

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

**Public Meeting Notice**  
**Board of Education Finance Committee Meeting**

**Meeting Date:** Monday, December 21, 2020

**Time:** 4:00 p.m.

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

**Purpose of Meeting:**

1. Discussion of Food Service
2. Consideration of 19-20 Audit
3. Discussion of OPEB (Other Post-Employment Benefits)
4. Consideration of Monthly Expenditures
5. 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 14, 2020.

NOTE: This meeting is open to the public.

# MONTHLY SCHOOL NUTRITION SERVICES REPORT



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

## FINANCIALS & PROGRAM PARTICIPATION

November 2020 with 16 days we had 9875 breakfast, 21031 lunch and 4713 in a la carte  
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

This month Aviands purchased two flex farms for the school district. A flex farm is used by students to grow produce, herbs and spices. The cost is only \$1.50 per day to operate. The flex farms are being used in Lisa Kopp's and Casey Anderson's class rooms. I spoke to Lisa today and the students are putting seeds in the units today to start the growing cycle. Each cycle takes about 30 days to complete. Additional focus on extra cleaning, social distancing, mask compliance and hand washing was given with all the challenges of Covid and people being quarantined. Every Wednesday the district is delivering meals to virtual students and students that have been quarantined. Right now we are delivering 450 breakfast and 450 lunches per week. Drive thru pick up is also available every Wednesday from 1:30pm-4pm at MASH. Two new digital TV's were purchased by Aviands for the district. The TV's are at MASH and display the digital menus from Nutrislice. They can also be used to promote activities going on in the district. New signage was also purchased for the district by Aviands. All signage has been installed at each of the schools. This has brought a new look to the Café spaces that the students really appreciate. Sampling have focused on different parts of the world. For a taste of Japan was chicken teriyaki on rice. The dish from Canada was Poutine. Poutine is French fries and cheese curds topped with brown gravy. Joseph Greget took the lead for a possible grant thru DPI. We worked as a team and was awarded \$23400 by No Kid Hungry foundation. The money will support the purchase of food/meal delivery equipment, advertising to increase meal participation in each building and food for our meals in a backback program. I applied for a DPI grant for the possible replacement of a convection oven at SES and food equipment for the district. As of now DPI is in the process of reviewing the application.

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

The monthly cooks meeting was completed. Monthly safety training was completed which covered workplace safety.

## CATERING EVENTS

Catering events included staff meetings and staff lunches.

## OTHER

Working on presentation options for the new digital displays at MASH.

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

# PHOTOS



Star News bringing awareness to the community about free breakfast and lunch throughout the school year.

we received a grant of \$32,400 to help fund our SOAR Meals in a Backpack weekend program; purchase food breakfast carts, insulated coolers, and a mobile food prep equipment station; and will have promotional materials to help increase student participation in our school district free breakfast and lunch program.

The grant application was a collaboration among Avians, School Financial Services, SOAR Meals in Backpacks through our Home Resource Program,

Joseph Greget, Audra Brooks and Avians working together for a possible grant. No Kid Hungry awarded the Medford school district with a grant for \$23400.



A MASH student setting up one of two flex farms given to MASH by Avians.



New signage for MASH



New look for MASH



Two new digital monitors at MASH



New signage at MAMS.



New signage at SES.



New signage at MAES.

## **Treasurer's Report – (Cash Balance Report) Balance Sheet As of November 30, 2020**

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 Abby 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.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
INDEPENDENT AUDITORS' REPORT  
ON FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL FINANCIAL INFORMATION  
June 30, 2020**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**June 30, 2020**  
**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 11
Basic Financial Statements:	
District-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Net Position – Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	19
Statement of Cash Flows – Proprietary Funds	20
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to Financial Statements	23 - 57
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund	58
Budgetary Comparison Schedule – Package/Cooperative Fund	59
Notes to Budgetary Comparison Schedule – General Fund	60 - 61
Schedules of Changes in the District's Net OPEB Liability and Related Ratios and District's Contributions	62 - 63
Notes to the Required Supplementary Information – Schedules of Changes in the District's Net OPEB Liability and Related Ratios and District's Contributions	64
Schedules of District's Proportionate Share of the Net Pension Liability (Asset) and District's Contributions	65
Note to the Schedules of District's Proportionate Share of the Net Pension Liability (Asset) and District's Contributions	66
Supplementary Information:	
Schedule of Changes in Assets and Liabilities – Student Organizations' Funds	67
Combining Balance Sheet – Nonmajor Governmental Funds	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	69
Schedules of Charter School Authorizer Operating Costs and Charter School Authorizer Services and Costs	70



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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, 2020, 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, 2020, 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, budgetary comparison information, the schedules of changes in the District's net OPEB liability and related ratios and District's contributions, and the schedules of District's proportionate share of the net pension liability (asset) and District's contributions as listed in the table of contents 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 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 20, 2020, 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 20, 2020



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**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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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 \$23,528,173 (*net position*). Of this amount, \$17,054,319 represents amounts invested in capital assets, and \$1,637,355 is restricted as detailed in Note 11. This results in net unrestricted assets of \$4,836,499.
- At the end of the current fiscal year, the unassigned fund balance, designated for cash flow purposes in the general fund, was \$4,987,019, an increase of \$49,273 from 2018-2019 unassigned fund balance. The unassigned fund balance was 18.7% of total general fund expenditures in 2019-2020.
- The District's most recent valuation report as of the June 30, 2019 measurement date calculated a net OPEB liability of \$1,767,338 as of June 30, 2020. As of June 30, 2019, this was funded through our Fund 73 Employee Benefit Trust with Nicolet National Bank and had a net balance of \$3,056,288. As of June 30, 2020, the balance in this account was \$2,826,380. An additional contribution of \$162,034 was made in 2019-2020 to cover the implicit rate subsidy and fund future OPEB benefits.

## 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, 2020 compared to 2019.

In governmental activities, net position increased by \$2,647,000 and an increase of \$64,600 in net position for business type activities, resulting in an overall increase in net position of 13.1%. In 2019-2020, 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 2019 to 2020
	2020	2019	2020	2019	2020	2019	
<b>ASSETS</b>							
Current and other assets	\$ 7,401.5	\$ 6,344.7	\$ 477.3	\$ 342.9	\$ 7,878.8	\$ 6,687.6	17.8%
Non-current assets	\$ 22,842.4	\$ 18,569.6	\$ 208.9	\$ 162.8	\$ 23,051.3	\$ 18,732.4	23.1%
<b>Total Assets</b>	<b>\$ 30,243.9</b>	<b>\$ 24,914.3</b>	<b>\$ 686.2</b>	<b>\$ 505.7</b>	<b>\$ 30,930.1</b>	<b>\$ 25,420.0</b>	21.7%
<b>DEFERRED OUTFLOWS</b>							
Resources related-pensions and OPEB	\$ 7,706.2	\$ 9,285.2	\$ -	\$ -	\$ 7,706.2	\$ 9,285.2	-17.0%
<b>LIABILITIES</b>							
Current liabilities	\$ 1,642.1	\$ 1,662.1	\$ 117.7	\$ 51.4	\$ 1,759.8	\$ 1,713.5	2.7%
Long-term obligations	\$ 4,264.5	\$ 7,670.5	\$ -	\$ -	\$ 4,264.5	\$ 7,670.5	-44.4%
<b>Total Liabilities</b>	<b>\$ 5,906.6</b>	<b>\$ 9,332.6</b>	<b>\$ 117.7</b>	<b>\$ 51.4</b>	<b>\$ 6,024.3</b>	<b>\$ 9,384.0</b>	-35.8%
<b>DEFERRED INFLOWS</b>							
Resources - pension and promise	\$ 9,083.7	\$ 4,554.2	\$ -	\$ -	\$ 9,083.7	\$ 4,554.2	99.5%
<b>NET POSITION</b>							
Net Investment in capital assets	\$ 16,845.4	\$ 15,058.1	\$ 208.9	\$ 162.8	\$ 17,054.3	\$ 15,220.9	12.0%
Restricted	\$ 1,277.8	\$ 345.8	\$ 359.6	\$ 291.5	\$ 1,637.4	\$ 637.3	156.9%
Unrestricted	\$ 4,836.5	\$ 4,908.8	\$ -	\$ -	\$ 4,836.5	\$ 4,908.8	-1.5%
<b>Total Net Position</b>	<b>\$ 22,959.7</b>	<b>\$ 20,312.7</b>	<b>\$ 568.5</b>	<b>\$ 454.3</b>	<b>\$ 23,528.2</b>	<b>\$ 20,767.0</b>	13.3%

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 5.6% of total net position. The restricted net position includes \$156,935 for donor-specified purposes, debt service in the amount of \$961,185, future capital expenditures of \$25,005 and \$134,644 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 2020 and 2019.

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

	Governmental Activities		Business-type Activities		Total School District		Percentage Change 2019-2020
	2020	2019	2020	2019	2020	2019	
<b>Revenues:</b>							
Program revenues							
Charges for services	\$ 7,469.5	\$ 6,127.1	\$ 475.8	\$ 561.6	\$ 7,945.3	\$ 6,688.7	18.8%
Grants & contributions	\$ 3,166.6	\$ 3,269.7	\$ 971.9	\$ 597.6	\$ 4,138.5	\$ 3,867.3	7.0%
General revenues							
Property taxes	\$ 7,660.3	\$ 7,273.1	\$ -	\$ -	\$ 7,660.3	\$ 7,273.1	5.3%
State formula aid	\$ 16,315.6	\$ 14,852.0	\$ -	\$ -	\$ 16,315.6	\$ 14,852.0	9.9%
Other	\$ 140.9	\$ 115.9	\$ -	\$ -	\$ 140.9	\$ 115.9	21.6%
<b>Total revenues</b>	<b>\$ 34,752.9</b>	<b>\$ 31,637.8</b>	<b>\$ 1,447.7</b>	<b>\$ 1,169.2</b>	<b>\$ 36,200.6</b>	<b>\$ 32,797.0</b>	<b>10.4%</b>
<b>Expenses:</b>							
Instruction	\$ 18,146.9	\$ 17,757.6	\$ -	\$ -	\$ 18,146.9	\$ 17,757.6	2.2%
Pupil & instructional services	\$ 7,548.7	\$ 7,352.4	\$ -	\$ -	\$ 7,548.7	\$ 7,352.4	2.7%
Administration and business	\$ 2,814.7	\$ 2,864.9	\$ -	\$ -	\$ 2,814.7	\$ 2,864.9	-1.8%
Maintenance and operations	\$ 718.4	\$ 1,512.8	\$ -	\$ -	\$ 718.4	\$ 1,512.8	-52.5%
Transportation	\$ 1,231.1	\$ 1,292.6	\$ -	\$ -	\$ 1,231.1	\$ 1,292.6	-4.8%
Community service	\$ -	\$ 156.4	\$ -	\$ -	\$ -	\$ 156.4	-100.0%
Interest and fees	\$ 109.6	\$ 97.4	\$ -	\$ -	\$ 109.6	\$ 97.4	12.5%
Other	\$ 1,536.4	\$ 927.5	\$ 1,333.6	\$ 1,074.5	\$ 2,870.0	\$ 2,002.0	43.4%
<b>Total expenses</b>	<b>\$ 32,106.8</b>	<b>\$ 31,961.6</b>	<b>\$ 1,333.6</b>	<b>\$ 1,074.6</b>	<b>\$ 33,439.4</b>	<b>\$ 33,036.1</b>	<b>1.2%</b>
<b>Change in net position</b>	<b>\$ 2,647.1</b>	<b>\$ (323.8)</b>	<b>\$ 114.1</b>	<b>\$ 84.7</b>	<b>\$ 2,761.2</b>	<b>\$ (239.1)</b>	

Property taxes for governmental activities increased \$387,200, as the levy for debt service fund increased by \$976,895.

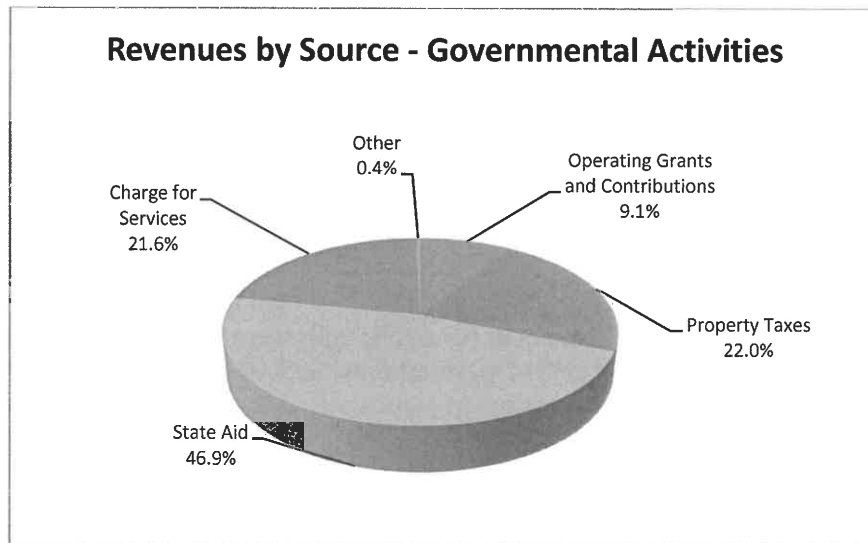
Property taxes and general state aid account for 68.9% of governmental activity revenue. Charges for services account for 21.5% of governmental activity revenue and 30.5% of business-type activities.

Overall, governmental and business type expenditures increased 1.2%. Instruction and pupil and instructional services-related expenditures account for 80.0% of governmental activity expenses. Administration and business account for 8.8% of governmental activity expenses.

## Governmental Activities

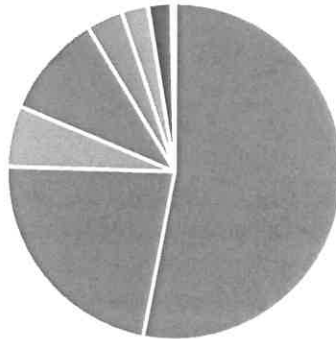
The district relies primarily on property taxes and general state aid to fund governmental activities. School funding regulations restrict the amount by which these two revenue sources, in combination, may be increased. This restriction, called revenue limit, is intended to help hold down increases in property taxes throughout the state. During the fiscal year, the district certified \$6,034,833 in property taxes subject to the revenue limit. In addition, \$1,367,000 was levied for referendum debt service, and \$258,495 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.

### Expenses by Function - Governmental Activities



- Instruction (53.0%)
- Pupil & Instructional Services (22.4%)
- Administration & Business (5.9%)
- Maintenance and Operations (10%)
- Transportation (3.5%)
- Other (2.5%)
- Interest & Fees (2.3%)
- Community Service (.04%)

### Governmental Funds

The district completed the year with a total governmental fund balance of \$6,257,339 consisting of \$4,987,019 in the general fund, \$973,736 in the debt service fund, and \$296,584 in other governmental funds. The general fund balance increased by \$32,602 from June 30, 2019.

***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 \$47,723,940 in a broad range of capital assets, including buildings, sites, and equipment. Total accumulated depreciation on these assets is \$27,348,829 for governmental activities and \$318,159 for business-type activities.

The district recognized depreciation expense of \$783,513 for the district as a whole during the fiscal year.

	Governmental Activities		Business-type Activities		Total School District		Percentage Change 2018 - 2019
	2020	2019	2020	2019	2020	2019	
Land	\$ 716	\$ 716	\$ -	\$ -	\$ 716	\$ 716	0.0%
Construction work in process	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Site improvements	\$ 1,821	\$ 1,821	\$ -	\$ -	\$ 1,821	\$ 1,821	0.0%
Buildings & building improvements	\$ 41,824	\$ 40,032	\$ -	\$ -	\$ 41,824	\$ 40,032	4.5%
Equipment & furniture	\$ 2,836	\$ 2,589	\$ 527	\$ 463	\$ 3,363	\$ 3,052	10.2%
Accumulated depreciation	\$ (27,349)	\$ (26,608)	\$ (318)	\$ (300)	\$ (27,667)	\$ (26,908)	2.8%
<b>Total</b>	<b>\$ 19,848</b>	<b>\$ 18,550</b>	<b>\$ 209</b>	<b>\$ 163</b>	<b>\$ 20,057</b>	<b>\$ 18,713</b>	<b>7.2%</b>

### Debt Administration

Table 4  
Outstanding Long-Term Obligations

	Long-term Liability	
	2020	2019
Promissory note	\$ -	\$ 175,000
Notes payable	2,620,000	3,030,000
Land contract payable	320,000	388,400
Deferred issuance premium	62,633	73,073
Less deferred issue discount	-	(676)
<b>Total</b>	<b>\$ 3,002,633</b>	<b>\$ 3,665,797</b>

Of the long-term portion listed above \$415,000 of the note payable and \$80,000 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, 2020**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Totals</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 3,970,965	\$ 324,298	\$ 4,295,263
Taxes receivable	2,456,830	-	2,456,830
Other receivables	53,665	-	53,665
Promise to give	20,000	-	20,000
Due from other governments	837,978	153,005	990,983
Due from fiduciary fund	62,034	-	62,034
Total current assets	7,401,472	477,303	7,878,775
Noncurrent assets:			
Net pension asset	2,994,283	-	2,994,283
Capital assets	47,196,906	527,034	47,723,940
Less - Accumulated depreciation	(27,348,829)	(318,159)	(27,666,988)
Total capital assets, net of depreciation	19,848,077	208,875	20,056,952
Total noncurrent assets	22,842,360	208,875	23,051,235
Total assets	\$ 30,243,832	\$ 686,178	\$ 30,930,010
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Resources related to OPEB	\$ 1,098,639	\$ -	\$ 1,098,639
Resources related to pensions	6,607,606	-	6,607,606
Total deferred outflows of resources	\$ 7,706,245	\$ -	\$ 7,706,245
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expenses	\$ 1,136,683	\$ 117,717	\$ 1,254,400
Current portion of long-term obligations	505,440	-	505,440
Total current liabilities	1,642,123	117,717	1,759,840
Noncurrent liabilities:			
Net OPEB liability	1,767,338	-	1,767,338
Noncurrent portion of long-term obligations	2,497,193	-	2,497,193
Total noncurrent liabilities	4,264,531	-	4,264,531
Total liabilities	\$ 5,906,654	\$ 117,717	\$ 6,024,371
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Resources related to OPEB	\$ 108,675	\$ -	\$ 108,675
Resources related to pensions	8,975,036	-	8,975,036
Total deferred inflows of resources	\$ 9,083,711	\$ -	\$ 9,083,711
<b>NET POSITION</b>			
Net investment in capital assets	\$ 16,845,444	\$ 208,875	\$ 17,054,319
Restricted	1,277,769	359,586	1,637,355
Unrestricted	4,836,499	-	4,836,499
Total net position	\$ 22,959,712	\$ 568,461	\$ 23,528,173

