799,411.51	
27	E	---	1--	159300	---	SALARIES	14,645.00	2,301.70	6,822.52	46.59	0.00	7,822.48	7,822.48	
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	6,340.00	1,109.77	3,317.26	52.32	0.00	3,022.74	3,022.74	
27	E	---	---	159300	---	ADAPTIVE PHY ED	20,985.00	3,411.47	10,139.78	48.32	0.00	10,845.22	10,845.22	
27	E	---	---	1-----	---	INSTRUCTION	4,082,750.00	382,365.50	1,202,773.24	29.46	13,154.40	2,866,822.36	2,879,976.76	
27	E	---	1--	212000	---	SALARIES	74,386.00	6,158.24	14,463.06	19.44	0.00	59,922.94	59,922.94	
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	40,536.00	3,161.50	8,146.20	20.10	0.00	32,389.80	32,389.80	
27	E	---	---	212000	---	SOCIAL WORK	114,922.00	9,319.74	22,609.26	19.67	0.00	92,312.74	92,312.74	
27	E	---	1--	215000	---	SALARIES	72,937.00	6,066.92	30,334.56	41.59	0.00	42,602.44	42,602.44	
27	E	---	2--	215000	---	EMPLOYEE BENEFITS	33,459.00	2,667.72	13,340.15	39.87	0.00	20,118.85	20,118.85	
27	E	---	3--	215000	---	PURCHASED SERVICES	0.00	620.00	670.00	0.00	0.00	670.00-	670.00-	
27	E	---	4--	215000	---	NON-CAPITAL OBJECTS	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
27	E	---	9--	215000	---	OTHER EXPENDITURES	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
27	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	118,396.00	9,354.64	44,344.71	37.45	0.00	74,051.29	74,051.29	
27	E	---	1--	218100	---	SALARIES	98,289.00	10,135.12	28,992.79	29.50	0.00	69,296.21	69,296.21	
27	E	---	2--	218100	---	EMPLOYEE BENEFITS	58,713.00	5,601.77	16,548.79	28.19	0.00	42,164.21	42,164.21	
27	E	---	3--	218100	---	PURCHASED SERVICES	920.00	744.00	1,259.92	136.95	0.00	339.92-	339.92-	
27	E	---	4--	218100	---	NON-CAPITAL OBJECTS	4,800.00	545.04	4,381.41	91.28	39.25	379.34	418.59	
27	E	---	9--	218100	---	OTHER EXPENDITURES	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
27	E	---	---	218100	---	OCCUPATIONAL THERAPY	163,222.00	17,025.93	51,182.91	31.36	39.25	111,999.84	112,039.09	
27	E	---	1--	218200	---	SALARIES	65,673.00	5,472.76	16,418.16	25.00	0.00	49,254.84	49,254.84	
27	E	---	2--	218200	---	EMPLOYEE BENEFITS	32,403.00	2,581.43	7,744.09	23.90	0.00	24,658.91	24,658.91	
27	E	---	3--	218200	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
27	E	---	4--	218200	---	NON-CAPITAL OBJECTS	1,100.00	0.00	917.58	83.42	273.61	91.19-	182.42	
27	E	---	5--	218200	---	CAPITAL OBJECTS	7,000.00	0.00	3,543.97	50.63	0.00	3,456.03	3,456.03	
27	E	---	---	218200	---	PHYSICAL THERAPY	106,676.00	8,054.19	28,623.80	26.83	273.61	77,778.59	78,052.20	
27	E	---	1--	221200	---	SALARIES	2,500.00	0.00	1,547.28	61.89	0.00	952.72	952.72	
27	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	0.00	216.16	0.00	0.00	216.16-	216.16-	
27	E	---	3--	221200	---	PURCHASED SERVICES	5,100.00	0.00	0.00	0.00	0.00	5,100.00	5,100.00	
27	E	---	---	221200	---	CURRICULUM DEVELOPMENT	7,600.00	0.00	1,763.44	23.20	0.00	5,836.56	5,836.56	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	1--	221222	---	SALARIES	376,962.00	27,759.56	138,797.08	36.82	0.00	238,164.92	238,164.92	
27	E	---	2--	221222	---	EMPLOYEE BENEFITS	145,398.00	9,507.02	47,546.79	32.70	0.00	97,851.21	97,851.21	
27	E	---	3--	221222	---	PURCHASED SERVICES	0.00	2,407.50	7,247.35	0.00	0.00	7,247.35-	7,247.35-	
27	E	---	---	221222	---	RVA CURRICULUM DEVELOPME	522,360.00	39,674.08	193,591.22	37.06	0.00	328,768.78	328,768.78	
27	E	---	1--	221300	---	SALARIES	21,000.00	1,087.10	25,255.80	120.27	0.00	4,255.80-	4,255.80-	
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	270.45	20,432.49	0.00	0.00	20,432.49-	20,432.49-	
27	E	---	3--	221300	---	PURCHASED SERVICES	13,400.00	175.00	9,244.62	68.99	0.00	4,155.38	4,155.38	
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	3,000.00	1,210.00	5,667.15	188.91	0.00	2,667.15-	2,667.15-	
27	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	37,400.00	2,742.55	60,600.06	162.03	0.00	23,200.06-	23,200.06-	
27	E	---	1--	223300	---	SALARIES	107,028.00	9,236.67	44,912.64	41.96	0.00	62,115.36	62,115.36	
27	E	---	2--	223300	---	EMPLOYEE BENEFITS	25,080.00	2,104.17	10,345.11	41.25	0.00	14,734.89	14,734.89	
27	E	---	3--	223300	---	PURCHASED SERVICES	5,367.00	676.00	724.00	13.49	0.00	4,643.00	4,643.00	
27	E	---	4--	223300	---	NON-CAPITAL OBJECTS	2,000.00	1,270.93	1,946.12	97.31	0.00	53.88	53.88	
27	E	---	---	223300	---	SUP/COOR EXCEPTIONAL EDU	139,475.00	13,287.77	57,927.87	41.53	0.00	81,547.13	81,547.13	
27	E	---	3--	223390	---	PURCHASED SERVICES	0.00	0.00	3,393.40	0.00	0.00	3,393.40-	3,393.40-	
27	E	---	---	223390	---	SPECIAL ED SUPERIVSION &	0.00	0.00	3,393.40	0.00	0.00	3,393.40-	3,393.40-	
27	E	---	1--	252000	---	SALARIES	35,790.00	3,288.74	14,588.31	40.76	0.00	21,201.69	21,201.69	
27	E	---	2--	252000	---	EMPLOYEE BENEFITS	26,570.00	2,191.28	9,830.82	37.00	0.00	16,739.18	16,739.18	
27	E	---	---	252000	---	FISCAL	62,360.00	5,480.02	24,419.13	39.16	0.00	37,940.87	37,940.87	
27	E	---	3--	255400	---	PURCHASED SERVICES	8,800.00	0.00	8,490.06	96.48	0.00	309.94	309.94	
27	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	8,800.00	0.00	8,490.06	96.48	0.00	309.94	309.94	
27	E	---	1--	256251	---	SALARIES	42,916.00	7,962.69	19,729.14	45.97	0.00	23,186.86	23,186.86	
27	E	---	2--	256251	---	EMPLOYEE BENEFITS	38,420.00	4,840.94	13,796.41	35.91	0.00	24,623.59	24,623.59	
27	E	---	3--	256251	---	PURCHASED SERVICES	29,000.00	4,456.98	14,839.98	51.17	0.00	14,160.02	14,160.02	
27	E	---	4--	256251	---	NON-CAPITAL OBJECTS	2,500.00	4.99	4.99	0.20	0.00	2,495.01	2,495.01	
27	E	---	---	256251	---	RESIDENT SP ED TRANSPORT	112,836.00	17,265.60	48,370.52	42.87	0.00	64,465.48	64,465.48	
27	E	---	5--	256300	---	CAPITAL OBJECTS	25,000.00	0.00	2,338.50	9.35	0.00	22,661.50	22,661.50	
27	E	---	---	256300	---	VEHICLE ACQUISITION	25,000.00	0.00	2,338.50	9.35	0.00	22,661.50	22,661.50	
27	E	---	3--	256750	---	PURCHASED SERVICES	0.00	0.00	1,421.76	0.00	0.00	1,421.76-	1,421.76-	
27	E	---	---	256750	---	CONTRACTED SP ED TRANSP-	0.00	0.00	1,421.76	0.00	0.00	1,421.76-	1,421.76-	
27	E	---	3--	256770	---	PURCHASED SERVICES	3,300.00	0.00	111.34	3.37	0.00	3,188.66	3,188.66	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	---	256770	---	FIELD TRIPS	3,300.00	0.00	111.34	3.37	0.00	3,188.66	3,188.66	
27	E	---	2--	259000	---	EMPLOYEE BENEFITS	0.00	2,178.68	5,393.78	0.00	0.00	5,393.78-	5,393.78-	
27	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	2,178.68	5,393.78	0.00	0.00	5,393.78-	5,393.78-	
27	E	---	---	2-----	---	SUPPORT SERVICES	1,422,347.00	124,383.20	554,581.76	38.99	312.86	867,452.38	867,765.24	
27	E	---	3--	436000	---	PURCHASED SERVICES	85,000.00	9,143.14	25,867.08	30.43	0.00	59,132.92	59,132.92	
27	E	---	---	436000	---	SPECIAL EDUCATION PAYMEN	85,000.00	9,143.14	25,867.08	30.43	0.00	59,132.92	59,132.92	
27	E	---	9--	492000	---	OTHER EXPENDITURES	0.00	0.00	31,294.37	0.00	0.00	31,294.37-	31,294.37-	
27	E	---	---	492000	---	OTHER ADJUSTMENTS	0.00	0.00	31,294.37	0.00	0.00	31,294.37-	31,294.37-	
27	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	85,000.00	9,143.14	57,161.45	67.25	0.00	27,838.55	27,838.55	
27	-	---	---	-----	---	SPECIAL EDUCATION FUND	5,590,097.00	515,891.84	1,814,516.45	32.46	13,467.26	3,762,113.29	3,775,580.55	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
38	E	---	6--	281000	---	DEBT REITREMENT	22,800.00	0.00	0.00	0.00	0.00	0.00	22,800.00	22,800.00
38	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	22,800.00	0.00	0.00	0.00	0.00	0.00	22,800.00	22,800.00
38	E	---	6--	282000	---	DEBT REITREMENT	182,000.00	0.00	3,500.00	1.92	0.00	0.00	178,500.00	178,500.00
38	E	---	---	282000	---	REFINANCING	182,000.00	0.00	3,500.00	1.92	0.00	0.00	178,500.00	178,500.00
38	E	---	---	2-----	---	SUPPORT SERVICES	204,800.00	0.00	3,500.00	1.71	0.00	0.00	201,300.00	201,300.00
38	-	---	---	-----	---	Non-Referendum Debt Serv	204,800.00	0.00	3,500.00	1.71	0.00	0.00	201,300.00	201,300.00

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
39	E	---	6--	281000	---	DEBT REITREMENT	468,400.00	0.00	29,200.00	6.23	0.00	439,200.00	439,200.00	
39	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	468,400.00	0.00	29,200.00	6.23	0.00	439,200.00	439,200.00	
39	E	---	---	2-----	---	SUPPORT SERVICES	468,400.00	0.00	29,200.00	6.23	0.00	439,200.00	439,200.00	
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	468,400.00	0.00	29,200.00	6.23	0.00	439,200.00	439,200.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
50	E	---	1--	257000	---	SALARIES	84,204.00	11,994.70	11,994.70	14.24	0.00	72,209.30	72,209.30	
50	E	---	2--	257000	---	EMPLOYEE BENEFITS	65,696.00	4,861.94	4,861.94	7.40	0.00	60,834.06	60,834.06	
50	E	---	3--	257000	---	PURCHASED SERVICES	1,154,829.00	1,106.74	343,039.32	29.70	450.00	811,339.68	811,789.68	
50	E	---	4--	257000	---	NON-CAPITAL OBJECTS	5,000.00	0.00	4,508.42	90.17	0.00	491.58	491.58	
50	E	---	5--	257000	---	CAPITAL OBJECTS	64,197.00	0.00	63,975.00	99.65	0.00	222.00	222.00	
50	E	---	---	257000	---	FOOD SERVICES	1,373,926.00	17,963.38	428,379.38	31.18	450.00	945,096.62	945,546.62	
50	E	---	3--	295000	---	PURCHASED SERVICES	5,900.00	0.00	5,879.00	99.64	0.00	21.00	21.00	
50	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	5,900.00	0.00	5,879.00	99.64	0.00	21.00	21.00	
50	E	---	---	2-----	---	SUPPORT SERVICES	1,379,826.00	17,963.38	434,258.38	31.47	450.00	945,117.62	945,567.62	
50	-	---	---	-----	---	FOOD SERVICE FUND	1,379,826.00	17,963.38	434,258.38	31.47	450.00	945,117.62	945,567.62	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
80	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	107.40	1,024.74	0.00	0.00	1,024.74-	1,024.74-	
80	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	107.40	1,024.74	0.00	0.00	1,024.74-	1,024.74-	
80	E	---	1--	139000	---	SALARIES	0.00	622.31	1,425.56	0.00	0.00	1,425.56-	1,425.56-	
80	E	---	2--	139000	---	EMPLOYEE BENEFITS	0.00	8.80	8.80	0.00	0.00	8.80-	8.80-	
80	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	0.00	631.11	1,434.36	0.00	0.00	1,434.36-	1,434.36-	
80	E	---	---	1-----	---	INSTRUCTION	0.00	738.51	2,459.10	0.00	0.00	2,459.10-	2,459.10-	
80	E	---	3--	219000	---	PURCHASED SERVICES	45,000.00	0.00	0.00	0.00	0.00	45,000.00	45,000.00	
80	E	---	---	219000	---	OTHER PUPIL SERVICES	45,000.00	0.00	0.00	0.00	0.00	45,000.00	45,000.00	
80	E	---	1--	229000	---	SALARIES	12,500.00	1,059.00	3,794.50	30.36	0.00	8,705.50	8,705.50	
80	E	---	2--	229000	---	EMPLOYEE BENEFITS	1,185.00	81.02	356.11	30.05	0.00	828.89	828.89	
80	E	---	3--	229000	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
80	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	14,185.00	1,140.02	4,150.61	29.26	0.00	10,034.39	10,034.39	
80	E	---	3--	230000	---	PURCHASED SERVICES	0.00	206.54	692.57	0.00	0.00	692.57-	692.57-	
80	E	---	---	230000	---	GENERAL ADMINISTRATION	0.00	206.54	692.57	0.00	0.00	692.57-	692.57-	
80	E	---	1--	240000	---	SALARIES	69,700.00	6,950.28	12,938.29	18.56	0.00	56,761.71	56,761.71	
80	E	---	2--	240000	---	EMPLOYEE BENEFITS	17,350.00	357.71	695.47	4.01	0.00	16,654.53	16,654.53	
80	E	---	3--	240000	---	PURCHASED SERVICES	30,000.00	2,412.21	8,344.52	27.82	0.00	21,655.48	21,655.48	
80	E	---	4--	240000	---	NON-CAPITAL OBJECTS	5,000.00	0.00	174.19	3.48	100.00	4,725.81	4,825.81	
80	E	---	9--	240000	---	OTHER EXPENDITURES	450.00	0.00	110.00	24.44	0.00	340.00	340.00	
80	E	---	---	240000	---	BUILDING ADMINISTRATION	122,500.00	9,720.20	22,262.47	18.17	100.00	100,137.53	100,237.53	
80	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	1,252.80	0.00	3,747.20	5,000.00-	1,252.80-	
80	E	---	5--	253000	---	CAPITAL OBJECTS	0.00	10,240.00	10,240.00	0.00	0.00	10,240.00-	10,240.00-	
80	E	---	---	253000	---	OPERATION	0.00	10,240.00	11,492.80	0.00	3,747.20	15,240.00-	11,492.80-	
80	E	---	4--	254000	---	NON-CAPITAL OBJECTS	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
80	E	---	---	254000	---	MAINTENANCE	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
80	E	---	3--	256742	---	PURCHASED SERVICES	26,000.00	3,517.90	9,797.49	37.68	0.00	16,202.51	16,202.51	
80	E	---	---	256742	---	ATHLETIC TRANSPORTATION	26,000.00	3,517.90	9,797.49	37.68	0.00	16,202.51	16,202.51	
80	E	---	3--	256770	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
80	E	---	---	256770	---	FIELD TRIPS	500.00	0.00	0.00	0.00	0.00	500.00	500.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
80	E	---	---	2-----	---	SUPPORT SERVICES	218,185.00	24,824.66	48,395.94	22.18	3,847.20	165,941.86	169,789.06	
80	E	---	3--	310000	---	PURCHASED SERVICES	0.00	82.50	617.50	0.00	0.00	617.50-	617.50-	
80	E	---	---	310000	---	COMMUNITY SRVCS - ADULT	0.00	82.50	617.50	0.00	0.00	617.50-	617.50-	
80	E	---	1--	393000	---	SALARIES	44,000.00	3,090.02	17,558.16	39.90	0.00	26,441.84	26,441.84	
80	E	---	2--	393000	---	EMPLOYEE BENEFITS	4,500.00	346.99	2,050.40	45.56	0.00	2,449.60	2,449.60	
80	E	---	3--	393000	---	PURCHASED SERVICES	11,700.00	996.55	3,789.90	32.39	0.00	7,910.10	7,910.10	
80	E	---	4--	393000	---	NON-CAPITAL OBJECTS	10,610.00	197.71	5,890.35	55.52	4,920.00	200.35-	4,719.65	
80	E	---	9--	393000	---	OTHER EXPENDITURES	0.00	150.00	771.00	0.00	0.00	771.00-	771.00-	
80	E	---	---	393000	---	RECREATION ATHLETIC COMM	70,810.00	4,781.27	30,059.81	42.45	4,920.00	35,830.19	40,750.19	
80	E	---	---	3-----	---	COMMUNITY SERVICES	70,810.00	4,863.77	30,677.31	43.32	4,920.00	35,212.69	40,132.69	
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	288,995.00	30,426.94	81,532.35	28.21	8,767.20	198,695.45	207,462.65	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
99	E	---	1--	110000	---	SALARIES	174,000.00	12,896.44	37,763.91	21.70	0.00	136,236.09	136,236.09	
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	0.00	7,539.88	22,489.54	0.00	0.00	22,489.54-	22,489.54-	
99	E	---	3--	110000	---	PURCHASED SERVICES	0.00	7,671.05	38,973.16	0.00	50.00	39,023.16-	38,973.16-	
99	E	---	4--	110000	---	NON-CAPITAL OBJECTS	829,000.00	18,868.07	466,255.07	56.24	168,133.22	194,611.71	362,744.93	
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	1,739.50	13,281.41	0.00	0.00	13,281.41-	13,281.41-	
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	1,003,000.00	48,714.94	578,763.09	57.70	168,183.22	256,053.69	424,236.91	
99	E	---	3--	129100	---	PURCHASED SERVICES	9,000.00	0.00	17,732.66	197.03	0.00	8,732.66-	8,732.66-	
99	E	---	4--	129100	---	NON-CAPITAL OBJECTS	9,300.00	42.61	646.04	6.95	200.00	8,453.96	8,653.96	
99	E	---	5--	129100	---	CAPITAL OBJECTS	18,700.00	0.00	2,280.00	12.19	0.00	16,420.00	16,420.00	
99	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	37,000.00	42.61	20,658.70	55.83	200.00	16,141.30	16,341.30	
99	E	---	4--	161000	---	NON-CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
99	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
99	E	---	4--	162000	---	NON-CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
99	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
99	E	---	---	1-----	---	INSTRUCTION	1,048,000.00	48,757.55	599,421.79	57.20	168,383.22	280,194.99	448,578.21	
99	E	---	1--	213000	---	SALARIES	0.00	8,780.00	43,900.00	0.00	0.00	43,900.00-	43,900.00-	
99	E	---	2--	213000	---	EMPLOYEE BENEFITS	0.00	4,849.22	24,249.89	0.00	0.00	24,249.89-	24,249.89-	
99	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	0.00	13,629.22	68,149.89	0.00	0.00	68,149.89-	68,149.89-	
99	E	---	1--	218100	---	SALARIES	0.00	2,196.60	10,982.80	0.00	0.00	10,982.80-	10,982.80-	
99	E	---	2--	218100	---	EMPLOYEE BENEFITS	0.00	851.04	4,257.21	0.00	0.00	4,257.21-	4,257.21-	
99	E	---	---	218100	---	OCCUPATIONAL THERAPY	0.00	3,047.64	15,240.01	0.00	0.00	15,240.01-	15,240.01-	
99	E	---	1--	219000	---	SALARIES	1,600.00	285.72	428.58	26.79	0.00	1,171.42	1,171.42	
99	E	---	2--	219000	---	EMPLOYEE BENEFITS	0.00	39.91	59.69	0.00	0.00	59.69-	59.69-	
99	E	---	3--	219000	---	PURCHASED SERVICES	317,000.00	194,736.00	195,537.63	61.68	0.00	121,462.37	121,462.37	
99	E	---	4--	219000	---	NON-CAPITAL OBJECTS	20,000.00	2,018.63	8,063.30	40.32	0.00	11,936.70	11,936.70	
99	E	---	9--	219000	---	OTHER EXPENDITURES	0.00	322.18	3,487.45	0.00	0.00	3,487.45-	3,487.45-	
99	E	---	---	219000	---	OTHER PUPIL SERVICES	338,600.00	197,402.44	207,576.65	61.30	0.00	131,023.35	131,023.35	
99	E	---	1--	221200	---	SALARIES	3,317,947.00	174,076.52	874,146.39	26.35	0.00	2,443,800.61	2,443,800.61	
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	98,204.00	74,071.70	400,976.63	408.31	0.00	302,772.63-	302,772.63-	
99	E	---	3--	221200	---	PURCHASED SERVICES	705,796.00	25,882.36	322,858.72	45.74	450.00-	383,387.28	382,937.28	
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	46,500.00	6,259.28	69,313.86	149.06	1,170.00-	21,643.86-	22,813.86-	
99	E	---	5--	221200	---	CAPITAL OBJECTS	135,000.00	0.00	4,649.00	3.44	4,699.00-	135,050.00	130,351.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2019-20	November	2019-20	2019-20	2019-20	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
99	E	---	9--	221200	---	OTHER EXPENDITURES	40,000.00	0.00	1,009.00	2.52	0.00	38,991.00	38,991.00	
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	4,343,447.00	280,289.86	1,672,953.60	38.52	6,319.00-	2,676,812.40	2,670,493.40	
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	0.00	1,125.00	0.00	0.00	1,125.00-	1,125.00-	
99	E	---	3--	221300	---	PURCHASED SERVICES	35,000.00	16,896.00	22,191.00	63.40	0.00	12,809.00	12,809.00	
99	E	---	9--	221300	---	OTHER EXPENDITURES	0.00	230.00	230.00	0.00	0.00	230.00-	230.00-	
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	35,000.00	17,126.00	23,546.00	67.27	0.00	11,454.00	11,454.00	
99	E	---	3--	231500	---	PURCHASED SERVICES	0.00	0.00	1,200.00	0.00	0.00	1,200.00-	1,200.00-	
99	E	---	---	231500	---	BOARD OF EDUCATION - LEG	0.00	0.00	1,200.00	0.00	0.00	1,200.00-	1,200.00-	
99	E	---	5--	240000	---	CAPITAL OBJECTS	75,000.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	
99	E	---	---	240000	---	BUILDING ADMINISTRATION	75,000.00	0.00	0.00	0.00	0.00	75,000.00	75,000.00	
99	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	113.17	0.00	0.00	113.17-	113.17-	
99	E	---	---	253000	---	OPERATION	0.00	0.00	113.17	0.00	0.00	113.17-	113.17-	
99	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	1,250.00	0.00	0.00	0.00	0.00	1,250.00	1,250.00	
99	E	---	---	270000	---	INSURANCE AND JUDGMENTS	1,250.00	0.00	0.00	0.00	0.00	1,250.00	1,250.00	
99	E	---	6--	280000	---	DEBT REITREMENT	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
99	E	---	---	280000	---	DEBT SERVICES	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
99	E	---	3--	295000	---	PURCHASED SERVICES	0.00	180.00	9,651.21	0.00	0.00	9,651.21-	9,651.21-	
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	0.00	180.00	9,651.21	0.00	0.00	9,651.21-	9,651.21-	
99	E	---	---	2-----	---	SUPPORT SERVICES	4,803,297.00	511,675.16	1,998,430.53	41.61	6,319.00-	2,811,185.47	2,804,866.47	
99	E	---	8--	410000	---	OPERATING TRANSFER - OUT	659,986.00	0.00	0.00	0.00	0.00	659,986.00	659,986.00	
99	E	---	---	410000	---	INTERFUND OPERATING TRAN	659,986.00	0.00	0.00	0.00	0.00	659,986.00	659,986.00	
99	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	659,986.00	0.00	0.00	0.00	0.00	659,986.00	659,986.00	
99	-	---	---	-----	---	OTHER PKG/COOP PROGRAM F	6,511,283.00	560,432.71	2,597,852.32	39.90	162,064.22	3,751,366.46	3,913,430.68	

Number of Accounts: 2012

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

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
10	CHARLES HECKEL, Hello Hellofax, 4157660273, CA, 94105, US,					9.99		
	99 E 800 411 221200 360					9.99		
20	CHARLES HECKEL, Wisconsin Maritime Mus, Manitowoc, WI, 54220, US,					460.00		
	99 E 800 940 110000 360					460.00		
30	CHARLES HECKEL, Stoney Creek Inn, Rothschild, WI, 54474, US,					1,832.86		
	99 E 800 411 219000 360					1,832.86		
40	CHARLES HECKEL, Holiday Inn Hotel & Co, 7153440200, WI, 54482, US,					2,064.78		
	99 E 800 411 221200 360					2,064.78		
50	CHARLES HECKEL, Vocabulary.Com, 2122858600, NY, 10012, US,					168.00		
	99 E 800 360 110000 360					168.00		
60	CHARLES HECKEL, Holiday Inn Hotel & Co, 7153440200, WI, 54482, US,					1,854.00		
	99 E 800 342 221200 360					1,854.00		
70	CHARLES HECKEL, Gimkit Pro - 1 Year, 3609260882, WA, 98104, US,					59.88		
	99 E 800 360 110000 360					59.88		
80	CHARLES HECKEL, Sams Club #6535, Wausau, WI, 54401, US,					49.23		
	99 E 800 411 110000 360					49.23		
90	CHARLES HECKEL, Dominos 2043, 920-361-7272, WI, 54401, US,					105.88		
	99 E 800 940 219000 360					105.88		
100	CHARLES HECKEL, Amzn Mktp US Am62k2h33, Amzn.Com/Bill, WA, 98109, US,					48.19		
	99 E 800 411 221200 360					48.19		
110	CHARLES HECKEL, Amzn Mktp US Am62k2h33, Amzn.Com/Bill, WA, 98109, US,					383.98		
	99 E 800 440 221200 360					383.98		
120	CHARLES HECKEL, Stoney Creek Inn, Rothschild, WI, 54474, US,					-9.45		
	99 E 800 342 221200 360					-9.45		
130	CHARLES HECKEL, Stoney Creek Inn, Rothschild, WI, 54474, US,					-9.45		
	99 E 800 342 221200 360					-9.45		
140	CHARLES HECKEL, Stoney Creek Inn, Rothschild, WI, 54474, US,					-9.45		
	99 E 800 342 221200 360					-9.45		
150	CHARLES HECKEL, Americinn Lodge & Sts, 7152463993, WI, 54017, US,					79.00		
	99 E 800 342 221200 360					79.00		
160	CHARLES HECKEL, Tropical Shell & Gift, Key West, FL, 33040, US,					45.00		
	99 E 800 940 110000 360					45.00		
170	CHARLES HECKEL, Amzn Mktp US H20s66ft3, Amzn.Com/Bill, WA, 98109, US,					113.80		
	99 E 800 411 221200 360					113.80		
180	CHARLES HECKEL, Forest Springs Camp Co, Westboro, WI, 54490, US,					216.30		
	99 E 800 940 219000 360					216.30		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
21 E 400 480 240000 411						294.00		
720 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						1,176.00		
27 E 800 480 156600 341						1,176.00		
730 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						294.00		
27 E 800 480 158700 341						294.00		
740 DENNIS HINDERLITER, Apl Itunes.Com/Bill, 866-712-7753, CA, 95014, US,						5.98		
27 E 800 480 152000 347						5.98		
750 DENNIS HINDERLITER, Apl Itunes.Com/Bill, 866-712-7753, CA, 95014, US,						99.98		
27 E 800 480 152000 347						99.98		
760 DENNIS HINDERLITER, Itunes.Com/Bill, 8002752273, CA, 95014, US,						9.98		
27 E 800 480 152000 347						9.98		
770 DENNIS HINDERLITER, Apl Itunes.Com/Bill, 866-712-7753, CA, 95014, US,						7.98		
27 E 800 480 152000 347						7.98		
780 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						349.50		
10 E 800 480 221500 000						349.50		
790 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						139.80		
10 E 800 480 219000 000						139.80		
800 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						34.95		
21 E 400 480 240000 411						34.95		
810 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						139.80		
27 E 510 480 156600 341						139.80		
820 DENNIS HINDERLITER, Apl Apple Online Store, 800-676-2775, CA, 95014, US,						34.95		
27 E 800 480 158700 341						34.95		
830 DON EVERHARD, Scholastic, Inc., 573-632-1834, MO, 65101, US,						39.56		
10 E 101 411 240000 000						39.56		
840 DON EVERHARD, Wal-Mart #3643, Medford, WI, 54451, US,						141.34		
10 E 101 411 240000 000						141.34		
850 STETSONVILLE ELEM CA, Usps Po 5678801063, Stetsonville, WI, 54480, US,						2.60		
10 E 800 353 260000 000						2.60		
860 STETSONVILLE ELEM CA, Wal-Mart #3643, Medford, WI, 54451, US,						68.82		
80 E 800 411 110000 740						68.82		
870 STETSONVILLE ELEM CA, Medford County Marke, Medford, WI, 54451, US,						38.58		
80 E 800 411 110000 740						38.58		
880 STETSONVILLE ELEM CA, Usps Po 5678801063, Stetsonville, WI, 54480, US,						22.00		
10 E 800 353 260000 000						22.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
890	DAN MILLER., Andrea Communications, 6313903140, NY, 11735, US,					280.55		
	10 E 100 411 110000 000					280.55		
900	DAN MILLER., Wal-Mart #3643, Medford, WI, 54451, US,					53.24		
	10 E 100 411 213000 000					53.24		
910	DAN MILLER., Usps Po 5652500887, Medford, WI, 54451, US,					27.85		
	10 E 800 353 260000 000					27.85		
920	DAN MILLER., Wm Supercenter #3643, Medford, WI, 54451, US,					55.80		
	10 E 100 411 213000 000					55.80		
930	JOSEPH GREGET, Squ Sq Marilyns Fire, Medford, WI, 54451, US,					50.00		
	27 E 800 415 221300 341					50.00		
940	JOSEPH GREGET, Awl Pearson Education, Prsoncs.Com, NJ, 07458, US,					620.00		
	27 E 800 362 215000 341					620.00		
950	JOSEPH GREGET, Riverside Insights, 8003239540, IL, 60143, US,					288.40		
	27 E 800 360 158700 341					288.40		
960	JOSEPH GREGET, Squ Sq Marilyns Fire, Medford, WI, 54451, US,					328.00		
	27 E 800 415 221300 341					328.00		
970	JOSEPH GREGET, Squ Sq Marilyns Fire, Medford, WI, 54451, US,					328.00		
	27 E 800 415 221300 341					328.00		
980	JOSEPH GREGET, Squ Sq Marilyns Fire, Medford, WI, 54451, US,					166.00		
	27 E 800 415 221300 341					166.00		
990	PATRICK SULLIVAN., Subway 03076221, Medford, WI, 54451, US,					84.40		
	10 E 800 411 231000 000					84.40		
1000	PATRICK SULLIVAN., Wisconsin Association, 608-257-2622, WI, 53703, US,					148.00		
	10 E 800 310 231000 000					148.00		
1010	ANDREW J GUDEN, Wm Supercenter #3643, Medford, WI, 54451, US,					111.43		
	10 E 400 411 162000 954					111.43		
1020	ANDREW J GUDEN, Swimoutlet.Com, 8006914065, CA, 95008, US,					-4.40		
	10 E 400 411 162000 954					-4.40		
1030	ANDREW J GUDEN, Swimoutlet.Com, 8006914065, CA, 95008, US,					-4.40		
	10 E 400 411 162000 958					-4.40		
1040	ANDREW J GUDEN, Swimoutlet.Com, 8006914065, CA, 95008, US,					84.40		
	10 E 400 411 162000 954					84.40		
1050	ANDREW J GUDEN, Swimoutlet.Com, 8006914065, CA, 95008, US,					84.40		
	10 E 400 411 162000 958					84.40		
1060	SU ANN SCHOEDER, Amazon.Com 7441y9vd3 A, Amzn.Com/Bill, WA, 98109, US,					72.96		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
1240	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						69.92
	99 E 800 470 110000 360							69.92
1250	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						-50.27
	99 E 800 470 110000 360							-50.27
1260	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						44.50
	99 E 800 470 110000 360							44.50
1270	MAPSDDO,	Sheraton Madison, Madison, WI, 53713-1422, US,						-25.42
	10 E 800 342 221300 381							-25.42
1280	MAPSDDO,	Sheraton Madison, Madison, WI, 53713-1422, US,						-25.42
	10 E 800 342 221300 381							-25.42
1290	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1300	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1310	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1320	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1330	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1340	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1350	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1360	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1370	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1380	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1390	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1400	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25
	21 E 400 345 240000 444							500.25
1410	MAPSDDO,	Wingate By Wyndham Ind, Plainfield, IN, 46168, US,						500.25

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
	21 E 400 345 240000 444			500.25				
1420	MAPSDDO, Wingate By Wyndham Ind, Plainfield, IN, 46168, US,					500.25		
	21 E 400 345 240000 444			500.25				
1430	MAPSDDO, Wingate By Wyndham Ind, Plainfield, IN, 46168, US,					500.25		
	21 E 400 345 240000 444			500.25				
1440	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					11.50		
	10 E 800 353 260000 000			11.50				
1450	MAPSDDO, Bookshark Llc, 3037308193, CO, 80122, US,					755.98		
	99 E 800 470 110000 360			755.98				
1460	MAPSDDO, Bookshark Llc, 3037308193, CO, 80122, US,					-77.00		
	99 E 800 470 110000 360			-77.00				
1470	MAPSDDO, Bookshark Llc, 3037308193, CO, 80122, US,					20.55		
	99 E 800 470 110000 360			20.55				
1480	MAPSDDO, Paypal Cesa 4, 4029357733, CA, 95131, US,					600.00		
	10 E 800 386 221300 297			600.00				
1490	MAPSDDO, Medford Ace Hardware, Medford, WI, 54451, US,					14.70		
	10 E 800 353 260000 000			14.70				
1500	MAPSDDO, Squ Sq Marilyns Fire, Medford, WI, 54451, US,					338.00		
	27 E 800 415 221300 341			338.00				
1510	MAPSDDO, Radisson Hotel & Confe, 9209231440, WI, 54937, US,					134.00		
	10 E 800 342 221300 365			134.00				
1520	MAPSDDO, Patriotic Fireworks, 317-381-0529, IN, 46241, US,					782.00		
	21 E 400 940 240000 444			782.00				
1530	MAPSDDO, Community Walks, 888-333-Afsp, NY, 10005, US,					175.00		
	27 E 800 310 221300 341			175.00				
1540	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					21.35		
	10 E 800 353 260000 000			21.35				
1550	MAPSDDO, Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US,					95.64		
	10 E 400 342 162000 000			95.64				
1560	MAPSDDO, Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US,					95.64		
	10 E 400 342 162000 000			95.64				
1570	MAPSDDO, Sheraton Madison, Madison, WI, 53713-1422, US,					189.42		
	10 E 800 342 221300 381			189.42				
1580	MAPSDDO, Ez Park Of Indianapoli, 317-6026055, IN, 46204, US,					100.00		
	21 E 400 342 240000 444			100.00				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
1590	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				850.49		
	99 E 800 470 110000 360					850.49		
1600	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				189.00		
	99 E 800 470 110000 360					189.00		
1610	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				95.50		
	99 E 800 470 110000 360					95.50		
1620	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				781.99		
	99 E 800 470 110000 360					781.99		
1630	MAPSDDO,	Sheraton Madison, Madison, WI, 53713-1422, US,				189.42		
	10 E 800 342 221300 381					189.42		
1640	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				30.90		
	99 E 800 470 110000 360					30.90		
1650	MAPSDDO,	Paypal Cesal, 4029357733, WI, 53072, US,				100.00		
	99 E 800 386 221300 360					100.00		
1660	MAPSDDO,	Paypal Cesal, 4029357733, WI, 53072, US,				100.00		
	99 E 800 386 221300 360					100.00		
1670	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				20.55		
	99 E 800 470 110000 360					20.55		
1680	MAPSDDO,	Paypal Cesal, 4029357733, WI, 53072, US,				100.00		
	99 E 800 386 221300 360					100.00		
1690	MAPSDDO,	Dpi Ws2 Mqr Epay, 608-2663320, WI, 53703-3474, US,				-80.00		
	10 E 800 310 221200 000					-80.00		
1700	MAPSDDO,	Square Sq Whpe, La Crosse, WI, 54601, US,				230.00		
	99 E 800 940 221300 360					230.00		
1710	MAPSDDO,	Dpi Educator Licensing, 608-2669616, WI, 53703, US,				100.00		
	27 E 800 949 159100 341					100.00		
1720	MAPSDDO,	Red Lion Hotel Appleto, Appleton, WI, 54911, US,				164.00		
	10 E 800 342 221300 365					164.00		
1730	MAPSDDO,	Medford County Market, 7157489212, WI, 54451, US,				91.16		
	10 E 400 411 135000 000					91.16		
1740	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				88.00		
	99 E 800 470 110000 360					88.00		
1750	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				159.00		
	99 E 800 470 110000 360					159.00		
1760	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,				159.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
1940	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						19.95
	99 E 800 470 110000 360							19.95
1950	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						82.00
	99 E 800 470 110000 360							82.00
1960	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						88.00
	99 E 800 470 110000 360							88.00
1970	MAPSDDO,	Medford County Market, 7157489212, WI, 54451, US,						38.88
	10 E 400 411 135000 000							38.88
1980	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						131.00
	99 E 800 470 110000 360							131.00
1990	MAPSDDO,	Medford County Market, 7157489212, WI, 54451, US,						117.77
	10 E 200 411 135000 000							117.77
2000	MAPSDDO,	Rschooltoday, 612-284-3967, MN, 55987, US,						300.00
	10 E 400 310 162000 000							300.00
2010	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						88.10
	99 E 800 470 110000 360							88.10
2020	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						259.00
	99 E 800 470 110000 360							259.00
2030	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						159.00
	99 E 800 470 110000 360							159.00
2040	MAPSDDO,	Act Wisconsin Art Educ, 877-551-5560, VA, 22102, US,						220.00
	10 E 800 310 221300 365							220.00
2050	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						636.90
	99 E 800 470 110000 360							636.90
2060	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						781.99
	99 E 800 470 110000 360							781.99
2070	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						95.50
	99 E 800 470 110000 360							95.50
2080	MAPSDDO,	Wm Supercenter #3643, Medford, WI, 54451, US,						4.44
	10 E 800 411 221300 000							4.44
2090	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						294.80
	99 E 800 470 110000 360							294.80
2100	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						258.90
	99 E 800 470 110000 360							258.90
2110	MAPSDDO,	Bookshark Llc, 3037308193, CO, 80122, US,						49.99