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2020**

Functions/Programs	Program revenues			Net (expenses) revenue and changes in net position		
	Expenses	Charges for Services	Operating Grants and Contributions	Government Activities	Business-type Activities	Total
<b>Governmental activities</b>						
Instruction:						
Regular	\$ 11,476,934	\$ 5,402,801	\$ 503,999	\$ (5,570,134)	\$ -	\$ (5,570,134)
Vocational	826,050	9,875	21,687	(794,488)	-	(794,488)
Special education	4,572,876	36,551	1,575,185	(2,961,140)	-	(2,961,140)
Other	1,271,026	66,569	34,504	(1,169,953)	-	(1,169,953)
Total instruction	<u>18,146,886</u>	<u>5,515,796</u>	<u>2,135,375</u>	<u>(10,495,715)</u>	<u>-</u>	<u>(10,495,715)</u>
Support services:						
Pupil services	1,745,231	11,575	26,210	(1,707,446)	-	(1,707,446)
Instructional staff services	5,803,504	1,918,706	564,079	(3,320,719)	-	(3,320,719)
General administration services	416,261	-	-	(416,261)	-	(416,261)
School administration services	1,185,370	-	-	(1,185,370)	-	(1,185,370)
Business services	1,213,100	-	56,775	(1,156,325)	-	(1,156,325)
Operations and maintenance of plant services	718,444	1,302	179,296	(537,846)	-	(537,846)
Pupil transportation services	1,231,056	-	138,509	(1,092,547)	-	(1,092,547)
Central services	146,890	-	-	(146,890)	-	(146,890)
Other support services	708,262	-	66,403	(641,859)	-	(641,859)
Community services	133,067	22,128	-	(110,939)	-	(110,939)
Interest and fees (excludes direct allocations to functions)	109,621	-	-	(109,621)	-	(109,621)
Depreciation - unallocated (excludes direct allocations to functions)	548,225	-	-	(548,225)	-	(548,225)
Total support services	<u>13,959,031</u>	<u>1,953,711</u>	<u>1,031,272</u>	<u>(10,974,048)</u>	<u>-</u>	<u>(10,974,048)</u>
Total governmental activities	<u>32,105,917</u>	<u>7,469,507</u>	<u>3,166,647</u>	<u>(21,469,763)</u>	<u>-</u>	<u>(21,469,763)</u>
<b>Business-type activities</b>						
Food services	1,333,611	475,769	971,969	-	114,127	114,127
Total school district	<u>\$ 33,439,528</u>	<u>\$ 7,945,276</u>	<u>\$ 4,138,616</u>	<u>(21,469,763)</u>	<u>114,127</u>	<u>(21,355,636)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes				5,784,433	-	5,784,433
Property taxes, levied for debt service on long-term debt				1,617,400	-	1,617,400
Property taxes, levied for community services				258,495	-	258,495
Other taxes				20,619	-	20,619
State and federal aids not restricted to specific purposes:						
General				16,154,464	-	16,154,464
Other				161,128	-	161,128
Interest				8,559	-	8,559
Miscellaneous				111,702	-	111,702
Total general revenues				<u>24,116,800</u>	<u>-</u>	<u>24,116,800</u>
Change in net position				2,647,037	114,127	2,761,164
Net position - Beginning of year				20,312,675	454,334	20,767,009
Net position - End of year				<u>\$ 22,959,712</u>	<u>\$ 568,461</u>	<u>\$ 23,528,173</u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2020**

	General Fund	Package/ Cooperative Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,566,532	\$ 85,747	\$ 973,736	\$ 344,950	\$ 3,970,965
Property taxes receivable	2,456,830	-	-	-	2,456,830
Accounts receivable	52,405	1,260	-	-	53,665
Due from other governments	837,978	-	-	-	837,978
Due from other funds	52,994	9,040	-	-	62,034
	<u>5,966,739</u>	<u>96,047</u>	<u>973,736</u>	<u>344,950</u>	<u>7,381,472</u>
Total assets	<u>\$ 5,966,739</u>	<u>\$ 96,047</u>	<u>\$ 973,736</u>	<u>\$ 344,950</u>	<u>\$ 7,381,472</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 841,417	\$ 72,317	-	\$ 48,366	\$ 962,100
Due to other funds	138,303	23,730	-	-	162,033
Total liabilities	<u>979,720</u>	<u>96,047</u>	<u>-</u>	<u>48,366</u>	<u>1,124,133</u>
Fund balances:					
Restricted for:					
District operations per donor specifications	-	-	-	156,935	156,935
Debt service	-	-	973,736	-	973,736
Capital projects	-	-	-	5,005	5,005
Future community service expenditures	-	-	-	134,644	134,644
Unassigned	4,987,019	-	-	-	4,987,019
Total fund balances	<u>4,987,019</u>	<u>-</u>	<u>973,736</u>	<u>296,584</u>	<u>6,257,339</u>
Total liabilities and fund balances	<u>\$ 5,966,739</u>	<u>\$ 96,047</u>	<u>\$ 973,736</u>	<u>\$ 344,950</u>	<u>\$ 7,381,472</u>

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, 2020**

Total fund balances - governmental funds	\$	6,257,339
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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 \$47,196,906 and the accumulated depreciation is \$27,348,829.		19,848,077
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Promises to give are not current financial resources and therefore are not reported in the fund financial statements.		20,000
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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 \$1,767,338 and deferred inflows of resources of \$108,675 is more than the deferred outflows of resources of \$1,098,639.		(777,374)
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Net pension asset 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 \$6,607,606 plus the net pension asset of \$2,994,283 exceeds the deferred inflows of resources related to pensions of \$8,975,036.		626,853
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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		(12,550)
G.O. promissory notes	\$ (2,940,000)	
Premium on G.O. promissory notes	<u>(62,633)</u>	
Total long-term liabilities		<u>(3,002,633)</u>

Net position of governmental activities	\$	<u><u>22,959,712</u></u>
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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, 2020**

	General Fund	Package/ Cooperative Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Local	\$ 5,968,183	\$ 1,772	\$ 1,617,400	\$ 486,322	\$ 8,073,677
Interdistrict	5,439,244	1,917,024	-	-	7,356,268
Intermediate	153,951	250	-	-	154,201
State	17,979,025	-	-	-	17,979,025
Federal	1,096,705	-	-	-	1,096,705
Other	93,078	-	-	-	93,078
Total revenues	<u>30,730,186</u>	<u>1,919,046</u>	<u>1,617,400</u>	<u>486,322</u>	<u>34,752,954</u>
<b>EXPENDITURES</b>					
Instruction:					
Regular	10,486,893	861,214	-	6,069	11,354,176
Vocational education	789,397	-	-	-	789,397
Special education	4,526,548	-	-	-	4,526,548
Other	1,243,975	-	-	174	1,244,149
Total instruction	<u>17,046,813</u>	<u>861,214</u>	<u>-</u>	<u>6,243</u>	<u>17,914,270</u>
Support services:					
Pupil services	1,130,472	612,948	-	-	1,743,420
Instructional staff services	1,792,857	4,033,930	-	3,520	5,830,307
General administration services	366,054	-	-	46,832	412,886
School administration services	1,358,914	1,200	-	216,444	1,576,558
Business services	1,110,664	64,247	-	39,935	1,214,846
Operations and maintenance	1,976,528	129,676	-	39,871	2,146,075
Pupil transportation	1,081,834	85,742	-	21,480	1,189,056
Central services	142,890	4,000	-	-	146,890
Community service	-	-	-	133,009	133,009
Debt service:					
Principal	-	-	653,400	-	653,400
Interest and other charges	57,785	-	65,400	-	123,185
Other support services/nonprogram	547,159	161,103	-	-	708,262
Total support services	<u>9,565,157</u>	<u>5,092,846</u>	<u>718,800</u>	<u>501,091</u>	<u>15,877,894</u>
Total expenditures	<u>26,611,970</u>	<u>5,954,060</u>	<u>718,800</u>	<u>507,334</u>	<u>33,792,164</u>
Excess (deficiency) of revenues over (under) expenditures	4,118,216	(4,035,014)	898,600	(21,012)	960,790
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	4,035,014	45,600	5,000	4,085,614
Operating transfers out	(4,085,614)	-	-	-	(4,085,614)
	<u>(4,085,614)</u>	<u>4,035,014</u>	<u>45,600</u>	<u>5,000</u>	<u>-</u>
Net change in fund balances	32,602	-	944,200	(16,012)	960,790
Fund balances - beginning of year	4,954,417	-	29,536	312,596	5,296,549
Fund balances - end of year	<u>\$ 4,987,019</u>	<u>\$ -</u>	<u>\$ 973,736</u>	<u>\$ 296,584</u>	<u>\$ 6,257,339</u>

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, 2020**

Net change in fund balances—Total governmental funds	\$	960,790
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	\$ 2,064,191	
Depreciation expense reported in the statement of activities	<u>(765,649)</u>	1,298,542
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		9,764
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.		
		653,400
The employer share of pension expense incurred after the net pension liability measurement date of December 31, 2019 and through June 2020 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	(594,631)	
Contributions subsequent to the measurement date from January 1, 2020 through June 30, 2020	657,740	
Adjustment for the difference in basis of pension expense reporting for government-wide financial statements	<u>(89,816)</u>	(26,707)
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.	(341,304)	
Deferred inflows of resources related to OPEB will be recognized in OPEB expense.	(10,192)	
Contributions subsequent to the measurement date from July 1, 2019 through June 30, 2020 are recorded in the statement of net position as a deferred outflow.	<u>98,944</u>	(252,552)
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>3,800</u>	<u>3,800</u>
Change in net position of governmental activities	\$	<u><u>2,647,037</u></u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2020**

	Business-type Activities Enterprise Funds <u>Food Service</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 324,298
Due from other governments	<u>153,005</u>
Total current assets	<u>477,303</u>
Noncurrent assets:	
Furniture and equipment	527,034
Less - Accumulated depreciation	<u>(318,159)</u>
Total noncurrent assets	<u>208,875</u>
Total assets	<u>\$ 686,178</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ <u>117,717</u>
Total current liabilities	<u>117,717</u>
Total liabilities	<u>\$ 117,717</u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 208,875
Restricted for use in food service operations	<u>359,586</u>
Total net position	<u>\$ 568,461</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, 2020**

	Business-type Activities Enterprise Funds <u>Food Service</u>
<b>OPERATING REVENUES</b>	
Food service sales	\$ 475,769
State matching and other	20,767
Grants - child nutrition program	951,202
Total operating revenues	<u>1,447,738</u>
<b>OPERATING EXPENSES</b>	
Professional and contract services	1,315,746
Depreciation	17,865
Total operating expenses	<u>1,333,611</u>
Operating income	<u>114,127</u>
Change in net position	114,127
Net position - Beginning of year	<u>454,334</u>
Net position - End of year	<u>\$ 568,461</u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
Year Ended June 30, 2020**

	Business-type Activities Enterprise Funds <u>Food Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from user charges	\$ 454,059
Operating grants received	921,161
Cash payments to contractors for goods and services	<u>(1,227,717)</u>
Net cash provided by operating activities	<u>147,503</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Purchase of capital assets	<u>(63,975)</u>
Net cash used in operating activities	<u>(63,975)</u>
Net change in cash and cash equivalents	83,528
Cash and cash equivalents - beginning	<u>240,770</u>
Cash and cash equivalents - end	<u>\$ 324,298</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 64,523
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	17,865
Changes in assets and liabilities:	
Due from other governments	(50,808)
Accounts receivable	8
Unearned revenues	27,886
Accounts payable and accrued expenses	<u>88,029</u>
Net cash provided by operating activities	<u>\$ 147,503</u>

**NONCASH NONCAPITAL OPERATING ACTIVITIES**

During the year the District received \$83,094 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, 2020**

	<u>Private- Purpose Trust</u>	<u>Employee- Benefit Trust</u>	<u>Agency Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 86,192	\$ 1,520,027	\$ 135,185
Investment, at fair value:			
Bonds and bond mutual funds	-	539,388	-
Equity mutual funds	-	766,965	-
Due from other funds	<u>-</u>	<u>162,034</u>	<u>-</u>
 Total assets	 <u>\$ 86,192</u>	 <u>\$ 2,988,414</u>	 <u>\$ 135,185</u>
<b>LIABILITIES</b>			
Due to other funds	\$ -	\$ 62,034	\$ -
Due to student organizations	<u>-</u>	<u>-</u>	<u>135,185</u>
 Total liabilities	 <u>\$ -</u>	 <u>\$ 62,034</u>	 <u>\$ 135,185</u>
<b>NET POSITION</b>			
Restricted for scholarships	\$ 86,192	\$ -	
Restricted for employee benefit plans (held in trust)	<u>-</u>	<u>2,926,380</u>	
 Total net position	 <u>\$ 86,192</u>	 <u>\$ 2,926,380</u>	

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**Year Ended June 30, 2020**

	<u>Private- Purpose Trust</u>	<u>Employee- Benefit Trust</u>
<b>ADDITIONS:</b>		
Investment income (loss):		
Interest and dividends	\$ -	\$ 87,220
Net change in fair value	-	18,529
Contributions	-	162,034
Less - Investment expense	-	(18,555)
Net investment income	-	249,228
Private donations	43,194	-
Total additions	<u>43,194</u>	<u>249,228</u>
<b>DEDUCTIONS:</b>		
Payment of benefits to trust fund participants	-	317,101
Implicit rate subsidy	-	62,034
Scholarships awarded	44,129	-
Total deductions	<u>44,129</u>	<u>379,135</u>
Change in net position	(935)	(129,907)
Net position - beginning of year	<u>87,127</u>	<u>3,056,287</u>
Net position - end of year	<u>\$ 86,192</u>	<u>\$ 2,926,380</u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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
- Debt Service 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

**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, 2020**

**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 – 2019 tax roll:

Lien date and levy date	October, 2019
Tax bills mailed	December, 2019
Payment in full, or	
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property taxes in full	January 31, 2020

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, 2020.

*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, 2020**

**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, 2020**

**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, 2020**

**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, 2020, \$4,633,234 of the District's bank balance of \$6,827,469 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	\$ 4,633,234
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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, 2020**

**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, 2020, the District had the following recurring fair value measurements.

	Level 1	Level 2	Level 3	Total
Bond mutual funds	\$ 488,183	\$ -	\$ -	\$ 488,183
Equity mutual funds	766,965	-	-	766,965
Municipal bonds	-	51,205	-	51,205
External investment pool	-	53,343	-	53,343
	<u>\$ 1,255,148</u>	<u>\$ 104,548</u>	<u>\$ -</u>	<u>\$ 1,359,696</u>

As of June 30, 2020, 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 6/30/20 - 31 days	\$ 53,343
Bond mutual funds (7 funds)	2.5 and 6.6 years	488,183
Equity mutual funds	None	766,965
Municipal bonds	2.5 years	51,205

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, 2020**

**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, 2020, the entire amount of the District’s investments in its employee benefit trust totaling \$1,306,353 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 6/30/20) 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, 2020 follows:

<u>Range of ratings by by each mutual bond fund</u>	<u>Percentage of Holdings</u>	<u>Dollar amount of investments</u>
AAA	48.09%	\$ 234,801
AA	4.07%	19,893
A	12.58%	61,401
BBB	22.77%	111,139
BB	6.66%	32,492
B	4.26%	20,780
Below B	0.34%	1,671
Not rated	<u>1.23%</u>	<u>6,007</u>
	<u>100.00%</u>	<u>\$ 488,184</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**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	\$ 5,982,819
Wisconsin Local Government Investment Pool	53,343
Petty cash	<u>505</u>
Total deposits and investment in LGIP	<u>\$ 6,036,667</u>

**Per statement of net position:**

Governmental activities	\$ 3,970,965
Business-type activities	324,298

**Per statement of fiduciary net position:**

Agency	135,185
Private-purpose trust	86,192
Employee-benefit trust	<u>1,520,027</u>
Total	<u>\$ 6,036,667</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, 2020, 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, 2020**

**Note 3 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance 7/1/2019	Additions	Deletions/ Reclass	Balance 6/30/2020
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Sites	\$ 716,390	-	-	716,390
Construction work in progress	-	-	-	-
Total capital assets not being depreciated	<u>716,390</u>	<u>-</u>	<u>-</u>	<u>716,390</u>
Capital assets being depreciated:				
Site improvements	1,821,256	-	-	1,821,256
Building and improvements	40,031,541	1,791,786	-	41,823,327
Furniture and equipment	2,588,542	272,403	(25,012)	2,835,933
Total capital assets being depreciated	<u>44,441,339</u>	<u>2,064,189</u>	<u>(25,012)</u>	<u>46,480,516</u>
Less - Accumulated depreciation for:				
Site improvements	(20,944)	-	-	(20,944)
Building and improvements	(24,779,985)	(588,941)	-	(25,368,926)
Furniture and equipment	(1,807,265)	(176,706)	25,012	(1,958,959)
Total accumulated depreciation	<u>(26,608,194)</u>	<u>(765,647)</u>	<u>25,012</u>	<u>(27,348,829)</u>
Governmental activities capital assets - net	<u>\$ 18,549,535</u>	<u>1,298,542</u>	<u>-</u>	<u>19,848,077</u>
	Balance 7/1/2019	Additions	Deletions	Balance 6/30/2020
<b>Business-type activities:</b>				
Capital assets being depreciated:				
Food service equipment	\$ 463,059	63,975	-	527,034
Less - Accumulated depreciation for:				
Food service equipment	(300,293)	(17,866)	-	(318,159)
Business-type activities capital assets - net	<u>\$ 162,766</u>	<u>46,109</u>	<u>-</u>	<u>208,875</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**Note 3 CAPITAL ASSETS (Continued)**

Depreciation expense is charged to governmental activities functions as follows:

Instruction:	
Regular	\$ 9,561
Vocational	27,688
Special education	1,401
Other	26,140
Support services:	
Pupil services	1,283
Instructional staff services	24,087
School administration services	2,448
Business services	12,841
Operations and maintenance of plant services	70,814
Pupil transportation services	41,159
Unallocated	<u>548,225</u>
 Total depreciation expenses - governmental activities	 \$ <u>765,647</u>

**Note 4 PROMISE TO GIVE**

The District will receive \$20,000 from various donors over the next year 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 can utilize short-term borrowing to meet operating cash flow needs due to the timing of tax collections and other aids. There was no short-term debt activity for the year ended June 30, 2020.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**Note 6 LONG-TERM OBLIGATIONS**

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance <u>7/1/2019</u>	Increases	Decreases	Balance <u>6/30/2020</u>	Amounts due within <u>one year</u>
Promissory note	\$ 175,000	-	(175,000)	-	-
Notes payable	3,030,000	-	(410,000)	2,620,000	415,000
Land contract from direct borrowings and direct placements	388,400	-	(68,400)	320,000	80,000
Add: Deferred issuance premium	73,073	-	(10,440)	62,633	10,440
Less: deferred issuance discount	<u>(676)</u>	<u>-</u>	<u>676</u>	<u>-</u>	<u>-</u>
Total long-term liabilities	<u>\$ 3,665,797</u>	<u>-</u>	<u>(663,164)</u>	<u>3,002,633</u>	<u>505,440</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, 2020, general obligation debt consisted of the following:

Type	Date of Issue	Final Maturity	Interest Rates (%)	Original Indebtedness	Balance Outstanding 6/30/2020
Taxable G.O. promissory note	1/26/11	4/1/2020	2 - 4	1,265,000	\$ -
G.O. promissory notes	6/22/16	4/1/2026	1.5 - 2	4,180,000	<u>2,620,000</u>
Direct borrowings:					2,620,000
Land contract	4/8/19	12/31/2024	2.5	411,200	<u>320,000</u>
Total general obligation debt					<u>\$ 2,940,000</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**Note 6 LONG-TERM OBLIGATIONS (Continued)**

Future debt service requirements to maturity on general obligation debt at June 30, 2020 are as follows:

Year	G.O. bonds and notes		Land contract from direct borrowings and direct placements		Total
	Principal	Interest	Principal	Interest	
2021	\$ 415,000	50,200	80,000	9,140	554,340
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	450,000	18,100	-	-	468,100
2026	455,000	9,100	-	-	464,100
Totals	\$ <u>2,620,000</u>	<u>177,400</u>	<u>320,000</u>	<u>27,140</u>	<u>3,144,540</u>

For the year ended June 30, 2020, interest costs on general obligation debt totaled \$65,400 and the entire amount was charged to expense. No interest cost was capitalized during the year ended June 30, 2020.

The 2019 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$919,401,428. The legal debt limit and margin of indebtedness as of June 30, 2020 in accordance with Wisconsin statutes follows:

Debt limit (10% of \$919,401,428)	\$ 91,940,143
Less - outstanding debt subject to limitation	<u>(2,940,000)</u>
Margin on indebtedness	<u>\$ 89,000,143</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, 2020**

**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 <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**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, 2020**

**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
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%
2019	0.0%	-10.0%

**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 \$1,013,289 in contributions from the employer.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**Note 8 DEFINED BENEFIT PENSION (Continued)**

**Contributions (Continued)**

Contribution rates as of June 30, 2020 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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

At June 30, 2020, the District reported a liability (asset) of (\$2,994,283) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the District's proportion was 0.09286166%, which was an increase of 0.00302208% from its proportion measured as of December 31, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$1,110,497.

At June 30, 2020, 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>
<b>Cost-Sharing Multiple-Employer Pension Plan:</b>		
Differences between expected and actual experience	\$ 5,683,835	\$ 2,844,379
Changes in assumptions	233,334	-
Net differences between projected and actual earnings on pension plan investments	-	6,121,381
Changes in proportionate and difference between employer contributions and proportionate share of contributions	32,697	9,276
Employer contributions subsequent to the measurement date	<u>657,740</u>	<u>-</u>
Total - cost-sharing multiple-employer pension plan	<u>\$ 6,607,606</u>	<u>\$ 8,975,036</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**Note 8     DEFINED BENEFIT PENSION (Continued)**

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

\$657,740 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, 2020.

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
2021	\$ 2,017,274	\$ 2,970,379
2022	1,988,228	2,799,538
2023	1,589,233	1,857,523
2024	355,131	1,347,596
2025	-	-
Thereafter	-	-

**Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset)	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
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, 2020**

**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. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 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:

Core Fund Asset Class	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
Global Equities	49.0%	8.0%	5.1%
Fixed Income	24.5%	4.9%	2.1%
Inflation Sensitive Assets	15.5%	4.0%	1.2%
Real Estate	9.0%	6.3%	3.5%
Private Equity/Debt	8.0%	10.6%	7.6%
Multi-Asset	4.0%	6.9%	4.0%
Total Core Fund	110.0%	7.5%	4.6%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	7.5%	4.6%
International Equities	30.0%	8.2%	5.3%
Total Variable Fund	100.0%	7.8%	4.9%

New England Pension Consultants Long Term US CPI (Inflation) Forecast:  
2.75% 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, 2020**

**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 for the current and 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 2.75% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 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 <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase to Discount Rate <u>(8.00%)</u>
District's proportionate share of the net pension liability (asset)   \$	7,710,816	\$   (2,994,283)	(10,997,577)

*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, 2020 the District has accrued liabilities totaling \$393,997 relating to the pension plan. This amount represents legally required contributions based on the June 2020 payroll reporting period.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**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
	<u>343</u>

*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, 2020, 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, 2020**

**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, 2020, 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, 2020, the annual money-weighted rate of return on the investments, net of investment expense was 3.60% 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, 2020**

**Note 9 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**Receivables**

As of June 30, 2020 the Plan reported \$162,034 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2020.

**Change in the Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
<b>Balances at 6/30/18 (measurement date)</b>	\$ 4,708,920	\$ 3,282,886	\$ 1,426,034
<b>Changes for the year:</b>			
Service cost	300,740	-	300,740
Interest	174,266	-	174,266
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions or other input	64,093	-	64,093
Contributions - employer	-	63,090	(63,090)
Net investment income	-	134,705	(134,705)
Benefit payments	(424,393)	(424,393)	-
<b>Net changes</b>	<u>114,706</u>	<u>(226,598)</u>	<u>341,304</u>
<b>Balances at 6/30/19 (measurement date)</b>	<u>\$ 4,823,626</u>	<u>\$ 3,056,288</u>	<u>\$ 1,767,338</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, 2019. The components of the net OPEB liability of the District reported at June 30, 2020, were as follows:

	Net OPEB Obligation (Asset)
Total OPEB liability	\$ 4,823,626
Plan fiduciary net position	<u>(3,056,288)</u>
District's net OPEB liability	<u>\$ 1,767,338</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 <u>63.36%</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**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, 2019, was determined by using roll-forward information from the 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	3.50 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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
All investments	3.50 percent - expected long-term rate of return

*Discount rate.* The discount rate used to measure the total OPEB liability was 3.50 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, 2020**

**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 (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB liability (asset)	\$ 2,028,847	1,767,338	1,514,386

*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)	\$ 1,558,292	1,767,338	2,010,969

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$252,554. At June 30, 2020 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	\$ 421,433	\$ -
Changes in assumptions	515,172	58,371
Net differences between projected and actual earnings on OPEB plan investments	-	50,304
District contributions subsequent to the measurement date	\$ 162,034	-
Total	\$ 1,098,639	\$ 108,675

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**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	\$ 63,256	\$ 7,340
2021	63,256	7,340
2022	86,170	9,998
2023	84,320	9,784
2024	88,477	10,266
Thereafter	551,129	63,947

**Payable to the OPEB Plan**

At June 30, 2020, the District reported a payable of \$162,034 for the 2019-2020 contribution to the OPEB plan.

**Changes in benefit terms**

There were no changes of benefit terms for any participating plan members relative to the OPEB during the year.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020**

**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, 2020, consisted of the following:

	Due from other funds	Due to other funds
<b><i>Governmental funds:</i></b>		
General fund:		
Due from package fund	\$ -	-
Due from fiduciary funds	52,994	-
Due to fiduciary funds	-	138,304
Package/Cooperative fund:		
Due from fiduciary funds	9,040	-
Due to general fund	-	23,730
Subtotal - governmental funds	62,034	162,034
<b><i>Fiduciary funds:</i></b>		
Due from general fund	162,034	-
Due to other funds	-	62,034
Subtotal - fiduciary funds	162,034	62,034
	\$ 224,068	224,068

Interfund transfers for the year ended June 30, 2020, consisted of the following:

	Transfer from	Transfer to
General fund	\$ 4,085,614	-
Debt Service fund	-	45,600
Capital Projects	-	5,000
Package/Cooperative fund	-	4,035,014
	\$ 4,085,614	4,085,614

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, 2020**

**Note 11 NET POSITION**

Net position reported on the district wide statement of net position at June 30, 2020 includes the following:

***Governmental activities:***

Net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 19,848,077
Less - related long-term debt outstanding	<u>(3,002,633)</u>
Total invested in capital assets	16,845,444

Restricted for:

Donor-specified purposes	156,935
Debt service	961,185
Future capital expenditures	25,005
Future community service expenditures	<u>134,644</u>
Total restricted	1,277,769

Unrestricted

4,836,499

Total governmental activities net assets	<u>\$ 22,959,712</u>
--	----------------------

***Business-type activities:***

Invested in capital assets, net of related debt:

Capital assets, net of accumulated depreciation	<u>\$ 208,875</u>
Total invested in capital assets	208,875

Restricted for:

Future food service operations	<u>359,586</u>
Total restricted	359,586

Unrestricted

-

Total business-type activities net assets	<u>\$ 568,461</u>
---	-------------------

\$626,853 and (\$777,374) 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, 2020**

**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, 2020 the District did not exceed this limitation.

**Note 15 COVID-19**

On March 13, 2020, a national emergency was declared for the COVID-19 outbreak in the United States of America. This event affects the economy and financial markets. The extend of the impact on the District may be both direct and indirect and will vary based on the duration of the outbreak and other factors. An estimate of the financial effect on the District's financial statement on June 30, 2020 cannot be determined at this time.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2020**



**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For the Year Ended June 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Local	\$ 5,936,833	\$ 5,936,833	\$ 5,944,583	\$ 7,750
Interdistrict	5,300,000	5,300,000	5,402,693	102,693
Intermediate	52,230	52,230	13,805	(38,425)
State	16,740,259	16,740,260	16,789,722	49,462
Federal	586,000	585,999	608,499	22,500
Other	76,500	76,500	93,079	16,579
Total revenues	<u>28,691,822</u>	<u>28,691,822</u>	<u>28,852,381</u>	<u>160,559</u>
<b>EXPENDITURES</b>				
Instruction				
Regular	10,575,013	10,575,013	10,067,222	507,791
Vocational	822,275	822,275	789,397	32,878
Other	1,170,123	1,170,123	1,243,975	(73,852)
Total instruction	<u>12,567,411</u>	<u>12,567,411</u>	<u>12,100,594</u>	<u>466,817</u>
Support services				
Pupil services	555,919	555,919	538,503	17,416
Instructional support services	1,573,994	1,573,994	1,536,738	37,256
Central administration	331,682	331,682	366,054	(34,372)
School administration	1,442,125	1,442,125	1,358,914	83,211
Business administration	3,987,935	3,987,935	3,874,485	113,450
Central services	194,800	194,800	142,890	51,910
Debt service	7,500	7,500	57,785	(50,285)
Other support services	395,792	395,792	513,349	(117,557)
Total support services	<u>8,489,747</u>	<u>8,489,747</u>	<u>8,388,718</u>	<u>101,029</u>
Non-Program				
General tuition payments	380,000	380,000	366,212	13,788
Other	-	-	876	(876)
Total non-program	<u>380,000</u>	<u>380,000</u>	<u>367,088</u>	<u>12,912</u>
Total expenditures	<u>21,437,158</u>	<u>21,437,158</u>	<u>20,856,400</u>	<u>580,758</u>
Excess of revenues over expenditures	7,254,664	7,254,664	7,995,981	741,317
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to other funds	<u>(7,254,664)</u>	<u>(7,254,664)</u>	<u>(7,963,379)</u>	<u>(708,715)</u>
Total other financing sources (uses)	<u>(7,254,664)</u>	<u>(7,254,664)</u>	<u>(7,963,379)</u>	<u>(708,715)</u>
Net change in fund balances	-	-	32,602	32,602
Fund balances - beginning of year	<u>4,954,417</u>	<u>4,954,417</u>	<u>4,954,417</u>	<u>-</u>
Fund balances - end of year	<u>\$ 4,954,417</u>	<u>\$ 4,954,417</u>	<u>\$ 4,987,019</u>	<u>\$ 32,602</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Total revenues	\$ 2,900,283	\$ 2,900,283	\$ 1,919,046	\$ (981,237)
Total revenues	<u>2,900,283</u>	<u>2,900,283</u>	<u>1,919,046</u>	<u>(981,237)</u>
<b>EXPENDITURES</b>				
Instruction	1,048,000	1,048,000	861,214	186,786
Support services	<u>5,463,283</u>	<u>5,463,283</u>	<u>5,092,846</u>	<u>370,437</u>
Total expenditures	<u>6,511,283</u>	<u>6,511,283</u>	<u>5,954,060</u>	<u>557,223</u>
Excess of revenues over expenditures	(3,611,000)	(3,611,000)	(4,035,014)	(424,014)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from other funds	3,611,000	3,611,000	4,035,014	424,014
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>3,611,000</u>	<u>3,611,000</u>	<u>4,035,014</u>	<u>424,014</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, 2020**

**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>
<b>Revenues:</b>	
Actual amounts from the budgetary comparison schedule	\$ 28,852,381
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>1,877,805</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 30,730,186</u>
<b>Expenditures:</b>	
Actual amounts from the budgetary comparison schedule	\$ 20,856,400
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>5,755,570</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 26,611,970</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
June 30, 2020**

**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>
<b>Other financing sources (uses)</b>	
Actual amounts from the budgetary comparison schedule	\$ (7,963,379)
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>3,877,765</u>
Total other financing sources (uses) as reported on the statement of revenues expenditures and changes in fund balances - governmental funds	<u>\$ (4,085,614)</u>

**Note 2 EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS**

For the year ended June 30, 2020 the following general fund functions had an excess of actual expenditures over the final budget amounts.

General fund:	
Central administration	\$ 34,372
Debt service	50,285
Other support services	117,557
Other non-program	876
Transfer to other funds	708,715
	<u>\$ 911,805</u>
Other Funds:	
Special education fund	\$ 165,474

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2020**

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

Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB liability</b>				
Service cost	\$ 300,740	\$ 188,401	\$ 202,459	\$ 202,459
Interest	174,266	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	64,093	538,919	(77,829)	-
Benefit payments	(424,393)	(206,345)	(745,772)	(293,519)
<b>Net change in total OPEB liability</b>	<u>114,706</u>	<u>1,393,720</u>	<u>(514,404)</u>	<u>21,808</u>
<b>Total OPEB liability - beginning</b>	<u>4,708,920</u>	<u>3,315,200</u>	<u>3,829,604</u>	<u>3,807,796</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 4,823,626</u>	<u>\$ 4,708,920</u>	<u>\$ 3,315,200</u>	<u>\$ 3,829,604</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Net investment income	134,705	113,058	204,445	50,997
Benefit payments	(424,393)	(206,345)	(745,772)	(293,519)
<b>Net change in plan fiduciary net position</b>	<u>(226,598)</u>	<u>(12,820)</u>	<u>(491,060)</u>	<u>(219,748)</u>
<b>Plan fiduciary net position - beginning</b>	<u>3,282,886</u>	<u>3,295,706</u>	<u>3,786,766</u>	<u>4,006,514</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 3,056,288</u>	<u>\$ 3,282,886</u>	<u>\$ 3,295,706</u>	<u>\$ 3,786,766</u>
<b>District's net OPEB liability - ending [(a) - (b)]</b>	\$ 1,767,338	\$ 1,426,034	\$ 19,494	\$ 42,838
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	63.36%	69.72%	99.41%	98.88%
<b>Covered-employee payroll</b>	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,656,266
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	12.23%	9.87%	0.17%	0.37%

\*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 Schedules of Changes in the District's Net OPEB Liability and Related Ratios and the District's Contributions.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2020  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS**

	Last 10 Fiscal Years*			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 392,001	\$ 210,718	\$ 210,718	\$ 44,470
Contributions in relation to the actuarially determined contribution	63,090	80,467	50,267	22,774
Contribution deficiency (excess)	<u>\$ 328,911</u>	<u>\$ 130,251</u>	<u>\$ 160,451</u>	<u>\$ 21,696</u>
District's covered-employee payroll	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,656,266
Contributions as a percentage of covered-employee payroll	0.44%	0.56%	0.43%	0.20%

\*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 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, 2020**

**Note 1 DISCLOSURE OF CHANGES OF BENEFIT TERMS AND ASSUMPTIONS**

*Changes of benefit terms.* There were no changes of benefit terms for any participant in OPEB plan.

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

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

Valuation date: Actuarially determined contributions are calculated as of June 30, 2018.