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
2290	MAMS...	Dharma Trading Co, 7072830390, CA, 94954, US,				38.22		
	10 E 200 411 126000 000					38.22		
2300	MAMS...	Wm Supercenter #3643, Medford, WI, 54451, US,				153.19		
	21 E 200 411 240000 272					153.19		
2310	MAMS...	Kwik Trip 35100003517, Medford, WI, 54451, US,				199.00		
	21 E 200 411 240000 272					199.00		
2320	MAMS...	Wm Supercenter #3643, Medford, WI, 54451, US,				291.20		
	21 E 200 411 240000 272					291.20		
2330	MAMS...	Usps Po 5652500887, Medford, WI, 54451, US,				7.35		
	10 E 800 353 260000 000					7.35		
2340	MAMS...	Amzn Mktp US Tp1pf1xb3, Amzn.Com/Bill, WA, 98109, US,				180.00		
	10 E 200 411 125400 000					180.00		
2350	MAMS...	Quizlet.Com, 8778877815, CA, 94107, US,				35.99		
	10 E 200 360 110000 000					35.99		
2360	MAMS...	Amzn Mktp US T39gi7mj3, Amzn.Com/Bill, WA, 98109, US,				87.00		
	10 E 200 411 125400 000					87.00		
2370	MAMS...	The Dbq Project, 847-475-7427, IL, 60202, US,				397.50		
	10 E 800 439 221200 000					397.50		
2380	MAMS...	Amazon.Com Ew5i47163, Amzn.Com/Bill, WA, 98109, US,				30.26		
	10 E 200 411 126000 000					30.26		
2390	MAMS...	Amzn Mktp US 7e7fo0p43, Amzn.Com/Bill, WA, 98109, US,				80.02		
	21 E 200 411 240000 272					80.02		
2400	MAMS...	Amzn Mktp US 5o35q2gu3, Amzn.Com/Bill, WA, 98109, US,				29.97		
	10 E 200 411 124000 000					29.97		
2410	MAMS...	Usps Po 5652500887, Medford, WI, 54451, US,				2.05		
	10 E 800 353 260000 000					2.05		
2420	MAMS...	Steve Weiss Music Inc, Willow Grove, PA, 19090, US,				77.84		
	10 E 200 439 125500 000					77.84		
2430	Audra J. Brooks,	Best Buy 00003996, Wausau, WI, 54401, US,				-53.99		
	10 E 800 480 295000 000					-53.99		
2440	Audra J. Brooks,	Best Buy 00003996, Wausau, WI, 54401, US,				113.98		
	10 E 800 480 295000 000					113.98		
2450	Medford Area HS,	Amzn Mktp US K48ow4gq3, Amzn.Com/Bill, WA, 98109, US,				58.81		
	10 E 400 411 240000 000					58.81		
2460	Medford Area HS,	Wm Supercenter #3643, Medford, WI, 54451, US,				288.07		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
21	E 400 411 240000 411					288.07		
2470	Medford Area HS, Samsclub #6535, Wausau, WI, 54401, US,					1,324.28		
10	E 400 411 240000 000					1,324.28		
2480	Medford Area HS, Usps Po 5652500887, Medford, WI, 54451, US,					8.30		
10	E 800 353 260000 000					8.30		
2490	Medford Area HS, Amazon.Com Lj7ki4h53, Amzn.Com/Bill, WA, 98109, US,					4.78		
10	E 400 411 240000 000					4.78		
2500	Medford Area HS, Amzn Mktp US Yu92w6333, Amzn.Com/Bill, WA, 98109, US,					29.00		
10	E 400 411 240000 000					29.00		
2510	Medford Area HS, Amazon.Com Hs54y9ym3, Amzn.Com/Bill, WA, 98109, US,					11.94		
10	E 400 411 240000 000					11.94		
2520	Medford Area HS, Frg Mlbshop.Com, 8886527467, FL, 32256, US,					-10.00		
10	E 400 411 122600 000					-10.00		
2530	Medford Area HS, Frg Mlbshop.Com, 8886527467, FL, 32256, US,					-4.99		
10	E 400 411 122600 000					-4.99		
2540	Medford Area HS, Frg Mlbshop.Com, 8886527467, FL, 32256, US,					138.15		
10	E 400 411 122600 000					138.15		
2550	Medford Area HS, Subway 03076221, Medford, WI, 54451, US,					120.00		
10	E 400 411 213000 000					120.00		
2560	Medford Area HS, Amzn Mktp US S51sp4if3, Amzn.Com/Bill, WA, 98109, US,					6.78		
10	E 400 411 136000 000					6.78		
2570	Medford Area HS, Amzn Mktp US Tjlyw9b13, Amzn.Com/Bill, WA, 98109, US,					13.88		
10	E 400 411 122600 000					13.88		
2580	Medford Area HS, Amzn Mktp US O08pc90j3, Amzn.Com/Bill, WA, 98109, US,					24.37		
10	E 400 411 136000 000					24.37		
2590	Medford Area HS, Amzn Mktp US 0s3xv6183, Amzn.Com/Bill, WA, 98109, US,					71.80		
10	E 400 411 122600 000					71.80		
2600	Medford Area HS, Amazon.Com 3t1ba2id3, Amzn.Com/Bill, WA, 98109, US,					257.95		
10	E 400 411 222200 000					257.95		
2610	Medford Area HS, Amzn Mktp US Go32f8xm3, Amzn.Com/Bill, WA, 98109, US,					17.95		
10	E 400 411 122600 000					17.95		
2620	Medford Area HS, Amzn Mktp US Cb5b96jq3, Amzn.Com/Bill, WA, 98109, US,					111.04		
10	E 400 411 122600 000					111.04		
2630	Medford Area HS, Amzn Mktp US Bul4582c3, Amzn.Com/Bill, WA, 98109, US,					17.95		
10	E 400 411 122600 000					17.95		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
2640	Medford Area HS,	Usps Po 5652500887, Medford, WI, 54451, US,				11.51		
	10 E 800 353 260000 000					11.51		
2650	Medford Area HS,	Amzn Mktp US P05f85653, Amzn.Com/Bill, WA, 98109, US,				83.85		
	10 E 400 411 240000 000					83.85		
2660	Medford Area HS,	Amzn Mktp US 224dv7qc3, Amzn.Com/Bill, WA, 98109, US,				49.50		
	10 E 400 411 125400 000					49.50		
2670	Medford Area HS,	Amzn Mktp US Cblb88vw3, Amzn.Com/Bill, WA, 98109, US,				16.44		
	10 E 400 411 240000 000					16.44		
2680	Medford Area HS,	Amzn Mktp US 7u76y7l23, Amzn.Com/Bill, WA, 98109, US,				17.90		
	10 E 400 411 121000 000					17.90		
2690	Medford Area HS,	Amzn Mktp US W23ve6763, Amzn.Com/Bill, WA, 98109, US,				66.42		
	10 E 400 470 136000 000					66.42		
2700	Medford Area HS,	Amazon.Com Xflis01q3 A, Amzn.Com/Bill, WA, 98109, US,				31.98		
	10 E 400 411 125400 000					31.98		
2710	Medford Area HS,	Amazon.Com Xflis01q3 A, Amzn.Com/Bill, WA, 98109, US,				18.99		
	10 E 400 420 125400 000					18.99		
2720	Medford Area HS,	Amazon.Com Z844h6zv3 A, Amzn.Com/Bill, WA, 98109, US,				20.97		
	99 E 800 411 129100 394					20.97		
2730	Medford Area HS,	Usps Po 5652500887, Medford, WI, 54451, US,				2.35		
	10 E 800 353 260000 000					2.35		
2740	Medford Area HS,	Wi Science Olympiad, 7155055012, WI, 54751, US,				600.00		
	10 E 800 940 172000 000					600.00		
2750	Medford Area HS,	Wi Science Olympiad, 7155055012, WI, 54751, US,				800.00		
	10 E 800 940 172000 000					800.00		
2760	Medford Area HS,	Tm Old Dominion, 800-653-8000, CA, 90028, US,				2,300.00		
	21 E 400 411 240000 411					2,300.00		
2770	Medford Area HS,	Sp Frosty Fruit, 8008068959, GA, 30071, US,				1,380.00		
	21 E 400 411 240000 411					1,380.00		
2780	Medford Area HS,	Amzn Mktp US 0y37747n3, Amzn.Com/Bill, WA, 98109, US,				101.96		
	10 E 400 411 136000 000					101.96		
2790	Medford Area HS,	Lowes #02586, Plover, WI, 54467, US,				175.68		
	10 E 400 411 222300 000					175.68		
2800	DAVE MAKOVSKY..,	Usps Po 5652500887, Medford, WI, 54451, US,				7.35		
	10 E 800 353 260000 000					7.35		
2810	DAVE MAKOVSKY..,	McMaster-Carr, 630-834-9600, IL, 60126, US,				24.48		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT201900000 continued								
BMO FINA000					YDA	BMOOCT201900000	A/P-ACCR	57,347.84
10 E 400 411 254300 000								24.48
2820	DAVE MAKOVSKY..	Equiparts Corporation, 4127819100, PA, 15139, US,						201.94
10 E 100 411 254300 000								201.94
2830	DAVE MAKOVSKY..	Www.Exitlightco.Com, 8773523948, CA, 92081, US,						44.00
10 E 400 411 254300 000								44.00
2840	DAVE MAKOVSKY..	Alphabet Signs, 8005826366, PA, 17527, US,						207.90
10 E 100 411 254300 000								207.90
2850	DAVE MAKOVSKY..	Amzn Mktp US J891q7x43, Amzn.Com/Bill, WA, 98109, US,						41.48
10 E 400 411 254300 000								41.48
2860	DAVE MAKOVSKY..	Amazon.Com Mi8ih2k43 A, Amzn.Com/Bill, WA, 98109, US,						41.05
10 E 400 411 254300 000								41.05
2870	MAES-001,	Teacherspayteachers.Co, 6465880910, NY, 10003, US,						47.46
10 E 100 411 110000 000								47.46
2880	MAES-001,	Target 00008052, Marshfield, WI, 54449, US,						10.55
10 E 100 411 213000 000								10.55
2890	MAES-001,	Sams Club #6535, Wausau, WI, 54401, US,						79.41
10 E 100 411 213000 000								79.41
2900	MAES-001,	Cerule Llc, 541 205 0300, OR, 00000,						-81.91
10 E 100 411 240000 000								-81.91
2910	MAES-001,	Chamonix, 8007546211, NJ, 00000,						-134.00
10 E 100 411 240000 000								-134.00
2920	MAES-001,	Amzn Mktp US S488w0w33, Amzn.Com/Bill, WA, 00000,						-299.90
10 E 100 411 240000 000								-299.90
2930	MAES-001,	Accumetrics, 4166914167, ON, 00000,						-49.00
10 E 100 411 240000 000								-49.00
2940	MAES-001,	Garcinia Premium, 8888931413, FL, 00000,						-54.97
10 E 100 411 240000 000								-54.97
2950	MAES-001,	Livon Labs, 702-255-0265, NV, 00000,						-102.75
10 E 100 411 240000 000								-102.75
TOTAL INVOICES CREATED =====> 1						TOTAL AMOUNT OF INVOICES =====>		57,347.84

Invoice Parameters:

Invoice Date: 11/25/2019 Due Date: 11/25/2019 Batch: 0001 Bank: BNK0 Check Type: Wire Transfer

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
Regular Board Of Education Meeting

Ten-Year Utility Expense Comparison Report

MONTH-END - Nov-19			2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
UTILITY	Object	-										
(331)	BUDGET		185,000.00	120,000.00	115,000.00	115,000.00	135,000.00	100,000.00	127,350.00	125,400.00	125,400.00	115,050.00
GAS/HEAT	YEAR-END		116,571.67	99,320.69	98,230.49	157,201.50	115,000.00	76,000.00	80,000.00	85,000.00	95,000.00	115,050.00
	MONTH-END		116,571.67	99,320.69	98,230.49	157,201.50	112,988.06	73,760.27	77,478.24	84,052.63	94,372.03	8,261.57
(336)	BUDGET		180,000.00	205,000.00	205,000.00	205,000.00	205,000.00	205,000.00	205,000.00	203,000.00	203,000.00	203,000.00
ELECTRICITY	YEAR-END		198,793.42	195,307.80	180,194.58	177,214.36	180,000.00	190,000.00	196,000.00	203,000.00	197,000.00	203,000.00
	MONTH-END		198,793.42	195,307.80	180,194.58	177,214.36	183,669.54	185,486.28	179,186.68	189,662.10	183,065.32	63,090.86
(337)	BUDGET		16,500.00	16,500.00	16,500.00	16,500.00	16,300.00	16,500.00	16,500.00	16,500.00	16,500.00	22,500.00
WATER	YEAR-END		15,443.85	15,796.88	17,413.41	19,253.97	18,300.00	21,200.00	21,000.00	20,000.00	19,000.00	22,500.00
	MONTH-END		15,443.85	15,796.88	17,413.41	19,253.97	19,198.34	21,109.99	19,316.24	21,786.88	20,320.48	6,873.51
(338)	BUDGET		26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	25,000.00	25,000.00	28,000.00
SEWER	YEAR-END		22,478.20	23,755.14	22,252.41	22,856.79	29,000.00	29,500.00	29,000.00	27,000.00	27,000.00	28,000.00
	MONTH-END		22,478.20	23,755.14	22,252.41	22,856.79	29,108.64	28,582.53	27,574.48	28,335.57	27,122.56	5,506.58
(353)	BUDGET		23,000.00	20,000.00	20,000.00	20,000.00	23,500.00	26,000.00	25,000.00	25,000.00	25,600.00	25,600.00
POSTAGE	YEAR-END		15,464.05	19,798.73	19,700.32	18,213.81	23,500.00	26,000.00	21,000.00	25,000.00	24,000.00	25,600.00
	MONTH-END		15,464.05	19,798.73	19,700.32	18,213.81	22,876.13	25,261.33	19,994.87	19,356.74	23,949.84	6,258.73
(355)	BUDGET		23,000.00	57,000.00	74,000.00	84,260.00	84,260.00	86,260.00	86,450.00	86,450.00	65,000.00	59,200.00
TELEPHONE	YEAR-END		32,308.42	76,330.24	83,213.33	83,659.35	84,260.00	86,260.00	70,000.00	58,000.00	57,000.00	59,200.00
	MONTH-END		32,308.42	76,330.24	83,213.33	83,659.35	79,687.24	83,718.91	65,872.64	54,694.75	58,856.53	22,853.43
TOTAL BUDGET			453,500.00	444,500.00	456,500.00	466,760.00	490,060.00	459,760.00	486,300.00	481,350.00	460,500.00	453,350.00
TOTAL ESTIMATED YEAR-END			401,059.61	430,309.48	421,004.54	478,399.78	450,060.00	428,960.00	417,000.00	418,000.00	419,000.00	453,350.00
TOTAL MONTH-END			401,059.61	430,309.48	421,004.54	478,399.78	447,527.95	417,919.31	389,423.15	397,888.67	407,686.76	112,844.68
			453,500.00	444,500.00	456,500.00	466,760.00	490,060.00	459,760.00	486,300.00	481,350.00	460,500.00	453,350.00
			401,059.61	430,309.48	421,004.54	478,399.78	447,527.95	417,919.31	389,423.15	397,888.67	407,686.76	112,844.68
			52,440.39	14,190.52	35,495.46	(11,639.78)	42,532.05	41,840.69	96,876.85	83,461.33	52,813.24	340,505.32

Medford Area Public School District
 Post Retirement Trust
 July 1, 2018 to June 30, 2019

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	3,056,287.62	2,820,088.85	2,811,587.73	2,809,910.51	2,831,442.63	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	3,056,287.62
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings	11,581.48	3,310.21	5,662.43	4,940.23	5,590.28								31,084.63
Unrealized (Loss)/Gain	1,274.40	(10,271.39)	8,745.79	18,126.43	31,142.86								49,018.09
Fees	(1,667.84)	(1,539.94)	(1,535.44)	(1,534.54)	(1,546.20)								(7,823.96)
Annual Implicit Rate Subsidy	(63,090.00)	-	-	-	-	-	-	-	-	-	-	-	(63,090.00)
Contributions	63,090.00	-	-	-	-	-	-	-	-	-	-	-	63,090.00
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements	(247,386.81)		(14,550.00)	-									(261,936.81)
Ending Balance	2,820,088.85	2,811,587.73	2,809,910.51	2,831,442.63	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57
Liability Value (-)													
Investment at Cost	2,618,411.09	2,620,181.36	2,612,505.62	2,615,911.31	2,613,960.72								-
Accum Unrealized (Loss) Gain	201,677.76	191,406.37	197,404.89	215,531.32	252,668.85	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57	2,866,629.57

Beginning Balance	3,056,287.62
Additions	-
Earnings	31,084.63
Unrealized Gain	49,018.09
Fees	(7,823.96)
Implicit Rate	(63,090.00)
Annual Contribution	63,090.00
Disbursements	(261,936.81)
	<u>2,866,629.57</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT

REGULAR BOARD OF EDUCATION MEETING

December 18, 2019

VOUCHER CHECKS

The Medford Area Public School District Board of Education approves the following:

Check # 160604 to

Check # 161117.

Amount \$ 843,039.26 for voucher checks and

Amount \$ 525,198.33 for payroll.

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
160604	11/19/2019	Bergerson, Brier	0 11/19/19	GBB VS COLBY	90.00	10 E 400 310 162000 956	11/19/2019
				Totals for Bergerson, Brier	90.00		
160605	11/19/2019	Brevik, Wayne	0 11/19/19	GBB VS COLBY	120.00	10 E 400 310 162000 956	11/19/2019
				Totals for Brevik, Wayne	120.00		
160606	11/19/2019	Christianson, Jason	0 11/19/19	JV GBB VS COLBY	50.00	10 E 400 310 162000 956	11/19/2019
				Totals for Christianson, Jason	50.00		
160607	11/19/2019	City Of Medford	0 2019	NET TAX-CHARGEBACK	179.67	10 E 800 972 492000 000	11/19/2019
				Totals for City Of Medford	179.67		
160608	11/19/2019	Gilbertson, James	0 11/19/19	GBB VS COLBY	90.00	10 E 400 310 162000 956	11/19/2019
				Totals for Gilbertson, James	90.00		
160609	11/19/2019	Henrichs, Pat	0 11/19/19	JV GBB VS COLBY	50.00	10 E 400 310 162000 956	11/19/2019
				Totals for Henrichs, Pat	50.00		
160610	11/19/2019	Hupf, Angela	0 11/19/19	G7 BBB VS ANTIIGO	60.00	80 E 200 310 393000 957	11/19/2019
				Totals for Hupf, Angela	60.00		
160611	11/19/2019	Kelley, Bryce	0 11/19/19	G7 BBB VS ANTIIGO	60.00	80 E 200 310 393000 957	11/19/2019
				Totals for Kelley, Bryce	60.00		
160612	11/19/2019	Sarver, Jerry	0 11/19/19	G8 BBB VS ANTIIGO	60.00	80 E 200 310 393000 957	11/19/2019
				Totals for Sarver, Jerry	60.00		
160613	11/19/2019	Wenzel, Leon	0 11/19/19	G8 BBB VS ANTIIGO	60.00	80 E 200 310 393000 957	11/19/2019
				Totals for Wenzel, Leon	60.00		
160614	11/19/2019	WIAA	0 11/15/19	FB PLAYOFF: ST MARYS SPRINGS VS MONDOVI	3,837.70	10 E 400 411 162000 950	11/19/2019
				Totals for WIAA	3,837.70		
160615	11/25/2019	Backwood Services	0 11/19	SCHOOL FOREST BEAVER REMOVAL	275.05	10 E 800 310 253000 000	11/25/2019
				Totals for Backwood Services	275.05		
160616	11/25/2019	Bauer-Farmer, Jan	0 11/11-12/19	WISC DELLS EXPENSES	42.69	10 E 200 342 213000 000	11/25/2019
				Totals for Bauer-Farmer, Jan	42.69		
160617	11/25/2019	Chippewa Valley Sporting Goods	0 247188	GENERAL SUPPLIES	186.21	10 E 400 411 162000 959	11/25/2019
160617	11/25/2019	Chippewa Valley Sporting Goods	0 247188	GENERAL SUPPLIES	93.10	10 E 400 411 162000 962	11/25/2019
160617	11/25/2019	Chippewa Valley Sporting Goods	0 247188	GENERAL SUPPLIES	93.10	80 E 200 411 393000 959	11/25/2019
				Totals for Chippewa Valley Sporting Good	372.41		
160618	11/25/2019	Computer Supply People	3001900072 INV046320	open po	152.33	10 E 100 411 129300 000	11/25/2019
				Totals for Computer Supply People	152.33		
160619	11/25/2019	DuWell, Andrea	0 8/8-11/14/19	RVA MILEAGE	352.88	99 E 800 342 221200 360	11/25/2019
160619	11/25/2019	DuWell, Andrea	0 REIMBURSE	RVA POSTAGE	100.60	99 E 800 353 221200 360	11/25/2019
				Totals for DuWell, Andrea	453.48		
160620	11/25/2019	E-Therapy LLC	0 10303	RVA: 11/1-15/19	781.25	27 E 800 310 221222 019	11/25/2019
				Totals for E-Therapy LLC	781.25		
160621	11/25/2019	Granite Telecommunications	8001900058 468844499	Network Upgrade	5,106.39	10 E 800 581 221500 000	11/25/2019

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
					Totals for Granite Telecommunications	5,106.39							
160622	11/25/2019	Hillyard Inc.	0	700403328	SES MACHINE SERVICE	258.00	10	E	101	324	254100	000	11/25/2019
					Totals for Hillyard Inc.	258.00							
160623	11/25/2019	JW Pepper & Sons, Inc.	2001900057	187299591	open po	38.14	10	E	200	411	125400	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	2001900083	204382947	Music literature	13.99	10	E	200	411	125500	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900031	183271801	open po	79.20	10	E	400	411	125400	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900031	202007928	open po	64.99	10	E	400	411	125400	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900031	202685179	open po	358.72	10	E	400	411	125400	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900031	215786061	open po	171.00	10	E	400	411	125400	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900045	183965779	open po	87.99	10	E	400	411	125500	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900045	188437029	open po	194.99	10	E	400	411	125500	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900045	188437791	open po	110.13	10	E	400	411	125500	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900045	190423164	open po	18.44	10	E	400	411	125500	000	11/25/2019
160623	11/25/2019	JW Pepper & Sons, Inc.	4001900045	196084949	open po	11.89	10	E	400	411	125500	000	11/25/2019
					Totals for JW Pepper & Sons, Inc.	1,149.48							
160624	11/25/2019	K & B Refrigeration	0	28347	FREON-MAMS	91.00	50	E	800	324	257000	000	11/25/2019
					Totals for K & B Refrigeration	91.00							
160625	11/25/2019	McGraw-Hill School Education H	2001900102	110703563001	math adoption	980.29	10	E	200	470	124000	000	11/25/2019
					Totals for McGraw-Hill School Education	980.29							
160626	11/25/2019	Medford Area Chamber Of Commer	0	2019/20	MEMBERSHIP DUES	300.00	10	E	800	940	232000	000	11/25/2019
					Totals for Medford Area Chamber Of Comme	300.00							
160627	11/25/2019	Rainbow Gymnastics Inc	0	14	2019/20 RENT	4,500.00	10	E	400	328	162000	962	11/25/2019
160627	11/25/2019	Rainbow Gymnastics Inc	0	15	PREK FAMILIES BEING INVOLVED	170.00	27	E	800	940	152000	347	11/25/2019
					Totals for Rainbow Gymnastics Inc	4,670.00							
160628	11/25/2019	Scholastic Inc.	3001900059	M6871896 4	classroom materials	139.15	10	E	100	439	110000	000	11/25/2019
					Totals for Scholastic Inc.	139.15							
160629	11/25/2019	School Specialty	4001900133	208124215476	art supplies	579.98	10	E	400	411	121000	000	11/25/2019
160629	11/25/2019	School Specialty	4001900143	208124265233	art supplies	841.65	10	E	400	411	121000	000	11/25/2019
					Totals for School Specialty	1,421.63							
160630	11/25/2019	Skyward Accounting Dept	8001900136	0000201371	training	1,416.00	99	E	800	310	221200	360	11/25/2019
					Totals for Skyward Accounting Dept	1,416.00							
160631	11/25/2019	Soundworks Systems Inc	0	106179	SCREEN-BAND	644.00	10	E	400	480	125500	000	11/25/2019
160631	11/25/2019	Soundworks Systems Inc	0	106782	DRAMA-EQUIPMENT RENTAL	756.69	10	E	400	325	122600	000	11/25/2019
					Totals for Soundworks Systems Inc	1,400.69							
160632	11/25/2019	Systems Technologies	0	737403	MAMS PA SYSTEM	858.00	10	E	200	324	254300	000	11/25/2019
					Totals for Systems Technologies	858.00							
160633	11/25/2019	UniFirst	0	098 21262333	SES MATS	153.30	10	E	101	324	253000	000	11/25/2019
					Totals for UniFirst	153.30							
160634	11/25/2019	VocoVision	0	10939735	RVA: 11/17/19	85.00	27	E	800	310	221222	019	11/25/2019

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160634	11/25/2019	VocoVision	0 10939770	RVA: 11/17/19	20.00	27 E 800 310 221222 019	11/25/2019
				Totals for VocoVision	105.00		
160635	11/25/2019	Abrahamson, Ryan	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Abrahamson, Ryan	69.99		
160636	11/25/2019	Ackermann, Michael	0 10/26-11/25/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
160636	11/25/2019	Ackermann, Michael	0 9/26-10/25/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
				Totals for Ackermann, Michael	135.98		
160637	11/25/2019	Aguilar, Jewle	0 10/15-11/14/19	RVA INTERNET REIMBURSEMENT	35.00	99 E 800 358 221200 360	11/25/2019
160637	11/25/2019	Aguilar, Jewle	0 9/1-14/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT	15.82	99 E 800 358 221200 360	11/25/2019
160637	11/25/2019	Aguilar, Jewle	0 9/15-10/14/19	RVA INTERNET REIMBURSEMENT	35.00	99 E 800 358 221200 360	11/25/2019
				Totals for Aguilar, Jewle	85.82		
160638	11/25/2019	Anderson, Daniel	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
				Totals for Anderson, Daniel	74.99		
160639	11/25/2019	Arthur, Angela	0 10/20-11/19/19	RVA INTERNET REIMBURSEMENT	40.00	99 E 800 358 221200 360	11/25/2019
				Totals for Arthur, Angela	40.00		
160640	11/25/2019	Baldwin, Rochelle	0 10/2-11/1/19	RVA INTERNET REIMBURSEMENT	55.00	99 E 800 358 221200 360	11/25/2019
160640	11/25/2019	Baldwin, Rochelle	0 11/2-12/1/19	RVA INTERNET REIMBURSEMENT	55.00	99 E 800 358 221200 360	11/25/2019
				Totals for Baldwin, Rochelle	110.00		
160641	11/25/2019	Barnett, Jennifer	0 11/11-12/10/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Barnett, Jennifer	69.99		
160642	11/25/2019	Behselich, Nicole	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.95	99 E 800 358 221200 360	11/25/2019
				Totals for Behselich, Nicole	74.95		
160643	11/25/2019	Bernarde, Lonnie	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	39.95	99 E 800 358 221200 360	11/25/2019
				Totals for Bernarde, Lonnie	39.95		
160644	11/25/2019	Bernitt, Josh	0 10/19-11/18/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Bernitt, Josh	69.99		
160645	11/25/2019	Bochman, Bryan	0 10/8-11/7/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
160645	11/25/2019	Bochman, Bryan	0 11/8-12/7/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Bochman, Bryan	99.98		
160646	11/25/2019	Bohman, Ashley	0 11/16-12/15/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
				Totals for Bohman, Ashley	74.99		
160647	11/25/2019	Bostwick, Barbara	0 10/12-11/11/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Bostwick, Barbara	69.99		
160648	11/25/2019	Bowden, Stacey	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
				Totals for Bowden, Stacey	74.99		
160649	11/25/2019	Bratz, Donna	0 10/17-11/17/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
160649	11/25/2019	Bratz, Donna	0 8/17-9/17/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019

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160649	11/25/2019	Bratz, Donna	0 9/17-10/17/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
				Totals for Bratz, Donna	179.97		
160650	11/25/2019	Brunner, Derek	0 9/23-10/22/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Brunner, Derek	75.00		
160651	11/25/2019	Busse, Kristina	0 10/23-11/22/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
160651	11/25/2019	Busse, Kristina	0 9/1-22/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT	46.86	99 E 800 358 221200 360	11/25/2019
160651	11/25/2019	Busse, Kristina	0 9/23-10/22/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
				Totals for Busse, Kristina	182.84		
160652	11/25/2019	Byrd, James	0 10/18-11/17/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
160652	11/25/2019	Byrd, James	0 7/18-8/17/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
160652	11/25/2019	Byrd, James	0 8/18-9/17/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
160652	11/25/2019	Byrd, James	0 9/18-10/17/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
				Totals for Byrd, James	267.96		
160653	11/25/2019	Carlson, Lacey	0 SEPTEMBER 2019	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Carlson, Lacey	49.99		
160654	11/25/2019	Chizek, Belinda	0 10/20-11/19/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	11/25/2019
160654	11/25/2019	Chizek, Belinda	0 9/20-10/19/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	11/25/2019
				Totals for Chizek, Belinda	90.00		
160655	11/25/2019	Choi, Chun Wai	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Choi, Chun Wai	69.99		
160656	11/25/2019	Colson, Bob	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	44.99	99 E 800 358 221200 360	11/25/2019
				Totals for Colson, Bob	44.99		
160657	11/25/2019	Cornelius, Carmen	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	19.99	99 E 800 358 221200 360	11/25/2019
				Totals for Cornelius, Carmen	19.99		
160658	11/25/2019	Crubaugh, Rachel	0 10/15-11/14/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
160658	11/25/2019	Crubaugh, Rachel	0 11/15-12/16/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Crubaugh, Rachel	150.00		
160659	11/25/2019	Davis, Leigh	0 9/1-28/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT	36.12	99 E 800 358 221200 360	11/25/2019
160659	11/25/2019	Davis, Leigh	0 9/29-10/28/19	RVA INTERNET REIMBURSEMENT	39.99	99 E 800 358 221200 360	11/25/2019
				Totals for Davis, Leigh	76.11		
160660	11/25/2019	Dolezal, Dawn	0 9/26-10/27/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
				Totals for Dolezal, Dawn	65.99		
160661	11/25/2019	Douglass, Kristen	0 AUGUST 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160661	11/25/2019	Douglass, Kristen	0 JULY 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160661	11/25/2019	Douglass, Kristen	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019

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160661	11/25/2019	Douglass, Kristen	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160661	11/25/2019	Douglass, Kristen	0 SEPTEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
				Totals for Douglass, Kristen	249.75		
160662	11/25/2019	Ehlert, Robert	0 11/4-12/3/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Ehlert, Robert	69.99		
160663	11/25/2019	Eldridge, Danille	0 10/15-11/14/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
160663	11/25/2019	Eldridge, Danille	0 7/15-8/14/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
160663	11/25/2019	Eldridge, Danille	0 8/15-9/14/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
160663	11/25/2019	Eldridge, Danille	0 9/15-10/14/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Eldridge, Danille	199.96		
160664	11/25/2019	Ellis, Tina	0 10/24-11/23/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
				Totals for Ellis, Tina	59.99		
160665	11/25/2019	Epperly, Scott	0 10/27-11/26/19	RVA INTERNET REIMBURSEMENT	29.99	99 E 800 358 221200 360	11/25/2019
				Totals for Epperly, Scott	29.99		
160666	11/25/2019	Falkenhagen, Stan	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	59.95	99 E 800 358 221200 360	11/25/2019
				Totals for Falkenhagen, Stan	59.95		
160667	11/25/2019	Fernandez-Wagner, Lydia	0 10/26-11/25/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Fernandez-Wagner, Lydia	75.00		
160668	11/25/2019	Fischer, Wendy	0 11/16-12/15/19	RVA INTERNET REIMBURSEMENT	70.00	99 E 800 358 221200 360	11/25/2019
				Totals for Fischer, Wendy	70.00		
160669	11/25/2019	Fuller, Nicole	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	70.00	99 E 800 358 221200 360	11/25/2019
				Totals for Fuller, Nicole	70.00		
160670	11/25/2019	Gilmour, Joshua	0 11/5-12/4/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Gilmour, Joshua	69.99		
160671	11/25/2019	Gnewuch, Tena	0 10/13-11/12/19	RVA INTERNET REIMBURSEMENT	51.38	99 E 800 358 221200 360	11/25/2019
				Totals for Gnewuch, Tena	51.38		
160672	11/25/2019	Green, Joseph	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Green, Joseph	75.00		
160673	11/25/2019	Groszczyk, John	0 10/20-11/19/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Groszczyk, John	49.99		
160674	11/25/2019	Guthery, Rebekah	0 10/11-11/10/19	RVA INTERNET REIMBURSEMENT	50.00	99 E 800 358 221200 360	11/25/2019
				Totals for Guthery, Rebekah	50.00		
160675	11/25/2019	Guzman, Matthew	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	47.69	99 E 800 358 221200 360	11/25/2019
				Totals for Guzman, Matthew	47.69		
160676	11/25/2019	Heath, Jessica	0 10/28-11/27/19	RVA INTERNET REIMBURSEMENT	60.00	99 E 800 358 221200 360	11/25/2019
				Totals for Heath, Jessica	60.00		
160677	11/25/2019	Heidtman, Michelle	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	70.00	99 E 800 358 221200 360	11/25/2019
				Totals for Heidtman, Michelle	70.00		
160678	11/25/2019	Hintz, Rashelle	0 10/15-11/14/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019

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					Totals for Hintz, Rashelle	69.99						
160679	11/25/2019	Horvath, Anthony	0 10/22-11/21/19	RVA INTERNET REIMBURSEMENT	60.95	99	E	800	358	221200	360	11/25/2019
160679	11/25/2019	Horvath, Anthony	0 9/22-10/21/19	RVA INTERNET REIMBURSEMENT	60.95	99	E	800	358	221200	360	11/25/2019
160679	11/25/2019	Horvath, Anthony	0 9/3-21/19	RVA INTERNET	37.43	99	E	800	358	221200	360	11/25/2019
					REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT							
					Totals for Horvath, Anthony	159.33						
160680	11/25/2019	Hoyord, Charles	0 10/10-11/9/19	RVA INTERNET REIMBURSEMENT	60.95	99	E	800	358	221200	360	11/25/2019
160680	11/25/2019	Hoyord, Charles	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	60.95	99	E	800	358	221200	360	11/25/2019
					Totals for Hoyord, Charles	121.90						
160681	11/25/2019	Hueckman, Scott	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	59.99	99	E	800	358	221200	360	11/25/2019
					Totals for Hueckman, Scott	59.99						
160682	11/25/2019	Hug, Rebecca	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	11/25/2019
160682	11/25/2019	Hug, Rebecca	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	70.99	99	E	800	358	221200	360	11/25/2019
160682	11/25/2019	Hug, Rebecca	0 SEPTEMBER 2019	RVA INTERNET REIMBURSEMENT	70.99	99	E	800	358	221200	360	11/25/2019
					Totals for Hug, Rebecca	216.97						
160683	11/25/2019	Jacob, Richard	0 10/6-11/5/19	RVA INTERNET REIMBURSEMENT	59.99	99	E	800	358	221200	360	11/25/2019
160683	11/25/2019	Jacob, Richard	0 11/6-12/5/19	RVA INTERNET REIMBURSEMENT	59.99	99	E	800	358	221200	360	11/25/2019
					Totals for Jacob, Richard	119.98						
160684	11/25/2019	Junker, Jennifer	0 10/9-11/8/19	RVA INTERNET REIMBURSEMENT	54.99	99	E	800	358	221200	360	11/25/2019
					Totals for Junker, Jennifer	54.99						
160685	11/25/2019	Keen, Michael JR	0 10/7-11/6/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
					Totals for Keen, Michael JR	44.99						
160686	11/25/2019	Keenan, Heather	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	11/25/2019
					Totals for Keenan, Heather	74.99						
160687	11/25/2019	Kendall, Tamara	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	11/25/2019
					Totals for Kendall, Tamara	69.99						
160688	11/25/2019	Kennedy, Joshua	0 11/8-12/7/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	11/25/2019
					Totals for Kennedy, Joshua	69.99						
160689	11/25/2019	King, Chris	0 11/8-12/7/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	11/25/2019
					Totals for King, Chris	69.99						
160690	11/25/2019	Kitchner, Shawn	0 10/30-11/29/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
160690	11/25/2019	Kitchner, Shawn	0 9/1-29/19	RVA INTERNET	42.05	99	E	800	358	221200	360	11/25/2019
					REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT							
160690	11/25/2019	Kitchner, Shawn	0 9/30-10/29/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
					Totals for Kitchner, Shawn	132.03						
160691	11/25/2019	Knight, Christine	0 11/16-12/15/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
					Totals for Knight, Christine	44.99						

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160692	11/25/2019	Kosobucki, Scott	0 10/20-11/19/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
				Totals for Kosobucki, Scott	59.99		
160693	11/25/2019	Kreager, Jodi	0 10/12-11/11/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
160693	11/25/2019	Kreager, Jodi	0 9/12-10/11/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Kreager, Jodi	150.00		
160694	11/25/2019	Krueger, Tim	0 7/1-26/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM BEGINNING OF DISTRICT'S FISCAL YEAR	34.58	99 E 800 358 221200 360	11/25/2019
				Totals for Krueger, Tim	34.58		
160695	11/25/2019	Kuhn, Mark	0 9/21-10/20/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Kuhn, Mark	75.00		
160696	11/25/2019	Lambdin, Stephanie	0 11/2-12/1/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Lambdin, Stephanie	49.99		
160697	11/25/2019	Langjahr, Kay	0 11/9-12/8/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
				Totals for Langjahr, Kay	59.99		
160698	11/25/2019	Larson, Travis	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Larson, Travis	69.99		
160699	11/25/2019	Lavin-Davis, Michelle	0 10/24-11/23/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
160699	11/25/2019	Lavin-Davis, Michelle	0 9/24-10/23/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
				Totals for Lavin-Davis, Michelle	119.98		
160700	11/25/2019	Maki, Mark	0 11/1-12/1/19	RVA INTERNET REIMBURSEMENT	48.95	99 E 800 358 221200 360	11/25/2019
				Totals for Maki, Mark	48.95		
160701	11/25/2019	Mann, Alex	0 10/11-11/4/19	RVA INTERNET REIMBURSEMENT-PRORATED THROUGH DATE OF WITHDRAWAL	60.50	99 E 800 358 221200 360	11/25/2019
160701	11/25/2019	Mann, Alex	0 9/11-10/10/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Mann, Alex	135.50		
160702	11/25/2019	Marcis, Steve	0 10/29-11/28/19	RVA INTERNET REIMBURSEMENT	34.99	99 E 800 358 221200 360	11/25/2019
				Totals for Marcis, Steve	34.99		
160703	11/25/2019	Marten, Kimberly	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
				Totals for Marten, Kimberly	74.99		
160704	11/25/2019	Martinez, Adrian	0 10/26-11/25/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Martinez, Adrian	75.00		
160705	11/25/2019	Martinez, Christopher	0 10/3-11/2/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Martinez, Christopher	49.99		
160706	11/25/2019	Moeller, Leslie	0 10/28-11/27/19	RVA INTERNET REIMBURSEMENT	40.25	99 E 800 358 221200 360	11/25/2019
				Totals for Moeller, Leslie	40.25		
160707	11/25/2019	Murphy Curtis, Jeanne	0 10/15-11/14/19	RVA INTERNET REIMBURSEMENT	64.95	99 E 800 358 221200 360	11/25/2019

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160707	11/25/2019	Murphy Curtis, Jeanne	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	64.95	99 E 800 358 221200 360	11/25/2019
160707	11/25/2019	Murphy Curtis, Jeanne	0 9/1-14/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT	29.40	99 E 800 358 221200 360	11/25/2019
160707	11/25/2019	Murphy Curtis, Jeanne	0 9/15-10/14/19	RVA INTERNET REIMBURSEMENT	64.95	99 E 800 358 221200 360	11/25/2019
				Totals for Murphy Curtis, Jeanne	224.25		
160708	11/25/2019	Newberry, Kathy	0 9-10-10/9/19	RVA INTERNET REIMBURSEMENT	40.25	99 E 800 358 221200 360	11/25/2019
				Totals for Newberry, Kathy	40.25		
160709	11/25/2019	Noll, Pamela	0 11/3-12/2/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Noll, Pamela	69.99		
160710	11/25/2019	OKeefe, Brittany	0 11/11-12/10/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
				Totals for OKeefe, Brittany	74.99		
160711	11/25/2019	Osthoff, Matthew	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	69.95	99 E 800 358 221200 360	11/25/2019
				Totals for Osthoff, Matthew	69.95		
160712	11/25/2019	Ottum, Philip	0 AUGUST 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160712	11/25/2019	Ottum, Philip	0 JULY 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160712	11/25/2019	Ottum, Philip	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160712	11/25/2019	Ottum, Philip	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
160712	11/25/2019	Ottum, Philip	0 SEPTEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	11/25/2019
				Totals for Ottum, Philip	249.75		
160713	11/25/2019	Paulson, Justin	0 10/12-11/11/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
160713	11/25/2019	Paulson, Justin	0 7/12-8/11/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
160713	11/25/2019	Paulson, Justin	0 8/12-9/11/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
160713	11/25/2019	Paulson, Justin	0 9/12-10/11/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
				Totals for Paulson, Justin	267.96		
160714	11/25/2019	Petersen, Tim	0 11/7-12/6/19	RVA INTERNET REIMBURSEMENT	54.99	99 E 800 358 221200 360	11/25/2019
				Totals for Petersen, Tim	54.99		
160715	11/25/2019	Pierce, Benjamin	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	59.95	99 E 800 358 221200 360	11/25/2019
				Totals for Pierce, Benjamin	59.95		
160716	11/25/2019	Ploeger, Corey	0 10/21-11/20/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Ploeger, Corey	69.99		
160717	11/25/2019	Porter, Charity	0 10/10-11/9/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
160717	11/25/2019	Porter, Charity	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
160717	11/25/2019	Porter, Charity	0 9/10-10/9/19	RVA INTERNET REIMBURSEMENT	70.99	99 E 800 358 221200 360	11/25/2019
				Totals for Porter, Charity	220.97		
160718	11/25/2019	Prince, Michael	0 10/24-11/23/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	11/25/2019
160718	11/25/2019	Prince, Michael	0 9/24-10/23/19	RVA INTERNET REIMBURSEMENT	70.99	99 E 800 358 221200 360	11/25/2019
				Totals for Prince, Michael	145.98		
160719	11/25/2019	Prodzinski, Jeffrey	0 9/3-10/2/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019