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 3.5% 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 fully generated improvement scale (x 50%)	

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
Year Ended June 30, 2020**

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

Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.09286166%	0.08983958%	0.08736266%	0.08612797%	0.08536503%	0.08523595%
District's proportionate share of the net pension liability (asset)	\$ (2,994,283)	\$ 3,196,210	\$ (2,593,901)	\$ 709,900	\$ 1,387,165	\$ (2,093,628)
District's covered-employee payroll	15,470,065	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.	-19.36%	22.23%	-19.78%	5.61%	11.32%	-15.93%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.96%	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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,013,289	\$ 963,199	\$ 891,596	\$ 834,963	\$ 833,158	\$ 829,505
Contributions in relation to the contractually required contributions	1,013,289	963,199	891,596	834,963	833,158	829,505
Contribution deficiency (excess)	-	-	-	-	-	-
District's covered-employee payroll	15,470,065	14,376,111	13,111,715	12,650,961	12,252,317	13,140,912
Contributions as a percentage of covered-employee payroll	6.55%	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, 2020**

**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, 2020**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - STUDENT ORGANIZATIONS' FUNDS**  
**Year Ended June 30, 2020**

	<u>Balance at</u> <u>7/1/19</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance at</u> <u>6/30/20</u>
<b>Assets:</b>				
Cash and cash equivalents	\$ <u>111,608</u>	\$ <u>110,437</u>	\$ <u>86,860</u>	\$ <u>135,185</u>
Total assets	\$ <u>111,608</u>	\$ <u>110,437</u>	\$ <u>86,860</u>	\$ <u>135,185</u>
<b>Liabilities:</b>				
Due to student organizations	\$ <u>111,608</u>	\$ <u>110,437</u>	\$ <u>86,860</u>	\$ <u>135,185</u>
Total liabilities	\$ <u>111,608</u>	\$ <u>110,437</u>	\$ <u>86,860</u>	\$ <u>135,185</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020**

	Special Revenue Trust Fund	Capital Projects Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 159,594	\$ 5,005	\$ 180,351	\$ 344,950
Total assets	\$ 159,594	\$ 5,005	\$ 180,351	\$ 344,950
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 2,659	\$ -	\$ 45,707	\$ 48,366
Total liabilities	2,659	-	45,707	48,366
Fund balances (deficits):				
Restricted for:				
District operations per donor specifications	156,935	-	-	156,935
Future capital projects	-	5,005	-	5,005
Future community service expenditures	-	-	134,644	134,644
Total fund balances	156,935	5,005	134,644	296,584
Total liabilities and fund balances	\$ 159,594	\$ 5,005	\$ 180,351	\$ 344,950

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2020**

	Special Revenue Trust Fund	Capital Projects Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Local	\$ 205,694	\$ 5	\$ 280,623	\$ 486,322
Total revenues	<u>205,694</u>	<u>5</u>	<u>280,623</u>	<u>486,322</u>
<b>EXPENDITURES</b>				
Instruction:				
Regular	6,069	-	-	6,069
Other	-	-	174	174
Total instruction	<u>6,069</u>	<u>-</u>	<u>174</u>	<u>6,243</u>
Support services:				
Instructional staff services	3,520	-	-	3,520
General administration services	-	-	46,832	46,832
School administration services	208,044	-	8,400	216,444
Business services	-	-	39,935	39,935
Operations and maintenance of plant services	26,984	-	12,887	39,871
Pupil transportation	2,150	-	19,330	21,480
Community service	-	-	133,009	133,009
Total support services	<u>240,698</u>	<u>-</u>	<u>260,393</u>	<u>501,091</u>
Total expenditures	<u>246,767</u>	<u>-</u>	<u>260,567</u>	<u>507,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(41,073)</u>	<u>5</u>	<u>20,056</u>	<u>(21,012)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	5,000	-	5,000
Total other financing sources	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balances	(41,073)	5,005	20,056	(16,012)
Fund balances - beginning of year	<u>198,008</u>	<u>-</u>	<u>114,588</u>	<u>312,596</u>
Fund balances - end of year	<u>\$ 156,935</u>	<u>\$ 5,005</u>	<u>\$ 134,644</u>	<u>\$ 296,584</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS  
Year Ended June 30, 2020**

<u>Operating Activity</u>	<u>WUFAR Object Code</u>	<u>Cost</u>
Employee salaries	100	\$ 99,991
Employee benefits	200	42,171
<b>Total</b>		<b>\$ 142,161</b>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS  
Year Ended June 30, 2020**

<u>Services Provided</u>	<u>Function Code</u>	<u>Cost</u>
General Administration	235000	\$ 142,161
<b>Total</b>		<b>\$ 142,161</b>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
INDEPENDENT AUDITORS' REPORTS  
ON FEDERAL AND STATE  
SINGLE AUDITS  
June 30, 2020**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**June 30, 2020**  
**TABLE OF CONTENTS**

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1 – 2
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	3 – 5
Schedule of Expenditures of Federal Awards	6 – 7
Notes to the Schedule of Expenditures of Federal Awards	8
Schedule of Federal Findings and Questioned Costs	9-11
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 <i>State Single Audit Guidelines</i>	12– 14
Schedule of State Financial Assistance	15
Notes to the Schedule of State Financial Assistance	16
Schedule of State Findings and Questioned Costs	17 – 18



**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, 2020, 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 20, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 2020-001 that we consider to be a significant deficiency.

## **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 20, 2020



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## **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, 2020. 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, 2020.

## 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 2020-001, 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, 2020, and have issued our report thereon dated November 20, 2020, 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 20, 2020

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2020**

Administering Agency Pass-through Agency Award Description	Federal Catalog Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2019	Receipts Grantor Reimbursement	Expenditures	Accrued Receivable June 30, 2020
<u>U.S. DEPARTMENT OF AGRICULTURE</u>							
Wisconsin Department of Natural Resources:							
Schools and Roads - Payments to States							
July 1, 2019 - June 30, 2020	10.665	N/A	\$ 18,632	\$ -	\$ 18,632	\$ 18,632	\$ -
Wisconsin Department of Public Instruction:							
Child Nutrition Cluster:							
National School Breakfast Program							
July 1, 2018 - June 30, 2019				8,282	8,282	-	-
July 1, 2019 - June 30, 2020	10.553	2020-603409-DPI-SB-546	\$ 45,660	-	45,660	45,660	-
COVID-19 Unanticipated School Closures 19-20							
Summer Food Service Program							
July 1, 2018 - June 30, 2019				40,480	40,480	-	-
July 1, 2019 - June 30, 2020	10.559	2020-603409-DPI-SFSP-566	\$ 20,524	-	20,524	20,524	-
COVID-19 Unanticipated School Closures 19-20							
National School Lunch Program							
July 1, 2018 - June 30, 2019				53,435	53,435	-	-
July 1, 2019 - June 30, 2020	10.555	2020-603409-DPI-NSL-547	\$ 357,981	-	357,981	357,981	-
COVID-19 Unanticipated School Closures 19-20							
Total Child Nutrition Cluster				102,197	899,057	23,100	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				102,197	917,689	968,497	153,005
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</u>							
CESA #10							
Medicaid School Based Services							
July 1, 2019 - June 30, 2020	93.778	44233100	\$ 134,499	262,673	262,673	134,499	134,499
TOTAL U.S. DEPARTMENT OF HHS				262,673	262,673	134,499	134,499
<u>U.S. DEPARTMENT OF EDUCATION</u>							
Wisconsin Department of Public Instruction:							
Special Education Cluster:							
Special Education - Grants to States (IDEA B) - MP							
July 1, 2018 - June 30, 2019				66,643	66,643	-	-
July 1, 2019 - June 30, 2020	84.027	2020-603409-DPI-IDEA-F-341	\$ 470,036	-	425,378	466,573	41,195
IDEA B - Discretionary - MP							
July 1, 2018 - June 30, 2019				21,550	21,550	-	-
July 1, 2019 - June 30, 2020	84.027	2020-603409-DPI-IDEA-F-341	\$ 74,263	-	49,050	74,263	25,213
Special Education - Preschool Grants (IDEA Preschool) - MP							
July 1, 2018 - June 30, 2019				4,255	4,255	-	-
July 1, 2019 - June 30, 2020	84.173	2020-603409-DPI-IDEA-P-347	\$ 23,806	-	8,638	21,632	12,994
Total Special Education Cluster				92,448	575,514	562,468	79,402

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, 2020**

Administering Agency Pass-through Agency Award Description	Federal Catalog Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2019	Receipts Grantor Reimbursement	Expenditures	Accrued Receivable June 30, 2020
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>							
Wisconsin Department of Public Instruction (Continued):							
Title I-A							
July 1, 2018 - June 30, 2019				124,555	124,555	-	-
July 1, 2019 - June 30, 2020	84.010	2020-603409-TIA-141	\$ 401,656	-	220,896	374,962	154,066
VEA Funded - Basic Grants to States							
July 1, 2018 - June 30, 2019				10,662	10,662	-	-
July 1, 2019 - June 30, 2020	84.048	2020-603409-CTE-400	\$ 23,183	-	21,687	21,687	-
Title IV							
July 1, 2018 - June 30, 2019				3,000	3,000	-	-
July 1, 2019 - June 30, 2020	84.424	2020-603409-TIVA-DPI-381	\$ 37,707	-	8,282	36,894	28,613
ESEA Title II-A Teacher/Principal							
July 1, 2018 - June 30, 2019				26,772	26,772	-	-
July 1, 2019 - June 30, 2020	84.367	2020-603409-TIIA-365	\$ 82,064	-	49,427	82,061	32,634
CESA #10:							
ESEA Title III-A							
July 1, 2018 - June 30, 2019				1,578	1,578	-	-
July 1, 2019 - June 30, 2020	84.365	2020-603409-DPI-T3-391	\$ 2,230	-	2,230	2,230	-
TOTAL U.S. DEPARTMENT OF EDUCATION							
				259,014	1,044,603	1,080,303	294,714
TOTAL FEDERAL FINANCIAL ASSISTANCE							
			\$	623,884	2,224,965	2,183,298	582,218

MP - Denotes major program for purposes of Uniform Grant Guidance testing for the year ended June 30, 2020.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**June 30, 2020**

**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, 2020. 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 \$83,094. This value was provided to the District by the Wisconsin Department of Public Instruction in its Commodity Allocation and Receipt Report for the 2019-2020 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, 2020**

**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> no
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>      </u> yes	<u>  X  </u> no

Identification of major federal programs:

CFDA Number	Name of Federal Program
84.027	Special Education IDEA - B
84.173	Special Education IDEA Preschool

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, 2020**

**Section II – Financial Statement Findings**

**2020-001**

**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.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2020**

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

**2020-001**

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

**CFDA Title:** Special Education Cluster

**CFDA Number:** 84.027 / 84.173

**Federal ID Number:** 2020-603409-DPI-IDEA-F-341/ 2020-603409-DPI-IDEA-P-347

**Year:** Fiscal year ending 6/30/20

**Federal Agency:** Department of Education

**Pass-through Agency:** N/A

Finding and 2020-001 relates to the preparation of the schedule of expenditures of federal awards and related notes. For information on finding 2020-001'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.



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**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, 2020. 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, 2020.

## **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 2020-001, 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, 2020, and have issued our report thereon dated November 20, 2020, 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 20, 2020

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
Year Ended June 30, 2020**

Administering Agency Pass-through Agency Award Description	State I.D. Number	Pass Through Entity Identifying Number	Accrued Receivable July 01, 2019	Receipts State Reimbursement	Expenditures	Accrued Receivable June 30, 2020						
							State	Entity	Accrued	Receipts	Expenditures	Accrued
							I.D.	Identifying	Receivable	State		Receivable
<u>Wisconsin Department of Public Instruction</u>												
Handicap Special Education and School Age Parents:												
District Programs	255.101	603409-100	\$ -	\$ 1,014,798	\$ 1,014,798	\$ -						
Special Education Transition Grant	255.960	603409-168	-	18,000	18,000	-						
High Cost Special Education Aid	255.210	603409-119	-	131,505	131,505	-						
Special Education Readiness Grant	255.257	603409-174	-	25,000	25,000	-						
Total special education and school age parents												
Educator Effectiveness	255.940	603409-154	15,693	28,487	19,440	6,646						
Assessment of Reading Readiness	255.956	603409-166	-	4,940	4,940	-						
Per Pupil Aid	255.945	603409-113	-	1,567,104	1,567,104	-						
General Equalization	255.201	603409-116	221,742	19,383,607	19,400,208	238,343						
State School Lunch	255.102	603409-107	-	12,458	12,458	-						
School Breakfast Program	255.344	603409-108	-	2,846	2,846	-						
Career and Technical Education Incentive	255.950	603409-152	-	15,903	15,903	-						
Common School Fund Library Aid	255.103	603409-104	-	108,935	108,935	-						
School Mental Health Aid	255.227	603409-176	-	27,691	27,691	-						
Pupil Transportation	255.107	603409-102	-	136,170	136,170	-						
School Based Mental Health Services Grant	255.297	603409-177	-	32,848	69,940	37,092						
Supplemental Per Pupil Aid	255.245	603409-181	-	7,090	7,090	-						
Early College Credit Program	255.445	603409-178	-	179	179	-						
WI School Day Milk Program	255.115	603409-109	-	5,463	5,463	-						
Total Wisconsin Department of Public Instruction			237,435	22,523,024	22,567,669	282,081						
<u>Wisconsin Department of Justice</u>												
School Safety Grant	455.206	N/A	14,308	36,183	114,304	92,429						
TOTAL STATE ASSISTANCE			\$ 251,743	\$ 22,559,206	\$ 22,681,973	\$ 374,510						
Reconciliation of general equalization aid receipts to revenue:												
Total receipts, general equalization aid, fiscal year ended 6/30/2020			\$	19,383,607								
Add - current year receivable				238,343								
Less - prior year receivable				(221,742)								
Less - open enrollment tuition revenue				(5,395,593)								
Add - open enrollment tuition expenditure				363,489								
Add - WPCP/RPCP State general aid reduction				133,405								
Add - SNSP state general aid reduction				50,892								
Total general equalization aid revenue			\$	14,552,401								

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, 2020**

**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, 2020. 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**

2019-2020 eligible costs under the State Special Education Program are \$5,013,747.

**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, 2020**

**Section I – Summary of Auditors’ Results**

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?        yes   X   no

Significant deficiency identified?   X   yes        none

Noncompliance material to financial statements noted?        yes   X   no

State Awards:

Internal control over major programs:

Material weakness identified?        yes   X   no

Significant deficiency identified?   X   yes        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?   X   yes        no

Identification of major state programs when Uniform Guidance applies:

State ID Number	Name of State Program
255.201	General Equalization Aid
255.103	Common School Fund Library Aid

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.

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, 2020**

**Section II – Financial Statement Findings**

See finding 2020-001 in the Schedule of Federal Findings and Questioned Costs Section II – Financial Statement Findings above. Finding 2020-001 is applicable to the Schedule of State Findings and Questioned Costs.

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

See 2020-001 in the Schedule of Federal Findings and Questioned Costs Section III – Federal Award Findings and Questioned Costs above. Finding 2020-001 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  | N/A                   |
| Department of Workforce Development   | N/A                   |
| Department of Corrections   | 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  | Eric M. Davidson, CPA |
| 5. Date of report   | November 20, 2020     |

November 20, 2020

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, 2020. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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.

## **Significant Audit Findings (Continued)**

### ***Qualitative Aspects of Accounting Practices (Continued)***

2. The net OPEB liability information was based upon an actuarial valuation performed on the plan's data as of June 30, 2019. 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, 2018 with a roll-forward to a measurement date of December 31, 2019 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 28, 2020. 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. 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 20, 2020.

***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.

**Other Matters (Continued)**

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 Area Public School District

124 West State Street  
Medford, WI 54451-1771  
Telephone: (715) 748-4620  
Fax: (715) 748-6839

District Website: [www.medford.k12.wi.us](http://www.medford.k12.wi.us)  
E-mail: [sullipa@medford.k12.wi.us](mailto:sullipa@medford.k12.wi.us)

*Pat Sullivan*, District Administrator  
*Audra Brooks*, Dir. of Business Services  
*Laura Lundy*, Dir. of Curriculum and Instruction  
*Joseph Greget*, Dir. of Spec. Ed. & Student Services

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN (CAP) AND SCHEDULE OF PRIOR AUDIT FINDINGS  
June 30, 2020**

**Compiled by:  
Audra Brooks, Director of Business Services**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN (CAP)  
June 30, 2020**

**Financial Statement Findings**

**Finding Number:** 2020-001

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

**Fiscal Year:** 2020

**District's Response:** We concur.

**Views of Responsible Officials and Corrective Action:** 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.

**Name of Responsible Person:** Audra Brooks, Director of Business Services

**Projected Implementation Date:** Estimated, June 2021



**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
CORRECTIVE ACTION PLAN (CAP)  
June 30, 2020**

**Federal and State Award Findings:**

Finding and 2020-001 relates to the preparation of the schedule of expenditures of federal awards, the state schedule of financial assistance and related notes. No questioned costs were noted.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
SCHEDULE OF PRIOR AUDIT FINDINGS  
June 30, 2020**

**Financial Statement, Federal and State Compliance Findings**

None noted from 2019.

Medford Area Public School District  
 Post Retirement Trust  
 July 1, 2020 to June 30, 2021

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	2,826,380.21	2,430,455.33	2,467,278.71	2,444,689.69	2,393,268.63	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,826,380.21
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings	61,012.14	2,169.75	5,452.16	2,841.75	4,098.50	-	-	-	-	-	-	-	75,574.30
Unrealized (Loss)/Gain	(21,328.06)	35,983.29	(26,696.61)	(13,830.48)	98,144.48	-	-	-	-	-	-	-	72,272.62
Fees	(1,543.46)	(1,329.66)	(1,344.57)	(1,332.33)	(1,304.47)	-	-	-	-	-	-	-	(6,854.49)
Annual Implicit Rate Subsidy	(62,034.00)	-	-	-	-	-	-	-	-	-	-	-	(62,034.00)
Contributions	162,034.00	-	-	-	-	-	-	-	-	-	-	-	162,034.00
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements	(534,065.50)	-	-	(39,100.00)	-	-	-	-	-	-	-	-	(573,165.50)
Ending Balance	2,430,455.33	2,467,278.71	2,444,689.69	2,393,268.63	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14	2,494,207.14
Liability Value (-)	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment at Cost	2,224,300.56	2,225,140.65	2,231,328.82	2,193,738.24	2,198,201.31	2,237,983.87	2,246,074.32	2,306,170.03	2,439,455.90	2,335,023.05	2,282,325.59	2,266,723.31	-
Accum Unrealized (Loss) Gain	206,154.77	242,138.06	213,360.87	199,530.39	296,005.83	256,223.27	248,132.82	188,037.11	54,751.24	159,184.09	211,881.55	227,483.83	2,494,207.14

Beginning Balance	2,826,380.21
Additions	-
Earnings	75,574.30
Unrealized Gain	72,272.62
Fees	(6,854.49)
Implicit Rate	(62,034.00)
Annual Contribution	162,034.00
Disbursements	(573,165.50)
	<u>2,494,207.14</u>

Budget Actual	Fund 10-General	Thru November					
		Budget	Actual	Remaining	November		
Salaries, Wages and Benefits		16,432,199	4,558,704	11,873,495	-	4,558,704	
<b>Instructional Budget</b>							
MAES		127,386	107,886	19,500	-	107,886	Dan
SES		64,034	34,970	29,064	-	34,970	SuAnn
MAMS		166,660	75,046	91,614	-	75,046	Al
MASH		302,000	129,953	172,047	-	129,953	Jill
Co-Curricular		170,000	53,693	116,307	-	53,693	Andy
Student Services		18,600	4,594	14,006	-	4,594	Joseph
Carl Perkins-fully funded		19,000	1,524	17,476	-	1,524	Laura
Title IA fully funded		27,750	9,700	18,050	-	9,700	Laura
Remediation		21,165	17,518	3,647	-	17,518	Laura
Gifted and Talented		11,125	2,037	9,088	-	2,037	Laura
Interpreters		20,000	9,719	10,281	-	9,719	SuAnn
Improvement of Instruction		35,870	6,270	29,600	-	6,270	Laura
Project Lead the Way		5,200	4,484	716	-	4,484	Laura
Title IV		15,000	791	14,209	-	791	Laura
Support Media Technology		385,600	282,777	102,823	-	282,777	Dennis
Instructional Media Technology		203,300	194,225	9,075	-	194,225	Dennis
Audio-Visual		11,023	10,616	407	-	10,616	Laura
Staff Development		7,165	9,763	(2,598)	-	9,763	Laura
Title II-A (Grant Fully Funded)		27,000	26,400	600	-	26,400	Laura
School Forest		2,000	-	2,000	-	-	Laura
<b>Total Instructional</b>		<b>1,639,878</b>	<b>981,966</b>	<b>657,912</b>	<b>-</b>	<b>981,966</b>	
<b>Operations and Maintenance Budget</b>							
Operations		621,865	200,022	421,843	-	200,022	Dave
Maintenance		573,700	399,065	174,635	-	399,065	Dave
Facilities		162,300	130,632	31,668	-	130,632	Dave
ESSER Funds (Covid -19)		282,935	193,744	89,191	-	193,744	Audra
From Fund Balance		-	-	-	-	-	Dave
<b>Total Oper and Main</b>		<b>1,640,800</b>	<b>923,464</b>	<b>717,336</b>	<b>-</b>	<b>923,464</b>	
<b>Total Transportation</b>		<b>1,227,096</b>	<b>325,102</b>	<b>901,994</b>	<b>-</b>	<b>325,102</b>	<b>Audra</b>
<b>All Other Budgets</b>							
Central Administration		70,650	32,881	37,769	-	32,881	Pat
Fiscal		20,000	6,493	13,507	-	6,493	Audra
Central Services		140,800	56,906	83,894	-	56,906	Audra
Insurance and Judgments		222,300	142,596	79,704	-	142,596	Audra
Debt Services		40,000	-	40,000	-	-	Audra
Other Support Services		3,920	1,960	1,960	-	1,960	Audra
Non Program Transactions		655,292	7,176	648,116	-	7,176	Audra
Transfer to Fund 80/99		6,118,345	-	6,118,345	-	-	Audra
		<b>7,271,307</b>	<b>248,010</b>	<b>7,023,297</b>	<b>-</b>	<b>248,010</b>	
Transfer to Fund 27 for RVA - Estimate		775,043	-	775,043	-	-	
Transfer to Fund 27 ESTIMATE		3,015,146	-	3,015,146	-	-	
		<b>3,790,189</b>					
Transfer to Fund 46		\$ 15,000					
<b>Total Expenditures</b>		<b>32,001,469</b>	<b>7,037,246</b>	<b>24,964,223</b>	<b>-</b>	<b>7,037,246</b>	



10

3409 - Medford Area

Sce/Obj	Description	Historical Data		Unaudited		Fiscal Year	
		Actual 2019	% Δ	Actual 2020	% Δ	Budget 2021	% Δ
<b>Revenues</b>							
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%	\$6,293,838	8.81%
212	Levy for Personal Property Tax Chargebacks	\$0	-100.00%	\$0		\$0	
213	Mobile Home Tax/Fees	\$21,215	7.47%	\$20,619	-2.81%	\$20,000	0.00%
240	Payments for Services	\$12,390	9.70%	\$10,010	-19.21%	\$13,000	0.00%
264	Non-Capital Surplus Property Sale	\$1,706	107.40%	\$18,122	962.02%	\$10,000	0.00%
269		\$0		\$0		\$0	0.00%
271	School Co-Curricular Admissions	\$23,098	-8.64%	\$37,571	62.66%	\$30,000	0.00%
279	Other School Activity Income	\$37,625	50.72%	\$23,740	-36.90%	\$36,000	0.00%
280	Earnings on Investments	\$9,149	-25.16%	\$8,554	-6.50%	\$10,000	0.00%
291	Gifts, fundraising, contributions and development	\$500		\$34,504	6800.74%	\$21,400	0.00%
292	Student Fees	\$3,000		\$5,258	75.27%	\$0	0.00%
293	Rentals	\$3,110	-7.50%	\$1,303	-58.12%	\$1,500	0.00%
297	Student Fines	\$0		\$107		\$500	0.00%
299		\$10,655	-38.28%	\$362	-96.61%	\$10,000	0.00%
200	200 Source adjustments					\$0	
2--	Total Local	\$6,499,446	-6.01%	\$5,944,583	-8.54%	\$6,446,238	8.44%
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%	\$5,395,593	17.63%	\$7,667,347	42.10%
300	300 Source adjustments					\$0	
3--	Total Interdistrict Payments in Wisconsin	\$4,590,520	38.89%	\$5,395,593	17.54%	\$7,667,347	42.10%
400	400 Source adjustments					\$0	
4--	Total Interdistrict Payments Outside WI	\$0		\$0		\$0	
515	Non-SPED State Aid Transited through CESAs/Int. sources	\$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%	\$11,575	-79.39%	\$60,000	0.00%
500	500 Source adjustments					\$0	
5--	Total Intermediate Sources	\$57,733	80.20%	\$13,805	-76.09%	\$62,230	350.79%
612	Transportation State Aid	\$128,995	-0.17%	\$136,170	5.56%	\$115,000	0.00%
613	Library (Common School Fund) Aid	\$88,789	1.96%	\$108,935	22.69%	\$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		\$34,781	23.39%	\$0	0.00%
621	Equalization Aid	\$13,263,193	5.56%	\$14,552,401	9.72%	\$14,923,055	0.00%
623	Special Adjustment Aid	\$0		\$0		\$0	
628	High Poverty Aid	\$0		\$0		\$0	
630	State Special Project Grants	\$82,485	-27.20%	\$124,618	51.08%	\$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%	\$0	-100.00%	\$0	
691	State Tax Exempt Computer Aid and Personal Property	\$178,815	434.66%	\$161,128	-9.89%	\$148,440	0.00%
695	Per Pupil Categorical Aid	\$1,381,902	45.40%	\$1,567,104	\$742	\$1,550,780.00	\$742
699	Other State Revenue Sparsity Aid/Safety Grant	\$109,251		\$114,612	4.91%	\$0	0.00%
600	600 Source adjustments					\$0	
6--	Total Revenue from State Sources	\$15,281,846	9.93%	\$16,799,750	9.93%	\$16,921,643	0.73%
713	Federal Vocational Education Aid Through DPI	\$22,021	14.94%	\$21,687	-1.51%	\$19,000	0.00%
730	Federal Special Projects Aid Transited Through DPI	\$138,026	-14.59%	\$193,218	39.99%	\$480,011	0.00%
751	ESEA Title I	\$357,257	-5.13%	\$374,962	4.96%	\$356,000	0.00%

		Historical Data		Unaudited		Fiscal Year	
		2018 - 2019		2019 - 2020		2020 - 2021	
Sce/Obj	Description	2019	% Δ	2020	% Δ	2021	% Δ
790	Other Revenue from Federal Sources	\$0	-100.00%	\$0		\$0	0.00%
700	700 Source adjustments (School Forest Revenue)			\$18,632		\$0	0.00%
7--	Federal Sources	\$517,304	-7.66%	\$608,500	17.63%	\$855,011	40.51%
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%	\$0	-100.00%	\$0	0.00%
971	Refund of Prior Year Expense	\$58,432	236.87%	\$85,361	46.08%	\$45,000	0.00%
972	Property Tax and Equalization Aid Refund	\$4,772		\$0	-100.00%	\$0	0.00%
990	Other Miscellaneous Revenues	\$25	-87.49%	\$789	3057.56%	\$0	0.00%
900	900 Source adjustments					\$0	
9--	Total Miscellaneous Revenues	\$92,601	74.25%	\$86,150	-6.97%	\$45,000	-47.77%
<b>Total Revenues</b>		<b>\$27,040,465</b>	<b>9.18%</b>	<b>\$28,852,381</b>	<b>6.70%</b>	<b>\$32,001,469</b>	<b>10.91%</b>

		Historical Data		Current Year		Budget Year	
		2018 - 2019		2019 - 2020		2020 - 2021	
Sce/Obj	Description	2019	% Δ	2020	% Δ	2021	% Δ
E	<b>Expenditures</b>						
110	Certified Staff	\$9,162,738	1.66%	\$9,520,940	3.91%	\$9,620,000	0.00%
120	Clerical Wages	\$534,826	-0.10%	\$535,499	0.13%	\$535,203	0.00%
130	Assistant Wages	\$478,500	18.14%	\$405,909	-15.17%	\$450,133	0.00%
140	Student Wages (includes budget for summer school teachers)	\$72,130	66.59%	\$35,512	-50.77%	\$165,000	0.00%
150	Chaperone/Supervision	\$11,278	2.93%	\$28,250	150.48%	\$1,500	0.00%
160	Substitutes	\$254,803	120.75%	\$157,630	-38.14%	\$225,000	0.00%
		\$0		\$0		\$0	0.00%
		\$0		\$0		\$0	0.00%
		\$0		\$0		\$0	0.00%
		\$0		\$0		\$0	0.00%
100	100 Object Adjustments					\$0	
1--	Total Salaries	\$10,514,275	3.87%	\$10,683,740	1.61%	\$10,996,836	2.93%
210	Retirement	\$18,000	14.89%	\$21,000	16.67%	\$24,000	0.00%
211	Employee's Share Paid by Employer	\$3	81.82%	\$0	-100.00%	\$0	0.00%
212	Employer's Share	\$654,607	0.85%	\$687,443	5.02%	\$711,925	0.00%
218	Contribution to Employee Benefit Trust	\$43,022	-25.41%	\$105,369	144.92%	\$127,633	0.00%
220	Social Security	\$629,992	4.63%	\$636,806	1.08%	\$661,540	0.00%
229	Other	\$146,636	4.09%	\$149,140	1.71%	\$152,150	0.00%
240	Health Insurance	\$0		\$0		\$0	0.00%
243	Dental	\$207,618	-0.44%	\$197,901	-4.68%	\$222,345	0.00%
244	HMO	\$2,559,629	2.00%	\$2,768,144	8.15%	\$3,156,009	5.00%
249	Other Health Coverage	\$436,319	-6.52%	\$415,138	-4.85%	\$390,215	0.00%
251	Income Protection	\$32,513	1.56%	\$34,666	6.62%	\$36,265	0.00%
290	Other Employee Benefits	\$0		\$0		\$0	0.00%
291	College Credit Reimbursement	\$19,504	56.97%	\$16,787	-13.93%	\$30,000	0.00%
200	200 Object Adjustments					-\$76,720	
2--	Total Employee Benefits	\$4,747,843	1.13%	\$5,032,393	5.99%	\$5,435,362	8.01%
310	Personal Services	\$226,582	19.45%	\$245,317	8.27%	\$250,900	0.00%
320		\$1,285,003	87.75%	\$0	-100.00%	\$0	0.00%
321	Technology Related Repairs and Maintenance	\$2,781		\$72,299	2499.76%	\$83,279	0.00%

10

3409 - Medford Area

Sce/Obj	Description	Historical Data		Unaudited		Fiscal Year	
		Actual		Actual		Budget	
		2018 - 2019	% Δ	2019 - 2020	% Δ	2020 - 2021	% Δ
		2019		2020		2021	
324	Non-Technology Related Repairs and Maintenance	\$22,611		\$829,951	3570.55%	\$599,767	0.00%
325	Vehicle and Equipment Rental	\$5,813		\$4,254	-26.83%	\$0	0.00%
326	Site Rental	\$30,000		\$0	-100.00%	\$0	0.00%
327	Construction Services	\$8,726		\$5,646	-35.30%	\$126,300	0.00%
328	Building Rental	\$7,000		\$34,600	394.29%	\$36,000	0.00%
329	Cleaning Services & Environmental Services	\$2,116		\$7,260	243.03%	\$75,250	0.00%
331	Gas for Heat	\$95,667	13.82%	\$72,925	-23.77%	\$114,000	2.00%
336	Electricity for Other Than Heat	\$196,282	3.49%	\$175,405	-10.64%	\$202,750	2.00%
337	Water	\$21,792	0.02%	\$20,414	-6.32%	\$22,000	2.00%
338	Sewerage	\$27,994	-1.21%	\$25,267	-9.74%	\$27,000	2.00%
341	Pupil Transportation	\$1,082,191	-0.29%	\$928,109	-14.24%	\$1,229,896	4.00%
342	Employee Travel	\$55,868	37.11%	\$24,215	-56.66%	\$58,870	0.00%
343	Contracted Service Travel	\$1,171		\$0	-100.00%	\$0	0.00%
348	Vehicle Fuel	\$12,134	13.40%	-\$1,054	-108.69%	\$10,250	0.00%
351	Advertising	\$22,297	49.80%	\$16,643	-25.36%	\$20,650	0.00%
353	Postage	\$24,366	25.88%	\$26,222	7.62%	\$25,600	0.00%
355	Telephone	\$64,940	11.86%	\$52,264	-19.52%	\$61,880	0.00%
358	On-line communications	\$105,382	27.21%	\$20,133	-80.89%	\$22,000	0.00%
360	Technology and Software Services	\$5,238		\$256,276	4792.65%	\$236,225	0.00%
362		\$1,203		\$0	-100.00%	\$0	0.00%
381	Payment to Municipality	\$0		\$0		\$0	0.00%
382	Payment to a WI School District - OE (Function 435000)	\$343,712	22.99%	\$393,489	14.48%	\$370,000	-5.97%
382	Payment to a WI School District - NON OE	\$0	-100.00%	\$0		\$0	0.00%
384	Payment to a non-Wisconsin School District	\$0		\$0		\$0	0.00%
386	Payment to CESA (Services only)	\$26,354	6.43%	\$21,528	-18.31%	\$13,085	0.00%
387	Payment to State - NON VOUCHER	\$0		\$0		\$0	0.00%
387	Payment to State - VOUCHER (Function 438000)	\$125,510	56.93%	\$184,297	46.84%	\$280,292	52.09%
389	Payment to WTCS District	\$4,757	-8.90%	\$7,723	62.33%	\$5,000	0.00%
300	300 Object Adjustments					\$0	
3--	<b>Total Purchased Services</b>	<b>\$3,807,490</b>	<b>30.95%</b>	<b>\$3,423,182</b>	<b>-10.09%</b>	<b>\$3,870,994</b>	<b>13.08%</b>
411	General Supplies	\$485,161	9.81%	\$519,567	7.09%	\$731,675	6.00%
415	Food	\$0		\$314		\$0	0.00%
417	Paper	\$26,163	24.82%	\$25,836	-1.25%	\$27,500	10.00%
420	Apparel	\$19,587	6.78%	\$19,906	1.63%	\$25,035	0.00%
431	Audiovisual	\$4,208	2.99%	\$2,271	-46.02%	\$3,000	0.00%
432	Library Books	\$50,711	36.46%	\$43,388	-14.44%	\$51,049	0.00%
433	Newspapers	\$660	-51.56%	\$792	20.08%	\$647	0.00%
434	Periodicals	\$3,560	24.76%	\$3,770	5.91%	\$3,000	0.00%
435	Computer Software Programs	\$51,790	-31.69%	\$0	-100.00%	\$0	0.00%
439	Other Media	\$16,958	-24.76%	\$23,687	39.68%	\$28,044	0.00%
440	Non-Capital Equipment	\$214,725	-8.65%	\$128,057	-40.36%	\$80,206	0.00%
460	Equipment Components	\$17,354	41.91%	\$10,003	-42.36%	\$2,000	0.00%
470	Textbooks & Workbooks	\$113,708	-0.60%	\$99,777	-12.25%	\$56,603	0.00%
480	Non-Capital Technology	\$128,613	83.54%	\$293,907	128.52%	\$370,899	0.00%
483		\$75		\$0	-100.00%	\$1,750	0.00%
490	Other Non-Capital Items	\$1,133	179.13%	\$2,004	76.95%	\$2,500	0.00%
400	400 Object Adjustments						
4--	<b>Total Non-Capital Objects</b>	<b>\$1,134,405</b>	<b>7.31%</b>	<b>\$1,173,279</b>	<b>3.43%</b>	<b>\$1,383,908</b>	<b>17.95%</b>
511/521	Site Purchase/remodeling	\$0		\$14,000		\$0	0.00%
531	Building Acquisition	\$0		\$0		\$0	0.00%
537		\$2,380	-94.62%	\$0	-100.00%	\$0	0.00%
551	Equipment/Vehicles—Not Depreciated	\$204,914	-10.00%	\$85,044	-58.50%	\$37,050	0.00%
553	Equipment/Vehicles—Individually Depreciated	\$0		\$0		\$0	0.00%
561	Equipment/Vehicles—Replacement—Not Depreciated	\$12,369		\$0	-100.00%	\$0	0.00%
562	Equipment/Vehicles—Replacement—Group Depreciation	\$0		\$0		\$0	0.00%
563	Equipment/Vehicles -- Replacement—Ind. Depreciated	\$74,171	1800.35%	\$38,383	-48.25%	\$1,200	0.00%
571		\$10,682	-17.81%	\$0	-100.00%	\$1,300	0.00%
572	Vehicle Rental	\$0	-100.00%	\$0		\$0	0.00%
581	Technology Related Hardware	\$7,399		\$46,104	523.11%	\$18,550	0.00%
590		\$0		\$0		\$0	0.00%
500	500 Object Adjustments					\$0	