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				Totals for Prodzinski, Jeffrey	65.99		
160720	11/25/2019	Putnam, Joseph	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	60.00	99 E 800 358 221200 360	11/25/2019
				Totals for Putnam, Joseph	60.00		
160721	11/25/2019	Rosario, Jamie	0 10/10-11/9/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
160721	11/25/2019	Rosario, Jamie	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
160721	11/25/2019	Rosario, Jamie	0 9/10-10/9/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Rosario, Jamie	209.97		
160722	11/25/2019	Rupp, William	0 10/28-11/27/19	RVA INTERNET REIMBURSEMENT	65.95	99 E 800 358 221200 360	11/25/2019
160722	11/25/2019	Rupp, William	0 9/28-10/27/19	RVA INTERNET REIMBURSEMENT	65.95	99 E 800 358 221200 360	11/25/2019
				Totals for Rupp, William	131.90		
160723	11/25/2019	Schaus, Maurice	0 11/4-12/3/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	11/25/2019
				Totals for Schaus, Maurice	49.99		
160724	11/25/2019	Schiefelbein, Annamarie	0 9/18-10/17/19	RVA INTERNET REIMBURSEMENT	20.00	99 E 800 358 221200 360	11/25/2019
				Totals for Schiefelbein, Annamarie	20.00		
160725	11/25/2019	Schiefelbine, Casey	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Schiefelbine, Casey	69.99		
160726	11/25/2019	Schneider, Dawn	0 10/29-11/28/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
160726	11/25/2019	Schneider, Dawn	0 9/1-28/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT	54.32	99 E 800 358 221200 360	11/25/2019
160726	11/25/2019	Schneider, Dawn	0 9/29-10/28/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	11/25/2019
				Totals for Schneider, Dawn	174.30		
160727	11/25/2019	Schumacher, Garrett	0 10/26-11/25/19	RVA INTERNET REIMBURSEMENT	31.99	99 E 800 358 221200 360	11/25/2019
160727	11/25/2019	Schumacher, Garrett	0 9/1-25/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM DATE OF ENROLLMENT	25.75	99 E 800 358 221200 360	11/25/2019
160727	11/25/2019	Schumacher, Garrett	0 9/26-10/25/19	RVA INTERNET REIMBURSEMENT	31.99	99 E 800 358 221200 360	11/25/2019
				Totals for Schumacher, Garrett	89.73		
160728	11/25/2019	Schwanz, Rebecca	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	70.00	99 E 800 358 221200 360	11/25/2019
				Totals for Schwanz, Rebecca	70.00		
160729	11/25/2019	Scott, Martha	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	11/25/2019
				Totals for Scott, Martha	45.00		
160730	11/25/2019	Seeger, Justin	0 11/16-12/15/19	RVA INTERNET REIMBURSEMENT	34.99	99 E 800 358 221200 360	11/25/2019
160730	11/25/2019	Seeger, Justin	0 9/16-10/15/19	RVA INTERNET REIMBURSEMENT	34.99	99 E 800 358 221200 360	11/25/2019
				Totals for Seeger, Justin	69.98		
160731	11/25/2019	Shaner, Doddie	0 11/2-12/1/19	RVA INTERNET REIMBURSEMENT	19.99	99 E 800 358 221200 360	11/25/2019
				Totals for Shaner, Doddie	19.99		
160732	11/25/2019	Sherpe, Arden	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Sherpe, Arden	75.00		

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160733	11/25/2019	Slaugh, Scott	0	11/16-12/15/19	RVA INTERNET REIMBURSEMENT	65.95	99	E	800	358	221200	360	11/25/2019
					Totals for Slaugh, Scott	65.95							
160734	11/25/2019	Soeller, Karen	0	10/9-11/8/19	RVA INTERNET REIMBURSEMENT	68.95	99	E	800	358	221200	360	11/25/2019
					Totals for Soeller, Karen	68.95							
160735	11/25/2019	Sosa Camacho, Luz Elena	0	10/22-11/21/19	RVA INTERNET REIMBURSEMENT	29.99	99	E	800	358	221200	360	11/25/2019
					Totals for Sosa Camacho, Luz Elena	29.99							
160736	11/25/2019	Spaulding, Katy	0	10/12-11/11/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
160736	11/25/2019	Spaulding, Katy	0	7/12-8/11/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
160736	11/25/2019	Spaulding, Katy	0	8/12-9/11/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
160736	11/25/2019	Spaulding, Katy	0	9/12-10/11/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
					Totals for Spaulding, Katy	179.96							
160737	11/25/2019	Starr, Daniel	0	11/15-12/14/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	11/25/2019
					Totals for Starr, Daniel	69.99							
160738	11/25/2019	Steffen, Casey	0	10/25-11/24/19	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	11/25/2019
					Totals for Steffen, Casey	75.00							
160739	11/25/2019	Stoner, Sierra	0	10/4-11/3/19	RVA INTERNET REIMBURSEMENT	59.99	99	E	800	358	221200	360	11/25/2019
					Totals for Stoner, Sierra	59.99							
160740	11/25/2019	Strey, Adam	0	NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	64.99	99	E	800	358	221200	360	11/25/2019
					Totals for Strey, Adam	64.99							
160741	11/25/2019	Syverson, Raymond	0	NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	11/25/2019
					Totals for Syverson, Raymond	75.00							
160742	11/25/2019	Turner, Tyler	0	OCTOBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	11/25/2019
160742	11/25/2019	Turner, Tyler	0	SEPTEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	11/25/2019
					Totals for Turner, Tyler	150.00							
160743	11/25/2019	van Gorkom, Joshua	0	10/14-11/13/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	11/25/2019
160743	11/25/2019	van Gorkom, Joshua	0	9/14-10/13/19	RVA INTERNET REIMBURSEMENT	65.99	99	E	800	358	221200	360	11/25/2019
					Totals for van Gorkom, Joshua	135.98							
160744	11/25/2019	Van Laanen, Kathryn	0	10/18-11/17/19	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	11/25/2019
					Totals for Van Laanen, Kathryn	74.99							
160745	11/25/2019	Verlooy, Stephanie	0	11/7-12/6/19	RVA INTERNET REIMBURSEMENT	54.99	99	E	800	358	221200	360	11/25/2019
					Totals for Verlooy, Stephanie	54.99							
160746	11/25/2019	Von Rueden, Katie	0	OCTOBER 2019	RVA INTERNET REIMBURSEMENT	56.18	99	E	800	358	221200	360	11/25/2019
					Totals for Von Rueden, Katie	56.18							
160747	11/25/2019	Wagner, Michael	0	10/20-11/19/19	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	11/25/2019
					Totals for Wagner, Michael	75.00							
160748	11/25/2019	Webster, Nathan	0	10/20-11/19/19	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	11/25/2019
160748	11/25/2019	Webster, Nathan	0	8/20-9/19/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	11/25/2019
160748	11/25/2019	Webster, Nathan	0	9/20-10/19/19	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	11/25/2019
					Totals for Webster, Nathan	144.97							

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160749	11/25/2019	Wedemayer, Bonnie	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	64.99	99 E 800 358 221200 360	11/25/2019
				Totals for Wedemayer, Bonnie	64.99		
160750	11/25/2019	Weigen, Timothy	0 7/1-27/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM BEGINNING OF DISTRICT'S FISCAL YEAR	59.40	99 E 800 358 221200 360	11/25/2019
160750	11/25/2019	Weigen, Timothy	0 7/28-8/27/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
160750	11/25/2019	Weigen, Timothy	0 8/28-9/27/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
160750	11/25/2019	Weigen, Timothy	0 9/28-10/27/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	11/25/2019
				Totals for Weigen, Timothy	257.37		
160751	11/25/2019	Wendt, Jeremiah	0 10/15-11/14/19	RVA INTERNET REIMBURSEMENT	69.95	99 E 800 358 221200 360	11/25/2019
160751	11/25/2019	Wendt, Jeremiah	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	69.95	99 E 800 358 221200 360	11/25/2019
				Totals for Wendt, Jeremiah	139.90		
160752	11/25/2019	Wheeler, Elizabeth	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	11/25/2019
				Totals for Wheeler, Elizabeth	75.00		
160753	11/25/2019	Wright, David	0 10/20-11/19/19	RVA INTERNET REIMBURSEMENT	60.00	99 E 800 358 221200 360	11/25/2019
				Totals for Wright, David	60.00		
160754	11/25/2019	Zillmer, Robin	0 11/9-12/8/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Zillmer, Robin	69.99		
160755	11/25/2019	Zurawski, David	0 11/4-12/3/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	11/25/2019
				Totals for Zurawski, David	69.99		
160756	11/22/2019	Baumann, Dale	0 ARCHERY CLUB	BUILDING RENT	6,000.00	21 E 100 328 240000 090	11/22/2019
				Totals for Baumann, Dale	6,000.00		
160757	11/22/2019	Charter Communications	0 00-02810111519	8245 11 246 0002810: 11/15-12/14/19	30.98	80 E 800 359 230000 000	11/22/2019
				Totals for Charter Communications	30.98		
160758	11/22/2019	Dixon, Paul	0 11/20/19	RVA BOARD STIPEND	50.00	99 E 800 310 221200 360	11/22/2019
160758	11/22/2019	Dixon, Paul	0 11/20/19.	RVA BOARD MILEAGE	3.52	99 E 800 342 221200 360	11/22/2019
				Totals for Dixon, Paul	53.52		
160759	11/22/2019	Gardner, Jason	0 11/25/19	G8 BBB VS MOSINEE	60.00	80 E 200 310 393000 957	11/22/2019
				Totals for Gardner, Jason	60.00		
160760	11/22/2019	Herkert, Denise	0 11/20/19	RVA BOARD STIPEND	50.00	99 E 800 310 221200 360	11/22/2019
				Totals for Herkert, Denise	50.00		
160761	11/22/2019	Horace Mann Middle School	0 10/12/19	SWIM ENTRY FEE	150.00	80 E 200 940 393000 954	11/22/2019
				Totals for Horace Mann Middle School	150.00		
160762	11/22/2019	Krause, Gregory	0 11/20/19	RVA BOARD STIPEND	75.00	99 E 800 310 221200 360	11/22/2019
160762	11/22/2019	Krause, Gregory	0 11/20/19.	RVA BOARD MILEAGE	53.15	99 E 800 342 221200 360	11/22/2019
				Totals for Krause, Gregory	128.15		
160763	11/22/2019	Krauss, Jennifer	0 11/20/19	RVA BOARD MILEAGE	14.96	99 E 800 342 221200 360	11/22/2019

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Totals for Krauss, Jennifer						14.96							
160764	11/22/2019	Manpower	0	11695	MAMS DANCE	86.46	10	E	200	310	161000	000	11/22/2019
160764	11/22/2019	Manpower	0	11696	MASH FB	53.20	10	E	400	310	162000	950	11/22/2019
160764	11/22/2019	Manpower	0	11697	MAMS BBB	46.55	80	E	200	310	393000	957	11/22/2019
160764	11/22/2019	Manpower	0	11698	RVA STAFF	44.16	99	E	800	310	221200	360	11/22/2019
160764	11/22/2019	Manpower	0	11699	CLC STAFF	651.01	80	E	800	310	240000	740	11/22/2019
Totals for Manpower						881.38							
160765	11/22/2019	Sarver, Jerry	0	11/25/19	G8 BBB VS MOSINEE	60.00	80	E	200	310	393000	957	11/22/2019
Totals for Sarver, Jerry						60.00							
160767	11/22/2019	Synchrony Bank/Amazon	3001900073	433947567989	consumables	26.73	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900073	433947567989	consumables	64.38	21	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900073	878434569849	consumables	26.40	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900073	878434569849	consumables	63.57	21	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900077	534433567948	Consumables	26.41	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900079	777934988939	general supplies	57.94	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900080	457634937376	MEF Grant	0.37	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900080	457634937376	MEF Grant	26.33	21	E	100	411	110000	735	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900080	793594359469	MEF Grant	0.55	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900080	793594359469	MEF Grant	38.89	21	E	100	411	110000	735	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900080	857586695693	MEF Grant	1.92	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900080	857586695693	MEF Grant	136.39	21	E	100	411	110000	735	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	3001900082	688797358685	Math Consumables	174.65	10	E	100	411	110000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8001900133	438335677689	FCE textbook samples	101.64	10	E	800	490	221200	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8001900133	574669493338	FCE textbook samples	6.84	10	E	800	490	221200	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8001900139	468363878736	mentor book study	6.32	10	E	800	490	221200	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8001900139	587987534967	mentor book study	6.32	10	E	800	490	221200	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8001900142	877783863386	Student materials	56.06	99	E	800	411	110000	360	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8001900145	999576868648	Student materials	93.08	99	E	800	411	110000	360	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	8021900008	478877595354	General Supplies	8.48	10	E	800	411	231000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900095	97656449563	OT supplies	480.14	27	E	800	440	218100	341	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900102	459935776667	general supplies	23.41	27	E	800	411	158700	341	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900102	459935776667	general supplies	4.90	27	E	800	439	158700	341	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900102	769476463887	general supplies	111.69	27	E	800	411	158700	341	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900102	769476463887	general supplies	23.41	27	E	800	439	158700	341	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900103	473345883445	Spanish Materials	115.17	10	E	800	411	219000	000	11/22/2019
160767	11/22/2019	Synchrony Bank/Amazon	9001900103	755784646663	Spanish Materials	30.50	10	E	800	411	219000	000	11/22/2019
Totals for Synchrony Bank/Amazon						1,712.49							
160768	11/22/2019	Wagner, Mindy	0	11/26/19	BOYS SWIM VS MENOMONIE	90.00	10	E	400	310	162000	954	11/22/2019
160768	11/22/2019	Wagner, Mindy	0	11/26/19	BOYS SWIM VS MENOMONIE	90.00	10	E	400	310	162000	954	11/22/2019

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			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
Totals for Wagner, Mindy						0.00							
160769	11/22/2019	Weich, Jessica	0	11/20/19	RVA BOARD STIPEND	50.00	99	E	800	310	221200	360	11/22/2019
160769	11/22/2019	Weich, Jessica	0	11/20/19.	RVA BOARD MILEAGE	12.32	99	E	800	342	221200	360	11/22/2019
Totals for Weich, Jessica						62.32							
160770	11/22/2019	Wenzel, Leon	0	11/25/19	G7 BBB VS MOSINEE	60.00	80	E	200	310	393000	957	11/22/2019
Totals for Wenzel, Leon						60.00							
160771	11/22/2019	Wilson, Ean	0	11/25/19	G7 BBB VS MOSINEE	60.00	80	E	200	310	393000	957	11/22/2019
Totals for Wilson, Ean						60.00							
160772	11/25/2019	Holmquist, Judith	0	REIMBURSE	FOOD SERVICE ACCOUNT	46.20	50	R	800	259	257000	000	11/25/2019
Totals for Holmquist, Judith						46.20							
160777	11/25/2019	Klingbeil Lumber Company	0	1910-079547	Lumber - GG	768.74	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-079573	Batteries	43.98	10	E	400	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-080184	Plumbing	21.98	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-080438	Electrical	4.58	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-080485	Fasteners	1.25	10	E	200	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-080517	Lumber - GG	172.18	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-080564	Gas Can	37.98	10	E	100	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-080745	Lumber - GG	153.57	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081018	Plumbing	7.99	10	E	800	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081452	Fasteners - GG	10.98	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081513	Lumber for Greenhouse	175.98	10	E	400	411	254200	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081519	Plywood	164.93	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081539	Fasteners - GG	27.36	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081849	Building Supplies	63.23	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-081859	Lumber - GG	29.95	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082078	Supplies	10.97	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082080	Fasteners	1.66	10	E	100	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082089	Fasteners	0.80	10	E	100	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082130	Building Supplies	15.96	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082148	Fasteners	0.33	10	E	100	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082267	Electrical	19.99	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082326	Garden Hose	8.99	10	E	400	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082481	Supplies	47.97	10	E	200	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082840	OSB	105.90	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-082857	Plumbing	9.36	10	E	400	411	254300	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-083032	OSB - GG	86.93	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-083133	Fasteners	13.59	10	E	400	411	253000	000	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-083465	Lumber - GG	568.64	21	E	400	411	240000	490	11/25/2019
160777	11/25/2019	Klingbeil Lumber Company	0	1910-083519	Paint - GG	79.18	21	E	400	411	240000	490	11/25/2019

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160777	11/25/2019	Klingbeil Lumber Company	0 1910-084406	Paint Supplies - GG	209.18	21	E 400 411 240000 490	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	0 1910-084628	Supplies - GG	44.44	21	E 400 411 240000 490	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	2001900033 1910-079406	Open PO	326.68	10	E 200 411 136000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-079222	open po	5.39	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-079385	open po	25.98	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-080123	open po	29.65	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-080750	open po	15.57	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-081038	open po	9.28	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-081702	open po	27.99	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-081719	open po	5.99	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-081985	open po	12.99	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-083499	open po	12.27	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900061 1910-083729	open po	5.69	10	E 400 411 122600 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900089 1910-079089	open po	10.28	10	E 400 411 121000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900089 1910-080173	open po	142.40	10	E 400 411 121000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900099 1910-079221	open po	109.99	10	E 400 411 136000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900099 1910-080284	open po	24.67	10	E 400 411 136000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900099 1910-084626	open po	169.99	10	E 400 411 136000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900119 1910-079219	open po	35.14	10	E 400 411 131000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	4001900119 1910-080095	open po	21.86	10	E 400 411 131000 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	8001900096 1910-080536	Open PO	9.98	10	E 800 411 222300 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	8001900096 1910-080756	Open PO	27.37	10	E 800 411 222300 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	8001900096 1910-081791	Open PO	7.98	10	E 800 411 222300 000	11/25/2019		
160777	11/25/2019	Klingbeil Lumber Company	8001900096 1910-081953	Open PO	2.50	10	E 800 411 222300 000	11/25/2019		
Totals for Klingbeil Lumber Company					3,948.21					
160783	11/25/2019	Medford Cooperative Inc	0 1377	Reality Fair	136.67	10	E 400 411 213000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 2301	Dis. Awareness	20.93	27	E 800 411 223300 341	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 3846	Band Appearance	37.94	21	E 400 411 240000 484	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 4356	Supplies	12.48	10	E 400 411 126000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5479	Plumbing	74.15	10	E 400 411 254300 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5505	Tools	22.98	10	E 200 440 253000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5536	Supplies	23.98	10	E 200 411 254300 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5537	Keys	8.37	10	E 400 411 253000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5595	Fasteners	0.37	10	E 200 411 253000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5596	Tool	25.99	10	E 200 440 253000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5629	Caulk	4.99	10	E 100 411 254300 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5630	Supplies	1.99	10	E 100 411 254300 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5637	Fasteners	1.92	10	E 200 411 253000 000	11/25/2019		
160783	11/25/2019	Medford Cooperative Inc	0 5680	Plumbing	17.98	10	E 800 411 254300 000	11/25/2019		

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160783	11/25/2019	Medford Cooperative Inc	0 5789	Plumbing	38.75	10	E	200	411 254300 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 5819	Plumbing	58.55	10	E	400	411 254300 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 5865	Plumbing	3.88	10	E	400	411 254300 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 5885	Batteries	11.98	10	E	200	411 254300 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 5908	Supplies	25.56	10	E	200	411 254300 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 5944	Supplies	10.18	10	E	800	480 221500 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 6037	Broom	4.99	27	E	800	411 256251 341	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 6040	Supplies	34.57	10	E	400	411 254300 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 6063	Supplies	30.64	10	E	800	480 221500 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 6068	Gloves	16.38	10	E	100	411 253000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 613	Food	41.80	21	E	400	411 240000 444	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 6690	Soda	67.41	21	E	200	411 240000 272	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 8163	Fun Night Soda	65.00	21	E	200	411 240000 272	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	0 986	Cookies	8.95	21	E	200	411 240000 272	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900036 8713	Open PO	31.04	10	E	200	411 126000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900061 5013	open po	56.08	10	E	200	411 126000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900074 6950	open po	21.12	10	E	200	411 110000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900074 8078	open po	0.28	10	E	200	411 110000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900093 7472	open po	21.99	10	E	200	411 110000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900101 4564	open po	59.70	10	E	400	411 131000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900101 8576	NHS BANQUET	80.55	10	E	400	411 131000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	2001900120 6822	open po	32.78	10	E	200	411 126000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	3001900044 3352	open po	56.92	10	E	100	411 110000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	3001900044 8716	open po	5.65	10	E	100	411 110000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900058 4237	open po	15.42	10	E	400	411 214000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 0454	open po	96.04	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 0918	open po	95.31	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 3265	open po	0.66	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 5170	open po	60.17	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 5934	open po	32.17	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 6027	open po	9.95	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 7256	open po	172.58	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 8690	open po	4.84	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 8796	open po	61.99	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900068 8839	open po	17.41	10	E	400	411 135000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900122 5959	open po	143.22	10	E	400	411 131000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900122 6011	open po	6.50	10	E	400	411 131000 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900131 5627	open po	19.99	10	E	400	411 122600 000	11/25/2019
160783	11/25/2019	Medford Cooperative Inc	4001900131 5748	open po	49.98	10	E	400	411 122600 000	11/25/2019

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160783	11/25/2019	Medford Cooperative Inc	9001900050 7021	Open PO	30.06	27 E 800 411 158700 341				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900064 3282	Open PO	28.63	27 E 800 411 152000 347				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900067 0898	open po	22.34	27 E 800 411 158700 341				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900067 6878	open po	31.25	27 E 800 411 158700 341				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 0453	Open PO	92.97	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 0913	Open PO	248.09	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 0919	Open PO	54.54	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 2191	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 3266	Open PO	9.62	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 3392	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 3644	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 4571	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 5208	Open PO	315.52	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 5282	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 6149	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 6404	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 6842	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 8131	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 8234	Open PO	31.50	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 8779	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 8837	Open PO	170.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900089 9056	Open PO	40.00	21 E 400 411 240000 411				11/25/2019
160783	11/25/2019	Medford Cooperative Inc	9001900090 8838	Open PO	56.63	27 E 800 411 158700 341				11/25/2019
				Totals for Medford Cooperative Inc	3,471.75					
160784	11/25/2019	Wagner, Jessica	0 REIMBURSE	FOOD SERVICE ACCOUNT	16.65	50 R 800 259 257000 000				11/25/2019
				Totals for Wagner, Jessica	16.65					
160785	11/25/2019	Medford Area Public School Dis	0 11/29/19 Payrol	11/29/19 Payroll	525,198.33	10 A 000 000 711100 000				11/25/2019
				Totals for Medford Area Public School Di	525,198.33					
160786	11/29/2019	Delta Dental of Wisconsin	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	19,546.58	10 L 000 000 811632 000				11/29/2019
160786	11/29/2019	Delta Dental of Wisconsin	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	8,216.61	27 L 000 000 811632 000				11/29/2019
160786	11/29/2019	Delta Dental of Wisconsin	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	230.26	50 L 000 000 811632 000				11/29/2019
160786	11/29/2019	Delta Dental of Wisconsin	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	4,248.79	99 L 000 000 811632 000				11/29/2019
				Totals for Delta Dental of Wisconsin	32,242.24					
160787	11/29/2019	Kansas City Life Insurance Co	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	2,783.12	10 L 000 000 811633 000				11/29/2019
160787	11/29/2019	Kansas City Life Insurance Co	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	976.74	27 L 000 000 811633 000				11/29/2019
160787	11/29/2019	Kansas City Life Insurance Co	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	32.32	50 L 000 000 811633 000				11/29/2019
160787	11/29/2019	Kansas City Life Insurance Co	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	659.81	99 L 000 000 811633 000				11/29/2019
				Totals for Kansas City Life Insurance Co	4,451.99					
160788	11/29/2019	Security Health Plan	0 11/29/19 PAYROL	MEDFORD ARE PUBLIC SCHOOL DISTRICT	217,938.04	10 L 000 000 811631 000				11/29/2019

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160788	11/29/2019	Security Health Plan	0 11/29/19	PAYROL MEDFORD ARE PUBLIC SCHOOL DISTRICT	108,074.21	27 L 000 000 811631 000	11/29/2019
160788	11/29/2019	Security Health Plan	0 11/29/19	PAYROL MEDFORD ARE PUBLIC SCHOOL DISTRICT	3,430.06	50 L 000 000 811631 000	11/29/2019
160788	11/29/2019	Security Health Plan	0 11/29/19	PAYROL MEDFORD ARE PUBLIC SCHOOL DISTRICT	51,237.33	99 L 000 000 811631 000	11/29/2019
				Totals for Security Health Plan	380,679.64		
160789	11/29/2019	Thrivent Financial/Lutherans	0 THRIVENT	LISA JISKRA - \$150.00	150.00	10 L 000 000 811670 000	11/29/2019
				Totals for Thrivent Financial/Lutherans	150.00		
160790	11/29/2019	Thrivent Mutual Funds	0 THRIVENT MUTUAL	GROUP#: 73190820 JUSTIN HRABY - \$250.00 JINA LANGE - \$500.00	500.00	10 L 000 000 811670 000	11/29/2019
160790	11/29/2019	Thrivent Mutual Funds	0 THRIVENT MUTUAL	GROUP#: 73190820 JUSTIN HRABY - \$250.00 JINA LANGE - \$500.00	250.00	99 L 000 000 811670 000	11/29/2019
				Totals for Thrivent Mutual Funds	750.00		
160791	11/29/2019	AXA Equitable	0 EQUITABLE LIFE	VIRGIL BERNDT - \$200.00 BARBARA NOELDNER - \$ 500.00	700.00	10 L 000 000 811670 000	11/29/2019
				Totals for AXA Equitable	700.00		
160792	11/29/2019	WEA MEMBER BENEFITS	0 WEA TSA/ROTH	WEA TSA/ROTH	7,230.00	10 L 000 000 811670 000	11/29/2019
160792	11/29/2019	WEA MEMBER BENEFITS	0 WEA TSA/ROTH	WEA TSA/ROTH	600.00	27 L 000 000 811670 000	11/29/2019
160792	11/29/2019	WEA MEMBER BENEFITS	0 WEA TSA/ROTH	WEA TSA/ROTH	970.00	99 L 000 000 811670 000	11/29/2019
				Totals for WEA MEMBER BENEFITS	8,800.00		
160793	11/29/2019	Wells Fargo Bank, NA	0 WI DEFFERED COM	WI DEFFERED COMP	1,746.00	10 L 000 000 811670 000	11/29/2019
160793	11/29/2019	Wells Fargo Bank, NA	0 WI DEFFERED COM	WI DEFFERED COMP	50.00	27 L 000 000 811670 000	11/29/2019
				Totals for Wells Fargo Bank, NA	1,796.00		
160794	11/29/2019	US Department of Education	0 US DEPT OF EDU	RYAN PILGRIM	322.56	10 L 000 000 811680 000	11/29/2019
				Totals for US Department of Education	322.56		
160795	11/29/2019	WI SCTF	0 CHILD SUPPORT	TERRY LYBERT - \$211.00 - 5032775 BRADY WERT - \$73.00 - 6063683 JAMIE CLIVER - \$200.00 - 778717	484.00	10 L 000 000 811680 000	11/29/2019
				Totals for WI SCTF	484.00		
160796	11/29/2019	Alliance Collection Agencies	0 ALLIANCE COLLEC	DAVEY SAPINSKI - 19SC181	294.73	10 L 000 000 811680 000	11/29/2019
				Totals for Alliance Collection Agencies	294.73		
160797	12/02/2019	Boyceville High School	0 36	TEAM REGISTRATION	200.00	10 E 800 940 172000 000	12/02/2019
				Totals for Boyceville High School	200.00		
160798	12/02/2019	Manpower	0 11877	MASH VB	39.90	10 E 400 310 162000 951	12/02/2019
160798	12/02/2019	Manpower	0 11878	MAMS VB	139.65	80 E 200 310 393000 951	12/02/2019
160798	12/02/2019	Manpower	0 11879	MAMS BBB	46.55	80 E 200 310 393000 957	12/02/2019
160798	12/02/2019	Manpower	0 11880	RVA STAFF	84.64	99 E 800 310 221200 360	12/02/2019
160798	12/02/2019	Manpower	0 11881	CLC STAFF	1,095.43	80 E 800 310 240000 740	12/02/2019
160798	12/02/2019	Manpower	0 11882	SPED ASSISTANT	305.33	27 E 800 371 436000 341	12/02/2019
				Totals for Manpower	1,711.50		
160799	12/02/2019	Mejia, Michelle	0 11/6-20/19	ELL TUTOR	1,408.00	10 E 800 310 171000 000	12/02/2019

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				Totals for Mejia, Michelle	1,408.00		
160800	12/03/2019	Amstadt, Philip	0 12/5/19	WRESTLING VS CHETEK-WEYHAEUSER	165.00	10 E 400 310 162000 959	12/03/2019
				Totals for Amstadt, Philip	165.00		
160801	12/03/2019	Aschenbrenner, Kristina	0 12/7/19	GYMNASTICS INVITE	200.00	10 E 400 310 162000 962	12/03/2019
				Totals for Aschenbrenner, Kristina	200.00		
160802	12/03/2019	Bergman, Randy	0 12/5/19	BOYS SWIM VS RHINELANDER	90.00	10 E 400 310 162000 958	12/03/2019
				Totals for Bergman, Randy	90.00		
160803	12/03/2019	Brzezinski, Elly	0 12/7/19	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2019
				Totals for Brzezinski, Elly	230.00		
160804	12/03/2019	Christianson, Jason	0 12/3/19	JV BBB VS DC EVEREST	50.00	10 E 400 310 162000 957	12/03/2019
				Totals for Christianson, Jason	50.00		
160805	12/03/2019	Christianson, Jason	0 12/6/19	JV GBB VS ANTIGO	50.00	10 E 400 310 162000 956	12/03/2019
				Totals for Christianson, Jason	50.00		
160806	12/03/2019	Conlon, Linda	0 12/7/19	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2019
				Totals for Conlon, Linda	230.00		
160807	12/03/2019	Derfus, Mark	0 12/3/19	V BBB VS DC EVEREST	90.00	10 E 400 310 162000 957	12/03/2019
				Totals for Derfus, Mark	90.00		
160808	12/03/2019	Eisenman, Louie	0 12/6/19	V GBB VS ANTIGO	90.00	10 E 400 310 162000 956	12/03/2019
				Totals for Eisenman, Louie	90.00		
160809	12/03/2019	Endreas, Mike	0 12/3/19	V BBB VS DC EVEREST	90.00	10 E 400 310 162000 957	12/03/2019
				Totals for Endreas, Mike	90.00		
160810	12/03/2019	Gardner, Jason	0 12/3/19	G7 BBB VS MERRILL	60.00	80 E 200 310 393000 957	12/03/2019
				Totals for Gardner, Jason	60.00		
160811	12/03/2019	Gardner, Jason	0 12/6/19	JV2 GBB VS ANTIGO	50.00	10 E 400 310 162000 956	12/03/2019
				Totals for Gardner, Jason	50.00		
160812	12/03/2019	Goerg, Tanya	0 12/7/19	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2019
				Totals for Goerg, Tanya	230.00		
160813	12/03/2019	Grilley, Rebecca	0 12/7/19	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2019
				Totals for Grilley, Rebecca	230.00		
160814	12/03/2019	Heiting, Mark	0 12/6/19	V GBB VS ANTIGO	90.00	10 E 400 310 162000 956	12/03/2019
				Totals for Heiting, Mark	90.00		
160815	12/03/2019	Henrichs, Pat	0 12/3/19	JV BBB VS DC EVEREST	50.00	10 E 400 310 162000 957	12/03/2019
				Totals for Henrichs, Pat	50.00		
160816	12/03/2019	Hockin, Tim	0 12/6/19	V BOYS HOCKEY VS MERRILL	90.00	10 E 400 310 162000 961	12/03/2019
160816	12/03/2019	Hockin, Tim	0 12/6/19.	V GIRLS HOCKEY VS SOMERSET	120.00	10 E 400 310 162000 960	12/03/2019
				Totals for Hockin, Tim	210.00		
160817	12/03/2019	Hupf, Angela	0 12/5/19	G7 BBB VS HORACE MANN	60.00	80 E 200 310 393000 957	12/03/2019
				Totals for Hupf, Angela	60.00		
160818	12/03/2019	Kelley, Bryce	0 12/5/19	G7 BBB VS HORACE MANN	60.00	80 E 200 310 393000 957	12/03/2019

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				Totals for Kelley, Bryce	60.00		
160819	12/03/2019	Klein, Michael	0 12/3/19	V BBB VS DC EVEREST	90.00	10 E 400 310 162000 957	12/03/2019
				Totals for Klein, Michael	90.00		
160820	12/03/2019	Kloes, Nicole	0 12/5/19	V GIRLS HOCKEY VS BLACK RIVER FALLS	120.00	10 E 400 310 162000 959	12/03/2019
				Totals for Kloes, Nicole	120.00		
160821	12/03/2019	Klos, Kathleen	0 12/7/19	GYMNASTICS INVITE	200.00	10 E 400 310 162000 962	12/03/2019
				Totals for Klos, Kathleen	200.00		
160822	12/03/2019	Kronberger, Kirsten	0 12/7/19	GYMNASTICS INVITE	200.00	10 E 400 310 162000 962	12/03/2019
				Totals for Kronberger, Kirsten	200.00		
160823	12/03/2019	Litchfield, Lance	0 12/6/19	V BOYS HOCKEY VS MERRILL	120.00	10 E 400 310 162000 961	12/03/2019
160823	12/03/2019	Litchfield, Lance	0 12/6/19.	V GIRLS HOCKEY VS SOMERSET	90.00	10 E 400 310 162000 960	12/03/2019
				Totals for Litchfield, Lance	210.00		
160824	12/03/2019	Nelmark, Nathan	0 12/6/19	V GIRLS HOCKEY VS SOMERSET	90.00	10 E 400 310 162000 960	12/03/2019
				Totals for Nelmark, Nathan	90.00		
160825	12/03/2019	Olszewski, Mary	0 12/7/19	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2019
				Totals for Olszewski, Mary	230.00		
160826	12/03/2019	Sarver, Jerry	0 12/3/19	JV2 BBB VS DC EVEREST	50.00	10 E 400 310 162000 957	12/03/2019
160826	12/03/2019	Sarver, Jerry	0 12/3/19.	G8 BBB VS MERRILL	60.00	80 E 200 310 393000 957	12/03/2019
				Totals for Sarver, Jerry	110.00		
160827	12/03/2019	Sarver, Jerry	0 12/5/19	G8 BBB VS HORACE MANN	60.00	80 E 200 310 393000 957	12/03/2019
				Totals for Sarver, Jerry	60.00		
160828	12/03/2019	Sarver, Jerry	0 12/6/19	JV2 GBB VS ANTIGO	50.00	10 E 400 310 162000 956	12/03/2019
				Totals for Sarver, Jerry	50.00		
160829	12/03/2019	Schroder, Bryan	0 12/5/19	V GIRLS HOCKEY VS BLACK RIVER FALLS	90.00	10 E 400 310 162000 960	12/03/2019
				Totals for Schroder, Bryan	90.00		
160830	12/03/2019	Schroder, Bryan	0 12/6/19	V BOYS HOCKEY VS MERRILL	90.00	10 E 400 310 162000 961	12/03/2019
				Totals for Schroder, Bryan	90.00		
160831	12/03/2019	Scott, Gregg	0 12/6/19	V GBB VS ANTIGO	120.00	10 E 400 310 162000 956	12/03/2019
				Totals for Scott, Gregg	120.00		
160832	12/03/2019	Wendorf, William	0 12/5/19	V GIRLS HOCKEY VS BLACK RIVER FALLS	90.00	10 E 400 310 162000 959	12/03/2019
				Totals for Wendorf, William	90.00		
160833	12/03/2019	Wenzel, Leon	0 12/3/19	G8 BBB VS MERRILL	60.00	80 E 200 310 393000 957	12/03/2019
160833	12/03/2019	Wenzel, Leon	0 12/3/19.	JV2 BBB VS DC EVEREST	50.00	10 E 400 310 162000 957	12/03/2019
				Totals for Wenzel, Leon	110.00		
160834	12/03/2019	Wenzel, Leon	0 12/5/19	G8 BBB VS HORACE MANN	60.00	80 E 200 310 393000 957	12/03/2019
				Totals for Wenzel, Leon	60.00		

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160835	12/03/2019	Wenzel, Leon	0 12/6/19	JV GBB VS ANTIGO	50.00	10 E 400 310 162000 956	12/03/2019
				Totals for Wenzel, Leon	50.00		
160836	12/03/2019	Wilson, Ean	0 12/3/19	G7 BBB VS MERRILL	60.00	80 E 200 310 393000 957	12/03/2019
				Totals for Wilson, Ean	60.00		
160837	12/03/2019	A'viands LLC	0 INV1900024156A	OCTOBER 2019 FOOD SERVICE	104,738.26	50 L 000 000 811200 000	12/03/2019
				Totals for A'viands LLC	104,738.26		
160838	12/03/2019	Antigo High School	0 2/1/20	GYMNASTICS ENTRY FEE	175.00	10 E 400 940 162000 962	12/03/2019
				Totals for Antigo High School	175.00		
160839	12/03/2019	Arcadia High School	0 1/25/20	WRESTLING ENTRY FEE	200.00	10 E 400 940 162000 959	12/03/2019
				Totals for Arcadia High School	200.00		
160840	12/03/2019	Ashland High School	0 2/15/20	GYMNASTICS ENTRY FEE	150.00	10 E 400 940 162000 962	12/03/2019
				Totals for Ashland High School	150.00		
160841	12/03/2019	Baraboo High School	0 11/29/19	GIRLS HOCKEY ENTRY FEE	200.00	10 E 400 940 162000 960	12/03/2019
				Totals for Baraboo High School	200.00		
160842	12/03/2019	Bergman, Randy	0 11/1/19	GIRLS SWIM MEET	65.00	10 E 400 310 162000 954	12/03/2019
				Totals for Bergman, Randy	65.00		
160843	12/03/2019	Bergman, Shari	0 10/1/19	G6/7/8 GIRLS SWIM VS DC	50.00	80 E 200 310 393000 954	12/03/2019
				EVEREST/MERRILL			
160843	12/03/2019	Bergman, Shari	0 10/17/19	GIRLS SWIM VS MOSINEE-ADDTL	50.00	10 E 400 310 162000 954	12/03/2019
160843	12/03/2019	Bergman, Shari	0 10/3/19	GIRLS SWIM VS COLBY-ADDTL	50.00	10 E 400 310 162000 954	12/03/2019
160843	12/03/2019	Bergman, Shari	0 11/1/19	GIRLS SWIM GNC @ UWSP	130.00	10 E 400 310 162000 954	12/03/2019
160843	12/03/2019	Bergman, Shari	0 9/17/19	G6/7/8 GIRLS SWIM VS DC EVEREST	50.00	80 E 200 310 393000 954	12/03/2019
160843	12/03/2019	Bergman, Shari	0 9/19/19	GIRLS SWIM VS RHINELANDER-ADDTL	50.00	10 E 400 310 162000 954	12/03/2019
160843	12/03/2019	Bergman, Shari	0 9/5/19	GIRLS SWIM VS LADYSMITH-ADDTL	50.00	10 E 400 310 162000 954	12/03/2019
				Totals for Bergman, Shari	430.00		
160844	12/03/2019	Bub, Michael	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
160844	12/03/2019	Bub, Michael	0 11/15/19	FB: MONDOVI VS ST. MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Bub, Michael	60.00		
160845	12/03/2019	Bucki, Blake	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Bucki, Blake	30.00		
160846	12/03/2019	Bucki, Brian	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Bucki, Brian	30.00		
160847	12/03/2019	Christianson, Jason	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
160847	12/03/2019	Christianson, Jason	0 11/15/19	FB: MONDOVI VS ST. MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
160847	12/03/2019	Christianson, Jason	0 11/19/19	GBB VS COLBY	30.00	10 E 400 310 162000 956	12/03/2019
160847	12/03/2019	Christianson, Jason	0 11/19/19.	JV GBB VS COLBY	25.00	10 E 400 310 162000 956	12/03/2019
				Totals for Christianson, Jason	115.00		
160848	12/03/2019	Clausnitzer, Dawn	0 11/14/19	G8 BBB VS RHINELANDER	35.00	80 E 200 310 393000 957	12/03/2019
160848	12/03/2019	Clausnitzer, Dawn	0 11/25/19	G8 BBB VS MOSINEE	35.00	80 E 200 310 393000 957	12/03/2019

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				Totals for Clausnitzer, Dawn	70.00		
160849	12/03/2019	D C Everest High School	0 1/11/20	WRESTLING ENTRY FEE	225.00	10 E 400 940 162000 959	12/03/2019
				Totals for D C Everest High School	225.00		
160850	12/03/2019	Eau Claire North High School	0 12/14/19	WRESTLING ENTRY FEE	275.00	10 E 400 940 162000 959	12/03/2019
				Totals for Eau Claire North High School	275.00		
160851	12/03/2019	Edgar High School	0 1/11/20	GBB ENTRY FEE	75.00	10 E 400 940 162000 956	12/03/2019
				Totals for Edgar High School	75.00		
160852	12/03/2019	Equal Right Division	0 NOVEMBER	CHILD LABOR PERMITS	45.00	21 E 400 310 240000 497	12/03/2019
				Totals for Equal Right Division	45.00		
160853	12/03/2019	Freedom High School	0 1/18/20	WRESTLING ENTRY FEE	225.00	10 E 400 940 162000 959	12/03/2019
				Totals for Freedom High School	225.00		
160854	12/03/2019	Goessl, Glenn	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
160854	12/03/2019	Goessl, Glenn	0 11/15/19	FB: MONDOVI VS ST. MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Goessl, Glenn	60.00		
160855	12/03/2019	Grissman, Bob	0 11/15/19	FB: MONDOVI VS ST. MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Grissman, Bob	30.00		
160856	12/03/2019	Harbert, Michael	0 11/1/19	GIRLS SWIM INVITE: GNC HOST @ UWSP	80.00	10 E 400 310 162000 954	12/03/2019
				Totals for Harbert, Michael	80.00		
160857	12/03/2019	Heckel, Kimberly	0 11/1/19	GIRLS SWIM: GNC HOST @ UWSP	30.00	10 E 400 310 162000 954	12/03/2019
				Totals for Heckel, Kimberly	30.00		
160858	12/03/2019	Henrichs, Pat	0 11/19/19	GBB VS COLBY	30.00	10 E 400 310 162000 956	12/03/2019
				Totals for Henrichs, Pat	30.00		
160859	12/03/2019	Hierlmeier, Cory	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Hierlmeier, Cory	30.00		
160860	12/03/2019	Holmen High School	0 12/27/19	WRESTLING ENTRY FEE	375.00	10 E 400 940 162000 959	12/03/2019
				Totals for Holmen High School	375.00		
160861	12/03/2019	Howard, Luke	0 1001	WIAA WRESTLING SKINFOLD ASSMT: 22 ATHLETES X \$7	154.00	10 E 400 310 162000 959	12/03/2019
				Totals for Howard, Luke	154.00		
160862	12/03/2019	Kelley, Rhonda	0 11/19/19	GBB VS COLBY	30.00	10 E 400 310 162000 956	12/03/2019
				Totals for Kelley, Rhonda	30.00		
160863	12/03/2019	Loertscher, Monte	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
160863	12/03/2019	Loertscher, Monte	0 11/15/19	FB: MONDOVI VS ST. MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Loertscher, Monte	60.00		
160864	12/03/2019	Marshfield High School	0 12/20/19	BOYS HOCKEY ENTRY FEE	200.00	10 E 400 940 162000 961	12/03/2019
				Totals for Marshfield High School	200.00		
160865	12/03/2019	Mayer, Steve	0 11/11/19	MAMS OPEN GYM	30.00	80 E 200 310 240000 000	12/03/2019
160865	12/03/2019	Mayer, Steve	0 11/18/19	MAMS OPEN GYM	30.00	80 E 200 310 240000 000	12/03/2019
160865	12/03/2019	Mayer, Steve	0 11/25/19	MAMS OPEN GYM	30.00	80 E 200 310 240000 000	12/03/2019

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160865	12/03/2019	Mayer, Steve	0 11/4/19	MAMS OPEN GYM	30.00	80 E 200 310 240000 000	12/03/2019
160865	12/03/2019	Mayer, Steve	0 12/2/19	MAMS OPEN GYM	30.00	80 E 200 310 240000 000	12/03/2019
				Totals for Mayer, Steve	150.00		
160866	12/03/2019	Menomonie High School	0 2/1/20	WRESTLING ENTRY FEE	100.00	10 E 400 940 162000 959	12/03/2019
				Totals for Menomonie High School	100.00		
160867	12/03/2019	Merrill High School	0 1/31/20	G6/7/8 WRESTLING ENTRY FEE	100.00	80 E 200 940 393000 959	12/03/2019
				Totals for Merrill High School	100.00		
160868	12/03/2019	Piller, Kelly	0 11/1/19	GIRLS SWIM: GNC HOST @ UWSP	80.00	10 E 400 310 162000 954	12/03/2019
				Totals for Piller, Kelly	80.00		
160869	12/03/2019	Poetzl, Denice	0 11/1/19	FB VS RIVER FALLS	30.00	10 E 400 310 162000 950	12/03/2019
160869	12/03/2019	Poetzl, Denice	0 11/15/19	FB: MONDOVI VS. ST MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Poetzl, Denice	60.00		
160870	12/03/2019	Rhineland High School	0 12/14/19	GYMNASTICS ENTRY FEE	145.00	10 E 400 940 162000 962	12/03/2019
160870	12/03/2019	Rhineland High School	0 12/27/19	GIRLS HOCKEY ENTRY FEE	300.00	10 E 400 940 162000 960	12/03/2019
				Totals for Rhineland High School	445.00		
160871	12/03/2019	Scholastic Book Clubs	0 0982957698	AMBER FETTES:	101.28	27 E 800 411 152000 347	12/03/2019
				80674502/80674491/80674492/80674493			
				/			
				80674494/80674495/80674496/80674497			
				/80674498			
				Totals for Scholastic Book Clubs	101.28		
160872	12/03/2019	Tomahawk High School	0 1/4/20	G6/7/8 WRESTLING ENTRY FEE	125.00	80 E 200 940 393000 959	12/03/2019
				Totals for Tomahawk High School	125.00		
160873	12/03/2019	Valders High School	0 1/25/20	GYMNASTICS ENTRY FEE	175.00	10 E 400 940 162000 962	12/03/2019
				Totals for Valders High School	175.00		
160874	12/03/2019	Wausau West High School	0 1/28/20	WRESTLING ENTRY FEE	125.00	10 E 400 940 162000 959	12/03/2019
160874	12/03/2019	Wausau West High School	0 12/7/19	WRESTLING ENTRY FEE	175.00	10 E 400 940 162000 959	12/03/2019
				Totals for Wausau West High School	300.00		
160875	12/03/2019	Wenzel, Leon	0 11/15/19	FB: MONDOVI VS ST MARY'S SPRINGS	50.00	10 E 400 310 162000 950	12/03/2019
				Totals for Wenzel, Leon	50.00		
160876	12/03/2019	Wibben, Cheryl	0 11/15/19	FB: MONDOVI VS ST MARY'S SPRINGS	30.00	10 E 400 310 162000 950	12/03/2019
				Totals for Wibben, Cheryl	30.00		
160877	12/05/2019	Twin Eagle Resource Management	0 124931	MAMS: OCTOBER	726.57	10 E 800 331 253000 000	12/05/2019
160877	12/05/2019	Twin Eagle Resource Management	0 124932	MASH: OCTOBER	1,859.77	10 E 800 331 253000 000	12/05/2019
				Totals for Twin Eagle Resource Managemen	2,586.34		
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	807.95	10 E 100 341 256770 000	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	3,602.35	10 E 400 341 256741 000	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	316.43	10 E 400 341 256770 000	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	93.00	10 E 800 310 260000 000	12/06/2019

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160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	113,244.40	10 E 800 341 256710 000	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	839.41	10 E 800 341 256720 000	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	1,766.59	27 E 800 348 256251 011	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	840.79	27 E 400 341 256770 011	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	673.00	10 E 400 341 256742 955	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	601.11	10 E 400 341 256742 950	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	1,407.50	10 E 400 341 256742 954	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	476.50	10 E 400 341 256742 957	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	763.71	10 E 400 341 256742 961	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	1,292.13	10 E 400 341 256742 956	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	2,244.29	10 E 400 341 256742 960	12/06/2019
160878	12/06/2019	Krug's Bus Service Inc	0 10/31/19 - 12/2	PUPIL TRANSPORTATION	1,365.73	80 E 200 341 256742 957	12/06/2019
				Totals for Krug's Bus Service Inc	130,334.89		
160879	12/09/2019	Baur, John	0 12/10/19	BOYS HOCKEY VS RHINELANDER	90.00	10 E 400 310 162000 961	12/09/2019
				Totals for Baur, John	90.00		
160880	12/09/2019	Charter Communications	0 0062442112719	8245 11 246 0062442: 11/27-12/26/19	45.44	99 E 800 358 221200 360	12/09/2019
				Totals for Charter Communications	45.44		
160881	12/09/2019	Christianson, Jason	0 12/10/19	JV GBB VS PRENTICE	50.00	10 E 400 310 162000 956	12/09/2019
				Totals for Christianson, Jason	50.00		
160882	12/09/2019	Gardner, Jason	0 12/9/19-1	G8 BBB VS MARSHFIELD	30.00-	80 E 200 310 393000 957	12/09/2019
160882	12/09/2019	Gardner, Jason	0 12/9/19-1	G8 BBB VS MARSHFIELD	30.00	80 E 200 310 393000 957	12/09/2019
160882	12/09/2019	Gardner, Jason	0 12/9/19-2	G8 BBB VS STRATFORD	30.00-	80 E 200 310 393000 957	12/09/2019
160882	12/09/2019	Gardner, Jason	0 12/9/19-2	G8 BBB VS STRATFORD	30.00	80 E 200 310 393000 957	12/09/2019
				Totals for Gardner, Jason	0.00		
160883	12/09/2019	Kleinhans, Matthew	0 12/10/19	GBB VS PRENTICE	90.00	10 E 400 310 162000 956	12/09/2019
				Totals for Kleinhans, Matthew	90.00		
160884	12/09/2019	Manpower	0 12031	MAMS BBB	46.55	80 E 200 310 393000 957	12/09/2019
160884	12/09/2019	Manpower	0 12032	CLC STAFF	584.68	80 E 800 310 240000 740	12/09/2019
160884	12/09/2019	Manpower	0 12033	SPECIAL ED ASST	94.22	27 E 800 371 436000 341	12/09/2019
				Totals for Manpower	725.45		
160885	12/09/2019	Murphy, Michael	0 12/10/19	GBB VS PRENTICE	120.00-	10 E 400 310 162000 956	12/09/2019
160885	12/09/2019	Murphy, Michael	0 12/10/19	GBB VS PRENTICE	120.00	10 E 400 310 162000 956	12/09/2019
				Totals for Murphy, Michael	0.00		
160886	12/09/2019	Payne, Jonathan	0 12/10/19	GBB VS PRENTICE	90.00	10 E 400 310 162000 956	12/09/2019
				Totals for Payne, Jonathan	90.00		
160887	12/09/2019	Sarver, Jerry	0 12/9/19-1	G8 BBB VS MARSHFIELD	30.00-	80 E 200 310 393000 957	12/09/2019
160887	12/09/2019	Sarver, Jerry	0 12/9/19-1	G8 BBB VS MARSHFIELD	30.00	80 E 200 310 393000 957	12/09/2019
160887	12/09/2019	Sarver, Jerry	0 12/9/19-2	G8 BBB VS STRATFORD	30.00-	80 E 200 310 393000 957	12/09/2019

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160887	12/09/2019	Sarver, Jerry	0	12/9/19-2	G8 BBB VS STRATFORD	30.00	80	E	200	310	393000	957	12/09/2019
					Totals for Sarver, Jerry	0.00							
160888	12/09/2019	Schroder, Bryan	0	12/10/19	BOYS HOCKEY VS RHINELANDER	90.00	10	E	400	310	162000	961	12/09/2019
					Totals for Schroder, Bryan	90.00							
160889	12/09/2019	Snyder, Carter	0	12/10/19	BOYS HOCKEY VS RHINELANDER	120.00	10	E	400	310	162000	961	12/09/2019
					Totals for Snyder, Carter	120.00							
160890	12/09/2019	Unemployment Insurance	0	000009852309	UNEMPLOYMENT INSURANCE: NOVEMBER	731.20	10	E	800	730	270000	000	12/09/2019
					Totals for Unemployment Insurance	731.20							
160891	12/09/2019	Verizon Wireless	0	9843029191	582944984-00001: 11/27-12/26/19	485.87	10	E	800	355	260000	000	12/09/2019
160891	12/09/2019	Verizon Wireless	0	9843029191	582944984-00001: 11/27-12/26/19	223.87	99	E	800	355	221200	360	12/09/2019
					Totals for Verizon Wireless	709.74							
160892	12/09/2019	Wenzel, Leon	0	12/10/19	JV GBB VS PRENTICE	50.00	10	E	400	310	162000	956	12/09/2019
					Totals for Wenzel, Leon	50.00							
160893	12/09/2019	Wenzel, Leon	0	12/9/19-1	G7 BBB VS MARSHFIELD	30.00	80	E	200	310	393000	957	12/09/2019
160893	12/09/2019	Wenzel, Leon	0	12/9/19-1	G7 BBB VS MARSHFIELD	30.00	80	E	200	310	393000	957	12/09/2019
160893	12/09/2019	Wenzel, Leon	0	12/9/19-2	G7 BBB VS STRATFORD	30.00	80	E	200	310	393000	957	12/09/2019
160893	12/09/2019	Wenzel, Leon	0	12/9/19-2	G7 BBB VS STRATFORD	30.00	80	E	200	310	393000	957	12/09/2019
					Totals for Wenzel, Leon	0.00							
160894	12/09/2019	Wilson, Ean	0	12/9/19-1	G7 BBB VS MARSHFIELD	30.00	80	E	200	310	393000	957	12/09/2019
160894	12/09/2019	Wilson, Ean	0	12/9/19-1	G7 BBB VS MARSHFIELD	30.00	80	E	200	310	393000	957	12/09/2019
160894	12/09/2019	Wilson, Ean	0	12/9/19-2	G7 BBB VS STRATFORD	30.00	80	E	200	310	393000	957	12/09/2019
160894	12/09/2019	Wilson, Ean	0	12/9/19-2	G7 BBB VS STRATFORD	30.00	80	E	200	310	393000	957	12/09/2019
					Totals for Wilson, Ean	0.00							
160895	12/18/2019	Alakef Coffee Roasters	0	296091	COFFEE	119.85	21	E	400	411	240000	411	12/18/2019
					Totals for Alakef Coffee Roasters	119.85							
160896	12/18/2019	American Time & Signal Company	8011900005	825292	Open PO	548.09	10	E	400	324	253000	000	12/18/2019
160896	12/18/2019	American Time & Signal Company	8011900005	825918	Open PO	317.30	10	E	200	324	253000	000	12/18/2019
					Totals for American Time & Signal Compan	865.39							
160897	12/18/2019	American Welding & Gas	4001900094	06764470	open po	54.85	10	E	400	411	136000	000	12/18/2019
					Totals for American Welding & Gas	54.85							
160898	12/18/2019	Ampro Data Services	9001900059	C84157	open po	368.00	27	E	800	411	158700	341	12/18/2019
160898	12/18/2019	Ampro Data Services	9001900059	C84167	open po	319.00	27	E	800	411	158700	341	12/18/2019
					Totals for Ampro Data Services	687.00							
160899	12/18/2019	Anatowind Music Clinic	2001900128	30	instruction book	150.00	10	E	200	411	125500	000	12/18/2019
					Totals for Anatowind Music Clinic	150.00							
160900	12/18/2019	Ardor Health Solutions	0	170508	TELE-THERAPY: 11/10-16/19	512.00	27	E	800	360	156600	341	12/18/2019
160900	12/18/2019	Ardor Health Solutions	0	170515	TELE-THERAPY: 11/10-16/19	372.00	27	E	800	360	156600	341	12/18/2019
160900	12/18/2019	Ardor Health Solutions	0	170738	TELE-THERAPY: 11/17-23/19	436.80	27	E	800	360	156600	341	12/18/2019
160900	12/18/2019	Ardor Health Solutions	0	170738	TELE-THERAPY: 11/17-23/19	75.20	27	E	520	360	156600	341	12/18/2019

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160900	12/18/2019	Ardor Health Solutions	0 170745	TELE-THERAPY: 11/17-23/19	372.00	27 E 800 360 156600 341	12/18/2019
160900	12/18/2019	Ardor Health Solutions	0 170982	TELE-THERAPY: 11/24-30/19	138.24	27 E 800 360 156600 341	12/18/2019
				Totals for Ardor Health Solutions	1,906.24		
160901	12/18/2019	Aspirus Clinics Inc	0 80239	WELLNESS: NOVEMBER / BIOMETRICS	2,478.00	10 E 800 244 259000 000	12/18/2019
160901	12/18/2019	Aspirus Clinics Inc	0 80239	WELLNESS: NOVEMBER / BIOMETRICS	629.50	27 E 800 244 259000 011	12/18/2019
160901	12/18/2019	Aspirus Clinics Inc	0 80272	EAS: NOVEMBER	805.12	10 E 800 244 259000 000	12/18/2019
160901	12/18/2019	Aspirus Clinics Inc	0 80272	EAS: NOVEMBER	201.28	27 E 800 244 259000 011	12/18/2019
160901	12/18/2019	Aspirus Clinics Inc	0 80378	EMPLOYEE EXAM	47.00	10 E 800 310 260000 000	12/18/2019
				Totals for Aspirus Clinics Inc	4,160.90		
160902	12/18/2019	Balciar, Sheryl	0 REIMBURSE	ASHA DUES	225.00	27 E 800 940 156600 341	12/18/2019
				Totals for Balciar, Sheryl	225.00		
160903	12/18/2019	Bender Investments, Inc.	0 JANUARY 2020	RENT-MOSINEE LOCATION	3,000.00	99 E 800 328 221300 360	12/18/2019
				Totals for Bender Investments, Inc.	3,000.00		
160904	12/18/2019	Berends, Betsy	0 11/15-16/19	MADISON EXPENSES	46.15	10 E 400 348 253000 000	12/18/2019
160904	12/18/2019	Berends, Betsy	0 11/15-16/19	MADISON EXPENSES	40.00	10 E 400 342 162000 954	12/18/2019
				Totals for Berends, Betsy	86.15		
160905	12/18/2019	Black River Transport	0 108769	PORTA POTTIES FOR FB: 8/15-11/20 CLEANINGS	450.00	10 E 400 325 253000 000	12/18/2019
160905	12/18/2019	Black River Transport	0 108769	PORTA POTTIES FOR FB: 8/15-11/20 CLEANINGS	220.00	10 E 400 329 253000 000	12/18/2019
				Totals for Black River Transport	670.00		
160906	12/18/2019	Black River Industries	0 33024	CUPCAKES	30.00	21 E 400 411 240000 411	12/18/2019
				Totals for Black River Industries	30.00		
160907	12/18/2019	Born, Rebecca	0 11/1-12/5/19	RVA MILEAGE	65.74	99 E 800 342 221200 360	12/18/2019
160907	12/18/2019	Born, Rebecca	0 REIMBURSE	RVA POSTAGE	100.00	99 E 800 353 221200 360	12/18/2019
				Totals for Born, Rebecca	165.74		
160908	12/18/2019	Broadway Theatre	0 165	RVA FIELD TRIP	960.00	99 E 800 940 110000 360	12/18/2019
				Totals for Broadway Theatre	960.00		
160909	12/18/2019	Brooks, Audra	0 11/15-12/5/19	EMPLOYEE TRAVEL	28.86	10 E 800 342 252000 000	12/18/2019
				Totals for Brooks, Audra	28.86		
160910	12/18/2019	CDFund LLC - Cherrydale	0 3577555-41302-2	MAMS BAND/CHOIR FUNDRAISER	2,473.68	21 E 200 411 240000 217	12/18/2019
160910	12/18/2019	CDFund LLC - Cherrydale	0 3577555-41302-2	MAMS BAND/CHOIR FUNDRAISER	171.12	21 E 200 411 240000 212	12/18/2019
				Totals for CDFund LLC - Cherrydale	2,644.80		
160911	12/18/2019	CDW Government	0 WA1900508	PROFESSIONAL SERVICES	1,890.00	10 E 800 360 295000 000	12/18/2019
				Totals for CDW Government	1,890.00		
160912	12/18/2019	Cenex Fleet Fueling	0 186933CL	FUEL	40.02	10 E 800 348 253000 000	12/18/2019
160912	12/18/2019	Cenex Fleet Fueling	0 186933CL	FUEL	384.97	10 E 400 348 253000 000	12/18/2019
160912	12/18/2019	Cenex Fleet Fueling	0 186933CL	FUEL	101.37	27 E 800 348 256251 011	12/18/2019
160912	12/18/2019	Cenex Fleet Fueling	0 186933CL	FUEL	152.07	99 E 800 348 221200 360	12/18/2019

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Totals for Cenex Fleet Fueling						678.43							
160913	12/18/2019	Central Wisconsin Auto Parts	0	337821	GENERAL SUPPLIES	15.00	10	E	400	411	136000	000	12/18/2019
160913	12/18/2019	Central Wisconsin Auto Parts	0	337931	GENERAL SUPPLIES	480.91	10	E	400	411	136000	000	12/18/2019
160913	12/18/2019	Central Wisconsin Auto Parts	0	338109	GENERAL SUPPLIES	28.68	21	E	400	411	240000	454	12/18/2019
Totals for Central Wisconsin Auto Parts						524.59							
160914	12/18/2019	Central Wisconsin Publications	0	129122	RVA	1,360.40	99	E	800	351	221300	360	12/18/2019
160914	12/18/2019	Central Wisconsin Publications	0	129116	DRAMA	337.50	10	E	400	351	122600	000	12/18/2019
160914	12/18/2019	Central Wisconsin Publications	0	129121	MADA	82.50	80	E	800	351	310000	000	12/18/2019
160914	12/18/2019	Central Wisconsin Publications	0	129122	TOURS/EMPLOY/BOE	1,326.53	10	E	800	351	260000	000	12/18/2019
Totals for Central Wisconsin Publication						3,106.93							
160915	12/18/2019	Clements, Nikki	0	REIMBURSE	OFFICE SUPPLIES	9.74	10	E	800	411	260000	000	12/18/2019
Totals for Clements, Nikki						9.74							
160916	12/18/2019	Commercial Recycling Corp	0	64741	NOVEMBER	35.00	10	E	400	324	253000	000	12/18/2019
160916	12/18/2019	Commercial Recycling Corp	0	64741	NOVEMBER	35.00	10	E	100	324	253000	000	12/18/2019
160916	12/18/2019	Commercial Recycling Corp	0	64741	NOVEMBER	35.00	10	E	101	324	253000	000	12/18/2019
160916	12/18/2019	Commercial Recycling Corp	0	64741	NOVEMBER	35.00	10	E	200	324	253000	000	12/18/2019
Totals for Commercial Recycling Corp						140.00							
160917	12/18/2019	Committee For Children	9001900107	2006570	Classroom Materials	216.00	27	E	800	411	158700	341	12/18/2019
Totals for Committee For Children						216.00							
160918	12/18/2019	Couillard, Carol	0	9/20-11/26/19	EMPLOYEE TRAVEL	29.70	27	E	800	342	152000	347	12/18/2019
Totals for Couillard, Carol						29.70							
160919	12/18/2019	Culver, Shari	0	11/15-12/3/19	RVA MILEAGE	200.20	99	E	800	342	221200	360	12/18/2019
Totals for Culver, Shari						200.20							
160920	12/18/2019	Czerniak, Margaret	0	REIMBURSE	CLASSROOM ALLOTMENT	121.35	10	E	101	411	110000	000	12/18/2019
Totals for Czerniak, Margaret						121.35							
160921	12/18/2019	Demco	3001900060	6731414	wall divider	2,030.55	27	E	800	440	152000	347	12/18/2019
Totals for Demco						2,030.55							
160922	12/18/2019	Discount School Supply	9001900104	D78003760101	student supplies	43.90	27	E	800	411	152000	347	12/18/2019
Totals for Discount School Supply						43.90							
160923	12/18/2019	DNR	0	61211	DAVE MAKOVSKY-SMALL WATER SYSTEMS	45.00	10	E	800	940	253000	000	12/18/2019
Totals for DNR						45.00							
160924	12/18/2019	E-Therapy LLC	0	10518	RVA: 11/19-26/19	431.25	27	E	800	310	221222	019	12/18/2019
Totals for E-Therapy LLC						431.25							
160925	12/18/2019	Eckert, Samantha	0	11/20/19	EMPLOYEE TRAVEL	31.50	10	E	400	342	126000	000	12/18/2019
160925	12/18/2019	Eckert, Samantha	0	REIMBURSE	LN2 FILL UP	78.79	10	E	400	411	126000	000	12/18/2019
Totals for Eckert, Samantha						110.29							
160926	12/18/2019	Ernster, Emily	0	REIMBURSE	RVA FIELD TRIP	1.06	99	E	800	411	110000	360	12/18/2019
160926	12/18/2019	Ernster, Emily	0	REIMBURSE2	RVA POSTAGE	10.98	99	E	800	353	221200	360	12/18/2019
Totals for Ernster, Emily						12.04							

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160927	12/18/2019	Evan-Moor	8001900169	261227	curriculum	42.97	99	E	800	470	110000	360	12/18/2019
					Totals for Evan-Moor	42.97							
160928	12/18/2019	Faude, Sarah	0	REIMBURSE	GENERAL SUPPLIES	98.98	27	E	800	411	158700	341	12/18/2019
					Totals for Faude, Sarah	98.98							
160929	12/18/2019	Fechhelm, Kimberly	0	REIMBURSE	TITLE I SUPPLIES	84.69	10	E	800	411	122000	141	12/18/2019
160929	12/18/2019	Fechhelm, Kimberly	0	REIMBURSE2	MAMS FUNDRAISER	152.00	21	E	200	411	240000	212	12/18/2019
					Totals for Fechhelm, Kimberly	236.69							
160930	12/18/2019	Flaghouse Inc	9001900112	P083981101017	trike parts	95.06	27	E	800	411	218200	341	12/18/2019
					Totals for Flaghouse Inc	95.06							
160931	12/18/2019	Follett School Solutions, Inc.	0	511812F	SES	78.45	10	E	101	432	222200	031	12/18/2019
160931	12/18/2019	Follett School Solutions, Inc.	2001900017	573130F	open po	58.56	10	E	200	432	222200	031	12/18/2019
160931	12/18/2019	Follett School Solutions, Inc.	2001900017	591761	open po	113.92	10	E	200	432	222200	031	12/18/2019
160931	12/18/2019	Follett School Solutions, Inc.	2001900017	591761F	open po	47.11	10	E	200	432	222200	031	12/18/2019
160931	12/18/2019	Follett School Solutions, Inc.	4001900109	583741F	open po	25.50	10	E	400	432	222200	031	12/18/2019
160931	12/18/2019	Follett School Solutions, Inc.	4001900109	589038F	open po	17.88	10	E	400	432	222200	031	12/18/2019
					Totals for Follett School Solutions, Inc	341.42							
160932	12/18/2019	Fourmens Farm Home	0	1-2127547	AG SUPPLIES	85.99	10	E	400	411	131000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	0	1-2128690	AG SUPPLIES	109.98	10	E	400	411	131000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	0	1-2129082	MAMS SUPPLIES	5.49	10	E	200	411	253000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	8011900004	1-2130262	open po	84.86	10	E	100	411	253000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	8011900004	1-2130262	open po	56.57	10	E	101	411	253000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	8011900004	1-2130262	open po	84.87	10	E	200	411	253000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	8011900004	1-2130262	open po	56.57	10	E	400	411	253000	000	12/18/2019
160932	12/18/2019	Fourmens Farm Home	8011900020	1-2130215	do equipment	1,499.00	10	E	800	440	254600	000	12/18/2019
					Totals for Fourmens Farm Home	1,983.33							
160933	12/18/2019	Goodin Company	8011900006	12102524-00	open po	66.89	10	E	400	411	253000	000	12/18/2019
					Totals for Goodin Company	66.89							
160934	12/18/2019	Groth Music	4001900136	2968702	Supplies	66.00	10	E	400	411	125400	000	12/18/2019
					Totals for Groth Music	66.00							
160935	12/18/2019	Hall's of Medford	8001900153	311851	open po	59.19	10	E	800	411	136000	400	12/18/2019
					Totals for Hall's of Medford	59.19							
160936	12/18/2019	Heckel, Charles	0	10/8-27/19	RVA MILEAGE	128.52	99	E	800	342	221200	360	12/18/2019
					Totals for Heckel, Charles	128.52							
160937	12/18/2019	Heid Music	0	2507311	MASH MUSIC	56.99	21	E	400	411	240000	484	12/18/2019
160937	12/18/2019	Heid Music	4001900046	2504938	open po	24.00	10	E	400	320	125500	000	12/18/2019
160937	12/18/2019	Heid Music	4001900046	2507781	CREDIT	12.00-	10	E	400	320	125500	000	12/18/2019
					Totals for Heid Music	68.99							
160938	12/18/2019	Hillyard Inc.	4011900032	603668645	Open PO	466.60	10	E	400	411	253000	000	12/18/2019
					Totals for Hillyard Inc.	466.60							

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160939	12/18/2019	Holewinski, Sara	0	7/23-10/27/19	RVA MILEAGE	293.90	99	E	800	342	221200	360	12/18/2019
					Totals for Holewinski, Sara	293.90							
160940	12/18/2019	Houghton Mifflin Company	8001900168	710177300	Read 180	800.00	27	E	800	358	158700	341	12/18/2019
					Totals for Houghton Mifflin Company	800.00							
160941	12/18/2019	Hraby, Justin	0	2019/20	CELL PHONE REIMBURSEMENT	420.00	10	E	200	355	240000	000	12/18/2019
					Totals for Hraby, Justin	420.00							
160942	12/18/2019	Huey's Hideaway Children's Mus	0	000082	BOOKS	201.60	10	E	100	411	110000	000	12/18/2019
					Totals for Huey's Hideaway Children's Mu	201.60							
160943	12/18/2019	James M & Jayne A Sauer Revoca	0	PAYMENT #1	LAND PURCHASE	22,800.00	38	E	800	677	281000	000	12/18/2019
					Totals for James M & Jayne A Sauer Revoc	22,800.00							
160944	12/18/2019	Jochimsen McCarron, Ashley	0	11/8-9/19	STATE VOLLEYBALL	40.00	10	E	400	411	162000	951	12/18/2019
					Totals for Jochimsen McCarron, Ashley	40.00							
160945	12/18/2019	Jostens Inc	4001900125	23757911	Open PO	1,286.62	10	E	400	411	213000	000	12/18/2019
					Totals for Jostens Inc	1,286.62							
160946	12/18/2019	Junior Library Guild	0	493741	MASH LIBRARY	168.00	10	E	400	432	222200	031	12/18/2019
					Totals for Junior Library Guild	168.00							
160947	12/18/2019	JW Pepper & Sons, Inc.	2001900083	225765159	Music literature	203.99	10	E	200	411	125500	000	12/18/2019
160947	12/18/2019	JW Pepper & Sons, Inc.	4001900031	215624386	open po	59.99	10	E	400	411	125400	000	12/18/2019
160947	12/18/2019	JW Pepper & Sons, Inc.	4001900045	217157117	open po	12.50	10	E	400	411	125500	000	12/18/2019
160947	12/18/2019	JW Pepper & Sons, Inc.	4001900045	218072809	open po	132.81	10	E	400	411	125500	000	12/18/2019
160947	12/18/2019	JW Pepper & Sons, Inc.	4001900045	226436344	open po	17.99	10	E	400	411	125500	000	12/18/2019
					Totals for JW Pepper & Sons, Inc.	427.28							
160948	12/18/2019	Laforce Inc.	3011900027	1118577	parts	164.00	10	E	100	411	254300	000	12/18/2019
					Totals for Laforce Inc.	164.00							
160949	12/18/2019	Lageman Lite Excavating	0	2829	SCHOOL FOREST POND	150.00	10	E	800	324	254200	000	12/18/2019
					Totals for Lageman Lite Excavating	150.00							
160950	12/18/2019	Langdon, Amanda	0	8/27-11/9/19	EMPLOYEE TRAVEL	25.74	10	E	101	342	240000	000	12/18/2019
160950	12/18/2019	Langdon, Amanda	0	REIMBURSE	CLASSROOM ALLOTMENT	98.99	10	E	101	411	110000	000	12/18/2019
					Totals for Langdon, Amanda	124.73							
160951	12/18/2019	Lange, Amanda	0	11/8-9/19	STATE VOLLEYBALL	40.00	10	E	400	411	162000	951	12/18/2019
					Totals for Lange, Amanda	40.00							
160952	12/18/2019	Lange, Jina	0	REIMBURSE	CRAFT SUPPLIES	68.37	10	E	400	411	240000	000	12/18/2019
					Totals for Lange, Jina	68.37							
160953	12/18/2019	Learning Ally	0	88114	CONTRACT: YR. 1 OF 5	2,570.00	27	E	800	360	158700	341	12/18/2019
					Totals for Learning Ally	2,570.00							
160954	12/18/2019	Learning Without Tears	8001900158	52208	Student materials.	25.20	99	E	800	470	110000	360	12/18/2019
					Totals for Learning Without Tears	25.20							
160955	12/18/2019	Leonard, Albert	0	2019/20	CELL PHONE REIMBURSEMENT	420.00	10	E	200	355	240000	000	12/18/2019
					Totals for Leonard, Albert	420.00							

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160956	12/18/2019	Lincoln Learning Solutions	0	60006802	RVA: NOVEMBER	11,942.00	99	E	800	470	110000	360	12/18/2019
					Totals for Lincoln Learning Solutions	11,942.00							
160957	12/18/2019	Logic of English	8001900160	INV8318	ELA materials	167.37	99	E	800	470	110000	360	12/18/2019
160957	12/18/2019	Logic of English	8001900167	INV8331	ELA material	92.05	99	E	800	470	110000	360	12/18/2019
					Totals for Logic of English	259.42							
160958	12/18/2019	Logterman, Kari	0	7/24-10/28/19	RVA MILEAGE	392.92	99	E	800	342	221200	360	12/18/2019
					Totals for Logterman, Kari	392.92							
160959	12/18/2019	Lybert, Jill	0	11/2-8/19	EMPLOYEE TRAVEL	208.00	10	E	400	342	240000	000	12/18/2019
					Totals for Lybert, Jill	208.00							
160960	12/18/2019	Marshfield Book & Stationery	2001900130	355184	general supplies	59.63	10	E	205	411	110000	000	12/18/2019
160960	12/18/2019	Marshfield Book & Stationery	3001900076	355166	general supplies	5.58	10	E	100	411	110000	000	12/18/2019
160960	12/18/2019	Marshfield Book & Stationery	3001900081	355146	office chairs	414.00	10	E	100	440	240000	000	12/18/2019
160960	12/18/2019	Marshfield Book & Stationery	3011900024	355170	Table	287.00	10	E	100	440	254900	000	12/18/2019
160960	12/18/2019	Marshfield Book & Stationery	8011900001	355188	CREDIT	265.00-	10	E	800	440	252000	000	12/18/2019
160960	12/18/2019	Marshfield Book & Stationery	8011900008	354885	DESK	1,016.00	10	E	800	440	252000	000	12/18/2019
160960	12/18/2019	Marshfield Book & Stationery	8011900008	355189	CREDIT	633.00-	10	E	800	440	252000	000	12/18/2019
					Totals for Marshfield Book & Stationery	884.21							
160961	12/18/2019	McGraw-Hill School Education H	2001900129	110799554001	student books	241.66	10	E	200	470	124000	000	12/18/2019
					Totals for McGraw-Hill School Education	241.66							
160962	12/18/2019	McMillan Electric	0	C33641	MAMS	88.20	10	E	200	324	254200	000	12/18/2019
					Totals for McMillan Electric	88.20							
160963	12/18/2019	Meissner, Dawn	0	8/27-12/2/19	RVA MILEAGE	746.15	99	E	800	342	221200	360	12/18/2019
					Totals for Meissner, Dawn	746.15							
160964	12/18/2019	Miller, Allison	0	7/24-12/3/19	RVA MILEAGE	768.24	99	E	800	342	221200	360	12/18/2019
160964	12/18/2019	Miller, Allison	0	REIMBURSE	RVA POSTAGE	50.00	99	E	800	353	221200	360	12/18/2019
					Totals for Miller, Allison	818.24							
160965	12/18/2019	Monarch Teaching Technologies	8001900159	8AD72C8C-0089	license seat	50.00	99	E	800	360	110000	360	12/18/2019
					Totals for Monarch Teaching Technologies	50.00							
160966	12/18/2019	Nasco	8001900162	621542	student materials	276.25	99	E	800	411	110000	360	12/18/2019
					Totals for Nasco	276.25							
160967	12/18/2019	Nassco Inc	2011900015	S2541016.001	open po	174.00	10	E	200	411	253000	000	12/18/2019
160967	12/18/2019	Nassco Inc	4011900031	S2543102.001	open po	205.68	10	E	400	411	253000	000	12/18/2019
160967	12/18/2019	Nassco Inc	4011900031	S2545956.001	open po	33.48	10	E	400	411	253000	000	12/18/2019
160967	12/18/2019	Nassco Inc	4011900031	S2551082.001	open po	43.34	10	E	400	411	253000	000	12/18/2019
					Totals for Nassco Inc	456.50							
160968	12/18/2019	Northwoods Embroidery & Screen	0	3330	MAMS STUDENT COUNCIL SHIRTS	335.00	21	E	200	420	240000	272	12/18/2019
160968	12/18/2019	Northwoods Embroidery & Screen	0	3339	FFA SHIRTS	266.00	21	E	400	420	240000	444	12/18/2019
					Totals for Northwoods Embroidery & Scree	601.00							
160969	12/18/2019	O'Reilly Automotive, Inc.	0	3844-109121	VAN SUPPLIES	69.22	27	E	800	411	256251	011	12/18/2019

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					Totals for O'Reilly Automotive, Inc.	69.22							
160970	12/18/2019	Oertel, Leanna	0	10/4-28/19	RVA MILEAGE	263.12	99	E	800	342	221200	360	12/18/2019
160970	12/18/2019	Oertel, Leanna	0	12/27-30/19	RVA MILEAGE	241.12	99	E	800	342	221200	360	12/18/2019
					Totals for Oertel, Leanna	504.24							
160971	12/18/2019	Paper Direct	2001900126	7913777	paper	440.60	10	E	200	411	125400	000	12/18/2019
					Totals for Paper Direct	440.60							
160972	12/18/2019	Penry, Samantha	0	10/8-11/13/19	RVA MILEAGE	147.84	27	E	800	342	221222	341	12/18/2019
					Totals for Penry, Samantha	147.84							
160973	12/18/2019	Quality Door & Hardware	0	703519	CUSTODIAL SUPPLIES	195.87	10	E	100	411	253000	000	12/18/2019
					Totals for Quality Door & Hardware	195.87							
160974	12/18/2019	Quik Print	0	62808	G5 TEACHER MATERIALS	181.76	10	E	205	411	110000	000	12/18/2019
					Totals for Quik Print	181.76							
160975	12/18/2019	Quill Corporation	8011900021	3167435	general supplies	7.79	10	E	800	411	232000	000	12/18/2019
160975	12/18/2019	Quill Corporation	8011900021	3167435	general supplies	152.93	10	E	800	411	260000	000	12/18/2019
					Totals for Quill Corporation	160.72							
160976	12/18/2019	Radlinger, Caroline	0	10/1-12/6/19	EMPLOYEE TRAVEL	202.84	27	E	800	342	218100	341	12/18/2019
160976	12/18/2019	Radlinger, Caroline	0	REIMBURSE	GENERAL SUPPLIES	43.35	27	E	800	411	218100	341	12/18/2019
160976	12/18/2019	Radlinger, Caroline	0	REIMBURSE2	AOTA RENEWAL	225.00	27	E	800	940	218100	341	12/18/2019
					Totals for Radlinger, Caroline	471.19							
160977	12/18/2019	Reinke, Amanda	0	25	NOVEMBER 26, 2019 ONSITE	930.00	27	E	800	310	158700	341	12/18/2019
					Totals for Reinke, Amanda	930.00							
160978	12/18/2019	RMM Solutions	0	96106	DECEMBER	349.00	10	E	800	310	295000	000	12/18/2019
					Totals for RMM Solutions	349.00							
160979	12/18/2019	Rosetta Stone	8021900010	106359531	renewal/addition	642.81	10	E	800	360	219000	000	12/18/2019
					Totals for Rosetta Stone	642.81							
160980	12/18/2019	Schlei, Autumn	0	7/3-10/4/19	RVA MILEAGE	220.88	99	E	800	342	221200	360	12/18/2019
					Totals for Schlei, Autumn	220.88							
160981	12/18/2019	Schoenborn, Alyssa	0	9/23-11/22/19	CLASSROOM SUPPLIES	63.11	27	E	800	411	158700	341	12/18/2019
					Totals for Schoenborn, Alyssa	63.11							
160982	12/18/2019	Scholastic Inc	8001900157	20495096	books	163.21	10	E	800	439	122000	141	12/18/2019
160982	12/18/2019	Scholastic Inc	9001900110	20546888	curriculum	61.29	27	E	800	470	158700	341	12/18/2019
					Totals for Scholastic Inc	224.50							
160983	12/18/2019	School Improvement Group, LLC	8021900009	B545D1CB-0001	Substitute teacher assignment, SUBzz	1,293.00	10	E	400	360	240000	000	12/18/2019
					Totals for School Improvement Group, LLC	1,293.00							
160984	12/18/2019	School Perceptions L.L.C.	0	3719	COMMUNITY SURVEY: PHASE 1	1,400.00	10	E	800	310	231000	000	12/18/2019
					Totals for School Perceptions L.L.C.	1,400.00							
160985	12/18/2019	School Specialty	4001900133	308235372097	art supplies	25.50	10	E	400	411	121000	000	12/18/2019
					Totals for School Specialty	25.50							