10

3409 - Medford Area  
Sce/Obj Description

		Historical Data		Unaudited		Fiscal Year	
		Actual		Actual		Budget	
		2018 - 2019		2019 - 2020		2020 - 2021	
		2019	% Δ	2020	% Δ	2021	% Δ
5--	<b>Total Capital Objects</b>	\$311,915	7.83%	\$183,530	-41.16%	\$58,100	-68.34%
682	Temporary Note Interest	\$30,959	525.25%	\$57,785	86.65%	\$40,000	0.00%
600	600 Object Adjustments					\$0	
6--	<b>Total Debt Retirement</b>	\$30,959	525.25%	\$57,785	86.65%	\$40,000	-30.78%
711	District Liability Insurance	\$56,372	54.11%	\$52,654	-6.60%	\$55,000	0.00%
712	District Property Insurance	\$46,427	-1.99%	\$50,697	9.20%	\$52,000	0.00%
713	Worker's Compensation	\$89,612	-1.32%	\$126,131	40.75%	\$103,500	
714	Fidelity Bond Premiums	\$3,477	92.60%	\$2,000	-42.48%	\$1,800	0.00%
730	Unemployment Compensation	\$5,079	51.03%	\$8,005	57.60%	\$8,000	0.00%
700	700 Object Adjustments					\$0	
7--	<b>Total Insurance and Judgments</b>	\$200,968	11.70%	\$239,487	19.17%	\$220,300	-8.01%
827	Special Education Fund	\$3,340,334	10.86%	\$3,877,766	16.09%	\$3,015,146	0.00%
827	RVA TRANSFER TO SPED					\$775,043	0.00%
838	Non-referendum Debt Fund	\$22,800		\$45,600	100.00%	\$0	0.00%
839	Referendum Debt Fund	\$0		\$0		\$0	0.00%
846	Other Capital Projects Fund	\$0		\$5,000		\$15,000	0.00%
850	Food Service	\$0		\$0		\$0	
899	Transfer to Alt School					\$178,965	
899	Other Cooperatives Funds	\$3,299,754	50.05%	\$4,035,013	22.28%	\$5,939,380	
8--	<b>Total Transfers</b>	\$6,662,888	27.83%	\$7,963,379	19.52%	\$9,923,534	24.61%
940	Dues and Fees	\$56,377	4.80%	\$63,011	11.77%	\$72,435	1.00%
950	Reorganization Settlement paid to others	\$0				\$0	0.00%
972	Property Tax Chargeback and Equalization Aid Payment	\$613		\$0	-100.00%	\$0	0.00%
900	900 Object Adjustments					\$0	
9--	<b>Total Other Objects</b>	\$56,990	5.94%	\$63,011	10.57%	\$72,435	14.96%
<b>Total Expenditures</b>		<b>\$27,467,733</b>	<b>12.01%</b>	<b>\$28,819,786</b>	<b>4.92%</b>	<b>\$32,001,469</b>	<b>11.04%</b>
<b>Surplus/Deficit</b>		<b>-\$427,269</b>		<b>\$32,595</b>		<b>\$0</b>	
<b>Fund Balance</b>		<b>\$4,954,417</b>	<b>-9.66%</b>	<b>\$4,987,012</b>	<b>0.66%</b>	<b>\$4,987,011</b>	<b>0.00%</b>



# 3409 - Medford Area

## Fund 10 Summary

	Historical	Unaudited	Budget Year
	2018 - 2019	2019 - 2020	2020 - 2021
<b>Revenues</b>			
Property Tax	\$6,376,997	\$5,784,433	\$6,293,838
Open Enrollment	\$4,586,770	\$5,395,593	\$7,667,347
General (a.k.a. EQ) Aid	\$13,263,193	\$14,552,401	\$14,923,055
High Poverty Aid	\$0	\$0	\$0
State "SAGE"/"AGR" Aid	\$0	\$0	\$0
Comp. and Pers. Property Aid	\$178,815	\$161,128	\$148,440
<a href="#">Per Pupil Categorical Aid (SCE 695)*</a>	\$1,381,902	\$1,567,104	\$1,550,780
Other State Categorical Aids	\$457,936	\$519,117	\$299,368
Federal Revenue	\$517,304	\$608,500	\$855,011
Other Revenue	\$277,548	\$264,105	\$263,630
<b>Fund 10 Revenues</b>	<b>\$27,040,465</b>	<b>\$28,852,381</b>	<b>\$32,001,469</b>
<b>Expenditures</b>			
Salaries	\$10,514,275	\$10,683,740	\$10,996,836
WRS	\$654,607	\$687,443	\$711,925
FICA	\$776,628	\$785,945	\$813,690
Health Insurance (obj 240s)	\$3,203,566	\$3,381,183	\$3,768,569
Other Benefits	\$113,043	\$177,822	\$141,178
<b>Total Salary and Benefits</b>	<b>\$15,262,118</b>	<b>\$15,716,133</b>	<b>\$16,432,198</b>
Open Enrollment	\$343,712	\$393,489	\$370,000
Voucher	\$125,510	\$184,297	\$280,292
Non-Capital and Capital Objects	\$1,446,320	\$1,356,809	\$1,442,008
<a href="#">Transfer to Fund 27</a>	\$3,340,334	\$3,877,766	\$3,790,189
<a href="#">Transfer to Fund 50</a>	\$0	\$0	\$0
<a href="#">Transfer to Fund 46</a>	\$0	\$5,000	\$15,000
All Other Transfers	\$3,322,554	\$4,080,613	\$6,118,345
All Other Expenditures	\$3,627,185	\$3,205,679	\$3,553,437
<b>Fund 10 Expenditures</b>	<b>\$27,467,733</b>	<b>\$28,819,786</b>	<b>\$32,001,469</b>

# 3409 - Medford Area

## Fund 10 Summary

Surplus (Deficit)	(\$427,269)	\$32,595	(\$0)
<b>Fund Balance</b>	<b>\$4,954,417</b>	<b>\$4,987,012</b>	<b>\$4,987,012</b>
Fund Balance as % of Expenditures	18.04%	17.30%	15.58%

Medford Area Public School District  
11/30/2020

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

Football	2,887.17
Volleyball	4,311.85
Swim-Girls	2,987.76
Cross Country	3,573.91
Basketball-Girls	-
Basketball-Boys	-
Swim Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
District Wide	2,133.49
Co-curricular-ACADEMIC	<u>15,894.18</u>
est budget	209,290

Co-Curricular Salary and Benefits  
High School

Football	18,067.88	Total	-
Volleyball	11,700.85		
Soccer-Boys	5,451.06		20,955.05
Tennis-Girls	5,973.14		16,012.70
Swim-Girls	3,688.63		5,451.06
Cross Country	6,549.49		5,973.14
Basketball-Girls	-		6,676.39
Basketball-Boys	-		10,123.40
Swim-Boys	-		-
Wrestling	-		-
Hockey-Girls	-		-
Hockey-Boys	-		-
Gymnastics	-		-
Baseball	-		-
Softball	-		-
Soccer-Girls	-		-
Track-Girls	-		-
Track-Boys	-		-
Tennis-Boys	-		-
Golf	-		-
Curling	-		-
District Wide	1,370.28		3,503.77
Co-curricular-ACADEMIC	<u>286.76</u>		<u>286.76</u>
Remaining	53,088.09		68,982.27
			140,307.73

Co-curricular budget  
**OBJECT 300 -999**

Football	-
Volleyball	1,349.92
Swim-Girls	-
Cross Country	199.01
Basketball-Girls	-
Basketball-Boys	-
Swim-Boys	-
Wrestling	1,417.71
Gymnastics	-
Softball	-
Track-Girls	29.00
Track-Boys	29.00
OTHER	-
Co-Curricular-ATHLETICS	274.17
Co-Curricular-ACADEMIC	<u>-</u>
est budget	192,270

Co-curricular budget

Football	16,547.70	Total	16,547.70
Volleyball	4,380.76		5,730.68
Soccer-Boys	5,408.63		5,408.63
Tennis-Girls	624.71		624.71
Swim-Girls	2,277.25		2,277.25
Cross Country	6,060.77		6,259.78
Basketball-Girls	5,422.36		5,422.36
Basketball-Boys	1,290.82		1,290.82
Swim-Boys	1,427.25		1,427.25
Wrestling	90.74		1,508.45
Hockey-Girls	85.36		85.36
Hockey-Boys	85.37		85.37
Gymnastics	3,020.55		3,020.55
Baseball	1,255.91		1,255.91
Softball	133.69		133.69
Soccer-Girls	377.36		377.36
Track-Girls	111.86		140.86
Track-Boys	11.87		40.87
Tennis-Boys	539.72		539.72
Golf	68.81		68.81
Curling	68.81		68.81
District Wide Co-Curricular	-		-
District Wide - Athletics	3,664.95		-
			-
Co-Curricular-ATHLETICS	-		274.17
Co-Curricular-ACADEMIC	<u>-</u>		<u>-</u>
Remaining	52,955.25		52,589.11
			139,680.89

Transportation	
Football	-
Volleyball	-
Swim-Girls	-
Cross Country	-
Basketball-Girls	-
Basketball-Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
Other	-

Transportation		
Football	5,332.81	5,332.81
Volleyball	2,716.08	2,716.08
Soccer-Boys	4,109.41	4,109.41
Tennis-Girls	3,410.23	3,410.23
Swim-Girls	1,516.81	1,516.81
Cross Country	2,376.02	2,376.02
Basketball-Girls	-	-
Basketball-Boys	-	-
Swim-Boys	-	-
Wrestling	-	-
Hockey-Girls	-	-
Hockey-Boys	-	-
Gymnastics	-	-
Baseball	-	-
Softball	-	-
Soccer-Girls	-	-
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	-	-
Curling	-	-
	<u>19,461.36</u>	<u>19,461.36</u>

TRANS BUDGET	129,546	Remaining	110,084.64
Total	<u>19,192.99</u>		<u>125,504.70</u>
est budget	531,106	Remaining	390,073.26

By Sport:

SUMMARY BY SPORT				
Football	2,887.17	District Wide	-	-
Volleyball	5,661.77	Football	39,948.39	42,835.56
	-	Volleyball	18,797.69	24,459.46
	-	Soccer-Boys	14,969.10	14,969.10
Swim-Girls	2,987.76	Tennis-Girls	10,008.08	10,008.08
Cross Country	3,772.92	Swim-Girls	7,482.69	10,470.45
Basketball-Girls	-	Cross Country	14,986.28	18,759.20
Basketball-Boys	-	Basketball-Girls	5,422.36	5,422.36
	-	Basketball-Boys	1,290.82	1,290.82
Wrestling	1,417.71	Swim-Boys	1,427.25	1,427.25
	-	Wrestling	90.74	1,508.45
	-	Hockey-Girls	85.36	85.36
Gymnastics	-	Hockey-Boys	85.37	85.37
	-	Gymnastics	3,020.55	3,020.55
Softball	-	Baseball	1,255.91	1,255.91
	-	Softball	133.69	133.69
Track-Girls	29.00	Soccer-Girls	377.36	377.36
Track-Boys	29.00	Track-Girls	111.86	140.86
	-	Track-Boys	11.87	40.87
	-	Tennis-Boys	539.72	539.72
District Wide	-	Golf	68.81	68.81
Not defined	274.17	Curling	1,439.09	1,439.09
NOT DEFINED	-	DW - COCURR & ACADEMIC	-	274.17
	<u>17,059.50</u>		<u>121,552.99</u>	<u>138,612.49</u>
Co-curricular academic	-	Co-curricular academic	286.76	286.76
Total	17,059.50	Total	<u>121,839.75</u>	<u>138,899.25</u>

							Beginning	November 2020-21	November 2020-21	2020-21	2020-21	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	1,217,191.23	3,689,669.48	3,075,247.47	18,427,013.99	13,923,170.36	6,185,420.81
21	A	000	000	711100	000	CASH ON DEPOSIT//GIFT FUND	86,318.87	16,245.12	4,178.14	54,810.35	58,786.89	84,319.63
27	A	000	000	711100	000	CASH ON DEPOSIT//SPECIAL EDUCA	-3,401,759.74	114,801.41	682,308.54	645,645.39	2,633,388.37	-5,229,163.29
38	A	000	000	711100	000	CASH ON DEPOSIT//Non-Referendu	405,705.03	0.00	0.00	0.00	0.00	405,705.03
39	A	000	000	711100	000	CASH ON DEPOSIT//REFERENDUM AP	1,862,936.30	0.00	0.00	0.00	0.00	1,862,936.30
50	A	000	000	711100	000	CASH ON DEPOSIT//FOOD SERVICE	-1,350,238.71	4,039.77	22,243.97	19,227.01	488,764.71	-1,815,236.32
72	A	000	000	711100	000	CASH ON DEPOSIT//PRIVATE PURPO	86,192.19	0.00	0.00	1,000.00	0.00	87,192.19
80	A	000	000	711100	000	CASH ON DEPOSIT//COMMUNITY SER	159,481.91	667.04	16,663.03	5,504.87	110,661.59	56,865.31
99	A	000	000	711100	000	CASH ON DEPOSIT//OTHER PKG/COO	85,747.01	578,600.96	527,106.04	1,008,972.26	3,670,442.68	-2,455,916.38
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-	---		-775,151.17	4,404,023.78	4,327,747.19	20,162,173.87	20,885,214.60	-744,601.98
46	A	000	000	711146	000	FUND 46//LONG TERM CAP IMP TRU	5,005.34	0.41	0.00	2.09	0.00	5,007.43
XX	A	---	---	71114-	---		5,005.34	0.41	0.00	2.09	0.00	5,007.43
10	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//G	2,881.53	64.95	137.21	415.95	682.29	2,615.19
50	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//F	53,949.95	8,520.76	109,981.98	35,696.79	109,981.98	-20,335.24
80	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//C	20,869.25	3,158.50	0.00	11,467.00	0.00	32,336.25
XX	A	---	---	71115-	---		77,700.73	11,744.21	110,119.19	47,579.74	110,664.27	14,616.20
XX	A	---	---	7111--	---		-692,445.10	4,415,768.40	4,437,866.38	20,209,755.70	20,995,878.87	-724,978.35
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	2,826,380.21	0.00	0.00	162,034.00	62,034.00	2,926,380.21
XX	A	---	---	71200-	---		2,826,380.21	0.00	0.00	162,034.00	62,034.00	2,926,380.21
XX	A	---	---	7120--	---		2,826,380.21	0.00	0.00	162,034.00	62,034.00	2,926,380.21
10	A	000	000	712200	000	STATE INVESTMENT POOL//GENERAL	1,061.89	0.11	0.00	0.56	0.00	1,062.45
XX	A	---	---	71220-	---		1,061.89	0.11	0.00	0.56	0.00	1,062.45
XX	A	---	---	7122--	---		1,061.89	0.11	0.00	0.56	0.00	1,062.45
10	A	000	000	712400	000	REPURCHASE AGREEMENT//GENERAL	1,425,143.68	3,506,271.94	2,250,015.00	6,218,163.59	10,250,015.00	-2,606,707.73
27	A	000	000	712400	000	REPURCHASE AGREEMENT//SPECIAL	3,321,848.09	213,296.00	0.00	267,484.69	0.00	3,589,332.78
38	A	000	000	712400	000	REPURCHASE AGREEMENT//Non-Refere	-360,105.00	0.00	0.00	0.00	0.00	-360,105.00
39	A	000	000	712400	000	REPURCHASE AGREEMENT//REFEREND	-934,800.00	0.00	0.00	0.00	25,100.00	-959,900.00
50	A	000	000	712400	000	REPURCHASE AGREEMENT//FOOD SER	1,620,586.67	105,000.00	0.00	651,869.39	1,481.49	2,270,974.57
XX	A	---	---	71240-	---		5,072,673.44	3,824,567.94	2,250,015.00	7,137,517.67	10,276,596.49	1,933,594.62
XX	A	---	---	7124--	---		5,072,673.44	3,824,567.94	2,250,015.00	7,137,517.67	10,276,596.49	1,933,594.62
10	A	000	000	713100	000	TAXES RECEIVABLE//GENERAL FUND	2,456,830.00	0.00	0.00	0.00	2,456,830.00	0.00
XX	A	---	---	71310-	---		2,456,830.00	0.00	0.00	0.00	2,456,830.00	0.00
XX	A	---	---	7131--	---		2,456,830.00	0.00	0.00	0.00	2,456,830.00	0.00