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160986	12/18/2019	Schwarz, Mindy	0 7/16-11/20/19	EMPLOYEE TRAVEL	162.27	10 E 400 342 141000 000	12/18/2019
				Totals for Schwarz, Mindy	162.27		
160987	12/18/2019	Sisneros, Leigh	0 9/30-11/19-19	RVA MILEAGE	470.80	99 E 800 342 221200 360	12/18/2019
				Totals for Sisneros, Leigh	470.80		
160988	12/18/2019	Skyward Accounting Dept	8011900011 0000201445	training	1,800.00	10 E 800 310 252000 000	12/18/2019
				Totals for Skyward Accounting Dept	1,800.00		
160989	12/18/2019	Smith, Alison	0 9/27-11/5/19	RVA MILEAGE	163.68	99 E 800 342 221200 360	12/18/2019
				Totals for Smith, Alison	163.68		
160990	12/18/2019	Southeastern Performance Appar	4001900140 441987	Apparel	26.00	10 E 400 420 125400 000	12/18/2019
				Totals for Southeastern Performance Appa	26.00		
160991	12/18/2019	Sterling Water, Inc.	0 342X07974606	RVA	27.00	99 E 800 411 221200 360	12/18/2019
160991	12/18/2019	Sterling Water, Inc.	4001900103 342X07972600	open po	14.50	10 E 400 411 214000 000	12/18/2019
				Totals for Sterling Water, Inc.	41.50		
160992	12/18/2019	Stetsonville Oil Co Inc	0 251549	MAES	582.27	10 E 100 348 253000 000	12/18/2019
160992	12/18/2019	Stetsonville Oil Co Inc	0 251550	MAMS	117.45	10 E 200 348 253000 000	12/18/2019
160992	12/18/2019	Stetsonville Oil Co Inc	0 251551	SES	127.45	10 E 101 348 253000 000	12/18/2019
160992	12/18/2019	Stetsonville Oil Co Inc	0 57984	MAMS	198.00	10 E 200 348 253000 000	12/18/2019
				Totals for Stetsonville Oil Co Inc	1,025.17		
160993	12/18/2019	Sun Printing	0 108736	GRAD DIPLOMA MASTERS	417.00	99 E 800 411 219000 360	12/18/2019
160993	12/18/2019	Sun Printing	0 109052	CONSORTIUM MAP	75.00	99 E 800 411 221200 360	12/18/2019
				Totals for Sun Printing	492.00		
160994	12/18/2019	SuperFanU Inc	0 2888	MASH DESIGN PACKAGE	3,500.00	10 E 400 360 240000 000	12/18/2019
				Totals for SuperFanU Inc	3,500.00		
160995	12/18/2019	Systems Technologies	0 740247	MAES DOOR #5	330.82	10 E 100 324 254200 000	12/18/2019
160995	12/18/2019	Systems Technologies	0 740262	BARN PAGING SYSTEM	392.46	10 E 400 324 254200 000	12/18/2019
160995	12/18/2019	Systems Technologies	0 740887	MAES	198.00	10 E 100 324 254200 000	12/18/2019
				Totals for Systems Technologies	921.28		
160996	12/18/2019	Taylor County Highway Dept	0 0000-10-28	SANDING/SALTING: 10/26-11/22/19	207.59	10 E 400 324 253000 000	12/18/2019
160996	12/18/2019	Taylor County Highway Dept	0 0000-10-28	SANDING/SALTING: 10/26-11/22/19	207.59	10 E 100 324 253000 000	12/18/2019
160996	12/18/2019	Taylor County Highway Dept	0 0000-10-28	SANDING/SALTING: 10/26-11/22/19	59.31	10 E 101 324 253000 000	12/18/2019
160996	12/18/2019	Taylor County Highway Dept	0 0000-10-28	SANDING/SALTING: 10/26-11/22/19	118.62	10 E 200 324 253000 000	12/18/2019
				Totals for Taylor County Highway Dept	593.11		
160997	12/18/2019	Taylor Family Care Clinic, L	0 21671	DOT PHYSICAL: E HOLUB	85.00	10 E 800 310 260000 000	12/18/2019
160997	12/18/2019	Taylor Family Care Clinic, L	0 21678	DOT PHYSICAL: J SOVA	85.00	10 E 800 310 260000 000	12/18/2019
160997	12/18/2019	Taylor Family Care Clinic, L	0 21738	DOT PHYSICAL: R TAYLOR	85.00	10 E 800 310 260000 000	12/18/2019
				Totals for Taylored Family Care Clinic,	255.00		
160998	12/18/2019	Teacher Direct	9001900040 INV/2019/28998/	general supplies	107.30	27 E 800 411 158700 341	12/18/2019
				Totals for Teacher Direct	107.30		
160999	12/18/2019	Tierney Brothers	8001900049 802463	Interactive monitor	1,999.00	10 E 800 581 221500 000	12/18/2019

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				Totals for Tierney Brothers	1,999.00		
161000	12/18/2019	Tom Brick Sales	0 12/7	TUX SHIRTS	280.00	21 E 400 420 240000 484	12/18/2019
				Totals for Tom Brick Sales	280.00		
161001	12/18/2019	Transcended Educational Collab	0 112219-13	CHRISTMAS SHIP STORY HOUR: SES	130.00	10 E 101 358 110000 000	12/18/2019
				Totals for Transcended Educational Colla	130.00		
161002	12/18/2019	Tuxedo Wholesalers	4001900141 19017280	Apparel	82.95	10 E 400 420 125400 000	12/18/2019
				Totals for Tuxedo Wholesalers	82.95		
161003	12/18/2019	University of Wisconsin-Madiso	0 INV-2020-400643	WECAN: 2020	1,050.00	10 E 800 310 260000 000	12/18/2019
				Totals for University of Wisconsin-Madis	1,050.00		
161004	12/18/2019	Versch, Jenna	0 7/24-11/1/19	RVA MILEAGE	323.84	99 E 800 342 221200 360	12/18/2019
161004	12/18/2019	Versch, Jenna	0 REIMBURSE	RVA POSTAGE	182.00	99 E 800 353 221200 360	12/18/2019
				Totals for Versch, Jenna	505.84		
161005	12/18/2019	VocoVision	0 10954823	RVA: 11/24/19	42.50	27 E 800 310 221222 019	12/18/2019
161005	12/18/2019	VocoVision	0 10971547	RVA: 12/1/19	42.50	27 E 800 310 221222 019	12/18/2019
161005	12/18/2019	VocoVision	0 10971584	RVA: 12/1/19	20.00	27 E 800 310 221222 019	12/18/2019
				Totals for VocoVision	105.00		
161006	12/18/2019	Weiler, Kylie	0 REIMBURSE	PBIS SUPPLIES	83.01	10 E 100 411 213000 000	12/18/2019
				Totals for Weiler, Kylie	83.01		
161007	12/18/2019	William V Macgill & Co	4001900137 IN0699218	nursing supplies	100.44	10 E 400 411 214000 000	12/18/2019
				Totals for William V Macgill & Co	100.44		
161008	12/18/2019	Wilson Language Training	8001900161 1786466	student materials	274.11	10 E 800 411 122000 141	12/18/2019
161008	12/18/2019	Wilson Language Training	8001900161 1786466	student materials	118.04	10 E 800 470 122000 141	12/18/2019
161008	12/18/2019	Wilson Language Training	8001900164 1786467	student materials	416.02	10 E 520 411 122000 141	12/18/2019
161008	12/18/2019	Wilson Language Training	9001900106 1786108	Classroom Materials	62.80	27 E 800 411 158700 341	12/18/2019
				Totals for Wilson Language Training	870.97		
161009	12/18/2019	WKEB/WIGM Radio	0 19110690	SOAR PIZZA PROGRAM	96.00	27 E 800 351 223300 019	12/18/2019
				Totals for WKEB/WIGM Radio	96.00		
161010	12/18/2019	Abdl-Haleem, Omar	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	70.00	99 E 800 358 221200 360	12/18/2019
				Totals for Abdl-Haleem, Omar	70.00		
161011	12/18/2019	Adams, Cari	0 12/2/19-1/1/20	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	12/18/2019
				Totals for Adams, Cari	59.99		
161012	12/18/2019	Aedo, Alexander	0 11/17-12/16/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Aedo, Alexander	69.99		
161013	12/18/2019	Aguilar, Jewle	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	35.00	99 E 800 358 221200 360	12/18/2019
				Totals for Aguilar, Jewle	35.00		
161014	12/18/2019	Antone, Jennifer	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Antone, Jennifer	45.00		
161015	12/18/2019	Arthur, Angela	0 11/20-12/19/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Arthur, Angela	45.00		

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161016	12/18/2019	Bauknecht, Andrew	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	59.95	99 E 800 358 221200 360	12/18/2019
				Totals for Bauknecht, Andrew	59.95		
161017	12/18/2019	Bauknecht, David	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	40.00	99 E 800 358 221200 360	12/18/2019
				Totals for Bauknecht, David	40.00		
161018	12/18/2019	Beda, Eric	0 11/28-12/27/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Beda, Eric	45.00		
161019	12/18/2019	Beranek, Michael	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	19.99	99 E 800 358 221200 360	12/18/2019
				Totals for Beranek, Michael	19.99		
161020	12/18/2019	Bernarde, Lonnie	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	39.95	99 E 800 358 221200 360	12/18/2019
				Totals for Bernarde, Lonnie	39.95		
161021	12/18/2019	Best, Melody	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
161021	12/18/2019	Best, Melody	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Best, Melody	150.00		
161022	12/18/2019	Blackburn, James	0 10/23-11/22/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	12/18/2019
161022	12/18/2019	Blackburn, James	0 8/23-9/22/19	RVA INTERNET REIMBURSEMENT	70.99	99 E 800 358 221200 360	12/18/2019
161022	12/18/2019	Blackburn, James	0 9/23-10/22/19	RVA INTERNET REIMBURSEMENT	70.99	99 E 800 358 221200 360	12/18/2019
				Totals for Blackburn, James	216.97		
161023	12/18/2019	Borger, Sarah	0 10/12-11/11/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
161023	12/18/2019	Borger, Sarah	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
161023	12/18/2019	Borger, Sarah	0 7/12-8/11/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161023	12/18/2019	Borger, Sarah	0 8/12-9/11/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161023	12/18/2019	Borger, Sarah	0 9/12-10/11/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
				Totals for Borger, Sarah	337.95		
161024	12/18/2019	Bowman, Lindsey	0 11/18-12/17/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	12/18/2019
				Totals for Bowman, Lindsey	74.99		
161025	12/18/2019	Brandner, David	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	29.95	99 E 800 358 221200 360	12/18/2019
				Totals for Brandner, David	29.95		
161026	12/18/2019	Brueggeman, James	0 11/13-12/12/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	12/18/2019
				Totals for Brueggeman, James	59.99		
161027	12/18/2019	Bush, Justin	0 11/6-12/5/19	RVA INTERNET REIMBURSEMENT	54.99	99 E 800 358 221200 360	12/18/2019
				Totals for Bush, Justin	54.99		
161028	12/18/2019	Castillo, Geina	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	34.99	99 E 800 358 221200 360	12/18/2019
				Totals for Castillo, Geina	34.99		
161029	12/18/2019	Christensen, Shawn	0 11/3-12/2/19	RVA INTERNET REIMBURSEMENT	19.99	99 E 800 358 221200 360	12/18/2019
161029	12/18/2019	Christensen, Shawn	0 9/3-10/2/19	RVA INTERNET REIMBURSEMENT	19.99	99 E 800 358 221200 360	12/18/2019
				Totals for Christensen, Shawn	39.98		
161030	12/18/2019	Coots, Harold	0 10/25-11/24/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	12/18/2019
161030	12/18/2019	Coots, Harold	0 8/25-9/24/19	RVA INTERNET REIMBURSEMENT	70.99	99 E 800 358 221200 360	12/18/2019
161030	12/18/2019	Coots, Harold	0 9/25-10/24/19	RVA INTERNET REIMBURSEMENT	70.99	99 E 800 358 221200 360	12/18/2019

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				Totals for Coots, Harold	216.97		
161031	12/18/2019	Couture, Timothy	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Couture, Timothy	69.99		
161032	12/18/2019	Diamond, Rebecca	0 10/13-11/12/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Diamond, Rebecca	69.99		
161033	12/18/2019	Dolezal, Dawn	0 10/28-11/27/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Dolezal, Dawn	69.99		
161034	12/18/2019	Drexler, Jody	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	64.99	99 E 800 358 221200 360	12/18/2019
161034	12/18/2019	Drexler, Jody	0 FEBRUARY 2020	RVA INTERNET REIMBURSEMENT	64.99	99 E 800 358 221200 360	12/18/2019
161034	12/18/2019	Drexler, Jody	0 JANUARY 2020	RVA INTERNET REIMBURSEMENT	64.99	99 E 800 358 221200 360	12/18/2019
				Totals for Drexler, Jody	194.97		
161035	12/18/2019	Duesing, Shayne	0 10/10-11/9/19	RVA INTERNET REIMBURSEMENT	40.25	99 E 800 358 221200 360	12/18/2019
161035	12/18/2019	Duesing, Shayne	0 11/10-12/9/19	RVA INTERNET REIMBURSEMENT	40.25	99 E 800 358 221200 360	12/18/2019
				Totals for Duesing, Shayne	80.50		
161036	12/18/2019	Duran, Francisco	0 10/13-11/12/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
161036	12/18/2019	Duran, Francisco	0 11/13-12/12/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
161036	12/18/2019	Duran, Francisco	0 7/1-12/19	RVA INTERNET REIMBURSEMENT-PRORATED FROM BEGINNING OF DISTRICT'S FISCAL YEAR	26.40	99 E 800 358 221200 360	12/18/2019
161036	12/18/2019	Duran, Francisco	0 7/13-8/12/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161036	12/18/2019	Duran, Francisco	0 8/13-9/12/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161036	12/18/2019	Duran, Francisco	0 9/13-10/12/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
				Totals for Duran, Francisco	364.35		
161037	12/18/2019	Egge, Teresa	0 10/29-11/28/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Egge, Teresa	75.00		
161038	12/18/2019	Ellis, Tina	0 11/24-12/23/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	12/18/2019
				Totals for Ellis, Tina	59.99		
161039	12/18/2019	Ferry, Rebekah	0 10/30-11/29/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Ferry, Rebekah	69.99		
161040	12/18/2019	Fischer, Jason	0 11/20-12/19/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Fischer, Jason	75.00		
161041	12/18/2019	Fuller, Chelle	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Fuller, Chelle	69.99		
161042	12/18/2019	Garza, Luis	0 10/9-11/8/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
161042	12/18/2019	Garza, Luis	0 11/9-12/8/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
161042	12/18/2019	Garza, Luis	0 9/9-10/8/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Garza, Luis	135.00		
161043	12/18/2019	Gnewuch, Tena	0 11/13-12/12/19	RVA INTERNET REIMBURSEMENT	51.38	99 E 800 358 221200 360	12/18/2019

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					Totals for Gnewuch, Tena	51.38							
161044	12/18/2019	Graham, Amanda	0	11/21-12/20/19	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	12/18/2019
					Totals for Graham, Amanda	74.99							
161045	12/18/2019	Groszczyk, John	0	11/20-12/19/19	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	12/18/2019
					Totals for Groszczyk, John	49.99							
161046	12/18/2019	Haakenson, David	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	41.20	99	E	800	358	221200	360	12/18/2019
					Totals for Haakenson, David	41.20							
161047	12/18/2019	Hand, Corina	0	11/10-12/9/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	12/18/2019
					Totals for Hand, Corina	69.99							
161048	12/18/2019	Hanson, Matt	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	55.25	99	E	800	358	221200	360	12/18/2019
					Totals for Hanson, Matt	55.25							
161049	12/18/2019	Heath, Jessica	0	11/28-12/27/19	RVA INTERNET REIMBURSEMENT	60.00	99	E	800	358	221200	360	12/18/2019
					Totals for Heath, Jessica	60.00							
161050	12/18/2019	Henney, Michael	0	NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	12/18/2019
					Totals for Henney, Michael	74.99							
161051	12/18/2019	Henry, Matthew	0	10/21-11/20/19	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	12/18/2019
161051	12/18/2019	Henry, Matthew	0	11/21-12/20/19	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	12/18/2019
					Totals for Henry, Matthew	150.00							
161052	12/18/2019	Holder, Andrew	0	11/16-12/15/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	12/18/2019
					Totals for Holder, Andrew	44.99							
161053	12/18/2019	Johnson, Andrea	0	10/5-11/4/19	RVA INTERNET REIMBURSEMENT	65.99	99	E	800	358	221200	360	12/18/2019
161053	12/18/2019	Johnson, Andrea	0	11/4-12/4/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	12/18/2019
161053	12/18/2019	Johnson, Andrea	0	9/5-10/4/19	RVA INTERNET REIMBURSEMENT	65.99	99	E	800	358	221200	360	12/18/2019
					Totals for Johnson, Andrea	201.97							
161054	12/18/2019	Julian, Jason	0	10/10-11/9/19	RVA INTERNET REIMBURSEMENT	45.25	99	E	800	358	221200	360	12/18/2019
161054	12/18/2019	Julian, Jason	0	11/10-12/9/19	RVA INTERNET REIMBURSEMENT	45.25	99	E	800	358	221200	360	12/18/2019
161054	12/18/2019	Julian, Jason	0	9/10-10/9/19	RVA INTERNET REIMBURSEMENT	45.25	99	E	800	358	221200	360	12/18/2019
					Totals for Julian, Jason	135.75							
161055	12/18/2019	Junker, Jennifer	0	11/9-12/8/19	RVA INTERNET REIMBURSEMENT	54.99	99	E	800	358	221200	360	12/18/2019
					Totals for Junker, Jennifer	54.99							
161056	12/18/2019	Kalhagen, Seth	0	11/27-12/31/19	RVA INTERNET REIMBURSEMENT	61.45	99	E	800	358	221200	360	12/18/2019
					Totals for Kalhagen, Seth	61.45							
161057	12/18/2019	King, Heidi	0	10/25-11/24/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	12/18/2019
161057	12/18/2019	King, Heidi	0	9/25-10/24/19	RVA INTERNET REIMBURSEMENT	65.99	99	E	800	358	221200	360	12/18/2019
					Totals for King, Heidi	135.98							
161058	12/18/2019	Klink, Joanne	0	10/14-11/13/19	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	12/18/2019
161058	12/18/2019	Klink, Joanne	0	11/14-12/13/19	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	12/18/2019
					Totals for Klink, Joanne	99.98							
161059	12/18/2019	Kopp, Steve	0	11/4-12/3/19	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	12/18/2019

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				Totals for Kopp, Steve	74.99		
161060	12/18/2019	Krause, Ray	0 10/27-11/26/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161060	12/18/2019	Krause, Ray	0 9/27-10/26/19	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
				Totals for Krause, Ray	131.98		
161061	12/18/2019	Kroening, Josh	0 11/7-12/6/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Kroening, Josh	69.99		
161062	12/18/2019	Lambdin, Stephanie	0 12/2/19-1/1/20	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	12/18/2019
				Totals for Lambdin, Stephanie	49.99		
161063	12/18/2019	Lawrence, Shiloh	0 11/11-12/10/19	RVA INTERNET REIMBURSEMENT	25.00	99 E 800 358 221200 360	12/18/2019
				Totals for Lawrence, Shiloh	25.00		
161064	12/18/2019	Lewis, Jonathan	0 11/4-12/3/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Lewis, Jonathan	45.00		
161065	12/18/2019	Lisko, Dawn	0 12/1-30/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	12/18/2019
				Totals for Lisko, Dawn	74.99		
161066	12/18/2019	Luke, Justin	0 11/18-12/17/19	RVA INTERNET REIMBURSEMENT	30.00	99 E 800 358 221200 360	12/18/2019
				Totals for Luke, Justin	30.00		
161067	12/18/2019	Mackie, Georgann	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	17.99	99 E 800 358 221200 360	12/18/2019
				Totals for Mackie, Georgann	17.99		
161068	12/18/2019	Marcis, Steve	0 11/29-12/28/19	RVA INTERNET REIMBURSEMENT	34.99	99 E 800 358 221200 360	12/18/2019
				Totals for Marcis, Steve	34.99		
161069	12/18/2019	Martinez, Adrian	0 11/26-12/25/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Martinez, Adrian	75.00		
161070	12/18/2019	Mattice, Eric	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	12/18/2019
				Totals for Mattice, Eric	49.95		
161071	12/18/2019	Michalski, Thomas	0 11/26-12/25/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Michalski, Thomas	69.99		
161072	12/18/2019	Micheli, Anthony	0 11/21-12/20/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Micheli, Anthony	45.00		
161073	12/18/2019	Moeller, Leslie	0 11/28-12/27/19	RVA INTERNET REIMBURSEMENT	40.25	99 E 800 358 221200 360	12/18/2019
				Totals for Moeller, Leslie	40.25		
161074	12/18/2019	Moldenhauer, Mark	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	54.95	99 E 800 358 221200 360	12/18/2019
				Totals for Moldenhauer, Mark	54.95		
161075	12/18/2019	Mroz, Michael	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	12/18/2019
				Totals for Mroz, Michael	49.95		
161076	12/18/2019	Nichols, Melody	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	55.00	99 E 800 358 221200 360	12/18/2019
				Totals for Nichols, Melody	55.00		
161077	12/18/2019	Nikolay, Ben	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	39.95	99 E 800 358 221200 360	12/18/2019
				Totals for Nikolay, Ben	39.95		
161078	12/18/2019	Perkins, Erika	0 11/12-12/11/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019

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					Totals for Perkins, Erika	45.00							
161079	12/18/2019	Perrigo, Hilary	0	11/12-12/11/19	RVA INTERNET REIMBURSEMENT	65.00	99	E	800	358	221200	360	12/18/2019
					Totals for Perrigo, Hilary	65.00							
161080	12/18/2019	Peterson, Kristin	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	49.00	99	E	800	358	221200	360	12/18/2019
					Totals for Peterson, Kristin	49.00							
161081	12/18/2019	Pierce, Benjamin	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	59.95	99	E	800	358	221200	360	12/18/2019
					Totals for Pierce, Benjamin	59.95							
161082	12/18/2019	Ploeger, Corey	0	11/21-12/20/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	12/18/2019
					Totals for Ploeger, Corey	69.99							
161083	12/18/2019	Prodzinski, Jeffrey	0	11/3-12/2/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	12/18/2019
					Totals for Prodzinski, Jeffrey	69.99							
161084	12/18/2019	Quinnell Peterson, Michelle	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	54.95	99	E	800	358	221200	360	12/18/2019
161084	12/18/2019	Quinnell Peterson, Michelle	0	OCTOBER 2019	RVA INTERNET REIMBURSEMENT	54.95	99	E	800	358	221200	360	12/18/2019
					Totals for Quinnell Peterson, Michelle	109.90							
161085	12/18/2019	Reinart, Melissa	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	54.95	99	E	800	358	221200	360	12/18/2019
					Totals for Reinart, Melissa	54.95							
161086	12/18/2019	Roper, Heather	0	11/15-12/14/19	RVA INTERNET REIMBURSEMENT	44.99	99	E	800	358	221200	360	12/18/2019
					Totals for Roper, Heather	44.99							
161087	12/18/2019	Schmidt, Jeffrey	0	11/25-12/24/19	RVA INTERNET REIMBURSEMENT	74.99	99	E	800	358	221200	360	12/18/2019
					Totals for Schmidt, Jeffrey	74.99							
161088	12/18/2019	Schneebeli, Lisa	0	11/25-12/24/19	RVA INTERNET REIMBURSEMENT	75.00	99	E	800	358	221200	360	12/18/2019
					Totals for Schneebeli, Lisa	75.00							
161089	12/18/2019	Schultz, Pete	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	59.99	99	E	800	358	221200	360	12/18/2019
					Totals for Schultz, Pete	59.99							
161090	12/18/2019	Schutt, Jesse	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	12/18/2019
					Totals for Schutt, Jesse	49.99							
161091	12/18/2019	Schwanz, Rebecca	0	DECEMBER 2019	RVA INTERNET REIMBURSEMENT	70.00	99	E	800	358	221200	360	12/18/2019
					Totals for Schwanz, Rebecca	70.00							
161092	12/18/2019	Scott, Martha	0	11/28-12/27/19	RVA INTERNET REIMBURSEMENT	35.00	99	E	800	358	221200	360	12/18/2019
					Totals for Scott, Martha	35.00							
161093	12/18/2019	Soeller, Karen	0	11/9-12/8/19	RVA INTERNET REIMBURSEMENT	68.95	99	E	800	358	221200	360	12/18/2019
					Totals for Soeller, Karen	68.95							
161094	12/18/2019	Stamm, Lori	0	11/4-12/2/19	RVA INTERNET REIMBURSEMENT-PRORATED THROUGH WITHDRAWAL DATE	72.50	99	E	800	358	221200	360	12/18/2019
					Totals for Stamm, Lori	72.50							
161095	12/18/2019	Stoltenow, Jeff	0	11/18-12/17/19	RVA INTERNET REIMBURSEMENT	69.99	99	E	800	358	221200	360	12/18/2019
					Totals for Stoltenow, Jeff	69.99							
161096	12/18/2019	Sullivan, Aiden	0	11/23-12/22/19	RVA INTERNET REIMBURSEMENT	49.99	99	E	800	358	221200	360	12/18/2019

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Sullivan, Aiden	49.99		
161097	12/18/2019	Syverson, Raymond	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Syverson, Raymond	75.00		
161098	12/18/2019	Teschner, Jamie	0 10/30-11/29/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Teschner, Jamie	69.99		
161099	12/18/2019	Thalaker, Brent	0 11/2-12/1/19	RVA INTERNET REIMBURSEMENT	59.99	99 E 800 358 221200 360	12/18/2019
				Totals for Thalaker, Brent	59.99		
161100	12/18/2019	Thompson, Jared	0 11/11-12/10/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Thompson, Jared	69.99		
161101	12/18/2019	Thompson, Paul	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	49.95	99 E 800 358 221200 360	12/18/2019
				Totals for Thompson, Paul	49.95		
161102	12/18/2019	Tomasek, Joseph	0 10/26-11/25/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
161102	12/18/2019	Tomasek, Joseph	0 9/26-10/25/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Tomasek, Joseph	90.00		
161103	12/18/2019	Tripp, Daryl	0 AUGUST 2019	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161103	12/18/2019	Tripp, Daryl	0 JULY 2019	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161103	12/18/2019	Tripp, Daryl	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
161103	12/18/2019	Tripp, Daryl	0 OCTOBER 2019	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
161103	12/18/2019	Tripp, Daryl	0 SEPTEMBER 2019	RVA INTERNET REIMBURSEMENT	65.99	99 E 800 358 221200 360	12/18/2019
				Totals for Tripp, Daryl	333.95		
161104	12/18/2019	Tupper, Tracy	0 10/23-11/22/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	12/18/2019
				Totals for Tupper, Tracy	49.99		
161105	12/18/2019	Urban, Kurt	0 11/20-12/19/19	RVA INTERNET REIMBURSEMENT	49.99	99 E 800 358 221200 360	12/18/2019
				Totals for Urban, Kurt	49.99		
161106	12/18/2019	Van Laanen, Kathryn	0 11/18-12/17/19	RVA INTERNET REIMBURSEMENT	74.99	99 E 800 358 221200 360	12/18/2019
				Totals for Van Laanen, Kathryn	74.99		
161107	12/18/2019	Villiard, Gad	0 11/13-12/12/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Villiard, Gad	69.99		
161108	12/18/2019	Waldera, Elizabeth	0 11/15-12/14/19	RVA INTERNET REIMBURSEMENT	45.00	99 E 800 358 221200 360	12/18/2019
				Totals for Waldera, Elizabeth	45.00		
161109	12/18/2019	Weich, Jessica	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	64.99	99 E 800 358 221200 360	12/18/2019
				Totals for Weich, Jessica	64.99		
161110	12/18/2019	Wheaton, Kelsey	0 10/26-11/25/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
161110	12/18/2019	Wheaton, Kelsey	0 11/26-12/25/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Wheaton, Kelsey	139.98		
161111	12/18/2019	Wheeler, Elizabeth	0 DECEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Wheeler, Elizabeth	75.00		
161112	12/18/2019	Wilder, Megan	0 11/27-12/26/19	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Wilder, Megan	75.00		

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
161113	12/18/2019	Winchester, Patrick	0 11/16-12/15/19	RVA INTERNET REIMBURSEMENT	64.99	99 E 800 358 221200 360	12/18/2019
				Totals for Winchester, Patrick	64.99		
161114	12/18/2019	Wright, David	0 11/20-12/19/19	RVA INTERNET REIMBURSEMENT	60.00	99 E 800 358 221200 360	12/18/2019
				Totals for Wright, David	60.00		
161115	12/18/2019	Yellow, Elizabeth	0 11/22-12/21/19	RVA INTERNET REIMBURSEMENT	69.99	99 E 800 358 221200 360	12/18/2019
				Totals for Yellow, Elizabeth	69.99		
161116	12/18/2019	Zagame, Rebecca	0 11/13-12/12/19	RVA INTERNET REIMBURSEMENT	71.00	99 E 800 358 221200 360	12/18/2019
				Totals for Zagame, Rebecca	71.00		
161117	12/18/2019	Zupke, Brian	0 NOVEMBER 2019	RVA INTERNET REIMBURSEMENT	75.00	99 E 800 358 221200 360	12/18/2019
				Totals for Zupke, Brian	75.00		
				Totals for checks	1,368,237.59		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	776,893.36	0.00	202,268.99	979,162.35
21	GIFT FUND	0.00	0.00	14,109.03	14,109.03
27	SPECIAL EDUCATION FUND	117,917.56	0.00	17,182.42	135,099.98
38	Non-Referendum Debt Service	0.00	0.00	22,800.00	22,800.00
50	FOOD SERVICE FUND	108,430.90	62.85	91.00	108,584.75
80	COMMUNITY SERVICE FUND	0.00	0.00	5,837.73	5,837.73
99	OTHER PKG/COOP PROGRAM FUNDS	57,365.93	0.00	45,277.82	102,643.75
***	Fund Summary Totals ***	1,060,607.75	62.85	307,566.99	1,368,237.59

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

ACCOUNT NUMBER	FUNCTION	BEGINNING BALANCE	November 2019-2 ACTIVITY	YTD ACTIVITY	ENDING BALANCE
60 A 000 000 711109 000	CASH ON DEPOSIT - MASH	59734.08	3043.27	16510.20	76244.28
60 A 000 000 711219 000	PETTY CASH - MASH	340.00	0.00	0.00	340.00
60 A 000 000 712209 000	STATE INVESTMENT POOL - MASH	51533.88	0.00	376.93	51910.81
60 A 000 000 713309 000	INTEREST RECEIVABLE	0.00	0.00	0.00	0.00
60 A --- --- --- ---	*Asset	111607.96	3043.27	16887.13	128495.09
60 L 000 000 812109 000	DUE TO GENERAL FUND	0.00	0.00	0.00	0.00
60 L 000 000 814402 000	ANNUAL	1.00CR	0.00	0.00	1.00CR
60 L 000 000 814403 000	ART CLUB	199.31CR	66.87	1470.71CR	1670.02CR
60 L 000 000 814404 000	ART RESALE	2375.17CR	6.00CR	238.58CR	2613.75CR
60 L 000 000 814415 000	CANDY MACHINES	0.00	0.00	0.00	0.00
60 L 000 000 814419 000	CHESS CLUB	65.80CR	0.00	0.00	65.80CR
60 L 000 000 814422 000	CHOIR	0.00	0.00	0.00	0.00
60 L 000 000 814423 000	CLASS OF 2016	0.00	0.00	0.00	0.00
60 L 000 000 814424 000	CLASS OF 2017	1524.30CR	0.00	0.00	1524.30CR
60 L 000 000 814425 000	CLASS OF 2018	292.77CR	0.00	0.00	292.77CR
60 L 000 000 814426 000	CLASS OF 2019	2060.60CR	0.00	0.00	2060.60CR
60 L 000 000 814427 000	CLASS OF 2020	2519.77CR	0.00	162.23CR	2682.00CR
60 L 000 000 814428 000	CLASS OF 2021	99.47CR	0.00	139.41CR	238.88CR
60 L 000 000 814429 000	CLASS OF 2022	123.13CR	2.00CR	184.75CR	307.88CR
60 L 000 000 814430 000	CLASS OF 2023	0.00	1.00CR	131.62CR	131.62CR
60 L 000 000 814431 000	CLASS OF 2014	0.00	0.00	0.00	0.00
60 L 000 000 814432 000	CLASS OF 2015	0.00	0.00	0.00	0.00
60 L 000 000 814433 000	DANCE COMMITTEE	0.00	0.00	0.00	0.00
60 L 000 000 814437 000	DRAMA CLUB	11877.75CR	3677.56CR	3438.56CR	15316.31CR
60 L 000 000 814441 000	HISTORY CLUB	4132.01CR	2500.50	5705.50CR	9837.51CR
60 L 000 000 814442 000	FRENCH TRIP	5384.40CR	367.62CR	457.38	4927.02CR
60 L 000 000 814452 000	INTEREST	3900.86CR	24.70CR	507.18CR	4408.04CR
60 L 000 000 814458 000	LIBRARY CLUB	1019.00CR	0.00	0.00	1019.00CR
60 L 000 000 814463 000	MARKETING CLUB	15365.17CR	817.54	4083.14	11282.03CR
60 L 000 000 814467 000	STUDENT VENDING	2662.16CR	2307.58CR	2176.78CR	4838.94CR
60 L 000 000 814469 000	NATIONAL HONOR SOCIETY	688.18CR	15.30CR	15.30CR	703.48CR
60 L 000 000 814473 000	POST PROM	10741.21CR	0.00	280.00CR	11021.21CR
60 L 000 000 814475 000	YOUTH APPRENTICESHIP	14204.14CR	0.00	223.81	13980.33CR
60 L 000 000 814476 000	RAIDER HORIZON	0.00	0.00	0.00	0.00
60 L 000 000 814478 000	ROCKETRY CLUB	6506.11	0.00	0.00	6506.11
60 L 000 000 814479 000	SHOW CHOIR	3461.95CR	0.00	2667.46CR	6129.41CR
60 L 000 000 814480 000	SCIENCE CLUB	1405.86CR	0.00	0.00	1405.86CR
60 L 000 000 814481 000	SCIENCE OLYMPIAD	22385.31CR	386.43	2608.85	19776.46CR
60 L 000 000 814483 000	INTERNATIONAL CLUB	2438.43CR	125.32CR	2548.83CR	4987.26CR
60 L 000 000 814485 000	SPANISH TRIP	4079.38CR	299.00CR	507.61	3571.77CR
60 L 000 000 814486 000	STUDENT COUNCIL	5341.41CR	11.47	5005.01CR	10346.42CR
60 L 000 000 814494 000	WEIGHT LIFTERS	109.00CR	0.00	0.00	109.00CR
60 L --- --- --- ---	*Liability	111951.43CR	3043.27CR	16791.13CR	128742.56CR
60 - --- --- --- ---	*AGENCY FUND	343.47CR	0.00	96.00	247.47CR

Number of Accounts: 41

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

POST	DATE	CHECK	TYP	BANK	VENDOR	VENDOR	VENDOR	NAME	DESCRIPTION	DATE	INVOICE #	AMOUNT
	11/30/2019	930157	M	MASH	AGENC	MATI	001	MATI	STUDENT VENDING REIMBURSEMENT FOR CANDY	11/06/2019	PAIGE BRAN	46.65
	11/30/2019	930158	M	MASH	AGENC	MATI	001	MATI	DRAMA CLUB REIMBURSE FOR SUPPLIES	11/06/2019	LISA FORTE	180.86
	11/30/2019	930159	M	MASH	AGENC	MATI	001	MATI	ST VENDING - 222.34 ST COUNCIL - 111.64 MARKETING -917.56	11/06/2019	MID-WISCON	1,251.54
	11/30/2019	930160	M	MASH	AGENC	MATI	001	MATI	ST COUNCIL/ST VENDING	11/19/2019	MID-WISCON	343.44
	11/30/2019	930161	M	MASH	AGENC	MATI	001	MATI	SCIENCE OLYMPIAD REIMB SUPPLIES	11/19/2019	BRAD PAFF	196.18
	11/30/2019	930162	M	MASH	AGENC	MATI	001	MATI	WREATH ORDER HISTORY CLUB	11/19/2019	DARRELL AN	3,285.50
	11/30/2019	930163	M	MASH	AGENC	MATI	001	MATI	FRENCH TRIP CANDY FUNDRAISER	11/19/2019	OLD FASHIO	372.88
	11/30/2019	930164	M	MASH	AGENC	MATI	001	MATI	MARKETING MEMBERSHIP FEES	11/19/2019	DECA INC	176.00
	11/30/2019	930165	M	MASH	AGENC	MATI	001	MATI	MARKETING/DRAMA SCIENCE OLYM	11/19/2019	MAPSD	2,930.18
	11/30/2019	930166	M	MASH	AGENC	MATI	001	MATI	DRAMA PROPS/MISC SUPPLIES	11/19/2019	LISA FORTE	21.46
	11/30/2019	930167	M	MASH	AGENC	MATI	001	MATI	DRAMA CHOREOGRAPHY FOR MUSICAL	11/21/2019	LISA BROOK	750.00
	11/30/2019	930168	M	MASH	AGENC	MATI	001	MATI	STUDENT VENDING BUFF'N STUFF	11/21/2019	S&A TROPHY	13.80
	11/30/2019	930169	M	MASH	AGENC	MATI	001	MATI	NAME PLATE			
	11/30/2019	930170	M	MASH	AGENC	MATI	001	MATI	DRAMA/CAST PARTY	11/21/2019	SPORTS PAG	190.50
	11/30/2019	930171	M	MASH	AGENC	MATI	001	MATI	STUDENT VENDING MACHINE ITEMS	11/21/2019	CANTEEN	995.30
	11/30/2019	930172	M	MASH	AGENC	MATI	001	MATI	STUDENT COUNCIL STUDENT VENDING	11/26/2019	MID WIS BE	532.72
	11/30/2019	930173	M	MASH	AGENC	MATI	001	MATI	SCIENCE OLYMPIAD	11/26/2019	BRAD PAFF	459.97
	11/30/2019	930174	M	MASH	AGENC	MATI	001	MATI	ART CLUB	11/26/2019	D&T BOUNCE	215.00
	11/30/2019	930175	M	MASH	AGENC	MATI	001	MATI	SCIENCE OLYMPIAD NHS	11/26/2019	IN STITCHE	449.20
	11/30/2019	930176	M	MASH	AGENC	MATI	001	MATI	INTERNATIONAL CLUB ART CLUB	11/27/2019	MEDFORD CO	70.55

Totals for checks 12,481.73

FUND SUMMARY

<u>FUND DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
60 AGENCY FUND	12,481.73	0.00	0.00	12,481.73
*** Fund Summary Totals ***	12,481.73	0.00	0.00	12,481.73

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

DESCRIPTION 2

POST	REFERENCE 1	BANK	REFERENC SS	LINE	DESCRIPTION 1	DATE	AMOUNT
11/30/2019		BNK9	6637 90	28	FORTIN - ART CLUB FACE PAINTING	11/25/2019	200.00
11/30/2019		BNK9	6620 90	12	FORTIN - ART RESALE LAB FEE - TRINITY DA	11/11/2019	6.00
11/30/2019		BNK9	6623 90	15	SWEDLUND - REGISTRATIONS CLASS OF 2022	11/12/2019	2.00
11/30/2019		BNK9	6624 90	16	VENZKE - REGISTRATION CLASS OF 2023	11/12/2019	1.00
11/30/2019		BNK9	6609 90	1	PORTEN LAB COAT REIMBURSEMENT DRAMA	11/01/2019	54.00
11/30/2019		BNK9	6632 90	23	PORTEN - DRAMA CATCH ME IF YOU CAN ADMIS	11/18/2019	5,851.00
11/30/2019		BNK9	6617 90	9	NAZER - HISTORY CLUB WREATH SALE	11/05/2019	38.00
11/30/2019		BNK9	6621 90	13	NAZER - HISTORY CLUB FLAG AUCTION	11/12/2019	427.00
11/30/2019		BNK9	6622 90	14	NAZER - HISTORY CLUB FLAG AUCTION	11/12/2019	320.00
11/30/2019		BNK9	6636 90	27	B SMITH - FRENCH TRIP PHANTOM TRIP/CANDY	11/22/2019	740.50
11/30/2019		BNK9	90	35	INTEREST	11/29/2019	24.70
11/30/2019		BNK9	6629 90	20	GRINKER - RED ZONE MARKETING	11/14/2019	1,225.00
11/30/2019		BNK9	90	34	SQUARED DEPOSITS	11/29/2019	375.30
11/30/2019		BNK9	6610 90	2	LYBERT - MACHINES STUDENT VENDING	11/01/2019	180.00
11/30/2019		BNK9	6612 90	4	JILL LYBERT - MACHINES STUDENT VENDING	11/04/2019	241.00
11/30/2019		BNK9	6613 90	5	JILL LYBERT - MACHINES STUDENT VENDING	11/04/2019	800.00
11/30/2019		BNK9	6618 90	10	LYBERT - MACHINES STUDENT VENDING	11/06/2019	249.00
11/30/2019		BNK9	6628 90	19	LYBERT - MACHINES STUDENT VENDING	11/14/2019	283.00
11/30/2019		BNK9	6631 90	22	LYBERT - STUDENT VENDING PURE PERF REIMB	11/18/2019	2,000.00
11/30/2019		BNK9	6634 90	25	LYBERT - MACHINES STUDENT VENDING	11/21/2019	346.00
11/30/2019		BNK9	6640 90	31	KRIS GINGRAS - NHS T-SHIRT	11/25/2019	259.50
11/30/2019		BNK9	6611 90	3	PAFF SCIENCE OLYMPIAD TOURNAMENT FEES	11/01/2019	400.00
11/30/2019		BNK9	6630 90	21	PAFF - SCIENCE OLYMPIAD TOURNAMENT REGIS	11/14/2019	100.00
11/30/2019		BNK9	6635 90	26	PAFF - SCIENCE OLYMPIAD DONATION/REGISTR	11/22/2019	256.00
11/30/2019		BNK9	6639 90	30	PAFF - SCIENCE OLYMPIAD REGISTRATION FEE	11/25/2019	100.00
11/30/2019		BNK9	6641 90	32	KRIS GINGRAS - SCIENCE OLYMPIAD T-SHIRT	11/25/2019	140.00
11/30/2019		BNK9	6615 90	7	HAMLAND - INTERNATIONAL CLUB FUNDRAISER	11/04/2019	120.00
11/30/2019		BNK9	6616 90	8	HAMLAND - INTERNATIONAL CLUB FUNDRAISER	11/04/2019	10.00
11/30/2019		BNK9	6627 90	18	HAMLAND - INTERNATIONAL CLUB FUNDRAISER	11/13/2019	14.00
11/30/2019		BNK9	6614 90	6	HAMLAND - SPANISH TRIP CANDY SALE	11/04/2019	36.00
11/30/2019		BNK9	6638 90	29	HAMLAND - SPANISH TRIP CANDY BARS	11/25/2019	72.00
11/30/2019		BNK9	6642 90	33	HAMLAND - SPANISH TRIP CANDY BARS	11/26/2019	191.00
11/30/2019		BNK9	6619 90	11	LINDAU - MACHINES STUDENT COUNCIL	11/06/2019	205.00
11/30/2019		BNK9	6626 90	17	LINDAU - REGISTRATIONS STUDENT COUNCIL	11/12/2019	12.00
11/30/2019		BNK9	6633 90	24	LINDAU - MACHINES STUDENT COUNCIL	11/20/2019	246.00

POST	REFERENCE 1	BANK	REFERENC SS	LINE	DESCRIPTION 1	DESCRIPTION 2	DATE	AMOUNT
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Total for Cash Receipts 15,525.00

FUND SUMMARY

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
60	AGENCY FUND	15,525.00	0.00	0.00	15,525.00
***	Fund Summary Totals ***	15,525.00	0.00	0.00	15,525.00

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

ACCOUNT NUMBER	FUNCTION	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
60 L 000 000 814402 000	ANNUAL	1.00CR Beg Bal	0.00	Activity	*60 L 000 000 814402 000				0.00
					1.00CR End Bal				
60 L 000 000 814403 000	ART CLUB								
11/30/19	CR	90	28	FORTIN - ART CLUB FACE PAINTING		11/25/19	6637		200.00CR
11/30/19	AP	90	0	MATI ART CLUB	D&T BOUNCE RENTALS	11/26/19	930173	11/26/19	215.00
11/30/19	AP	90	0	MATI INTERNATIONAL CLUB ART CLUB November	MEDFORD COOP	11/27/19	930175	11/27/19	51.87
				*60 L 000 000 814403 000					66.87
				*Accounts Payable					66.87
				*Cash Receipts					266.87
				199.31CR Beg Bal	1,670.02CR End Bal				200.00CR
60 L 000 000 814404 000	ART RESALE								
11/30/19	CR	90	12	FORTIN - ART RESALE LAB FEE - TRINITY DASSOW		11/11/19	6620		6.00CR
				November					6.00CR
				*60 L 000 000 814404 000					6.00CR
				*Cash Receipts					6.00CR
				2,375.17CR Beg Bal	2,613.75CR End Bal				
60 L 000 000 814415 000	CANDY MACHINES								
				0.00 Beg Bal	*60 L 000 000 814415 000				0.00
				0.00 Activity	0.00 End Bal				
60 L 000 000 814419 000	CHESS CLUB								
				65.80CR Beg Bal	*60 L 000 000 814419 000				0.00
				0.00 Activity	65.80CR End Bal				
60 L 000 000 814422 000	CHOIR								
				0.00 Beg Bal	*60 L 000 000 814422 000				0.00
				0.00 Activity	0.00 End Bal				
60 L 000 000 814423 000	CLASS OF 2016								
				0.00 Beg Bal	*60 L 000 000 814423 000				0.00
				0.00 Activity	0.00 End Bal				

ACCOUNT NUMBER	FUNCTION	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
60 L 000 000 814424 000	CLASS OF 2017	1,524.30CR Beg Bal	0.00	Activity	*60 L 000 000 814424 000				0.00
					1,524.30CR End Bal				
60 L 000 000 814425 000	CLASS OF 2018	292.77CR Beg Bal	0.00	Activity	*60 L 000 000 814425 000				0.00
					292.77CR End Bal				
60 L 000 000 814426 000	CLASS OF 2019	2,060.60CR Beg Bal	0.00	Activity	*60 L 000 000 814426 000				0.00
					2,060.60CR End Bal				
60 L 000 000 814427 000	CLASS OF 2020	2,519.77CR Beg Bal	0.00	Activity	*60 L 000 000 814427 000				0.00
					162.23CR Activity				
					2,682.00CR End Bal				
60 L 000 000 814428 000	CLASS OF 2021	99.47CR Beg Bal	0.00	Activity	*60 L 000 000 814428 000				0.00
					139.41CR Activity				
					238.88CR End Bal				
60 L 000 000 814429 000	CLASS OF 2022	11/30/19 CR 90	15	SWEDLUND - REGISTRATIONS		11/12/19	6623		2.00CR
				CLASS OF 2022					
				November					2.00CR
				*60 L 000 000 814429 000					2.00CR
				*Cash Receipts					2.00CR
				123.13CR Beg Bal	184.75CR Activity				
					307.88CR End Bal				
60 L 000 000 814430 000	CLASS OF 2023	11/30/19 CR 90	16	VENZKE - REGISTRATION CLASS		11/12/19	6624		1.00CR
				OF 2023					
				November					1.00CR
				*60 L 000 000 814430 000					1.00CR
				*Cash Receipts					1.00CR
				0.00 Beg Bal	131.62CR Activity				
					131.62CR End Bal				
60 L 000 000 814431 000	CLASS OF 2014	0.00 Beg Bal	0.00	Activity	*60 L 000 000 814431 000				0.00
					0.00 End Bal				

ACCOUNT NUMBER	FUNCTION	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
60 L 000 000 814432 000	CLASS OF 2015			*60 L 000 000 814432 000					0.00
		Beg Bal	0.00	End Bal					
60 L 000 000 814433 000	DANCE COMMITTEE			*60 L 000 000 814433 000					0.00
		Beg Bal	0.00	End Bal					
60 L 000 000 814437 000	DRAMA CLUB								
11/30/19	CR	90		PORTEN LAB COAT REIMBURSEMENT		11/01/19	6609		54.00CR
				DRAMA					
11/30/19	CR	90		PORTEN - DRAMA CATCH ME IF YOU CAN ADMISSIONS		11/18/19	6632		5,851.00CR
11/30/19	AP	90		DRAMA CLUB REIMBURSE FOR LISA PORTEN		11/06/19	930158		180.86
				SUPPLIES					
11/30/19	AP	90		MARKETING/DRAMA SCIENCE OLYM		11/19/19	930165		1,084.62
11/30/19	AP	90		DRAMA/CAST PARTY		11/21/19	930169		190.50
11/30/19	AP	90		DRAMA PROPS/MISC SUPPLIES		11/19/19	930166		21.46
11/30/19	AP	90		DRAMA CHOREOGRAPHY FOR LISA BROOKS		11/21/19	930167		750.00
				MUSICAL					
				November					3,677.56CR
				*60 L 000 000 814437 000					3,677.56CR
				*Accounts Payable					2,227.44
				*Cash Receipts					5,905.00CR
				11,877.75CR Beg Bal					
				3,438.56CR Activity					
				15,316.31CR End Bal					
60 L 000 000 814441 000	HISTORY CLUB								
11/30/19	CR	90		NAZER - HISTORY CLUB WREATH SALE		11/05/19	6617		38.00CR
11/30/19	CR	90		NAZER - HISTORY CLUB FLAG AUCTION		11/12/19	6621		427.00CR
11/30/19	CR	90		NAZER - HISTORY CLUB FLAG AUCTION		11/12/19	6622		320.00CR
11/30/19	AP	90		WREATH ORDER HISTORY CLUB		11/19/19	930162		3,285.50
				ANDERSON					
				November					2,500.50
				*60 L 000 000 814441 000					2,500.50
				*Accounts Payable					3,285.50
				*Cash Receipts					785.00CR

ACCOUNT NUMBER	FUNCTION	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount					
60 L 000 000 814441 000 (continued)													
		Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
			4,132.01CR			5,705.50CR Activity	9,837.51CR	End Bal					
60 L 000 000 814442 000	FRENCH TRIP												
		11/30/19	CR	90		B SMITH - FRENCH TRIP PHANTOM TRIP/CANDY FUNDRAISER	27			11/22/19	6636		740.50CR
		11/30/19	AP	90	MATI	FRENCH TRIP CANDY FUNDRAISER	0			11/19/19	930163	11/19/19	372.88
								CANDY CO					
						November							367.62CR
						*60 L 000 000 814442 000							367.62CR
						*Accounts Payable							372.88
						*Cash Receipts							740.50CR
			5,384.40CR			457.38 Activity		4,927.02CR	End Bal				
60 L 000 000 814452 000	INTEREST						35			11/29/19			24.70CR
		11/30/19	CR	90		INTEREST							24.70CR
						November							24.70CR
						*60 L 000 000 814452 000							24.70CR
						*Cash Receipts							24.70CR
			3,900.86CR			507.18CR Activity		4,408.04CR	End Bal				
60 L 000 000 814458 000	LIBRARY CLUB												0.00
			1,019.00CR			0.00 Activity		1,019.00CR	End Bal				
60 L 000 000 814463 000	MARKETING CLUB												
		11/30/19	CR	90		GRINKER - RED ZONE MARKETING	20			11/14/19	6629		1,225.00CR
		11/30/19	CR	90		SQUARED DEPOSITS	34			11/29/19			375.30CR
		11/30/19	AP	90	MATI	ST VENDING - 222.34 ST	0			11/06/19	930159	11/06/19	917.56
						COUNCIL - 111.64 MARKETING BEVERA							
						-917.56							
		11/30/19	AP	90	MATI	MARKETING MEMBERSHIP FEES	0			11/19/19	930164	11/19/19	176.00
		11/30/19	AP	90	MATI	MARKETING/DRAWA SCIENCE OLYM	0			11/19/19	930165	11/19/19	1,324.28
						November							817.54
						*60 L 000 000 814463 000							817.54
						*Accounts Payable							2,417.84
						*Cash Receipts							1,600.30CR
			15,365.17CR			4,083.14 Activity		11,282.03CR	End Bal				

ACCOUNT NUMBER	DATE	SRC	SUB	BATCH	VENDOR NAME/REF	PO#/LINE#	DESCRIPTION	INV#/DESC2	INV DATE	CHK#/REC#	CHECK DATE	AMOUNT
60 L 000 000 814467 000	11/30/19	CR	90	90	STUDENT VENDING	2	LYBERT - MACHINES STUDENT VENDING		11/01/19	6610		180.00CR
	11/30/19	CR	90	90		4	JILL LYBERT - MACHINES STUDENT VENDING		11/04/19	6612		241.00CR
	11/30/19	CR	90	90		5	JILL LYBERT - MACHINES STUDENT VENDING		11/04/19	6613		800.00CR
	11/30/19	CR	90	90		10	LYBERT - MACHINES STUDENT VENDING		11/06/19	6618		249.00CR
	11/30/19	CR	90	90		19	LYBERT - MACHINES STUDENT VENDING		11/14/19	6628		283.00CR
	11/30/19	CR	90	90		22	LYBERT - STUDENT VENDING PURE PERF REIME		11/18/19	6631		2,000.00CR
	11/30/19	CR	90	90		25	LYBERT - MACHINES STUDENT VENDING		11/21/19	6634		346.00CR
	11/30/19	AP	90	90	MATI	0	STUDENT VENDING REIMBURSEMENT FOR CANDY	PAIGE BRANDNER	11/06/19	930157	11/06/19	46.65
	11/30/19	AP	90	90	MATI	0	ST VENDING - 222.34 ST COUNCIL - 111.64 MARKETING -917.56	MID-WISCONSIN BEVERA	11/06/19	930159	11/06/19	222.34
	11/30/19	AP	90	90	MATI	0	ST COUNCIL/ST VENDING	MID-WISCONSIN BEV	11/19/19	930160	11/19/19	315.53
	11/30/19	AP	90	90	MATI	0	STUDENT VENDING MACHINE ITEMS	CANTEEN	11/21/19	930170	11/21/19	995.30
	11/30/19	AP	90	90	MATI	0	STUDENT COUNCIL STUDENT VENDING	MID WIS BEVERAGE	11/26/19	930171	11/26/19	197.80
	11/30/19	AP	90	90	MATI	0	STUDENT VENDING BUFF'N STUFF NAME PLATE	S&A TROPHY	11/21/19	930168	11/21/19	13.80
							November					2,307.58CR
							*60 L 000 000 814467 000					2,307.58CR
							*Accounts Payable					1,791.42
							*Cash Receipts					4,099.00CR
							2,662.16CR Beg Bal	2,176.78CR Activity				
60 L 000 000 814469 000	11/30/19	CR	90	90	NATIONAL HONOR SOCIETY	31	KRIS GINGRAS - NHS T-SHIRT		11/25/19	6640		259.50CR
	11/30/19	AP	90	90	MATI	0	SCIENCE OLYMPIAD NHS INK	IN STITCHES & INK	11/26/19	930174	11/26/19	244.20
							November					15.30CR
							*60 L 000 000 814469 000					15.30CR

ACCOUNT NUMBER	FUNCTION	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
60 L 000 000 814469 000 (continued)								
			*Accounts Payable					244.20
			*Cash Receipts					259.50CR
			703.48CR End Bal					
60 L 000 000 814473 000	POST PROM		*60 L 000 000 814473 000					0.00
			11,021.21CR End Bal					
60 L 000 000 814475 000	YOUTH APPRENTICESHIP		*60 L 000 000 814475 000					0.00
			13,980.33CR End Bal					
60 L 000 000 814476 000	RAIDER HORIZON		*60 L 000 000 814476 000					0.00
			0.00 Beg Bal					
			0.00 Activity					
			0.00 End Bal					
60 L 000 000 814478 000	ROCKETRY CLUB		*60 L 000 000 814478 000					0.00
			6,506.11 Beg Bal					
			0.00 Activity					
			6,506.11 End Bal					
60 L 000 000 814479 000	SHOW CHOIR		*60 L 000 000 814479 000					0.00
			3,461.95CR Beg Bal					
			2,667.46CR Activity					
			6,129.41CR End Bal					
60 L 000 000 814480 000	SCIENCE CLUB		*60 L 000 000 814480 000					0.00
			1,405.86CR Beg Bal					
			0.00 Activity					
			1,405.86CR End Bal					
60 L 000 000 814481 000	SCIENCE OLYMPIAD							
11/30/19	CR	90	3 PAFF SCIENCE OLYMPIAD		11/01/19	6611		400.00CR
			TOURNAMENT FEES					
11/30/19	CR	90	21 PAFF - SCIENCE OLYMPIAD		11/14/19	6630		100.00CR
			TOURNAMENT REGISTRATION					
11/30/19	CR	90	26 PAFF - SCIENCE OLYMPIAD		11/22/19	6635		256.00CR
			DONATION/REGISTRATION					
11/30/19	CR	90	30 PAFF - SCIENCE OLYMPIAD		11/25/19	6639		100.00CR
			REGISTRATION FEE					
11/30/19	CR	90	32 KRIS GINGRAS - SCIENCE		11/25/19	6641		140.00CR

ACCOUNT NUMBER	FUNCTION	Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
60 L 000 000 814481 000 (continued)													
		11/30/19	AP	90		MATI	0	OLYMPIAD T-SHIRT		11/19/19	930161	11/19/19	196.18
								SCIENCE OLYMPIAD REIMB	BRAD PAFF				
								SUPPLIES					
		11/30/19	AP	90		MATI	0	MARKETING/DRAWA SCIENCE OLYM	MAPSD	11/19/19	930165	11/19/19	521.28
								SCIENCE OLYMPIAD	BRAD PAFF	11/26/19	930172	11/26/19	459.97
		11/30/19	AP	90		MATI	0	SCIENCE OLYMPIAD NHS	IN STITCHES &	11/26/19	930174	11/26/19	205.00
								INK					
								November					386.43
								*60 L 000 000 814481 000					386.43
								*Accounts Payable					1,382.43
								*Cash Receipts					996.00CR
								22,385.31CR Beg Bal	2,608.85 Activity				
								INTERNATIONAL CLUB					
60 L 000 000 814483 000													
		11/30/19	CR	90			7	HAMLAND - INTERNATIONAL CLUB		11/04/19	6615	11/04/19	120.00CR
								FUNDRAISER					
		11/30/19	CR	90			8	HAMLAND - INTERNATIONAL CLUB		11/04/19	6616	11/04/19	10.00CR
								FUNDRAISER					
		11/30/19	CR	90			18	HAMLAND - INTERNATIONAL CLUB		11/13/19	6627	11/13/19	14.00CR
								FUNDRAISER					
		11/30/19	AP	90		MATI	0	INTERNATIONAL CLUB ART CLUB	MEDFORD COOP	11/27/19	930175	11/27/19	18.68
								November					125.32CR
								*60 L 000 000 814483 000					125.32CR
								*Accounts Payable					18.68
								*Cash Receipts					144.00CR
								2,438.43CR Beg Bal	2,548.83CR Activity				
								SPANISH TRIP					
60 L 000 000 814485 000													
		11/30/19	CR	90			6	HAMLAND - SPANISH TRIP CANDY		11/04/19	6614	11/04/19	36.00CR
								SALE					
		11/30/19	CR	90			29	HAMLAND - SPANISH TRIP CANDY		11/25/19	6638	11/25/19	72.00CR
								BARS					
		11/30/19	CR	90			33	HAMLAND - SPANISH TRIP CANDY		11/26/19	6642	11/26/19	191.00CR
								BARS					
								November					299.00CR
								*60 L 000 000 814485 000					299.00CR
								*Cash Receipts					299.00CR
								4,079.38CR Beg Bal	507.61 Activity				

ACCOUNT NUMBER	FUNCTION	Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
60 L 000 000 814486 000	STUDENT COUNCIL	11/30/19	CR	90			11	LINDAU - MACHINES STUDENT COUNCIL		11/06/19	6619		205.00CR
11/30/19	CR	90				17	LINDAU - REGISTRATIONS STUDENT COUNCIL			11/12/19	6626		12.00CR
11/30/19	CR	90				24	LINDAU - MACHINES STUDENT COUNCIL			11/20/19	6633		246.00CR
11/30/19	AP	90	MATI			0	ST VENDING - 222.34 ST COUNCIL - 111.64 MARKETING -917.56	MID-WISCONSIN BEVERA		11/06/19	930159	11/06/19	111.64
11/30/19	AP	90	MATI			0	ST COUNCIL/ST VENDING	MID-WISCONSIN BEV		11/19/19	930160	11/19/19	27.91
11/30/19	AP	90	MATI			0	STUDENT COUNCIL STUDENT VENDING	MID WIS BEVERAGE		11/26/19	930171	11/26/19	334.92
November													
*60 L 000 000 814486 000													
*Accounts Payable													
*Cash Receipts													
5,341.41CR Beg Bal 5,005.01CR Activity 10,346.42CR End Bal													

60 L 000 000 814494 000	WEIGHT LIFTERS													
109.00CR Beg Bal	0.00 Activity	109.00CR	End Bal											0.00
*AGENCY FUND														

Number of Accounts: 36

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
INDEPENDENT AUDITORS' REPORT
ON FINANCIAL STATEMENTS
WITH SUPPLEMENTAL FINANCIAL INFORMATION
June 30, 2019**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
June 30, 2019
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Independent Auditors' Report

To the Board of Education
Medford Area Public School District
Medford, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Medford Area Public School District ("District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-11, budgetary comparison information on pages 58-59, the schedules of changes in the District's net OPEB liability and related ratios and District's contributions on page 62, and the schedules of District's proportionate share of the net pension liability (asset) and District's contributions on page 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplemental information listed in the table of contents on page 66-69 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

This other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2019, 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 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 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.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
November 27, 2019

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The following discussion and analysis of the Medford Area Public School District’s financial information provides an overview of the school district’s financial position and results of operations for the fiscal year.

FINANCIAL HIGHLIGHTS

- The assets of the school district exceeded liabilities at the close of the fiscal year by \$20,767,009 (*net position*). Of this amount, \$15,220,828 represents amounts invested in capital assets, and \$637,350 is restricted as detailed in Note 11. This results in net unrestricted assets of \$4,908,831.

- At the end of the current fiscal year, the unassigned fund balance, designated for cash flow purposes in the general fund, was \$4,937,746, a decrease of \$452,236 from 2017-2018 unassigned fund balance. The unassigned fund balance was 19.0% of total general fund expenditures in 2018-2019. The non-spendable prepaid amount was \$16,671.

- The District’s most recent valuation report as of the June 30, 2018 measurement date calculated a net OPEB liability of \$1,426,034 as of June 30, 2019. As of June 30, 2018, this was funded through our Fund 73 Employee Benefit Trust with Nicolet National Bank and had a net balance of \$3,267,886. As of June 30, 2019, the balance in this account was \$3,056,288. An additional contribution of \$63,090 was made in 2018-2019 to cover the implicit rate subsidy.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three major components – district-wide financial statements, fund financial statements, and notes to the financial statements. In addition, other supplementary information to the basic financial statements is provided.

District-wide financial statements

The district-wide financial statements are the *statement of net position* and *statement of activities*. These statements present an aggregate view of the district's finances in a manner similar to private-sector business. The statements provide both long-term and short-term information about the district's overall financial status. Both statements distinguish functions that are supported principally by property taxes and intergovernmental revenues, called *governmental activities*, from functions that are intended to recover all or a significant portion of costs through user fees and charges called *business-type activities*. These statements are presented as shown in the table of contents.

The *statement of net position* presents information on all of the district's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in *net position* may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The *statement of activities* presents information showing how the district's net position changed during the year. This statement reports the cost of government functions and how those functions were financed for the fiscal year.

Fund financial statements

The district also produces *fund financial statements*. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The district, like other state and local governments, uses fund accounting to demonstrate compliance with finance related legal requirements. Fund statements generally report operations in more detail than the district-wide statements and provide information that may be useful in evaluating a district's short-term financing requirements. These statements are presented as shown in the table of contents.

There are two fund financial statements, the *balance sheet* and the *statement of revenues, expenditures and changes in fund balance* (operating statement). Generally, fund statements focus on short-term inflows and outflows of spendable resources and their impact on fund balance.

Because the focus of fund financial statements is narrower than that of the district-wide statements, it is useful to make comparisons between the information presented. This helps readers better understand the long-term implication of the government's short-term financial decisions. A reconciliation to facilitate the comparison of the Statement of Net Position to the Governmental Funds Balance Sheet as well as the Statement of Activities to the Statement of Revenues, Expenditures and Changes in Fund Balance is presented on the page following each respective governmental funds statement.

The district has three kinds of funds: *governmental*, *proprietary* and *fiduciary*. *Governmental funds* include the district's six regular funds (general, special revenue trust, debt service, capital projects fund, community service, and package cooperative). The district has one *proprietary* fund, the food service fund and three *fiduciary* funds, (an agency fund for student organizations, private-purpose trust fund for scholarships, and the employee-benefit trust fund).

Financial information is combined for the general fund and special education fund and presented on both the *balance sheet* and the *statement of revenues, expenditures and changes in fund balance* as this is considered to be a major fund. Data for the special revenue trust, debt service, community service fund, and package cooperative fund is combined into a single, aggregated column. Data for each of these individual non-major funds is provided separately as supplementary information.

The proprietary fund statements for the district's food service program are prepared on the same basis of accounting and measurement focus as the district-wide financial statements. In addition, the district provides a *statement of cash flows* for the proprietary funds.

The district serves as a trustee, or *fiduciary*, for student organizations, private-purpose trusts and other post-employment benefits. The assets of these organizations do not directly benefit nor are under the direct control of the district. The district's responsibility is limited to ensuring the assets reported in these funds are used only for their intended purposes. *Fiduciary* activities are excluded from the district-wide financial statements because the district cannot use these assets to finance its operations.

The district adopts an annual appropriation budget for its general fund, debt service fund, food service fund, community service fund, and package cooperative fund. Budgetary comparison statements have been provided as required supplementary information to demonstrate budget compliance for the general fund.

Notes to financial statements

The *notes to financial statements* provide additional information that is essential to the full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements follow the basic financial statements.

FINANCIAL ANALYSIS

District-wide

Net Position. Table 1, below, provides a summary of the district's net position for the year ended June 30, 2019 compared to 2018.

In governmental activities, net position decreased by \$323,769 and an increase of \$84,657 in net position for business type activities, resulting in an overall decrease in net position of 1.1%. In 2018-2019, there were no significant changes.

Table 1
Condensed Statement of Net Position
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total School District		Percentage Change 2018 to 2019
	2019	2018	2019	2018	2019	2018	
ASSETS							
Current and other assets	\$ 6,344.7	\$ 7,322.8	\$ 342.9	\$ 301.8	\$ 6,687.6	\$ 7,624.6	-12.3%
Non-current assets	\$ 18,569.6	\$ 19,501.7	\$ 162.8	\$ 106.6	\$ 18,732.4	\$ 19,608.3	-4.5%
Total Assets	\$ 24,914.3	\$ 26,824.5	\$ 505.7	\$ 408.4	\$ 25,420.0	\$ 27,232.9	-6.7%
DEFERRED OUTFLOWS							
Resources related-pensions and OPEB	\$ 9,285.2	\$ 4,441.6	\$ -	\$ -	\$ 9,285.2	\$ 4,441.6	109.1%
LIABILITIES							
Long-term obligations	\$ 1,662.1	\$ 3,296.9	\$ -	\$ -	\$ 1,662.1	\$ 3,296.9	-49.6%
Other liabilities	\$ 7,670.5	\$ 2,003.7	\$ 51.4	\$ 38.7	\$ 7,721.9	\$ 2,042.4	278.1%
Total Liabilities	\$ 9,332.6	\$ 5,300.6	\$ 51.4	\$ 38.7	\$ 9,384.0	\$ 5,339.3	75.8%
DEFERRED OUTFLOWS							
Resources -pension and promise	\$ 4,554.2	\$ 5,329.1	\$ -	\$ -	\$ 4,554.2	\$ 5,329.1	-14.5%
NET POSITION							
Net Investment in capital assets	\$ 15,058.1	\$ 13,309.3	\$ 162.8	\$ 106.6	\$ 15,220.9	\$ 13,415.9	13.5%
Restricted	\$ 345.8	\$ 524.1	\$ 291.5	\$ 263.1	\$ 637.3	\$ 787.2	-19.0%
Unrestricted	\$ 4,908.8	\$ 6,803.0	\$ -	\$ -	\$ 4,908.8	\$ 6,803.0	-27.8%
Total Net Position	\$ 20,312.7	\$ 20,636.4	\$ 454.3	\$ 369.7	\$ 20,767.0	\$ 21,006.1	-1.1%

In governmental activities, the largest portion of the district's net position is its investment in capital assets (e.g. land, buildings, and equipment). These assets are used to provide services to students and consequently are not available for future spending. Medford Area Public School District's buildings are in very good condition as a result of the recent referendum and sufficient annual operating funds appropriated for maintenance and repair.

Restricted net position, in governmental activities, accounts for 1.9% of total net position. The restricted net position includes \$198,008, for donor-specified purposes, debt service in the amount of \$13,186, future capital expenditures of \$20,000 and \$114,588, for future community service expenditures.

In business-type activities, the District's net position includes restricted assets, which are current assets less current liabilities. The remaining assets are classified as net investment in capital assets.

Change in net position. Table 2 shows the changes in net position for the fiscal years 2019 and 2018.

Table 2
Change in Net Assets
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total School District		Percentage Change 2018-2019
	2019	2018	2019	2018	2019	2018	
Revenues:							
Program revenues							
Charges for services	\$ 6,127.1	\$ 4,602.6	\$ 561.6	\$ 610.0	\$ 6,688.7	\$ 5,212.6	28.3%
Grants & contributions	\$ 3,269.7	\$ 3,374.9	\$ 597.6	\$ 579.3	\$ 3,867.3	\$ 3,954.2	-2.2%
General revenues							
Property taxes	\$ 7,273.1	\$ 7,682.5			\$ 7,273.1	\$ 7,682.5	-5.3%
State formula aid	\$ 14,852.0	\$ 13,551.2			\$ 14,852.0	\$ 13,551.2	9.6%
Other	\$ 115.9	\$ 94.6	\$ -	\$ -	\$ 115.9	\$ 94.6	22.5%
Total revenues	\$ 31,637.8	\$ 29,305.8	\$ 1,159.2	\$ 1,189.3	\$ 32,797.0	\$ 30,495.1	7.5%
Expenses:							
Instruction	\$ 17,757.6	\$ 15,969.8			\$ 17,757.6	\$ 15,969.8	11.2%
Pupil & instructional services	\$ 7,352.4	\$ 5,848.7			\$ 7,352.4	\$ 5,848.7	25.7%
Administration and business	\$ 2,864.9	\$ 2,892.6			\$ 2,864.9	\$ 2,892.6	-1.0%
Maintenance and operations	\$ 1,512.8	\$ 1,959.8			\$ 1,512.8	\$ 1,959.8	-22.8%
Transportation	\$ 1,292.6	\$ 1,288.8			\$ 1,292.6	\$ 1,288.8	0.3%
Community service	\$ 156.4	\$ 151.6			\$ 156.4	\$ 151.6	3.2%
Interest and fees	\$ 97.4	\$ 84.6			\$ 97.4	\$ 84.6	15.1%
Other	\$ 927.5	\$ 915.0	\$ 1,074.5	\$ 1,098.2	\$ 2,002.0	\$ 2,013.2	-0.6%
Total expenses	\$ 31,961.6	\$ 29,110.9	\$ 1,074.5	\$ 1,098.2	\$ 33,036.1	\$ 30,209.1	9.4%
Change in net position	\$ (323.8)	\$ 194.9	\$ 84.7	\$ 91.1	\$ (239.1)	\$ 286.0	

Property taxes for governmental activities decreased \$410,589, as the levy for general fund purposes decreased by \$422,889.

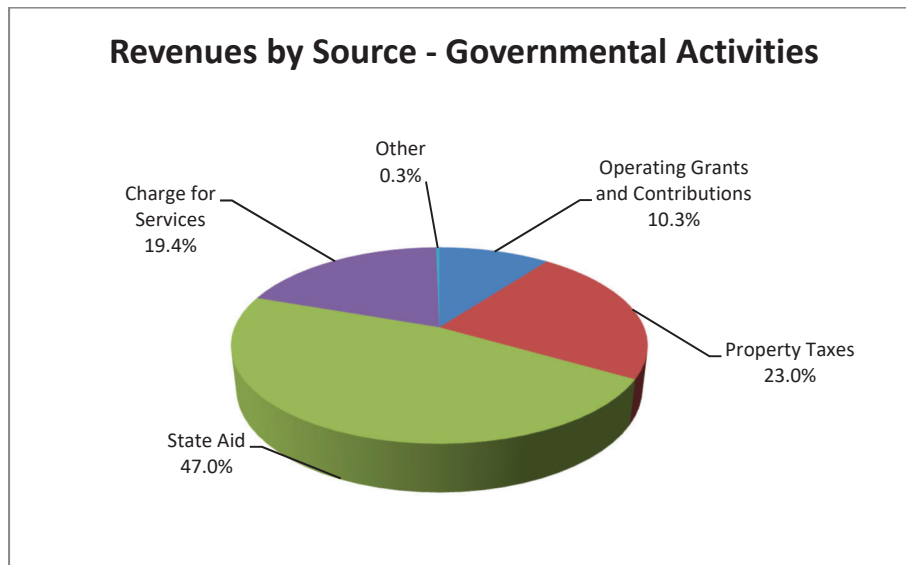
Property taxes and general state aid account for 70% of governmental activity revenue. Charges for services account for 19.4% of governmental activity revenue and 48.5% of business-type activities.

Overall, governmental and business type expenditures increased 6.0%. Instruction and pupil and instructional services-related expenditures account for 78.6% of governmental activity expenses. Administration and business account for 9.0% of governmental activity expenses.

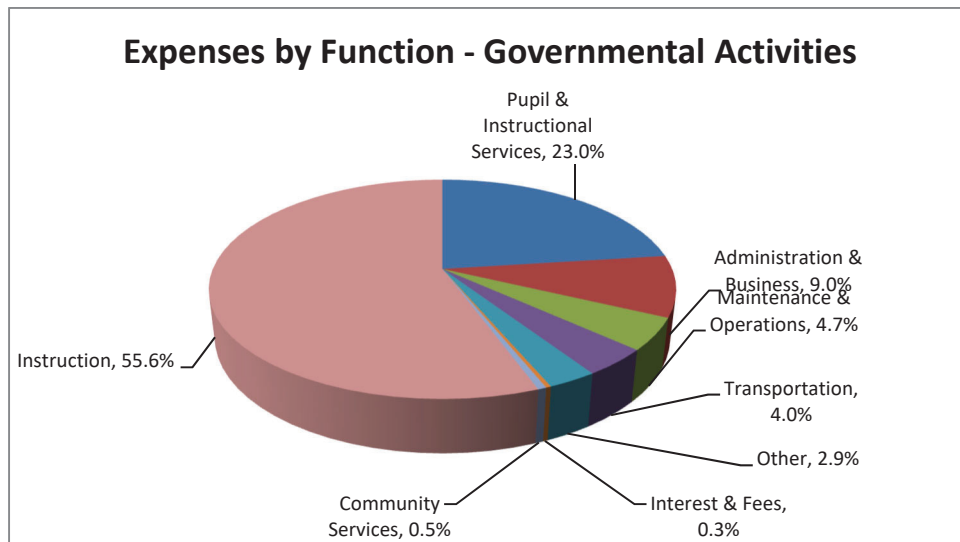
Governmental Activities

The district relies primarily on property taxes and general state aid to fund governmental activities. School funding regulations restrict the amount by which these two revenue sources, in combination, may be increased. This restriction, called revenue limit, is intended to help hold down increases in property taxes throughout the state. During the fiscal year, the district certified \$6,555,102 in property taxes subject to the revenue limit. In addition, \$462,400 was levied for referendum debt service, and \$234,335 was levied for the community service purposes.

General state aid is paid according to a formula taking into consideration district spending per member and property values per member as compared to spending per member and property values per member for the state as a whole. The state has eliminated their requirement to fund two-thirds of school's shared costs – this action will continue to shift the state's burden of funding schools onto local property taxpayers.



The following chart shows the portion of the district's expenses allocated to each function.



Governmental Funds

The district completed the year with a total governmental fund balance of \$5,296,549 consisting of \$4,954,417 in the general fund and \$342,132 in other governmental funds. The general fund balance decrease by \$460,081 from June 30, 2018.

Budgetary notes. Differences between the original and final budget for the general and special education funds include adjustments for:

- Other adjustments that reflect normal operating conditions from the budget to actual expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year, the district had invested \$45,620,788 in a broad range of capital assets, including buildings, sites, and equipment. Total accumulated depreciation on these assets is \$26,608,194 for governmental activities and \$300,294 for business-type activities.

The district recognized depreciation expense of \$752,318 for the district as a whole during the fiscal year.

	Governmental Activities		Business-type Activities		Total School District		Percentage Change
	2019	2018	2019	2018	2019	2018	2018 - 2019
Land	\$ 716	\$ 305			\$ 716	\$ 305	134.8%
Construction work in process	\$ -	\$ 57			\$ -	\$ 57	-100.0%
Site improvements	\$ 1,821	\$ 20			\$ 1,821	\$ 20	8785.1%
Buildings & building improvements	\$ 40,032	\$ 40,032			\$ 40,032	\$ 40,032	0.0%
Equipment & furniture	\$ 2,589	\$ 2,417	\$ 463	\$ 393	\$ 3,052	\$ 2,810	8.6%
Accumulated depreciation	\$ (26,608)	\$ (25,963)	\$ (300)	\$ (286)	\$ (26,908)	\$ (26,249)	2.5%
Total	\$ 18,550	\$ 16,868	\$ 163	\$ 107	\$ 18,713	\$ 16,975	10.2%

Debt Administration

Table 4

Outstanding Long-Term Obligations

	Long-term Liability 2019	Long-term Liability 2018
Promissory note	\$ 175,000	\$ 340,000
Notes payable	3,030,000	3,430,000
Land contract payable	388,400	-
Deferred issuance premium	73,073	83,513
Less deferred issue discount	(676)	(1,600)
Total	\$ 3,665,797	\$ 3,851,913

Of the long-term portion listed above, \$175,000 of the promissory note, \$410,000 of the note payable and \$22,800 of the land contract payable is due within the next year.