							Beginning	November 2020-21	November 2020-21	2020-21	2020-21	Ending
Fd	T	Loc	Obj	Func	Prj		Balance	Debits	Credits	FY Debits	FY Credits	Balance
10	A	000	000	713200	000	ACCOUNTS RECEIVABLE//GENERAL F	30,853.53	0.00	0.00	0.00	30,853.53	0.00
27	A	000	000	713200	000	ACCOUNTS RECEIVABLE//SPECIAL E	21,550.67	0.00	0.00	0.00	21,550.67	0.00
73	A	000	000	713200	000	ACCOUNTS RECEIVABLE//FIDUCIARY	162,034.00	0.00	0.00	0.00	162,034.00	0.00
99	A	000	000	713200	000	ACCOUNTS RECEIVABLE//OTHER PKG	1,260.00	0.00	0.00	0.00	1,260.00	0.00
XX	A	---	---	71320-	---		215,698.20	0.00	0.00	0.00	215,698.20	0.00
XX	A	---	---	7132--	---		215,698.20	0.00	0.00	0.00	215,698.20	0.00
10	A	000	000	714273	000	DUE FROM POST RETIREMENT TRUST	40,137.17	0.00	0.00	0.00	40,137.17	0.00
27	A	000	000	714273	000	DUE FROM POST RETIREMENT TRUST	12,857.30	0.00	0.00	0.00	12,857.30	0.00
99	A	000	000	714273	000	DUE FROM POST RETIREMENT TRUST	9,039.53	0.00	0.00	0.00	9,039.53	0.00
XX	A	---	---	71427-	---		62,034.00	0.00	0.00	0.00	62,034.00	0.00
XX	A	---	---	7142--	---		62,034.00	0.00	0.00	0.00	62,034.00	0.00
10	A	000	000	715420	000	DUE FROM CESA//GENERAL FUND	11,574.67	0.00	0.00	0.00	11,574.67	0.00
27	A	000	000	715420	000	DUE FROM CESA//SPECIAL EDUCATI	122,923.68	0.00	0.00	0.00	122,923.68	0.00
XX	A	---	---	71542-	---		134,498.35	0.00	0.00	0.00	134,498.35	0.00
XX	A	---	---	7154--	---		134,498.35	0.00	0.00	0.00	134,498.35	0.00
10	A	000	000	715500	000	DUE FROM STATE GOVERNMENT//GEN	408,764.00	0.00	0.00	0.00	319,368.00	89,396.00
XX	A	---	---	71550-	---		408,764.00	0.00	0.00	0.00	319,368.00	89,396.00
XX	A	---	---	7155--	---		408,764.00	0.00	0.00	0.00	319,368.00	89,396.00
10	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//G	240,525.59	0.00	0.00	0.00	240,525.59	0.00
27	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//S	54,188.69	0.00	0.00	0.00	54,188.69	0.00
50	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//F	153,004.59	0.00	0.00	530,230.47	548,312.57	134,922.49
XX	A	---	---	71560-	---		447,718.87	0.00	0.00	530,230.47	843,026.85	134,922.49
XX	A	---	---	7156--	---		447,718.87	0.00	0.00	530,230.47	843,026.85	134,922.49
50	A	000	000	816900	000	OTHER DEFERRED REVENUE//FOOD S	0.00	0.00	22.71	0.00	22.71	-22.71
XX	A	---	---	81690-	---		0.00	0.00	22.71	0.00	22.71	-22.71
XX	A	---	---	8169--	---		0.00	0.00	22.71	0.00	22.71	-22.71
10	L	000	000	811100	000	TEMPORARY NOTES PAYABLE//GENER	0.00	0.00	3,500,000.00	0.00	3,500,000.00	-3,500,000.00
XX	L	---	---	81110-	---		0.00	0.00	3,500,000.00	0.00	3,500,000.00	-3,500,000.00
XX	L	---	---	8111--	---		0.00	0.00	3,500,000.00	0.00	3,500,000.00	-3,500,000.00
10	L	000	000	811200	000	ACCOUNTS PAYABLE//GENERAL FUND	-35,865.39	1,713,843.06	1,713,843.06	8,550,361.37	8,514,495.98	0.00
21	L	000	000	811200	000	ACCOUNTS PAYABLE//GIFT FUND	-2,658.21	3,170.10	3,170.10	50,624.71	47,966.50	0.00
27	L	000	000	811200	000	ACCOUNTS PAYABLE//SPECIAL EDUC	-816.00	171,455.19	171,455.19	644,409.13	643,593.13	0.00
50	L	000	000	811200	000	ACCOUNTS PAYABLE//FOOD SERVICE	-112,144.22	5,925.43	5,925.43	835,043.36	722,899.14	0.00
80	L	000	000	811200	000	ACCOUNTS PAYABLE//COMMUNITY SE	-45,505.09	5,443.27	5,443.27	110,825.53	65,320.44	0.00
99	L	000	000	811200	000	ACCOUNTS PAYABLE//OTHER PKG/CO	-6,344.31	151,629.65	151,629.65	1,207,232.67	1,200,888.36	0.00
XX	L	---	---	81120-	---		-203,333.22	2,051,466.70	2,051,466.70	11,398,496.77	11,195,163.55	0.00
XX	L	---	---	8112--	---		-203,333.22	2,051,466.70	2,051,466.70	11,398,496.77	11,195,163.55	0.00
10	L	000	000	811611	000	FICA//GENERAL FUND	-27,381.36	137,365.47	134,659.11	505,688.76	540,169.67	-64,284.79
27	L	000	000	811611	000	FICA//SPECIAL EDUCATION FUND	-6,135.46	49,636.45	49,781.03	185,896.68	202,688.13	-25,320.08
50	L	000	000	811611	000	FICA//FOOD SERVICE FUND	-338.80	1,595.22	1,587.62	6,199.54	6,351.98	-855.56

Fd T Loc Obj Func Prj	Fd T Loc Obj Func Prj	Beginning Balance	November 2020-21 Debits	November 2020-21 Credits	2020-21 FY Debits	2020-21 FY Credits	Ending Balance
80 L 000 000 811611 000	FICA//COMMUNITY SERVICE FUND	-8.50	2,089.94	871.70	4,823.78	5,039.30	-572.76
99 L 000 000 811611 000	FICA//OTHER PKG/COOP PROGRAM F	-14,243.10	36,391.11	36,161.14	225,780.19	229,271.68	-17,754.68
10 L 000 000 811612 000	FEDERAL INCOME TAX//GENERAL FU	-10,759.46	69,033.75	67,131.09	243,924.63	265,147.10	-32,569.04
27 L 000 000 811612 000	FEDERAL INCOME TAX//SPECIAL ED	-3,308.99	21,842.98	21,684.57	84,821.16	91,473.28	-11,042.63
50 L 000 000 811612 000	FEDERAL INCOME TAX//FOOD SERVI	0.00	809.36	803.37	2,323.28	2,637.78	-444.98
80 L 000 000 811612 000	FEDERAL INCOME TAX//COMMUNITY	-5.13	590.32	49.79	903.96	904.98	-15.86
99 L 000 000 811612 000	FEDERAL INCOME TAX//OTHER PKG/	-6,932.65	17,345.50	17,350.08	108,365.64	109,968.47	-8,638.29
10 L 000 000 811613 000	STATE INCOME TAX//GENERAL FUND	-5,647.12	40,684.54	39,886.82	119,685.40	151,980.97	-19,380.41
27 L 000 000 811613 000	STATE INCOME TAX//SPECIAL EDUC	-1,601.21	13,522.34	13,522.09	42,713.35	54,179.47	-6,841.60
50 L 000 000 811613 000	STATE INCOME TAX//FOOD SERVICE	-36.45	361.78	360.44	818.39	1,144.95	-240.08
80 L 000 000 811613 000	STATE INCOME TAX//COMMUNITY SE	-2.28	325.56	24.72	449.47	458.79	-8.61
99 L 000 000 811613 000	STATE INCOME TAX//OTHER PKG/CO	-4,572.89	11,500.35	11,509.01	60,522.37	67,378.84	-5,810.20
XX L --- --- 81161- ---		-80,973.40	403,094.67	395,382.58	1,592,916.60	1,728,795.39	-193,779.57
10 L 000 000 811621 000	WTRS//GENERAL FUND	-272,801.79	98,770.24	100,181.30	501,585.79	377,847.94	-100,038.28
27 L 000 000 811621 000	WTRS//SPECIAL EDUCATION FUND	-75,005.29	35,213.82	35,116.26	166,692.65	144,012.08	-35,415.44
80 L 000 000 811621 000	WTRS//COMMUNITY SERVICE FUND	-55.39	954.16	70.86	1,177.48	1,106.76	24.79
99 L 000 000 811621 000	WTRS//OTHER PKG/COOP PROGRAM F	-18,527.22	30,864.32	30,347.18	158,206.58	175,103.94	-20,355.54
10 L 000 000 811622 000	WRS//GENERAL FUND	-19,858.25	18,737.34	19,095.30	77,009.62	89,893.26	-24,708.75
27 L 000 000 811622 000	WRS//SPECIAL EDUCATION FUND	-2,413.20	12,513.48	11,389.18	24,328.30	38,293.02	-11,896.08
50 L 000 000 811622 000	WRS//FOOD SERVICE FUND	-704.46	1,610.42	1,543.10	4,246.00	5,669.94	-1,545.60
99 L 000 000 811622 000	WRS//OTHER PKG/COOP PROGRAM FU	-4,762.00	3,190.22	3,218.44	17,266.18	19,070.84	-5,177.18
XX L --- --- 81162- ---		-394,127.60	201,854.00	200,961.62	950,512.60	850,997.78	-199,112.08
10 L 000 000 811631 000	HEALTH INSURANCE//GENERAL FUND	-219,410.95	251,751.96	269,180.08	1,508,528.65	1,052,066.98	372,258.43
27 L 000 000 811631 000	HEALTH INSURANCE//SPECIAL EDUC	0.00	124,185.89	124,185.89	376,361.37	436,918.26	912.62
50 L 000 000 811631 000	HEALTH INSURANCE//FOOD SERVICE	0.00	4,301.84	4,301.84	10,657.10	12,566.53	0.00
99 L 000 000 811631 000	HEALTH INSURANCE//OTHER PKG/CO	0.00	67,889.50	67,889.50	339,117.28	373,811.22	-749.19
10 L 000 000 811632 000	DENTAL INSURANCE//GENERAL FUND	-41,672.27	19,534.59	20,465.06	118,613.11	80,149.55	7,087.35
27 L 000 000 811632 000	DENTAL INSURANCE//SPECIAL EDUC	0.00	9,288.39	9,288.39	27,542.16	32,016.97	63.53
50 L 000 000 811632 000	DENTAL INSURANCE//FOOD SERVICE	0.00	305.14	305.14	762.85	915.42	0.00
99 L 000 000 811632 000	DENTAL INSURANCE//OTHER PKG/CO	0.00	4,857.18	4,857.18	24,313.21	26,741.80	0.00
10 L 000 000 811633 000	LONG-TERM DISABILITY//GENERAL	-6,760.92	3,680.40	3,030.09	15,380.54	12,000.20	-1,891.09
27 L 000 000 811633 000	LONG-TERM DISABILITY//SPECIAL	-264.73	1,146.29	1,146.29	4,160.16	4,429.98	5.85
50 L 000 000 811633 000	LONG-TERM DISABILITY//FOOD SER	-8.90	36.08	36.08	109.13	107.00	0.00
99 L 000 000 811633 000	LONG-TERM DISABILITY//OTHER PK	-103.43	827.92	827.92	4,221.77	4,526.78	0.00
10 L 000 000 811639 000	OTHER INSURANCE DEDUCTIONS//GE	0.00	1,150.44	1,252.76	1,150.44	3,109.78	-1,332.96
27 L 000 000 811639 000	OTHER INSURANCE DEDUCTIONS//SP	0.00	393.06	393.06	393.06	982.65	-393.06
50 L 000 000 811639 000	OTHER INSURANCE DEDUCTIONS//FO	0.00	95.00	95.00	95.00	118.75	0.00
99 L 000 000 811639 000	OTHER INSURANCE DEDUCTIONS//OT	0.00	181.44	181.44	181.44	453.60	-181.44
XX L --- --- 81163- ---		-268,221.20	489,625.12	507,435.72	2,431,587.27	2,040,915.47	375,780.04
10 L 000 000 811660 000	TRUST ADVANTAGE//GENERAL FUND	-1,183.32	1,102.98	1,102.98	3,201.74	3,753.23	-1,734.81

							Beginning	November 2020-21	November 2020-21	2020-21	2020-21	Ending
Fd	T	Loc	Obj	Func	Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
27	L	000	000	811660	000	TRUST ADVANTAGE//SPECIAL EDUCA	-286.28	458.32	458.32	2,291.60	2,520.76	-515.44
99	L	000	000	811660	000	TRUST ADVANTAGE//OTHER PKG/COO	-529.16	300.00	300.00	2,108.32	1,879.16	-300.00
XX	L	---	---	81166-	---		-1,998.76	1,861.30	1,861.30	7,601.66	8,153.15	-2,550.25
10	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//GENER	-15,040.00	13,874.86	16,789.46	73,943.67	67,298.40	-6,622.60
27	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//SPECI	0.00	450.00	460.00	1,380.00	1,610.00	-10.00
99	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//OTHER	-170.00	1,440.00	2,040.00	10,670.00	11,520.00	-770.00
XX	L	---	---	81167-	---		-15,210.00	15,764.86	19,289.46	85,993.67	80,428.40	-7,402.60
10	L	000	000	811680	000	GARNISHMENT DEDUCTIONS PAYABLE	-1,107.04	2,109.62	2,109.62	6,355.79	5,807.53	28.96
XX	L	---	---	81168-	---		-1,107.04	2,109.62	2,109.62	6,355.79	5,807.53	28.96
10	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//GENE	-628.23	0.00	9.96	0.00	38.86	-662.11
27	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//SPEC	403.34	0.00	8.00	0.00	78.00	329.34
50	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//FOOD	-2.94	0.00	0.00	0.00	0.00	-2.94
99	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//OTHE	0.00	0.00	0.04	0.00	0.14	-0.12
10	L	000	000	811691	000	FLEX BENEFIT 125//GENERAL FUND	-1,245.30	3,509.54	5,264.31	16,492.31	16,392.93	-1,145.92
27	L	000	000	811691	000	FLEX BENEFIT 125//SPECIAL EDUC	-2,438.31	2,662.64	3,993.96	13,484.41	11,971.88	-925.78
99	L	000	000	811691	000	FLEX BENEFIT 125//OTHER PKG/CO	-956.52	1,329.82	1,994.73	10,834.74	10,616.74	-738.52
10	L	000	000	811696	000	ATHLETIC FIELD DONATION//GENER	-2,024.80	0.00	137.90	0.00	642.65	-2,598.50
XX	L	---	---	81169-	---		-6,892.76	7,502.00	11,408.90	40,811.46	39,741.20	-5,744.55
XX	L	---	---	8116--	---		-768,530.76	1,121,811.57	1,138,449.20	5,115,779.05	4,754,838.92	-32,780.05
10	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//GENER	-81,360.47	1,361,161.01	1,361,161.01	5,277,092.07	5,195,731.60	0.00
27	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//SPECI	-6,808.15	539,879.88	539,879.88	2,055,254.22	2,048,446.07	0.00
50	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//FOOD	-1,707.90	17,165.68	17,165.68	61,944.60	60,236.70	0.00
80	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//COMMU	-132.12	7,180.78	7,180.78	39,510.85	39,378.73	0.00
99	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//OTHER	-15,174.90	365,544.04	365,544.04	2,075,064.06	2,059,889.16	0.00
XX	L	---	---	81180-	---		-105,183.54	2,290,931.39	2,290,931.39	9,508,865.80	9,403,682.26	0.00
XX	L	---	---	8118--	---		-105,183.54	2,290,931.39	2,290,931.39	9,508,865.80	9,403,682.26	0.00
73	L	000	000	812100	000	DUE TO GENERAL FUND//FIDUCIARY	-40,137.17	0.00	0.00	40,137.17	0.00	0.00
XX	L	---	---	81210-	---		-40,137.17	0.00	0.00	40,137.17	0.00	0.00
XX	L	---	---	8121--	---		-40,137.17	0.00	0.00	40,137.17	0.00	0.00
73	L	000	000	812200	000	DUE TO SPECIAL REVENUE FUND//F	-12,857.30	0.00	0.00	12,857.30	0.00	0.00
10	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//G	-105,369.23	0.00	0.00	105,369.23	0.00	0.00
27	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//S	-32,934.41	0.00	0.00	32,934.41	0.00	0.00
99	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//O	-23,730.36	0.00	0.00	23,730.36	0.00	0.00
XX	L	---	---	81220-	---		-174,891.30	0.00	0.00	174,891.30	0.00	0.00
XX	L	---	---	8122--	---		-174,891.30	0.00	0.00	174,891.30	0.00	0.00
73	L	000	000	812900	000	DUE TO PACKAGE AND COOPERATIVE	-9,039.53	0.00	0.00	9,039.53	0.00	0.00
XX	L	---	---	81290-	---		-9,039.53	0.00	0.00	9,039.53	0.00	0.00
XX	L	---	---	8129--	---		-9,039.53	0.00	0.00	9,039.53	0.00	0.00
50	L	000	000	813500	000	DUE TO STATE GOVERNMENTS//FOOD	-2,773.70	0.00	0.00	2,773.70	0.00	0.00
XX	L	---	---	81350-	---		-2,773.70	0.00	0.00	2,773.70	0.00	0.00