FACTORS BEARING ON THE DISTRICT'S FUTURE

Current circumstances that may impact the district's financial status in the future are:

- Certain aspects of ACT 10 and ACT 32 are controversial and could be changed in the future.
- In addition to ACT 10 and ACT 32, State legislative discussions on future state budgets could potentially alter future fiscal year revenue receipts.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is prepared to provide a general overview of the district's finances and to demonstrate the district's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Audra Brooks, Director of Business Services, Medford Area Public School District, 124 West State Street, Medford, WI 54451.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,935,207	\$ 240,770	\$ 3,175,977
Taxes receivable	2,399,101	-	2,399,101
Other receivables	75,279	8	75,287
Promise to give	20,000	-	20,000
Due from other governments	807,684	102,197	909,881
Due from fiduciary fund	63,090	-	63,090
Due from other funds	-	-	-
Prepaid expenses	44,423	-	44,423
Total current assets	<u>6,344,784</u>	<u>342,975</u>	<u>6,687,759</u>
Noncurrent assets:			
Promise to give	20,000	-	20,000
Capital assets	45,157,729	463,059	45,620,788
Less - Accumulated depreciation	<u>(26,608,194)</u>	<u>(300,293)</u>	<u>(26,908,487)</u>
Total capital assets, net of depreciation	<u>18,549,535</u>	<u>162,766</u>	<u>18,712,301</u>
Total noncurrent assets	<u>18,569,535</u>	<u>162,766</u>	<u>18,732,301</u>
Total assets	<u>\$ 24,914,319</u>	<u>\$ 505,741</u>	<u>\$ 25,420,060</u>
DEFERRED OUTFLOWS OF RESOURCES			
Resources related to OPEB	\$ 1,020,297	\$ -	\$ 1,020,297
Resources related to pensions	8,264,902	-	8,264,902
Total deferred outflows of resources	<u>\$ 9,285,199</u>	<u>\$ -</u>	<u>\$ 9,285,199</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	\$ 1,044,585	\$ 29,689	\$ 1,074,274
Unearned revenues	-	21,718	21,718
Current portion of long-term obligations	617,564	-	617,564
Total current liabilities	<u>1,662,149</u>	<u>51,407</u>	<u>1,713,556</u>
Noncurrent liabilities:			
Net pension liability	3,196,210	-	3,196,210
Net OPEB liability	1,426,034	-	1,426,034
Noncurrent portion of long-term obligations	<u>3,048,233</u>	<u>-</u>	<u>3,048,233</u>
Total noncurrent liabilities	<u>7,670,477</u>	<u>-</u>	<u>7,670,477</u>
Total liabilities	<u>\$ 9,332,626</u>	<u>\$ 51,407</u>	<u>\$ 9,384,033</u>
DEFERRED INFLOWS OF RESOURCES			
Resources related to promise to give	\$ 20,000	\$ -	\$ 20,000
Resources related to OPEB	119,085	-	119,085
Resources related to pensions	4,415,132	-	4,415,132
Total deferred inflows of resources	<u>\$ 4,554,217</u>	<u>\$ -</u>	<u>\$ 4,554,217</u>
NET POSITION			
Net investment in capital assets	\$ 15,058,062	\$ 162,766	\$ 15,220,828
Restricted	345,782	291,568	637,350
Unrestricted	<u>4,908,831</u>	<u>-</u>	<u>4,908,831</u>
Total net position	<u>\$ 20,312,675</u>	<u>\$ 454,334</u>	<u>\$ 20,767,009</u>

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Program revenues</u>			<u>Net (expenses) revenue and changes in net position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Government Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Governmental activities						
Instruction:						
Regular	\$ 11,842,409	\$ 5,159,368	\$ 601,867	\$ (6,081,174)	\$ -	\$ (6,081,174)
Vocational	885,232	11,594	41,021	(832,617)	-	(832,617)
Special education	3,703,197	32,660	1,365,010	(2,305,527)	-	(2,305,527)
Other	1,326,783	63,722	500	(1,262,561)	-	(1,262,561)
Total instruction	<u>17,757,621</u>	<u>5,267,344</u>	<u>2,008,398</u>	<u>(10,481,879)</u>	<u>-</u>	<u>(10,481,879)</u>
Support services:						
Pupil services	1,631,240	625,004	39,128	(967,108)	-	(967,108)
Instructional staff services	5,721,035	200,269	455,789	(5,064,977)	-	(5,064,977)
General administration services	361,377	-	-	(361,377)	-	(361,377)
School administration services	1,772,632	-	-	(1,772,632)	-	(1,772,632)
Business services	730,936	-	57,103	(673,833)	-	(673,833)
Operations and maintenance of plant services	1,512,798	3,110	459,311	(1,050,377)	-	(1,050,377)
Pupil transportation services	1,292,631	-	233,360	(1,059,271)	-	(1,059,271)
Central services	190,936	-	-	(190,936)	-	(190,936)
Other support services	222,587	-	16,576	(206,011)	-	(206,011)
Community services	156,383	31,328	-	(125,055)	-	(125,055)
Interest and fees (excludes direct allocations to functions)	97,421	-	-	(97,421)	-	(97,421)
Depreciation - unallocated (excludes direct allocations to functions)	513,968	-	-	(513,968)	-	(513,968)
Total support services	<u>14,203,944</u>	<u>859,711</u>	<u>1,261,267</u>	<u>(12,082,966)</u>	<u>-</u>	<u>(12,082,966)</u>
Total governmental activities	<u>31,961,565</u>	<u>6,127,055</u>	<u>3,269,665</u>	<u>(22,564,845)</u>	<u>-</u>	<u>(22,564,845)</u>
Business-type activities						
Food services	1,074,544	561,634	597,567	-	84,657	84,657
Total school district	<u>\$ 33,036,109</u>	<u>\$ 6,688,689</u>	<u>\$ 3,867,232</u>	<u>(22,564,845)</u>	<u>84,657</u>	<u>(22,480,188)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes				6,376,997	-	6,376,997
Property taxes, levied for debt service on long-term debt				640,505	-	640,505
Property taxes, levied for community services				234,335	-	234,335
Other taxes				21,215	-	21,215
State and federal aids not restricted to specific purposes:						
General				14,673,283	-	14,673,283
Other				178,815	-	178,815
Interest				9,149	-	9,149
Miscellaneous				106,777	-	106,777
Total general revenues				<u>22,241,076</u>	<u>-</u>	<u>22,241,076</u>
Change in net position				(323,769)	84,657	(239,112)
Net position - Beginning of year				20,636,444	369,677	21,006,121
Net position - End of year				<u>\$ 20,312,675</u>	<u>\$ 454,334</u>	<u>\$ 20,767,009</u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019**

	General Fund	Package/ Cooperative Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,603,557	\$ -	\$ 331,650	\$ 2,935,207
Property taxes receivable	2,399,101	-	-	2,399,101
Accounts receivable	28,857	34,837	11,585	75,279
Due from other governments	807,684	-	-	807,684
Due from fiduciary fund employee benefit trust	55,416	7,674	-	63,090
Due from other funds	33,026	-	-	33,026
Prepaid expenditures	16,671	27,752	-	44,423
 Total assets	 \$ 5,944,312	\$ 70,263	\$ 343,235	\$ 6,357,810
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 934,479	\$ 29,563	\$ 1,103	\$ 965,145
Due to other funds	55,416	40,700	-	96,116
Total liabilities	989,895	70,263	1,103	1,061,261
 Fund balances:				
Nonspendable:				
Prepaid expenditures	16,671	-	-	16,671
Restricted for:				
District operations per donor specifications	-	-	198,008	198,008
Debt service	-	-	29,536	29,536
Future community service expenditures	-	-	114,588	114,588
Unassigned	4,937,746	-	-	4,937,746
Total fund balances	4,954,417	-	342,132	5,296,549
 Total liabilities and fund balances	 \$ 5,944,312	\$ 70,263	\$ 343,235	\$ 6,357,810

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2019**

Total fund balances - governmental funds \$ 5,296,549

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$45,157,729 and the accumulated depreciation is \$26,608,194. 18,549,535

Promises to give are not current financial resources and therefore are not reported in the fund financial statements. 20,000

The net OPEB liability related to the District's postemployment benefits is not a financial resource and therefore is not reported as a liability in the governmental funds. The net OPEB liability of \$1,426,034 and deferred inflows of resources of \$119,085 is more than the deferred outflows of resources of \$1,020,297. (524,822)

Net pension liability and deferred outflows and inflows related to the pension are not financial resources and therefore are not reported in the governmental fund statements. This is the amount by which deferred outflows of resources related to pensions of \$8,264,902 exceeds the net pension liability of \$3,196,210 plus the deferred inflows of resources related to pensions of \$4,415,132. 653,560

Long-term liabilities, such as notes payable and deferred debt issuance premium and discount are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. Such liabilities - both current and long-term are reported in the statement of net position as follows:

Accrued interest on notes		(16,350)
G.O. promissory notes	\$ (3,593,400)	
Premium on G.O. promissory notes	(73,073)	
Discount on G.O. promissory notes	<u>676</u>	
Total long-term liabilities		<u>(3,665,797)</u>

Net position of governmental activities \$ 20,312,675

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
Year Ended June 30, 2019

	General Fund	Package/ Cooperative Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local	\$ 6,499,444	\$ -	\$ 1,637,534	\$ 8,136,978
Interdistrict	4,623,180	1,337,969	-	5,961,149
Intermediate	238,687	-	-	238,687
State	16,345,555	-	-	16,345,555
Federal	1,016,810	-	-	1,016,810
Other	93,617	-	-	93,617
Total revenues	28,817,293	1,337,969	1,637,534	31,792,796
EXPENDITURES				
Instruction:				
Regular	10,250,422	877,715	6,026	11,134,163
Vocational education	807,656	-	-	807,656
Special education	3,463,100	-	-	3,463,100
Other	1,239,885	-	1,710	1,241,595
Total instruction	15,761,063	877,715	7,736	16,646,514
Support services:				
Pupil services	1,022,269	531,159	-	1,553,428
Instructional staff services	2,237,066	3,206,819	1,000	5,444,885
General administration services	342,001	-	2,830	344,831
School administration services	1,447,263	-	728,621	2,175,884
Business services	577,078	18,131	47,443	642,652
Operations and maintenance	2,789,555	3,150.00	416,884	3,209,589
Pupil transportation	1,334,793	-	26,451	1,361,244
Central services	190,186	750.00	-	190,936
Community service	-	-	155,156	155,156
Debt service:				
Principal	-	-	587,800	587,800
Interest and other charges	30,958	-	79,505	110,463
Other support services/nonprogram	222,587	-	-	222,587
Total support services	10,193,756	3,760,009	2,045,690	15,999,455
Total expenditures	25,954,819	4,637,724	2,053,426	32,645,969
Excess (deficiency) of revenues over (under) expenditures	2,862,474	(3,299,755)	(415,892)	(853,173)
OTHER FINANCING SOURCES (USES)				
Proceeds from land contract	-	-	411,200	411,200
Operating transfers in	-	3,299,755	22,800	3,322,555
Operating transfers out	(3,322,555)	-	-	(3,322,555)
	(3,322,555)	3,299,755	434,000	411,200
Net change in fund balances	(460,081)	-	18,108	(441,973)
Fund balances - beginning of year	5,414,498	-	324,024	5,738,522
Fund balances - end of year	\$ 4,954,417	\$ -	\$ 342,132	\$ 5,296,549

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2019

Net change in fund balances—Total governmental funds	\$	(441,973)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay reported in governmental fund statements	\$ 2,420,466	
Depreciation expense reported in the statement of activities	<u>(738,717)</u>	1,681,749
Receipts of long-term promises to give are shown in the governmental funds as revenues, however in the statement of net position, these are shown as reductions of the long-term receivable.		
		(155,000)
Discounts and premiums related to the long-term debt are reflected as a current expenditure in the governmental funds. These amounts are shown as an other asset in the statement of net position and amortized over the term of the bonds. The adjustment for these items is as follows:		
Amortization of discounts and premiums		9,516
Loan proceeds for land contract are reflected in the governmental funds as other financing uses, however in the statement of net position, these are shown as long-term liabilities.		
		(411,200)
Principal payments on long-term debt are expenditures in the governmental funds, but these repayments reduce long-term liabilities in the statement of net position.		
		587,800
The employer share of pension expense incurred after the net pension liability measurement date of December 31, 2018 and through June 2019 is shown as an expenditure in the fund financial statements when due, and thus requires the use of current financial resources. In the statement of activities however, this amount is reported as a deferred outflow of resources since these contributions occur subsequent to the measurement date used to record the net pension liability.		
Prior year deferred outflows for contributions made during the current measurement period	(567,220)	
Contributions subsequent to the measurement date from January 1, 2019 through June 30, 2019	594,631	
Adjustment for the difference in basis of pension expense reporting for government-wide financial statements	<u>(1,207,166)</u>	(1,179,755)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the change in the net OPEB liability during the year as an expense.		
This is the increase in the net OPEB obligation for the year.	(1,406,540)	
Deferred inflows of resources related to OPEB will be recognized in OPEB expense.	990,487	
Contributions subsequent to the measurement date from July 1, 2018 through June 30, 2019 are recorded in the statement of net position as a deferred outflow.	<u>(2,379)</u>	(418,432)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These are the following:		
Accrued interest payable	<u>3,526</u>	<u>3,526</u>
Change in net position of governmental activities	\$	<u>(323,769)</u>

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	Business-type Activities Enterprise Funds <u>Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 240,770
Accounts receivable	8
Due from other governments	<u>102,197</u>
Total current assets	<u>342,975</u>
Noncurrent assets:	
Furniture and equipment	463,059
Less - Accumulated depreciation	<u>(300,293)</u>
Total noncurrent assets	<u>162,766</u>
Total assets	\$ <u><u>505,741</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 29,689
Unearned revenue	<u>21,718</u>
Total current liabilities	<u>51,407</u>
Total liabilities	\$ <u><u>51,407</u></u>
NET POSITION	
Net investment in capital assets	\$ 162,766
Restricted for use in food service operations	<u>291,568</u>
Total net position	\$ <u><u>454,334</u></u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
Year Ended June 30, 2019**

	Business-type Activities Enterprise Funds <u>Food Service</u>
OPERATING REVENUES	
Food service sales	\$ 561,634
State matching and other	19,307
Grants - child nutrition program	<u>578,260</u>
Total operating revenues	<u>1,159,201</u>
 OPERATING EXPENSES	
Professional and contract services	1,060,943
Depreciation	<u>13,601</u>
Total operating expenses	<u>1,074,544</u>
 Operating income	 <u>84,657</u>
 Change in net position	 84,657
 Net position - Beginning of year	 <u>369,677</u>
 Net position - End of year	 \$ <u><u>454,334</u></u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2019**

	Business-type Activities Enterprise Funds <u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from user charges	\$ 566,122
Operating grants received	524,741
Cash payments to contractors for goods and services	<u>(1,052,707)</u>
Net cash provided by operating activities	<u>38,156</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	<u>(69,794)</u>
Net cash used in operating activities	<u>(69,794)</u>
 Net change in cash and cash equivalents	 (31,638)
 Cash and cash equivalents - beginning	 <u>272,408</u>
 Cash and cash equivalents - end	 \$ <u><u>240,770</u></u>
 Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 84,657
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	13,601
Changes in assets and liabilities:	
Due from other governments	(72,826)
Accounts receivable	(4)
Unearned revenues	4,492
Accounts payable and accrued expenses	<u>8,236</u>
Net cash provided by operating activities	\$ <u><u>38,156</u></u>

NONCASH NONCAPITAL OPERATING ACTIVITIES

During the year the District received \$75,847 of food commodities from the U.S. Department of Agriculture.

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2019

	Private- Purpose Trust	Employee- Benefit Trust	Agency Fund
ASSETS			
Cash and cash equivalents	\$ 87,127	\$ 1,411,082	\$ 111,608
Investment, at fair value:			
Bonds and bond mutual funds	-	822,686	-
Mutual funds - Equity securities	-	822,520	-
Due from other funds	-	63,090	-
 Total assets	 \$ 87,127	 \$ 3,119,378	 \$ 111,608
LIABILITIES			
Due to other funds	\$ -	\$ 63,090	\$ -
Due to student organizations	-	-	111,608
 Total liabilities	 \$ -	 \$ 63,090	 \$ 111,608
NET POSITION			
Restricted for scholarships	\$ 87,127	\$ -	
Restricted for employee benefit plans (held in trust)	-	3,056,288	
 Total net position	 \$ 87,127	 \$ 3,056,288	

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended June 30, 2019

	Private- Purpose Trust	Employee- Benefit Trust
ADDITIONS:		
Investment income (loss):		
Interest and dividends	\$ -	\$ 216,060
Net change in fair value	-	(61,698)
Contributions	-	63,090
Less - Investment expense	-	(19,657)
Net investment income	-	197,795
Private donations	57,849	-
Total additions	57,849	197,795
DEDUCTIONS:		
Payment of benefits to trust fund participants	-	361,303
Implicit rate subsidy	-	63,090
Scholarships awarded	49,524	-
Total deductions	49,524	424,393
Change in net position	8,325	(226,598)
Net position - beginning of year	78,802	3,282,886
Net position - end of year	\$ 87,127	\$ 3,056,288

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Medford Area Public School District ("District") conform to accounting principles generally accepted in the United States of America applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY

The Medford Area Public School District is organized as a common school district. The District, governed by a nine member elected school board, operates grades K through 12 and is comprised of all or parts of fourteen taxing districts. This report includes all of the funds of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units and the District is not included in any other governmental reporting entity.

B. BASIS OF PRESENTATION

District-wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

District-wide Financial Statements (Continued)

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

As a general rule, the effect of interfund activity has been eliminated from the district-wide financial statements.

Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into 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.

Funds are organized as major funds or non-major funds within the governmental, proprietary and fiduciary statements. An emphasis is placed on major funds within the governmental category. 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/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues or expenditures of the individual governmental or enterprise fund are a least 5 percent of the corresponding total for all governmental and enterprise 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Governmental Funds

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

General Fund

The General Fund is the general 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, except that the special education fund, a required fund mandated by the Wisconsin Department of Public Instruction, does not meet the GAAP definition of a special revenue fund and is reported in the general fund for financial reporting purposes.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes. The Package/Cooperative Fund is used to account for tuition charges to other districts for their students' involvement in the Rural Virtual Academy (RVA) distance learning program.

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 (other than those financed by proprietary funds and trust funds).

Debt Service Funds

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

Permanent Funds

Permanent funds are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization.

Proprietary Funds

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Nonoperating revenues, such as interest earnings, result from nonexchange transactions or ancillary activities.

The food service fund is identified as the lone proprietary fund of the District based upon the following guideline:

The food service fund is used to account for the financial resources (primarily user fees and state and federal aid) used to support pupil and adult employee food service expenditures of the District.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Fiduciary Funds (Not included in district-wide statements)

Private-Purpose Trust Funds

Private-purpose Trust Funds are used to account for resources legally held in trust for student scholarships.

Employee-Benefit Trust Funds

Employee-benefit Trust Funds are used to account for resources legally held in trust for future other post-employment benefits.

Agency Funds

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, and/or other governmental units.

Major Funds

The District reports the following major governmental funds:

- General Fund
- Package Cooperative Fund

The District reports the following major proprietary fund:

- Food Service Fund

Non-major Funds

The District reports the following non-major governmental funds:

- Special Revenue Funds –
 - Special Revenue Trust Fund
 - Community Service Fund
- Capital Projects Fund
- Debt Service Fund

Fiduciary Funds

The District reports the following fiduciary funds:

- Agency fund (Student Activity Fund)
- Private-purpose trust
- Employee-benefit trust (OPEB Trust)

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

The district-wide statement of net position and statement of activities and the financial statements of the proprietary and fiduciary funds are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. For the Medford Area Public School District Post Employment Trust, plan member contributions are recognized when due and employer contributions are recognized when due and the District has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property tax revenues are recognized as revenue in the fiscal year levied as the District considers the property taxes as due prior to June 30. The District considers the taxes as due on February 1, the date from which interest and penalties accrue for non-payment of a scheduled installment. Full receipt of the entire levy is assured within sixty days of the school’s fiscal year end. Receipt of the balance of taxes levied within sixty days meets the requirements for availability in accordance with generally accepted accounting principles applicable to governmental entities.

Property taxes are collected by local taxing districts until January 31. Real estate tax collections after that date are made by the county, which assumes all responsibility for delinquent real estate taxes.

The aggregate amount of property taxes to be levied for district purposes is determined according to provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the District are certified to local taxing districts for collection. Property taxes attach as an enforceable lien as of February 1. Taxes are levied on the assessed value as of the prior January 1.

Property tax calendar – 2018 tax roll:

Lien date and levy date	October, 2018
Tax bills mailed	December, 2018
Payment in full, or	
First installment due	January 31, 2019
Second installment due	July 31, 2019
Personal property taxes in full	January 31, 2019

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

State general and categorical aids and other entitlements are recognized as revenue in the period the District is entitled to the resources and the amounts are available. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred and the amounts are available. Amounts owed to the District which are not available are recorded as receivables and deferred revenue. Amounts received prior to the entitlement period are also recorded as deferred revenue.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, expenditure-driven grant programs, public charges for services, and investment income.

Charges for services provided to other educational agencies and private parties are recognized as revenue when services are provided. Charges for special educational services are not reduced by anticipated state special education aid entitlements.

For governmental fund financial statements, deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received before the District has a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. MEASUREMENT FOCUS

On the district-wide statement of net position and statement of activities, governmental activities are presented using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting.

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or a reservation of funds equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are included as liabilities in the district-wide financial statements but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

E. INVENTORIES

Governmental and proprietary fund inventories are recorded at cost based on the FIFO (first-in, first-out) method using the consumption method of accounting.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. LONG-TERM OBLIGATIONS

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the district-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as a liability in the district-wide statements. The long-term debt consists primarily of notes, bonds or loans payable, capital leases and accrued compensated absences.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

G. CAPITAL ASSETS

District-Wide Statements

In the district-wide financial statements and the proprietary fund statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

The District capitalizes all capital asset additions of \$5,000 or more. Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

- Site Improvements	10-20 years
- Buildings	50 years
- Building Improvements	20 years
- Furniture and equipment	5-15 years
- Computer and related technology	5 years
- Library books	7 years

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

Fund Financial Statements

In the fund financial statements, capital assets used in governmental funds are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. INTERFUND RECEIVABLES AND PAYABLES

During the course of operations transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

I. BUDGETS

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.C.

The budgeted amounts presented include amendments adopted during the year. Transfers between functions and changes to the overall budget must be approved by a two-thirds board action. There were no supplemental appropriations during the year. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level for all other funds.

J. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

K. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

As applicable, the statements of net position and balance sheets report a separate section for deferred outflows of resources after total assets and for deferred inflows after total liabilities. These are distinct and separate financial statement elements which represent the net position that applies to future periods and thus will not be recognized as an outflow (expense) or inflow (revenue) until that time. The District has three items that qualify as deferred outflow of resources; deferred outflows related to promises to give, pensions and OPEB. The District has one item that qualifies as a deferred inflow of resources related to pensions.

L. PENSIONS AND POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Pensions: For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS’ fiduciary net position have been determined on the same basis as they are reported by 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. PENSIONS AND POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

OPEB: For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Post Employment Trust ("Plan") and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with benefit terms.

Investments are reported at fair value, except for money market investments and interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

M. OTHER ASSETS

In governmental funds, debt issuance discounts are recognized in the current period. For the district-wide financial statements, governmental activity debt discounts are amortized over the life of the debt issue.

N. 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 expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the district-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

O. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

P. CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents consist of cash on hand, time and demand deposits with financial institutions, balances in the state investment pool and investments with original maturities of three months or less from the date of acquisition. Investments are stated at fair value in accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. Adjustments necessary to record investments at fair value are recorded in the operating statement as an increase or decrease in investment income. Investment income on comingled investments of District funds is allocated to funds based on average cash balance and estimate average interest rate.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2019.

Mutual Funds: Valued at the daily closing prices as reported by the fund. Mutual funds held by the District are open-end mutual funds that are registered with the Securities and Exchange Commission. The mutual funds held by the District are deemed to be actively traded. Open-end mutual funds are required to publish their daily net asset value (NAV) and to transact at that price. Close-end mutual funds are valued at the closing price reported on the active market on which the securities are traded.

Equity Securities: Valued at the daily closing prices as reported by the security. Equity securities held by the District are registered with the Securities and Exchange Commission. The equity securities held by the District are deemed to be actively traded.

External Investment Pool: Valued at amortized cost, which approximates fair value. The District participates in the Local Government Investment Pool, which is part of the State Investment Fund. The State Investment Fund is invested in highly liquid, short-term fixed income securities.

Fixed Income Securities: District holds fixed income securities which are investments in debt instruments issued by a governmental agency to finance and expand the governmental agency's operations. These securities provide the District with a return in the form of fixed period payments and eventual return of principal upon maturity. These securities are priced using evaluated price provided by an independent pricing vendor or broker/dealer.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. EQUITY CLASSIFICATIONS

District-Wide Statements

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

- a. 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. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net position 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.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Fund Statements

Governmental funds:

Equity is classified as fund balance and displayed in five possible components:

- a. Nonspendable – Consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted net assets – Consists of amounts 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.
- c. Committed – consists of amounts that are imposed by formal action of the Board of Education, the government’s highest level of decision-making authority. A committed fund balance may be established, modified or removed only by a majority vote (2/3) of the elected school board.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. EQUITY CLASSIFICATIONS (Continued)

Fund Statements (Continued)

Governmental funds (Continued):

- d. Assigned – consists of amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The Board of Education delegates to the Director of Business Services or his/her designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

- e. Unassigned – consists of residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, the policy is that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum fund balance policy:

The District will maintain a minimum unassigned fund balance in its general fund ranging from 15 to 20% of the subsequent year’s budgeted expenditures and outgoing transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Surplus fund balance:

Should unassigned fund balance of the general fund ever exceed the 20% range noted in the minimum fund balance policy, the excess will be considered for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures.

Proprietary funds:

Equity is classified the same as equity for the district-wide statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. USE OF ESTIMATES

In preparing financial statements in conformity with accounting principles generally accepted in the U.S., management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 CASH AND INVESTMENTS

Investment of District's cash deposits and investments is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association maturing in three years or less.
2. Bonds or securities of any county, city, drainage district, technical college district, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, Wisconsin Aerospace Authority or the Wisconsin Aerospace Authority, or by the University of Wisconsin Hospitals and Clinics Authority.
3. Bonds or securities issued or guaranteed as to principal or interest by the federal government, or by commission, board or other instrumentality of the federal government.
4. The local government pooled- investment.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

Investment of the trust funds in the employee benefit trust fund is regulated by Wisconsin Statutes Chapter 881 and this guidance allows investment in equity securities, bonds and debentures.

Custodial credit risk – Deposits:

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2019, \$3,453,999 of the District's bank balance of \$5,514,540 was exposed to custodial credit risk as follows:

Uninsured and collateralized by securities held by the pledging institution's agent not in the name of the District	\$ 3,453,999
--	--------------

Fluctuating cash flows during the year due to tax collections, receipt of state aids, and borrowings may have resulted in temporary balances exceeding insured amounts by substantially higher amounts than reported at the balance sheet date. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 2 CASH AND INVESTMENTS (Continued)

Deposits in each local and area bank are insured by the FDIC up to \$250,000 for time and savings accounts and \$250,000 interest-bearing demand accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund 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 organizations. This coverage has been considered in computing custodial credit risk relative to deposits.

Fair Value – Investments:

At June 30, 2019, the District had the following recurring fair value measurements.

	Level 1	Level 2	Level 3	Total
Bond mutual funds	\$ 573,838	\$ -	\$ -	\$ 573,838
Equity securities	822,520	-	-	822,520
External investment pool	-	52,582	-	52,582
Fixed income securities	-	248,848	-	248,848
	<u>\$ 1,396,358</u>	<u>\$ 301,430</u>	<u>\$ -</u>	<u>\$ 1,697,788</u>

As of June 30, 2019, the District had the following investments. The Local Government Investment Pool is in an external investment pool and the remaining investments are held in trust with a local financial institution.

<u>Investments</u>	<u>Maturities</u>	<u>Fair value</u>
State of Wisconsin Local Government Investment Pool	As of 6/30/19 - 80 days	\$ 52,582
Debt securities - U.S Government and those insured directly by U.S. Government	11/2021 to 5/2023	248,848
Bond mutual funds (7 funds)	2.5 and 6.6 years	573,838
Mutual funds - equity securities	None	822,520

The District had no significant type of investments during the year not included in the above table.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 2 CASH AND INVESTMENTS (Continued)

Interest rate risk – Investments:

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The average maturities of the local government investment pool and investments are disclosed in the table above.

Custodial credit risk – Investments:

Custodial credit risk is the risk that in the event of the failure of the counterparty, The District will not be able to recover the value of its investments that are in possession of an outside party. The District does not have a policy for custodial risk relative to its investments. As of June 30, 2019, the entire amount of the District’s investments in its employee benefit trust totaling \$1,645,206 was exposed to custodial credit risk.

Credit risk – Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the District. The Local Government Investment Pool is not rated by any outside credit rating agencies. The debt securities are investments in U.S. agencies and all carry the explicit guarantee of the U.S. government. Bond mutual funds (seven funds and one municipal bond issue at 6/30/19) in the employee benefit trust fund obtain credit quality ratings for each fund using statistics derived from the Morningstar rating for each fund. Morningstar derives its ratings from fund companies using ratings that have been assigned by a Nationally Recognized Statistical Rating Organization (NRSRO). If two NRSRO’s have rated a security, it is reported at the lowest rating; if three or more NRSRO’s have rated the same security differently, the middle rating is used. Morningstar then combines credit rating information from the NRSRO’s with an average default rate calculation to come up with a weighted-average credit quality, currently a letter that roughly corresponds to the scale used by a leading NRSRO. In this scale, lower credit quality starts with B and goes to AAA+ for highest credit quality.

The percentages of investments in this fund and credit quality ratings at June 30, 2019 follows:

<u>Range of ratings by by each mutual bond fund</u>	<u>Percentage of Holdings</u>	<u>Dollar amount of investments</u>
AAA	54.37%	\$ 284,014
AA	1.97%	10,280
A	6.97%	36,387
BBB	13.43%	70,151
BB	10.98%	57,346
B	8.72%	45,552
Below B	2.09%	10,901
Not rated	<u>1.47%</u>	<u>59,207</u>
	<u>100.00%</u>	<u>\$ 573,838</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 2 CASH AND INVESTMENTS (Continued)

Credit risk – Investments (Continued):

The following is a reconciliation of carrying amounts of deposits, state local government investment pool (LGIP), and cash on hand to the financial statements:

Carrying value of deposits	\$ 4,732,707
Wisconsin Local Government Investment Pool	52,582
Petty cash	505
Total deposits and investment in LGIP	<u>\$ 4,785,794</u>

Per statement of net position:

Governmental activities	\$ 2,935,207
Business-type activities	240,770

Per statement of fiduciary net position:

Agency	111,608
Private-purpose trust	87,127
Employee-benefit trust	1,411,082
Total	<u>\$ 4,785,794</u>

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. The District reports its balance in the LGIP at amortized cost. At June 30, 2019, the fair value of the District's share of the LGIP's assets was substantially equal to the amount reported above.

Investments in the LGIP are covered under a surety bond issued by Financial Security Assurance, Inc. The bond insures against losses arising from principal defaults on substantially all types of securities acquired by the Pool except U.S. Government and agency securities. The bond provides unlimited coverage on principal losses, reduced by any FDIC and State of Wisconsin Guarantee Fund Insurance.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance 7/1/2018	Additions	Deletions/ Reclass	Balance 6/30/2019
Governmental activities:				
Capital assets not being depreciated:				
Sites	\$ 305,190	411,200	-	716,390
Construction work in progress	57,271	(57,271)	-	-
Total capital assets not being depreciated	<u>362,461</u>	<u>353,929</u>	<u>-</u>	<u>716,390</u>
Capital assets being depreciated:				
Site improvements	20,495	1,800,761	-	1,821,256
Building and improvements	40,031,541	-	-	40,031,541
Furniture and equipment	2,416,296	265,776	(93,530)	2,588,542
Total capital assets being depreciated	<u>42,468,332</u>	<u>2,066,537</u>	<u>(93,530)</u>	<u>44,441,339</u>
Less - Accumulated depreciation for:				
Site improvements	(20,495)	(449)	-	(20,944)
Building and improvements	(24,207,738)	(572,247)	-	(24,779,985)
Furniture and equipment	(1,734,774)	(166,021)	93,530	(1,807,265)
Total accumulated depreciation	<u>(25,963,007)</u>	<u>(738,717)</u>	<u>93,530</u>	<u>(26,608,194)</u>
Governmental activities capital assets - net	<u>\$ 16,867,786</u>	<u>1,681,749</u>	<u>-</u>	<u>18,549,535</u>
	Balance 7/1/2018	Additions	Deletions	Balance 6/30/2019
Business-type activities:				
Capital assets being depreciated:				
Food service equipment	\$ 393,265	69,794	-	463,059
Less - Accumulated depreciation for:				
Food service equipment	(286,693)	(13,600)	-	(300,293)
Business-type activities capital assets - net	<u>\$ 106,572</u>	<u>56,194</u>	<u>-</u>	<u>162,766</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 3 CAPITAL ASSETS (Continued)

Depreciation expense is charged to governmental activities functions as follows:

Instruction:	
Regular	\$ 9,561
Vocational	29,659
Special education	1,401
Other	42,163
Support services:	
Pupil services	1,283
Instructional staff services	24,587
School administration services	2,623
Business services	12,841
Operations and maintenance of plant services	66,549
Pupil transportation services	34,082
Unallocated	<u>513,968</u>
Total depreciation expenses - governmental activities	<u>\$ 738,717</u>

Note 4 PROMISE TO GIVE

The District will receive \$40,000 from various donors over the next three years as capital contributions relating to the athletic complex. The athletic complex will be capitalized in future years, upon completion. The current portion of this promise to give totals \$20,000.

Note 5 SHORT-TERM NOTES PAYABLE

At various times during the year, the District utilized short-term borrowing to meet operating cash flow needs due to the timing of tax collections and other aids. Short-term debt activity for the year ended June 30, 2019 was as follows:

	Balance 7/1/2018	Issued	Redeemed	Balance 6/30/2019
Tax and revenue anticipation note dated October 29, 2018; due October 29, 2019. Interest rate of 4.25%. \$5 million is the maximum amount available balance during the term.	\$ <u>-</u>	<u>12,600,000</u>	<u>(12,600,000)</u>	<u>-</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 6 LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2019 was as follows:

	Balance			Balance	Amounts
	7/1/2018	Increases	Decreases	6/30/2019	due within
					one year
Promissory note	\$ 340,000	-	(165,000)	175,000	175,000
Notes payable	3,430,000	-	(400,000)	3,030,000	410,000
Land contract from direct borrowings and direct placements	-	411,200	(22,800)	388,400	22,800
Add: Deferred issuance premium	83,513	-	(10,440)	73,073	10,440
Less: deferred issuance discount	(1,600)	-	924	(676)	(676)
	<u>(1,600)</u>	<u>-</u>	<u>924</u>	<u>(676)</u>	<u>(676)</u>
Total long-term liabilities	<u>\$ 3,851,913</u>	<u>411,200</u>	<u>(597,316)</u>	<u>3,665,797</u>	<u>617,564</u>

The payments on the promissory note are made by the debt service fund. The full faith, credit, and taxing powers of the District secure all general obligation debt which is liquidated by the debt service fund. At June 30, 2019, general obligation debt consisted of the following:

Type	Date of Issue	Final Maturity	Interest Rates (%)	Original Indebtedness	Balance Outstanding 6/30/2019
Taxable G.O. promissory note	1/26/11	4/1/2020	2 - 4	1,265,000	\$ 175,000
G.O. promissory notes	6/22/16	4/1/2026	1.5 - 2	4,180,000	<u>3,030,000</u>
Direct borrowings:					3,205,000
Land contract	4/8/19	12/31/2024	2.5	411,200	<u>388,400</u>
Total general obligation debt					<u>\$ 3,593,400</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 6 LONG-TERM OBLIGATIONS (Continued)

Future debt service requirements to maturity on general obligation debt at June 30, 2019 are as follows:

Year	G.O. bonds and notes		Land contract from direct borrowings and direct placements		Total
	Principal	Interest	Principal	Interest	
2020	\$ 585,000	65,400	22,800	9,710	682,910
2021	415,000	50,200	45,600	9,140	519,940
2022	425,000	41,900	80,000	8,000	554,900
2023	435,000	33,400	80,000	6,000	554,400
2024	440,000	24,700	80,000	4,000	548,700
2025-2026	905,000	27,200	80,000	2,000	1,014,200
Totals	\$ <u>3,205,000</u>	<u>242,800</u>	<u>388,400</u>	<u>38,850</u>	<u>3,875,050</u>

For the year ended June 30, 2019, interest costs on general obligation debt totaled \$97,421 and the entire amount was charged to expense. No interest cost was capitalized during the year ended June 30, 2019.

The 2018 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$870,200,153. The legal debt limit and margin of indebtedness as of June 30, 2019 in accordance with Wisconsin statutes follows:

Debt limit (10% of \$870,200,153)	\$ 87,020,015
Less - outstanding debt subject to limitation	<u>3,593,400</u>
Margin on indebtedness	<u>\$ 83,426,615</u>

Note 7 LEASE DISCLOSURES

Lessee/Lessor – Operating leases

The District has no material operating leases with a remaining noncancellable term exceeding one year.

Lessee/Lessor – Capital leases

The District has no material outstanding sales-type or direct financing leases.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 8 DEFINED BENEFIT PENSION

Plan Description

The Wisconsin Retirement System (“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, and 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 Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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 occupation employees, 62 for elected officials and executive service plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes 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 age 55 (50 for protective occupation employees) and receive reduced benefits. 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 8 DEFINED BENEFIT PENSION (Continued)

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:

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6%	0.0%
2009	-2.1%	-42.0%
2010	-1.3%	22.0%
2011	-1.2%	11.0%
2012	-7.0%	-7.0%
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%

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, and 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 \$963,199 in contributions from the employer.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 8 DEFINED BENEFIT PENSION (Continued)

Contributions (Continued)

Contribution rates as of June 30, 2019 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the District reported a liability (asset) of \$3,196,210 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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 (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the District's proportion was 0.08983958%, which was an increase of 0.00247692% from its proportion measured as of December 31, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$2,170,376.

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Cost-Sharing Multiple-Employer Pension Plan:		
Differences between expected and actual experience	\$ 2,461,196	\$ 4,400,300
Changes in assumptions	538,764	-
Net differences between projected and actual earnings on pension plan investments	4,667,846	-
Changes in proportionate and difference between employer contributions and proportionate share of contributions	2,465	14,832
Employer contributions subsequent to the measurement date	<u>594,631</u>	<u>-</u>
Total - cost-sharing multiple-employer pension plan	<u>\$ 8,264,902</u>	<u>\$ 4,415,132</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 8 DEFINED BENEFIT PENSION (Continued)

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

\$594,631 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2019.

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

Year ended June 30:	Deferred Outflow of Resources	Deferred Inflow of Resources
2020	\$ 2,762,376	\$ 1,588,474
2021	1,822,628	1,279,658
2022	1,787,042	1,144,920
2023	1,298,224	402,080
2024	-	-
Thereafter	-	-

Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

* No post - retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 8 DEFINED BENEFIT PENSION (Continued)

Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation</u>	<u>Long-Term Expected Nominal Rate of Return</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equities	49.0%	8.1%	5.5%
Fixed Income	24.5%	4.0%	1.5%
Inflation Sensitive Assets	15.5%	3.8%	1.3%
Real Estate	9.0%	6.5%	3.9%
Private Equity/Debt	8.0%	9.4%	6.7%
Multi-Asset	4.0%	6.7%	4.1%
Total Core Fund	110.0%	7.3%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	7.6%	5.0%
International Equities	30.0%	8.5%	5.9%
Total Variable Fund	100.0%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast:
2.50% Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 8 DEFINED BENEFIT PENSION (Continued)

Actuarial Assumptions (Continued)

Single Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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.

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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
District's proportionate share of the net pension liability (asset) \$	12,702,075 \$	3,196,210 \$	(3,872,137)

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

Payables to the pension plan

As of June 30, 2019 the District has accrued liabilities totaling \$379,772 relating to the pension plan. This amount represents legally required contributions based on the June 2019 payroll reporting period.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 9 OTHER POST EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. Medford Area Public School District’s Post Employment Trust (“Plan”) provides other postemployment benefits (OPEB) benefits to eligible retirees and their spouses; currently this consists of teachers, administrators, and support staff. The District’s Plan is a single-employer defined benefit post-employment welfare benefits plan. The Plan’s authority is governed by the trust document and the laws of the State of Wisconsin. Amendments to the Plan may be made at any time by the District, who is the sole trustee of the Plan. The Plan does not issue a publicly available financial report.

Plan membership(as of the June 30, 2018 measurement date):

Inactive plan members and beneficiaries receiving benefits	12
Inactive plan members and beneficiaries entitled to but not yet receiving benefit payments (waived coverage)	10
Active plan members	321
	343

Benefits Provide. The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. The trust document grants the District the authority to establish and amend the benefit terms.

Employees covered by benefit terms. At June 30, 2019, the following employees were covered by the benefit terms:

	<u>Percent of Premium</u>	<u>Administrators</u>	<u>Teachers</u>	<u>Support Staff</u>
Employer	90% if hired prior to 7/1/2004 for a period of 8 years Specified credit if hired 7/1/2004 to 7/1/2005	\$39,160 for 15 years of service \$41,160 for 20 years of service \$43,160 for 25 years of service \$48,160 for 30 years of service		Up to a total of \$17,000 \$18,000 for 20 years of service \$19,000 for 25 years of service \$21,000 for 30 years of service
Employee	Hired prior to 7/1/2004 - 10% Hired 7/1/2004 to 7/1/2005: amounts in excess of employer amounts noted above.	Amounts in excess of the employer amounts noted above		Amounts in excess of the employer amounts noted above

Note: This credit is paid as a lump sum upon retirement into an H.R.A account held within the District's Irrevocable Trust.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

General Information about the OPEB Plan (Continued)

Covered employee groups must meet the following eligibility guidelines:

Administration: Must be at least 55 years of age with a minimum of 12 years of service in the district or no less than a total of 25 years of teaching and administrative experience in the District. See table for contribution amounts and percentages the District will contribute towards medical premiums on behalf of this retiree until Medicare-eligibility or death, whichever occurs first.

Teachers: Must be at least 55 years of age with a minimum of 15 years of service in the district. See table for contribution amounts and percentages the District will contribute towards medical premiums on behalf of this retiree until Medicare-eligibility or death, whichever occurs first.

Support staff: Must be at least 55 years of age with a minimum of 15 years of service in the district. See table for contribution amounts and percentages the District will contribute towards medical premiums on behalf of this retiree until Medicare-eligibility or death, whichever occurs first.

Contributions. The District shall make contributions to the trust from time to time, as it deems appropriate or legally required. The District has no legal obligation to contribute to the trust. Prior to the July 1, 2015 measurement period, the Plan was fully funded by making actuarially determined contributions to the Plan. The only Plan members required to contribute are the administrators hired prior to 7/1/2004 as noted in the previous table. For the year ended June 30, 2019, plan members contributed \$0 or 0% of total premiums.

Investments

Investment policy. The Plan's policy in regard to the allocation of invested assets is established and may be amended by the District by a majority vote of its members. It is the policy of the Plan to invest in assets as permitted by Wisconsin State Statutes.

Concentrations. The Plan did not have any investments that represent 5 percent or more of the OPEB Plan's fiduciary net position.

Rate of Return. For the year ended June 30, 2019, the annual money-weighted rate of return on the investments, net of investment expense was 4.88 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

Receivables

As of June 30, 2019 the Plan reported \$63,090 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2019.

Change in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
Balances at 6/30/17	\$ 3,315,200	\$ 3,295,706	\$ 19,494
Changes for the year:			
Service cost	188,401	-	188,401
Interest	115,718	-	115,718
Changes of benefit terms	258,970	-	258,970
Differences between expected and actual experience	498,057	-	498,057
Changes of assumptions or other input	538,919	-	538,919
Contributions - employer	-	80,467	(80,467)
Net investment income	-	113,058	(113,058)
Benefit payments	(206,345)	(206,345)	-
Net changes	<u>1,393,720</u>	<u>(12,820)</u>	<u>1,406,540</u>
Balances at 6/30/18	<u>\$ 4,708,920</u>	<u>\$ 3,282,886</u>	<u>\$ 1,426,034</u>

Net OPEB Liability of the District

The District calculates its net OPEB liability using amounts determined as of its most recent measurement date which was June 30, 2018. The components of the net OPEB liability of the District reported at June 30, 2019, were as follows:

	Net OPEB Obligation (Asset)
Total OPEB liability	\$ 4,708,920
Plan fiduciary net position	(3,282,886)
District's net OPEB liability	<u>\$ 1,426,034</u>

Plan fiduciary net position as a percentage of
the total OPEB liability

69.72%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

Net OPEB Liability of the District (continued)

Actuarial Assumptions. The total OPEB liability as of a measurement date of June 30, 2018, was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	Ranging from 5.6% for year one to .2% at year 30
Investment rate of return	3.75 percent - expected long-term rate of return
Healthcare cost trend rates	7.50% decreasing by .50% per year down to 6.5%, then by .10% per year down to 5.0%, and level thereafter

The actuarial assumptions used in the June 30, 2018 valuation including mortality rates, were based upon an experience study conducted in 2015 using the Wisconsin Retirement System (WRS) experience study from 2012-2014 utilizing premium rate history of the District’s medical plan as well as trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2018.

The long-term expected rate of return on OPEB plan investments was determined using the long-term expected rate of return equal to the 20-year AA municipal bond rate of 3.5%. Best estimates of the arithmetic real rates of return for each major asset class included in the target allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
All investments	3.75 percent - expected long-term rate of return

Discount rate. The discount rate used to measure the total OPEB liability was 3.75 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

Net OPEB Liability of the District (Continued)

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the District, as well as, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current rate:

		1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
Net OPEB liability (asset)	\$	<u>1,676,229</u>	<u>1,426,034</u>	<u>1,183,791</u>

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (8.5 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (6.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)	1% Increase (8.5% decreasing to 6.0%)
Net OPEB liability (asset)	\$	<u>1,246,035</u>	<u>1,426,034</u>	<u>1,634,349</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$418,430. At June 30, 2019 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	459,745	\$ -
Changes in assumptions		497,462	64,857
Net differences between projected and actual earnings on OPEB plan investments		-	54,228
District contributions subsequent to the measurement date	\$	<u>63,090</u>	<u>-</u>
Total	\$	<u>1,020,297</u>	<u>\$ 119,085</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

Note 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Deferred Outflow of Resources	Deferred Inflow of Resources
2020	\$ 62,426	\$ 7,766
2021	62,426	7,766
2022	62,426	7,766
2023	85,560	10,644
2024	83,693	10,412
Thereafter	600,677	74,731

Payable to the OPEB Plan

At June 30, 2019, the District reported a payable of \$63,090 for the implicit rate subsidy payable from the Plan to other funds for the year ended June 30, 2019.

Changes in benefit terms

There were no changes of benefit terms for any participating plan members relative to the OPEB as of the measurement date of June 30, 2017. In May 2018, the support staff payouts increased from \$5,000 to \$17,000 for those with at least 15 years of service, \$7,500 to \$18,000 for 20 years of service, \$10,000 to \$19,000 for 25 years of service and \$12,500 to \$21,000 for 30 years of service. The changes in these benefits were reflected in the current valuation performed as of June 30, 2018 valuation date.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 10 INTERFUND BALANCES AND ACTIVITY

Interfund balance result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions recorded in the accounting system, (3) payments between funds are made.

Interfund balances for the year ended June 30, 2019, consisted of the following:

	Due from other funds	Due to other funds
<i>Governmental funds:</i>		
General fund:		
Due from package fund	\$ 33,026	
Due from fiduciary funds	55,416	-
Due to fiduciary funds		55,416
Package/Cooperative fund:		
Due from fiduciary funds	7,674	
Due to general fund	-	40,700
Subtotal - governmental funds	96,116	96,116
<i>Fiduciary funds:</i>		
Due from general fund	63,090	-
Due to general fund	-	63,090
Subtotal - fiduciary funds	63,090	63,090
	\$ 159,206	159,206

Interfund transfers for the year ended June 30, 2019, consisted of the following:

	Transfer from	Transfer to
General fund	\$ 3,322,555	-
Debt Service fund	-	22,800
Package/Cooperative fund	-	3,299,755
	\$ 3,322,555	3,322,555

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 11 NET POSITION

Net position reported on the district wide statement of net position at June 30, 2019 includes the following:

Governmental activities:

Net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 18,549,535
Less - related long-term debt outstanding	<u>(3,491,473)</u>
Total invested in capital assets	15,058,062

Restricted for:

Donor-specified purposes	198,008
Debt service	13,186
Future capital expenditures	20,000
Future community service expenditures	<u>114,588</u>
Total restricted	345,782

Unrestricted	<u>4,908,831</u>
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Total governmental activities net assets	<u><u>\$ 20,312,675</u></u>
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Business-type activities:

Invested in capital assets, net of related debt:

Capital assets, net of accumulated depreciation	\$ <u>162,766</u>
Total invested in capital assets	162,766

Restricted for:

Future food service operations	<u>291,568</u>
Total restricted	291,568

Unrestricted	<u>-</u>
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Total business-type activities net assets	<u><u>\$ 454,334</u></u>
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\$653,560 and (\$524,822) of the unrestricted net position in the governmental activities is the result of the excess of deferred outflows related to pensions and OPEB over the sum of the net pension (asset) liability and net OPEB liability and deferred inflows related to pensions and OPEB.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

Note 12 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; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

Note 13 COMMITMENTS AND CONTINGENCIES

The District was a party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District's legal counsel that the likelihood is remote that any of these claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

The District has 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. Management believes such disallowances, if any, would be immaterial.

Note 14 LIMITATION OF SCHOOL DISTRICT REVENUES

Wisconsin statutes limit the amount of revenues that school districts may derive from general school aids and property taxes. The annual revenue increase from these sources is limited to an allowable per member increase which is determined by legislature.

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.

For the year ended June 30, 2019 the District did not exceed this limitation.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Local	\$ 6,498,497	\$ 6,498,497	\$ 6,499,444	\$ 947
Interdistrict	4,139,961	4,139,961	4,590,520	450,559
Intermediate	42,000	42,000	57,733	15,733
State	15,083,910	15,083,911	15,281,846	197,935
Federal	586,500	586,499	517,303	(69,196)
Other	54,000	54,000	93,617	39,617
Total revenues	<u>26,404,868</u>	<u>26,404,868</u>	<u>27,040,463</u>	<u>635,595</u>
EXPENDITURES				
Instruction				
Regular	9,673,735	9,673,735	9,791,461	(117,726)
Vocational	822,073	822,073	807,656	14,417
Other	1,589,141	1,589,141	1,239,885	349,256
Total instruction	<u>12,084,949</u>	<u>12,084,949</u>	<u>11,839,002</u>	<u>245,947</u>
Support services				
Pupil services	285,693	285,693	516,631	(230,938)
Instructional support services	1,572,785	1,572,785	1,541,888	30,897
Central administration	337,280	337,280	342,001	(4,721)
School administration	1,409,157	1,409,157	1,447,263	(38,106)
Business administration	3,039,465	3,039,465	4,375,819	(1,336,354)
Central services	200,600	200,600	190,186	10,414
Debt service	7,500	7,500	30,958	(23,458)
Other support services	193,920	193,920	209,583	(15,663)
Total support services	<u>7,046,400</u>	<u>7,046,400</u>	<u>8,654,329</u>	<u>(1,607,929)</u>
Non-Program				
General tuition payments	375,000	375,000	343,712	31,288
Other	-	-	613	(613)
Total non-program	<u>375,000</u>	<u>375,000</u>	<u>344,325</u>	<u>30,675</u>
Total expenditures	<u>19,506,349</u>	<u>19,506,349</u>	<u>20,837,656</u>	<u>(1,331,307)</u>
Excess of revenues over expenditures	6,898,519	6,898,519	6,202,807	(695,712)
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	(6,177,295)	(6,177,295)	(6,662,889)	(485,594)
Total other financing sources (uses)	<u>(6,177,295)</u>	<u>(6,177,295)</u>	<u>(6,662,889)</u>	<u>(485,594)</u>
Net change in fund balances	721,224	721,224	(460,082)	(1,181,306)
Fund balances - beginning of year	5,414,498	5,414,498	5,414,498	-
Fund balances - end of year	<u>\$ 6,135,722</u>	<u>\$ 6,135,722</u>	<u>\$ 4,954,416</u>	<u>\$ (1,181,306)</u>

See accompanying notes to budgetary comparison schedule.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE - PACKAGE/COOPERATIVE FUND
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	\$ 2,159,109	\$ 2,159,109	\$ 1,337,969	\$ (821,140)
Total revenues	<u>2,159,109</u>	<u>2,159,109</u>	<u>1,337,969</u>	<u>(821,140)</u>
EXPENDITURES				
Instruction	698,500	698,500	877,715	(179,215)
Support services	<u>3,841,178</u>	<u>3,841,178</u>	<u>3,760,009</u>	<u>81,169</u>
Total expenditures	<u>4,539,678</u>	<u>4,539,678</u>	<u>4,637,724</u>	<u>(98,046)</u>
Excess of revenues over expenditures	(2,380,569)	(2,380,569)	(3,299,755)	(919,186)
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	2,997,460	2,997,460	3,299,755	302,295
Transfer to other funds	<u>(616,891)</u>	<u>(616,891)</u>	<u>-</u>	<u>616,891</u>
Total other financing sources (uses)	<u>2,380,569</u>	<u>2,380,569</u>	<u>3,299,755</u>	<u>919,186</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to budgetary comparison schedule.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
June 30, 2019

Note 1 EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS AND GAAP REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES)

Financial Statement Major Fund	<u>General Fund</u>
Revenues:	
Actual amounts from the budgetary comparison schedule	\$ 27,040,463
Adjustments:	
Revenues in the special education fund do not meet the definition of a special revenue fund for financial reporting (GAAP) and therefore are combined and reported with the general fund in the appropriate revenue classification on the statement of revenues, expenditures and changes in fund balances - governmental funds for financial reporting	<u>1,776,830</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 28,817,293</u>
Expenditures:	
Actual amounts from the budgetary comparison schedule	\$ 20,837,656
Adjustments:	
Expenditures in the special education fund do not meet the definition of a special revenue fund for financial reporting (GAAP) and therefore are combined and reported with the general fund in the appropriate expenditure classification on the statement of revenues, expenditures and changes in fund balances - governmental funds for financial reporting	<u>5,117,163</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 25,954,819</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
June 30, 2019

Note 1 EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS AND GAAP REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES (USES) - Continued

Financial Statement Major Fund	<u>General Fund</u>
Other financing sources (uses)	
Actual amounts from the budgetary comparison schedule	\$ (6,662,889)
Adjustments:	
For financial (GAAP) reporting purposes, the special education fund maintained by the District does not meet the definition of a special revenue fund and is combined with the general fund. For budgetary purposes, a transfer from the general fund to cover the deficit in the special education fund is provided. This transfer out of the general fund and related transfer in to the special education fund is eliminated in the presentation of the combined funds in the statement of revenues, expenditures and changes in fund balances - governmental funds	
	<u>3,340,334</u>
Total other financing sources (uses) as reported on the statement of revenues expenditures and changes in fund balances - governmental funds	\$ <u><u>(3,322,555)</u></u>

Note 2 EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

For the year ended June 30, 2019 the following general fund functions had an excess of actual expenditures over the final budget amounts.

General fund:	
Regular instruction	\$ 117,726
Pupil services	230,938
Central administration	4,721
School administration	38,106
Business administration	1,336,354
Debt service	23,458
Other support services	15,663
Other non-program	613
Transfer to other funds	485,594
	<u>\$ 2,253,173</u>

Other Funds:

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2019**

**SCHEDULE OF CHANGES IN THE DISTRICT'S
NET OPEB LIABILITY AND RELATED RATIOS**

Last 10 Fiscal Years*

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability			
Service cost	\$ 188,401	\$ 202,459	\$ 202,459
Interest	115,718	106,738	112,868
Changes in benefit terms	258,970	-	-
Differences between expected and actual experience	498,057	-	-
Changes in assumptions or other input	538,919	(77,829)	-
Benefit payments	<u>(206,345)</u>	<u>(745,772)</u>	<u>(293,519)</u>
Net change in total OPEB liability	1,393,720	(514,404)	21,808
Total OPEB liability - beginning	<u>3,315,200</u>	<u>3,829,604</u>	<u>3,807,796</u>
Total OPEB liability - ending (a)	<u>4,708,920</u>	<u>\$ 3,315,200</u>	<u>\$ 3,829,604</u>
Plan fiduciary net position			
Contributions - employer	80,467	\$ 50,267	\$ 22,774
Net investment income	113,058	204,445	50,997
Benefit payments	<u>(206,345)</u>	<u>(745,772)</u>	<u>(293,519)</u>
Net change in plan fiduciary net position	(12,820)	(491,060)	(219,748)
Plan fiduciary net position - beginning	<u>3,295,706</u>	<u>3,786,766</u>	<u>4,006,514</u>
Plan fiduciary net position - ending (b)	<u>3,282,886</u>	<u>\$ 3,295,706</u>	<u>\$ 3,786,766</u>
District's net OPEB liability - ending [(a) - (b)]	1,426,034	\$ 19,494	\$ 42,838
Plan fiduciary net position as a percentage of the total OPEB liability	69.72%	99.41%	98.88%
Covered-employee payroll	14,447,870	\$ 11,656,266	\$ 11,656,266
District's net OPEB liability as a percentage of covered-employee payroll	9.87%	0.17%	0.37%

SCHEDULE OF DISTRICT'S CONTRIBUTIONS

Last 10 Fiscal Years*

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	210,718	\$ 210,718	\$ 44,470
Contributions in relation to the actuarially determined contribution	<u>80,467</u>	<u>50,267</u>	<u>22,774</u>
Contribution deficiency (excess)	<u>130,251</u>	<u>\$ 160,451</u>	<u>\$ 21,696</u>
District's covered-employee payroll	14,447,870	\$ 11,656,266	\$ 11,656,266
Contributions as a percentage of covered-employee payroll	0.56%	0.43%	0.20%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred

See accompanying notes to the Schedules of Changes in the District's Net OPEB Liability and Related Ratios and the District's Contributions.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – SCHEDULES OF
CHANGES IN THE DISTRICT’S NET OPEB LIABILITY AND RELATED RATIOS
AND DISTRICT’S CONTRIBUTIONS
June 30, 2019

Note 1 DISCLOSURE OF CHANGES OF BENEFIT TERMS AND ASSUMPTIONS

Changes of benefit terms. In May 2018, the support staff payouts increased from \$5,000 to \$17,000 for those with at least 15 years of service, \$7,500 to \$18,000 for 20 years of service, \$10,000 to \$19,000 for 25 years of service and \$12,500 to \$21,000 for 30 years of service. The changes in these benefits were reflected in the current valuation performed as of the June 30, 2018 valuation date.

Changes of assumptions. There were no changes in the assumptions.

Note 2 DISCLOSURE OF VALUATION DATE, METHODS AND ASSUMPTIONS USED TO DETERMINE ACTUARILY DETERMINED CONTRIBUTIONS

Valuation date: Actuarially determined contributions are calculated as of June 30, 2016.

Methods and Assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal - level % of salary	
Amortization method/period	30 year level dollar	
Amortization period	30 years	
Asset valuation method	Market Value	
Inflation	2.50%	
Health cost trend rates	7.50% decreasing by .50% per year down to 6.5% in year 3, then by .10% per year down to 5.0% in year 18, and level thereafter	
Salary increases:	<u>Service</u>	<u>Increase</u>
	1	5.6%
	2	5.6%
	3	5.2%
	4	4.7%
	5	4.3%
	10	2.6%
	15	1.4%
	20	0.6%
	25	0.3%
	30	0.2%
Investment rate of return	Based on 3.75% long-term expected rate of return	
Retirement age	Per experience study conducted in 2015 using WRS experience from 2012-2014	
Mortality	Per Wisconsin 2012 Mortality Table adjusted for future mortality improvements using the MP-2015	

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2019**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (ASSET)
COST-SHARING MULTIPLE-EMPLOYER PENSION PLAN
Last 10 Fiscal Years***

	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.08983958%	0.08736266%	0.08612797%	0.08536503%	0.08523595%
District's proportionate share of the net pension liability (asset)	3,196,210	\$ (2,593,901)	\$ 709,900	\$ 1,387,165	(2,093,628)
District's covered-employee payroll	14,376,111	13,111,715	12,650,961	12,252,317	13,140,912
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll.	22.23%	-19.78%	5.61%	11.32%	-15.93%
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.45%	102.93%	99.12%	98.20%	102.74%

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS
COST-SHARING MULTIPLE-EMPLOYER PENSION PLAN
Last 10 Fiscal Years***

	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	963,199	\$ 891,596	\$ 834,963	\$ 833,158	829,505
Contributions in relation to the contractually required contributions	963,199	891,596	834,963	833,158	829,505
Contribution deficiency (excess)	-	-	-	-	-
District's covered-employee payroll	14,376,111	13,111,715	12,650,961	12,252,317	13,140,912
Contributions as a percentage of covered-employee payroll	6.70%	6.80%	6.60%	6.80%	6.31%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. Amounts are presented only for the years for which this information is available.

See accompanying notes to the District's proportionate share of the net pension liability (asset) and District's contributions schedules.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTE TO THE SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY (ASSET) AND DISTRICT'S CONTRIBUTIONS
June 30, 2019

Note 1 DISCLOSURE OF CHANGES OF BENEFIT TERMS AND ASSUMPTIONS

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

Changes of assumptions. There were no changes in the assumptions.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
June 30, 2019**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - STUDENT ORGANIZATIONS' FUNDS
Year Ended June 30, 2019

	<u>Balance at</u> <u>7/1/18</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance at</u> <u>6/30/19</u>
Assets:				
Cash and cash equivalents	\$ <u>101,124</u>	\$ <u>476,277</u>	\$ <u>465,793</u>	\$ <u>111,608</u>
Total assets	\$ <u>101,124</u>	\$ <u>476,277</u>	\$ <u>465,793</u>	\$ <u>111,608</u>
Liabilities:				
Due to student organizations	\$ <u>101,124</u>	\$ <u>476,277</u>	\$ <u>465,793</u>	\$ <u>111,608</u>
Total liabilities	\$ <u>101,124</u>	\$ <u>476,277</u>	\$ <u>465,793</u>	\$ <u>111,608</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019**

	Special Revenue Trust Fund	Debt Service Fund	Community Service Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 186,846	\$ 29,536	\$ 115,268	\$ 331,650
Accounts receivable	<u>11,585</u>	<u>-</u>	<u>-</u>	<u>11,585</u>
Total assets	<u>\$ 198,431</u>	<u>\$ 29,536</u>	<u>\$ 115,268</u>	<u>\$ 343,235</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ <u>423</u>	\$ <u>-</u>	\$ <u>680</u>	\$ <u>1,103</u>
Total liabilities	<u>423</u>	<u>-</u>	<u>680</u>	<u>1,103</u>
Fund balances (deficits):				
Restricted for:				
District operations per donor specifications	198,008	-	-	198,008
Debt service	-	29,536	-	29,536
Future community service expenditures	<u>-</u>	<u>-</u>	<u>114,588</u>	<u>114,588</u>
Total fund balances	<u>198,008</u>	<u>29,536</u>	<u>114,588</u>	<u>342,132</u>
Total liabilities and fund balances	<u>\$ 198,431</u>	<u>\$ 29,536</u>	<u>\$ 115,268</u>	<u>\$ 343,235</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2019

	Special Revenue Trust Fund	Debt Service Fund	Capital Projects Fund	Community Service Fund	Total Nonmajor Governmental Funds
REVENUES					
Local	\$ 731,366	\$ 640,505	-	\$ 265,663	\$ 1,637,534
Total revenues	731,366	640,505	-	265,663	1,637,534
EXPENDITURES					
Instruction:					
Regular	6,026	-	-	-	6,026
Other	1,710	-	-	-	1,710
Total instruction	7,736	-	-	-	7,736
Support services:					
Instructional staff services	1,000	-	-	-	1,000
General administration services	-	-	-	2,830	2,830
School administration services	719,998	-	-	8,623	728,621
Business services	-	-	-	47,443	47,443
Operations and maintenance of plant services	-	-	411,200	5,684	416,884
Pupil transportation	-	-	-	26,451	26,451
Debt service:					
Principal	-	587,800	-	-	587,800
Interest and fees	-	79,505	-	-	79,505
Community service	-	-	-	155,156	155,156
Total support services	720,998	667,305	411,200	246,187	2,045,690
Total expenditures	728,734	667,305	411,200	246,187	2,053,426
OTHER FINANCING					
SOURCES (USES)					
Proceeds from land contract	-	-	411,200	-	411,200
Operating transfers in	-	22,800	-	-	22,800
	-	22,800	411,200	-	434,000
Excess (deficiency) of revenues over (under) expenditures	2,632	(4,000)	-	19,476	18,108
Net change in fund balances	2,632	(4,000)	-	19,476	18,108
Fund balances - beginning of year	195,376	33,536	-	95,112	324,024
Fund balances - end of year	\$ 198,008	\$ 29,536	\$ -	\$ 114,588	\$ 342,132

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
 Year Ended June 30, 2019**

<u>Operating Activity</u>	<u>WUFAR Object Code</u>	<u>Cost</u>
Employee salaries	100	\$ 98,810
Employee benefits	200	34,860
Total		\$ 133,670

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS
 Year Ended June 30, 2019**

<u>Services Provided</u>	<u>Function Code</u>	<u>Cost</u>
General Administration	235000	\$ 133,670
Total		\$ 133,670

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
INDEPENDENT AUDITORS' REPORTS
ON FEDERAL AND STATE
SINGLE AUDITS
June 30, 2019**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
June 30, 2019
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**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Education and Management
Medford Area Public School District
Medford, Wisconsin

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business - type activities, each major fund, and the aggregate remaining fund information of the Medford Area Public School District ("District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 27, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control over financial reporting, described in the accompanying schedules of findings and questioned costs as findings 2019-001 and 2019-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Medford Area Public School District's Response to Findings

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

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 District's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
November 27, 2019

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Education and Management
Medford Area Public School District
Medford, Wisconsin

Report on Compliance for Each Major Federal Program

We have audited the Medford Area Public School District's ("District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

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 programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance as described in the accompanying schedule of federal findings and questioned costs as items 2019-001, that we consider to be a significant deficiency.

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

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Medford Area Public School District as of and for the year ended June 30, 2019, and have issued our report thereon dated November 27, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
November 27, 2019

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2019

Administering Agency Pass-through Agency <u>Award Description</u>	Federal Catalog Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2018	Receipts Grantor Reimbursement	Expenditures	Accrued Receivable June 30, 2019
<u>U.S. DEPARTMENT OF AGRICULTURE</u>							
Wisconsin Department of Natural Resources:							
Schools and Roads - Payments to States July 1, 2018 - June 30, 2019	10.665	N/A	\$ 19,601	\$ -	\$ 19,857	\$ 19,857	\$ -
Wisconsin Department of Public Instruction:							
Child Nutrition Cluster:							
National School Breakfast Program July 1, 2017 - June 30, 2018				1,614	1,614	-	-
July 1, 2018 - June 30, 2019	10.553	2019-603409-SB-546	\$ 58,506	-	47,148	55,429	8,281
Summer Food Service Program July 1, 2017 - June 30, 2018				16,889	16,889	-	-
July 1, 2018 - June 30, 2019	10.559	2019-603409-SFSP-586	\$ 16,889	-	12,220	52,700	40,480
National School Lunch Program July 1, 2017 - June 30, 2018				10,869	10,869	-	-
July 1, 2018 - June 30, 2019	10.555	2019-603409-NSL-547	\$ 484,413	-	416,696	470,132	53,436
Total Child Nutrition Cluster				<u>29,372</u>	<u>505,436</u>	<u>578,261</u>	<u>102,197</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>29,372</u>	<u>525,293</u>	<u>598,118</u>	<u>102,197</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>							
CESA #10							
Medicaid School Based Services July 1, 2018 - June 30, 2019	93.778	44233100	\$ 231,379	244,607	213,313	231,379	262,673
TOTAL U.S. DEPARTMENT OF HHS				<u>244,607</u>	<u>213,313</u>	<u>231,379</u>	<u>262,673</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>							
Wisconsin Department of Public Instruction:							
Special Education Cluster:							
Special Education - Grants to States (IDEA B)							
July 1, 2017 - June 30, 2018				90,256	90,256	-	-
July 1, 2018 - June 30, 2019	84.027	2019-603409-IDEA-FT-341	\$ 439,178	-	405,393	472,037	66,644
IDEA B - Discretionary July 1, 2017 - June 30, 2018				11,192	11,192	-	-
July 1, 2018 - June 30, 2019	84.027	2019-603409-IDEA-FT-341	\$ 70,000	-	41,943	63,492	21,549
Special Education - Preschool Grants (IDEA Preschool)							
July 1, 2017 - June 30, 2018				3,115	3,115	-	-
July 1, 2018 - June 30, 2019	84.173	2019-603409-IDEA-PS-347	\$ 26,389	-	23,214	27,469	4,255
High Cost Special Education Aid July 1, 2018 - June 30, 2019	84.027	2019-603409-IDEA-FT-341	\$ 4,628	-	4,628	4,628	-
Total Special Education Cluster				<u>104,563</u>	<u>579,741</u>	<u>567,626</u>	<u>92,448</u>

See accompanying notes to the schedule of expenditures of federal awards.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2019

Administering Agency Pass-through Agency <u>Award Description</u>	Federal Catalog Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2018	Receipts Grantor Reimbursement	Expenditures	Accrued Receivable June 30, 2019
<u>U.S. DEPARTMENT OF EDUCATION (Continued)</u>							
Wisconsin Department of Public Instruction (Continued):							
Title I-A - MP							
July 1, 2017 - June 30, 2018				141,162	141,162	-	-
July 1, 2018 - June 30, 2019	84.010	2019-603409-TIA-141	\$ 393,081	-	232,702	357,257	124,555
VEA Funded - Basic Grants to States							
July 1, 2017 - June 30, 2018				9,616	9,616	-	-
July 1, 2018 - June 30, 2019	84.048	2019-603409-CTE-400	\$ 21,613	-	11,359	22,021	10,662
Title IV							
July 1, 2017 - June 30, 2018				9,004	9,004	-	-
July 1, 2018 - June 30, 2019	84.424	2019-603409-TIVA-381	\$ 22,949	-	9,524	12,524	3,000
ESEA Title II-A Teacher/Principal - MP							
July 1, 2017 - June 30, 2018				23,790	23,790	-	-
July 1, 2018 - June 30, 2019	84.367	2019-603409-TIIA-365	\$ 75,410	-	35,238	62,010	26,772
CESA #10:							
ESEA Title III-A							
July 1, 2018 - June 30, 2019	84.365	2019-603409-TIIIA-391	\$ 1,578	-	-	1,578	1,578
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>288,135</u>	<u>1,052,136</u>	<u>1,023,016</u>	<u>259,015</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE				\$ <u>562,114</u>	\$ <u>1,790,742</u>	\$ <u>1,852,513</u>	\$ <u>623,885</u>

MP - Denotes major program for purposes of Uniform Grant Guidance testing for the year ended June 30, 2019.

See accompanying notes to the schedule of expenditures of federal awards.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2019

Note 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (“Schedule”) includes the federal grant activity of the Medford Area Public School District under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified 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 to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 NONCASH ASSISTANCE

Included in the receipts and expenditures totals for the National School Lunch Program, CFDA #10.555, are the value of federal donated commodities totaling \$75,847. This value was provided to the District by the Wisconsin Department of Public Instruction in its Commodity Allocation and Receipt Report for the 2018-2019 program year. Since these donated commodities are used primarily in the lunch program, they are reported with this CFDA in the schedule.

Note 4 10 PERCENT DE MINIMIS INDIRECT COST RATE

The Medford Area Public School District has not elected to use the 10 percent de minimis indirect cost rate.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements:

Type of auditors’ report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness identified?	<u> </u> yes	<u> X </u> no
Significant deficiency identified?	<u> X </u> yes	<u> </u> none
Noncompliance material to the financial statements?	<u> </u> yes	<u> X </u> no

Federal Awards:

Internal control over major programs:		
Material weakness identified?	<u> </u> yes	<u> X </u> no
Significant deficiency identified?	<u> X </u> yes	<u> </u> none
Type of auditors’ report issued on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 200.516(a) of the Uniform Guidance?	<u> X </u> yes	<u> </u> no

Identification of major federal programs:

CFDA Number	Name of Federal Program
84.010	Title I-A
84.367	Title II-A

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

Did the auditee qualify as a low-risk auditee? X yes no

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2019

Section II – Financial Statement Findings

2019-001

Significant Deficiency – Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

Criteria: Management is responsible for establishing internal controls to assure the District's annual financial reporting is in accordance with GAAP.

Condition: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the District's internal controls.

Effect: The District engages the audit firm to prepare drafts of its annual financial statements and related footnote disclosures in accordance with GAAP based on information and trial balances provided by management.

Cause: The District's staff does not possess the technical expertise, or the time required to draft the year end external financial statements.

Recommendation: The District should continue to evaluate its internal staff and expertise to determine if an internal control policy over the annual financial reporting is beneficial. Management should review key disclosures in a checklist and receive additional education.

View of Responsible Official: The District recognizes management's responsibility for the financial statements, despite being drafted by an accounting firm. Due to the District's small size and limited staff the District does review and take responsibility for these statements.

Questioned Costs: None

No findings or questioned costs were noted.

Section II – Financial Statement Findings

2019-002

Significant Deficiency – Audit adjustments discovered during the audit

Criteria: Management is responsible for establishing internal controls to assure the District's accounts are adjusted to the correct balances as of and for the year ending June 30, 2019.

Condition: The cash and accrual accounts were not reconciled at year-end. Due to the change in a key payroll position as well as the retirement of the Director of Business Services close to the end of the year, these accounts were not reconciled; they were off by immaterial amounts.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2019

Section II – Financial Statement Findings

2019-002 (Continued)

Significant Deficiency – Audit adjustments discovered during the audit

Effect: The District requested that the audit firm assist them with these year-end adjustments based on our prior experience with the District. We were able to assist the District to reconcile to within an immaterial variance.

Cause: The timing of the audit and required reporting deadlines imposed by WI DPI did not allow for a detailed review of these accounts by the new staff. The District was aware of these amounts and the variances are not material.

Recommendation: The District should review the reconciliation of the pooled checking and accruals and ensure these are reconciled monthly. We recommend a process for this as well as consideration of a proper segregation of duties such that internal controls continue to be properly segregated.

View of Responsible Official: We have implemented a new system of balancing using the computer system to balance to the system rather than to a spreadsheet. Reconciliations have been going much better as we proceed with the new process. June seems to be the only month that had a variance, but it was resolved in July 2019.

Questioned Costs: None

Section III – Federal Award Findings and Questioned Costs

2019-001

Significant Deficiency – Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

CFDA Title: Title I-A

CFDA Number: 84.010

Federal ID Number: 2019-603409-TIA-141

Year: Fiscal year ending 6/30/19

Federal Agency: Department of Education

Pass-through Agency: N/A

Finding and 2019-001 relates to the preparation of the schedule of expenditures of federal awards and related notes. For information on finding 2019-001's criteria, condition, cause, effect, recommendation, view of responsible official and questioned costs see the Schedule of Federal Findings and Questioned Costs Section II – Financial Statement Findings. No findings or questioned costs were noted.

**Independent Auditors' Report on Compliance with Requirements That
Could Have a Direct and Material Effect on Each Major State Program and
on Internal Control Over Compliance and Schedule of State Financial Assistance
in Accordance with Wisconsin *State Single Audit Guidelines***

Board of Education and Management
Medford Area Public School District
Medford, Wisconsin

Report on Compliance for Each Major State Program

We have audited the compliance of the Medford Area Public School District (“District”) with the types of compliance requirements described in the Wisconsin *State Single Audit Guidelines* that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019. The District’s major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the District’s major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Wisconsin *State Single Audit Guidelines*. Those standards and the Wisconsin *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

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 state programs identified in the summary of auditor’s results section of the accompanying schedule of state findings and questioned costs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance as described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

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

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 Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Financial Assistance Required by Wisconsin *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2019, and have issued our report thereon dated November 27, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by *Wisconsin State Single Audit Guidelines* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
November 27, 2019

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2019**

Administering Agency Pass-through Agency <u>Award Description</u>	State I.D. Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2018	Receipts State Reimbursement	Expenditures	Accrued Receivable June 30, 2019
<u>COST REIMBURSEMENT PROGRAMS - NONMAJOR</u>							
<u>Wisconsin Department of Public Instruction</u>							
Educator Effectiveness							
July 1, 2018 - June 30, 2019	255.940	603409-154	\$ 15,680	\$ -	\$ -	\$ 15,693	\$ 15,693
Assessment of Reading Readiness							
July 1, 2018 - June 30, 2019	255.956	603409-166	\$ 1,204	-	3,575	3,575	-
Peer Review Mentoring							
July 1, 2017 - June 30, 2018	255.301	603409-141		16,616	16,616	-	-
Personal Electronic Computing Device							
July 1, 2017 - June 30, 2018	255.296	603409-175		-	15,875	15,875	-
TOTAL COST REIMBURSEMENT PROGRAMS				<u>16,616</u>	<u>36,066</u>	<u>35,143</u>	<u>15,693</u>
<u>ENTITLEMENT PROGRAMS</u>							
<u>Major State Programs</u>							
General Equalization	255.201	603409-116		213,888	17,372,887	17,380,741	221,742
Handicap Special Education and School Age Parents:							
District Programs	255.101	603409-100		-	1,029,769	1,029,769	-
Per Pupil Aid	255.945	603409-113		-	1,381,902	1,381,902	-
TOTAL MAJOR PROGRAMS				<u>213,888</u>	<u>19,784,558</u>	<u>19,792,412</u>	<u>221,742</u>
<u>Nonmajor State Programs</u>							
State School Lunch	255.102	603409-107		-	13,021	13,021	-
School Breakfast Program	255.344	603409-108		-	3,110	3,110	-
Career and Technical Education Incentive	255.950	603409-152		-	19,000	19,000	-
Common School Fund Library Aid	255.103	603409-104		-	88,789	88,789	-
High Cost Special Education Aid	255.210	603409-119		-	17,312	17,312	-
School Mental Health Aid	255.227	603409-176		-	28,188	28,188	-
Pupil Transportation	255.107	603409-102		-	128,995	128,995	-
Special Education Transition Grant	255.960	603409-168		-	12,000	12,000	-
WI School Day Milk Program	255.115	603409-109		-	3,176	3,176	-
TOTAL NONMAJOR PROGRAMS				<u>-</u>	<u>313,591</u>	<u>313,591</u>	<u>-</u>
TOTAL ENTITLEMENT PROGRAMS				<u>213,888</u>	<u>20,098,149</u>	<u>20,106,003</u>	<u>221,742</u>
<u>Wisconsin Department of Justice</u>							
School Safety Grant	N/A	N/A		-	94,943	109,251	14,308
<u>Wisconsin Department of Revenue</u>							
Personal Property Aid	N/A	N/A		-	144,561	144,561	-
Exempt Computer Aid	N/A	N/A		33,445	33,445	34,254	34,254
TOTAL STATE ASSISTANCE				<u>\$ 230,504</u>	<u>\$ 20,407,164</u>	<u>\$ 20,429,212</u>	<u>\$ 285,997</u>

See accompanying notes to the schedule of state financial assistance.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE (Continued)
Year Ended June 30, 2019

Reconciliation of general equalization aid receipts to revenue:

Total receipts, general equalization aid, fiscal year ended 6/30/19	\$ 17,372,887
Add - current year receivable	221,742
Less - prior year receivable	(213,888)
Less - open enrollment tuition revenue	(4,586,770)
Add - open enrollment tuition expenditure	343,712
Add - WPCP/RPCP State general aid reduction	113,079
Add - SNSP state general aid reduction	<u>12,431</u>
Total general equalization aid revenue	<u>\$ 13,263,193</u>

See accompanying notes to the schedule of state financial assistance.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF STATE FINANCIAL ASSISTANCE
June 30, 2019

Note 1 BASIS OF PRESENTATION

The accompanying schedule of state financial assistance (“Schedule”) includes the state grant activity of the Medford Area Public School District under programs of the state government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Wisconsin *State Single Audit Guidelines*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Wisconsin *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

2018-2019 eligible costs under the State Special Education Program are \$4,076,660.

Note 4 10 PERCENT DE MINIMIS INDIRECT COST RATE

The District has not elected to use the 10 percent de minimis indirect cost rate.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements:

Type of auditors’ report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness identified?	<u> </u> yes	<u> X </u> no
Significant deficiency identified?	<u> X </u> yes	<u> </u> none
Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no

State Awards:

Internal control over major programs:		
Material weakness identified?	<u> </u> yes	<u> X </u> no
Significant deficiency identified?	<u> X </u> yes	<u> </u> none
Type of auditors’ report issued on compliance for major state programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 200.516(a) of the Uniform Guidance?	<u> X </u> yes	<u> </u> no

Identification of major state programs when Uniform Guidance applies:

State ID Number	Name of State Program
255.201	General Equalization Aid
255.945	Per Pupil Categorical Aid
255.101	Special Education and School Age Parents

Notes:

1) General Equalization aid is designated as a major program by the Wisconsin Department of Public Instruction if a District receives \$25,000 or more in aid under this program.

2) Pupil Transportation aid is a designated Type A program based on guidance from the Wisconsin Department of Public Instruction.

Dollar threshold used to distinguish between Type A and Type B programs \$250,000

Did the auditee qualify as a low-risk auditee? X yes no

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2019**

Section II – Financial Statement Findings

See findings 2019-001 and 2019-002 in the Schedule of Federal Findings and Questioned Costs Section II – Financial Statement Findings above. Findings 2019-001 and 2019-002 are applicable to the Schedule of State Findings and Questioned Costs.

Section III – State Award Findings and Questioned Costs

See 2019-001 in the Schedule of Federal Findings and Questioned Costs Section III – Federal Award Findings and Questioned Costs above. Finding 2019-001 relates to the preparation of the schedule of state financial assistance and related notes. No questioned costs were noted.

Section IV – Other Issues

- | | |
|---|---|
| 1. Does the auditor’s report or the notes to the financial statements include disclosures with regard to substantial doubt as to the auditee’s ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weaknesses, reportable condition, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require to audits to be in accordance with the <i>State Single Audit Guidelines</i> :
Department of Health and Family Services
Department of Workforce Development
Department of Corrections | N/A
N/A
N/A |
| 3. Was a management letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of partner | <i>Eric M. Davidson, CPA</i>
Eric M. Davidson, CPA |
| 5. Date of report | November 27, 2019 |



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November 27, 2019

To the Board of Education
Medford Area Public School District
Medford, Wisconsin

Dear Board Members:

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Medford Area Public School District ("District") for the year ended June 30, 2019. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States and Uniform Guidance, issued by the U.S. Office of Management and Budget, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This statement's primary objective is to improve the information that is disclosed in notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The disclosures in Note 6 have been modified to conform to the material requirements of this standard. No other new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's governmental activities financial statements were:

1. Management's estimate of the depreciation of capital assets is based on assumptions of the estimated useful life. We evaluated the key factors and assumptions used to develop the depreciation estimates in determining that it is reasonable in relation to the financial statements taken as a whole.
2. The net OPEB liability information was based upon an actuarial valuation performed on the plan's data as of June 30, 2018. We evaluated the key factors and assumptions used to develop these estimates in determining that they were reasonable in relation to the financial statements taken as a whole.
3. The net pension (asset)/liability information which was provided to all participating governmental units by the Wisconsin Department of Employee Trust Funds is based upon an actuarial valuation performed on the plan's data as of December 31, 2017 with a roll-forward to a measurement date of December 31, 2018 and related employer reporting schedules. This information relative to the Wisconsin Retirement System has been audited by the State of Wisconsin Legislative Audit Bureau who expressed an unmodified opinion in its report dated September 24, 2019. We have evaluated the key factors and assumptions used to develop these estimates including the allocations to participating employers for their proportionate share in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are the net pension (asset)/liability disclosures located in Note 8 as described in item #3 above and the OPEB disclosures located in Note 9 as described in item #2 above.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. These were attached to the management representations letter and management has determined that their effects are immaterial, both individually and in the aggregate, to the opinion units noted for the basic financial statements taken as a whole. Management has determined that their effects are immaterial, both individually and in the aggregate, to these financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 27, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Schedule – General Fund, Schedules of Changes in the District's Net OPEB Liability and Related Ratios and District's Contributions, and the Schedule of District's Proportionate Share of the Net Pension Liability (Asset) and District's Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Changes in Assets and Liabilities – Student Organizations' Funds, Combining Balance Sheet – Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds, and the Schedules of Charter School Authorizer Operating Costs and Charter School Authorizer Services and Costs which accompany the financial statements but are not RSI. We were also engaged to report on the Schedule of Expenditures of Federal Awards, and Schedule of State Financial Assistance which accompany the reports on federal and state single audits, but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This letter is intended solely for the use of the Board of Education and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

MEDFORD SCHOOL DISTRICT
BOARD RESOLUTION FOR:
FUND 46 LONG TERM CAPITAL IMPROVEMENT TRUST FUND

WHEREAS, In response to Department of Public Instruction requirements for the establishment of a Fund 46 Long Term Capital Improvement Trust Fund;

WHEREAS, The MEDFORD School District wishes to adopt to Fund 46 Trust Fund for the purpose of funding long term capital improvement needs; therefore be it

RESOLVED, That the Board does hereby adopt this resolution for the purpose of establishing a Fund 46 Capital Improvement Trust, which will, at all times, conform to the requirements and applicable regulations set forth by the Department of Instruction; and

RESOLVED, That it is the intention of the Board that the Fund 46 Trust will conform with all federal and state statutory and regulatory requirements; and

RESOLVED, That the Board authorizes Mr. Patrick Sullivan and/or Ms. Audra Brooks to act on the Board's behalf with respect to this Trust and to take any and all actions necessary or desirable to implement, maintain, and administer the Trust in accordance with the Board's intentions and all applicable state and federal laws.

DATED: 12/18/2019

Acceptance:

Medford, School Board President; DAVID FLEEGAL, Medford Area School District

Medford, School Board Clerk, CHERYL WIBBEN, Medford Area School District