							Beginning	November 2020-21	November 2020-21	2020-21	2020-21	Ending
Fd T Loc Obj Func Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance					
XX L --- --- 8135-- ---		-2,773.70	0.00	0.00	2,773.70	0.00	0.00					
10 Q 000 000 931100 000	FUND - RESERVED FOR ENCUMBRANC	102,378.41	92,961.43	24,086.72	956,790.95	1,234,300.69	-178,975.89					
21 Q 000 000 931100 000	FUND - RESERVED FOR ENCUMBRANC	2,880.61	0.00	0.00	3,294.24	4,656.24	1,518.61					
27 Q 000 000 931100 000	FUND - RESERVED FOR ENCUMBRANC	16,526.95	17,088.19	12,985.73	75,045.25	87,709.22	4,574.69					
50 Q 000 000 931100 000	FUND - RESERVED FOR ENCUMBRANC	18,010.00	0.00	0.00	2,678.80	20,688.80	0.00					
80 Q 000 000 931100 000	FUND - RESERVED FOR ENCUMBRANC	-144,321.99	0.00	0.00	3,770.91	7,062.71	-147,613.79					
99 Q 000 000 931100 000	FUND - RESERVED FOR ENCUMBRANC	464,952.58	204,288.51	188,419.78	1,121,715.72	1,248,050.98	349,275.80					
XX Q --- --- 93110- ---		460,426.56	314,338.13	225,492.23	2,163,295.87	2,602,468.64	28,779.42					
XX Q --- --- 9311- -- ---		460,426.56	314,338.13	225,492.23	2,163,295.87	2,602,468.64	28,779.42					
30 Q 000 000 931790 000	FUND-RESERVE FOR DEBT RETIRMNT	-1,459,607.62	0.00	0.00	0.00	0.00	-1,459,607.62					
XX Q --- --- 93179- ---		-1,459,607.62	0.00	0.00	0.00	0.00	-1,459,607.62					
XX Q --- --- 9317- -- ---		-1,459,607.62	0.00	0.00	0.00	0.00	-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	-102,378.41	24,086.72	92,961.43	1,234,300.69	956,790.95	178,975.89					
21 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//G	-2,880.61	0.00	0.00	4,656.24	3,294.24	-1,518.61					
27 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//S	-16,526.95	12,985.73	17,088.19	87,709.22	75,045.25	-4,574.69					
50 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//F	-264,595.06	0.00	0.00	20,688.80	2,678.80	-246,585.06					
80 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//C	2,353.20	0.00	0.00	7,062.71	3,770.91	5,645.00					
99 Q 000 000 932100 000	DESIGNATED-WORKING CASH BAL//O	5,737.17	188,419.78	204,288.51	1,248,050.98	1,121,715.72	121,413.95					
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- ---		-1,027,790.66	225,492.23	314,338.13	2,602,468.64	2,163,295.87	-596,143.52					
10 Q 000 000 932110 000	FUND - W/C BAL - EXP//GENERAL	180,677,587.43	1,672,418.57	8,913.88	7,809,168.51	148,446.38	187,651,258.72					
21 Q 000 000 932110 000	FUND - W/C BAL - EXP//GIFT FUN	2,588,423.97	4,252.14	2,861.86	57,273.34	5,511.76	2,638,208.25					
27 Q 000 000 932110 000	FUND - W/C BAL - EXP//SPECIAL	33,395,084.89	575,002.16	7,381.65	2,270,924.86	51,699.21	35,362,860.17					
30 Q 000 000 932110 000	FUND - W/C BAL - EXP//DEBT SER	14,741,771.88	0.00	0.00	0.00	0.00	14,741,771.88					
38 Q 000 000 932110 000	FUND - W/C BAL - EXP//Non-Refere	1,377,579.28	0.00	0.00	0.00	0.00	1,377,579.28					
39 Q 000 000 932110 000	FUND - W/C BAL - EXP//REFEREND	1,897,187.95	0.00	0.00	25,100.00	0.00	1,922,287.95					
50 Q 000 000 932110 000	FUND - W/C BAL - EXP//FOOD SER	19,862,718.03	18,328.85	0.00	399,154.12	23,041.65	20,231,986.96					
72 Q 000 000 932110 000	FUND - W/C BAL - EXP//PRIVATE	313,263.37	0.00	0.00	0.00	0.00	313,263.37					
73 Q 000 000 932110 000	FUND - W/C BAL - EXP//FIDUCIAR	3,628,159.61	0.00	0.00	0.00	0.00	3,628,159.61					
80 Q 000 000 932110 000	FUND - W/C BAL - EXP//COMMUNIT	1,679,529.53	13,174.33	80.00	60,359.88	499.98	1,737,195.31					
99 Q 000 000 932110 000	FUND - W/C BAL - EXP//OTHER PK	20,421,589.99	452,182.82	10,269.44	3,233,904.29	44,471.42	23,432,138.53					
XX Q --- --- 93211- ---		280,582,895.93	2,735,358.87	29,506.83	13,855,885.00	273,670.40	293,036,710.03					
10 Q 000 000 932150 000	FUND - W/C BAL - REV//GENERAL	-184,970,001.82	0.00	15,121.38	4,729.31	2,286,545.41	-187,251,817.92					

							Beginning	November 2020-21	November 2020-21	2020-21	2020-21	Ending
Fd	T	Loc	Obj	Func	Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance
21	Q	000	000	932150	000	FUND - W/C BAL - REV//GIFT FUN	-2,745,359.37	0.00	13,457.26	34.00	50,477.25	-2,795,802.62
27	Q	000	000	932150	000	FUND - W/C BAL - REV//SPECIAL	-33,395,084.89	0.00	213,296.00	0.00	236,896.00	-33,631,980.89
30	Q	000	000	932150	000	FUND - W/C BAL - REV//DEBT SER	-13,282,164.26	0.00	0.00	0.00	0.00	-13,282,164.26
38	Q	000	000	932150	000	FUND - W/C BAL - REV//Non-Ref	-1,423,179.31	0.00	0.00	0.00	0.00	-1,423,179.31
39	Q	000	000	932150	000	FUND - W/C BAL - REV//REFEREND	-2,825,324.25	0.00	0.00	0.00	0.00	-2,825,324.25
46	Q	000	000	932150	000	FUND - W/C BAL - REV//LONG TER	-5,005.34	0.00	0.41	0.00	2.09	-5,007.43
50	Q	000	000	932150	000	FUND - W/C BAL - REV//FOOD SER	-19,975,718.10	5,006.18	8,729.15	13,887.06	590,784.49	-20,552,615.53
72	Q	000	000	932150	000	FUND - W/C BAL - REV//PRIVATE	-399,455.56	0.00	0.00	0.00	1,000.00	-400,455.56
73	Q	000	000	932150	000	FUND - W/C BAL - REV//FIDUCIAR	-2,035,637.10	0.00	0.00	0.00	0.00	-2,035,637.10
80	Q	000	000	932150	000	FUND - W/C BAL - REV//COMMUNIT	-1,672,203.39	0.00	3,199.75	404.00	12,056.25	-1,683,855.64
99	Q	000	000	932150	000	FUND - W/C BAL - REV//OTHER PK	-20,892,279.74	0.00	492,849.00	0.00	494,157.00	-21,886,436.74
XX	Q	---	---	93215-	---		-283,621,413.13	5,006.18	746,652.95	19,054.37	3,671,918.49	-287,274,277.25
XX	Q	---	---	9321--	---		-4,066,307.86	2,965,857.28	1,090,497.91	16,477,408.01	6,108,884.76	5,166,289.26
Grand Asset Totals							10,933,378.86	8,240,336.45	6,687,904.09	28,040,338.40	35,365,987.47	4,361,319.71
Grand Liability Totals							-1,303,889.22	5,464,209.66	8,980,847.29	26,249,983.32	28,853,684.73	-3,532,780.05
Grand Equity Totals							-9,629,489.64	3,280,195.41	1,315,990.14	18,640,703.88	8,711,353.40	-828,539.66
Grand Totals							0.00	16,984,741.52	16,984,741.52	72,931,025.60	72,931,025.60	0.00

Number of Accounts: 153

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

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	110000	---	SALARIES	3,344,003.61	272,902.15	844,840.78	25.26	0.00	2,499,162.83	2,499,162.83	
10	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,493,227.10	120,694.90	374,905.32	25.11	0.00	1,118,321.78	1,118,321.78	
10	E	---	3--	110000	---	PURCHASED SERVICES	45,665.00	3,529.23	56,687.87	124.14	10,630.00	21,652.87-	11,022.87-	
10	E	---	4--	110000	---	NON-CAPITAL OBJECTS	75,330.00	2,802.52	37,478.91	49.75	3,379.99	34,471.10	37,851.09	
10	E	---	9--	110000	---	OTHER EXPENDITURES	8,000.00	420.00	640.00	8.00	0.00	7,360.00	7,360.00	
10	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,966,225.71	400,348.80	1,314,552.88	26.47	14,009.99	3,637,662.84	3,651,672.83	
10	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	0.00	425.16	0.00	0.00	425.16-	425.16-	
10	E	---	---	120000	---	REGULAR CURRICULUM	0.00	0.00	425.16	0.00	0.00	425.16-	425.16-	
10	E	---	1--	121000	---	SALARIES	215,800.00	17,983.36	55,330.24	25.64	0.00	160,469.76	160,469.76	
10	E	---	2--	121000	---	EMPLOYEE BENEFITS	101,235.07	7,046.16	21,186.66	20.93	0.00	80,048.41	80,048.41	
10	E	---	4--	121000	---	NON-CAPITAL OBJECTS	27,000.00	259.30	21,843.91	80.90	950.63	4,205.46	5,156.09	
10	E	---	---	121000	---	ART	344,035.07	25,288.82	98,360.81	28.59	950.63	244,723.63	245,674.26	
10	E	---	1--	122000	---	SALARIES	969,567.52	87,891.33	264,456.08	27.28	0.00	705,111.44	705,111.44	
10	E	---	2--	122000	---	EMPLOYEE BENEFITS	501,211.65	44,015.22	130,009.72	25.94	0.00	371,201.93	371,201.93	
10	E	---	3--	122000	---	PURCHASED SERVICES	20,065.00	0.00	5,938.00	29.59	1,000.00	13,127.00	14,127.00	
10	E	---	4--	122000	---	NON-CAPITAL OBJECTS	21,337.00	713.51	15,337.53	71.88	0.00	5,999.47	5,999.47	
10	E	---	9--	122000	---	OTHER EXPENDITURES	300.00	0.00	100.00	33.33	0.00	200.00	200.00	
10	E	---	---	122000	---	ENGLISH LANGUAGE	1,512,481.17	132,620.06	415,841.33	27.49	1,000.00	1,095,639.84	1,096,639.84	
10	E	---	1--	122110	---	SALARIES	90,207.36	4,365.96	14,608.82	16.19	0.00	75,598.54	75,598.54	
10	E	---	2--	122110	---	EMPLOYEE BENEFITS	74,978.23	2,107.26	6,823.30	9.10	0.00	68,154.93	68,154.93	
10	E	---	---	122110	---	READING	165,185.59	6,473.22	21,432.12	12.97	0.00	143,753.47	143,753.47	
10	E	---	3--	122115	---	PURCHASED SERVICES	17,888.00	0.00	17,518.25	97.93	0.00	369.75	369.75	
10	E	---	4--	122115	---	NON-CAPITAL OBJECTS	3,277.00	0.00	0.00	0.00	0.00	3,277.00	3,277.00	
10	E	---	---	122115	---	REMEDIATION	21,165.00	0.00	17,518.25	82.77	0.00	3,646.75	3,646.75	
10	E	---	3--	122600	---	PURCHASED SERVICES	1,500.00	1,949.00	2,105.00	140.33	0.00	605.00-	605.00-	
10	E	---	4--	122600	---	NON-CAPITAL OBJECTS	6,500.00	25.20	109.88	1.69	701.95	5,688.17	6,390.12	
10	E	---	9--	122600	---	OTHER EXPENDITURES	2,000.00	0.00	330.00	16.50	0.00	1,670.00	1,670.00	
10	E	---	---	122600	---	DRAMA	10,000.00	1,974.20	2,544.88	25.45	701.95	6,753.17	7,455.12	
10	E	---	1--	123208	---	SALARIES	60,400.00	5,033.34	15,099.94	25.00	0.00	45,300.06	45,300.06	
10	E	---	2--	123208	---	EMPLOYEE BENEFITS	18,794.76	1,523.72	4,571.67	24.32	0.00	14,223.09	14,223.09	
10	E	---	4--	123208	---	NON-CAPITAL OBJECTS	500.00	48.76	481.56	96.31	0.00	18.44	18.44	
10	E	---	---	123208	---	FRENCH	79,694.76	6,605.82	20,153.17	25.29	0.00	59,541.59	59,541.59	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	123219	---	SALARIES	89,800.00	7,483.34	22,449.94	25.00	0.00	67,350.06	67,350.06	
10	E	---	2--	123219	---	EMPLOYEE BENEFITS	46,854.06	3,724.77	11,174.73	23.85	0.00	35,679.33	35,679.33	
10	E	---	3--	123219	---	PURCHASED SERVICES	300.00	21.58	21.58	7.19	0.00	278.42	278.42	
10	E	---	4--	123219	---	NON-CAPITAL OBJECTS	2,300.00	0.00	1,454.56	63.24	16.37	829.07	845.44	
10	E	---	9--	123219	---	OTHER EXPENDITURES	60.00	0.00	0.00	0.00	0.00	60.00	60.00	
10	E	---	---	123219	---	SPANISH	139,314.06	11,229.69	35,100.81	25.20	16.37	104,196.88	104,213.25	
10	E	---	1--	124000	---	SALARIES	508,954.00	42,912.92	127,737.72	25.10	0.00	381,216.28	381,216.28	
10	E	---	2--	124000	---	EMPLOYEE BENEFITS	284,483.01	22,539.28	67,576.39	23.75	0.00	216,906.62	216,906.62	
10	E	---	3--	124000	---	PURCHASED SERVICES	0.00	0.00	262.00	0.00	0.00	262.00-	262.00-	
10	E	---	4--	124000	---	NON-CAPITAL OBJECTS	32,750.00	75.06	6,512.76	19.89	0.00	26,237.24	26,237.24	
10	E	---	---	124000	---	MATHEMATICS	826,187.01	65,527.26	202,088.87	24.46	0.00	624,098.14	624,098.14	
10	E	---	1--	125400	---	SALARIES	220,957.00	18,413.12	55,238.92	25.00	0.00	165,718.08	165,718.08	
10	E	---	2--	125400	---	EMPLOYEE BENEFITS	111,016.97	8,854.99	26,564.38	23.93	0.00	84,452.59	84,452.59	
10	E	---	3--	125400	---	PURCHASED SERVICES	11,214.00	1,524.99	5,393.99	48.10	450.00	5,370.01	5,820.01	
10	E	---	4--	125400	---	NON-CAPITAL OBJECTS	33,014.00	1,065.98	20,492.63	62.07	5,393.20	7,128.17	12,521.37	
10	E	---	5--	125400	---	CAPITAL OBJECTS	1,300.00	0.00	0.00	0.00	0.00	1,300.00	1,300.00	
10	E	---	9--	125400	---	OTHER EXPENDITURES	4,245.00	0.00	652.50	15.37	0.00	3,592.50	3,592.50	
10	E	---	---	125400	---	VOCAL MUSIC	381,746.97	29,859.08	108,342.42	28.38	5,843.20	267,561.35	273,404.55	
10	E	---	1--	125500	---	SALARIES	153,800.00	12,816.70	38,449.70	25.00	0.00	115,350.30	115,350.30	
10	E	---	2--	125500	---	EMPLOYEE BENEFITS	66,997.99	5,355.57	16,069.12	23.98	0.00	50,928.87	50,928.87	
10	E	---	3--	125500	---	PURCHASED SERVICES	9,750.00	70.00	3,101.00	31.81	5,330.00	1,319.00	6,649.00	
10	E	---	4--	125500	---	NON-CAPITAL OBJECTS	17,826.00	1,244.05	7,459.91	41.85	6,534.88	3,831.21	10,366.09	
10	E	---	9--	125500	---	OTHER EXPENDITURES	2,080.00	0.00	527.50	25.36	0.00	1,552.50	1,552.50	
10	E	---	---	125500	---	INSTRUMENTAL MUSIC	250,453.99	19,486.32	65,607.23	26.20	11,864.88	172,981.88	184,846.76	
10	E	---	1--	126000	---	SALARIES	457,410.60	38,419.52	110,316.01	24.12	0.00	347,094.59	347,094.59	
10	E	---	2--	126000	---	EMPLOYEE BENEFITS	231,907.99	18,360.85	52,419.29	22.60	0.00	179,488.70	179,488.70	
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	21,075.00	476.58	8,231.80	39.06	3,763.59	9,079.61	12,843.20	
10	E	---	5--	126000	---	CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
10	E	---	---	126000	---	SCIENCE	716,143.59	57,256.95	170,967.10	23.87	3,763.59	541,412.90	545,176.49	
10	E	---	1--	127000	---	SALARIES	486,671.00	37,222.00	111,665.21	22.94	0.00	375,005.79	375,005.79	
10	E	---	2--	127000	---	EMPLOYEE BENEFITS	243,531.46	17,811.41	53,403.60	21.93	0.00	190,127.86	190,127.86	
10	E	---	3--	127000	---	PURCHASED SERVICES	350.00	4.75	718.51	205.29	0.00	368.51-	368.51-	
10	E	---	4--	127000	---	NON-CAPITAL OBJECTS	1,355.00	37.99	4,337.68	320.12	0.00	2,982.68-	2,982.68-	
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	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	---	127000	---	SOCIAL SCIENCE	732,157.46	55,076.15	170,125.00	23.24	0.00	562,032.46	562,032.46	
10	E	---	1--	129000	---	SALARIES	15,774.00	1,804.46	4,986.16	31.61	0.00	10,787.84	10,787.84	
10	E	---	2--	129000	---	EMPLOYEE BENEFITS	11,828.33	1,277.69	3,316.57	28.04	0.00	8,511.76	8,511.76	
10	E	---	---	129000	---	OTHER REGULAR CURRICULUM	27,602.33	3,082.15	8,302.73	30.08	0.00	19,299.60	19,299.60	
10	E	---	3--	129300	---	PURCHASED SERVICES	26,550.00	15,300.00	37,850.00	142.56	30,600.00	41,900.00-	11,300.00-	
10	E	---	4--	129300	---	NON-CAPITAL OBJECTS	205,219.00	1,115.00	159,322.00	77.64	1,553.00	44,344.00	45,897.00	
10	E	---	5--	129300	---	CAPITAL OBJECTS	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
10	E	---	---	129300	---	COMPUTER LITERACY	232,769.00	16,415.00	197,172.00	84.71	32,153.00	3,444.00	35,597.00	
10	E	---	1--	131000	---	SALARIES	70,750.00	5,895.84	18,547.78	26.22	0.00	52,202.22	52,202.22	
10	E	---	2--	131000	---	EMPLOYEE BENEFITS	46,030.50	3,632.21	11,462.41	24.90	0.00	34,568.09	34,568.09	
10	E	---	4--	131000	---	NON-CAPITAL OBJECTS	3,907.00	283.27	448.28	11.47	3,376.01	82.71	3,458.72	
10	E	---	5--	131000	---	CAPITAL OBJECTS	900.00	0.00	0.00	0.00	0.00	900.00	900.00	
10	E	---	---	131000	---	AGRICULTURE	121,587.50	9,811.32	30,458.47	25.05	3,376.01	87,753.02	91,129.03	
10	E	---	1--	132000	---	SALARIES	98,100.00	8,175.02	24,524.82	25.00	0.00	73,575.18	73,575.18	
10	E	---	2--	132000	---	EMPLOYEE BENEFITS	39,637.95	3,158.64	9,476.78	23.91	0.00	30,161.17	30,161.17	
10	E	---	3--	132000	---	PURCHASED SERVICES	2,900.00	0.00	0.00	0.00	0.00	2,900.00	2,900.00	
10	E	---	4--	132000	---	NON-CAPITAL OBJECTS	10,063.00	0.00	4,068.79	40.43	100.00	5,894.21	5,994.21	
10	E	---	9--	132000	---	OTHER EXPENDITURES	1,600.00	180.00-	155.00-	9.69-	0.00	1,755.00	1,755.00	
10	E	---	---	132000	---	BUSINESS OCCUPATIONS	152,300.95	11,153.66	37,915.39	24.90	100.00	114,285.56	114,385.56	
10	E	---	1--	135000	---	SALARIES	88,874.00	7,406.18	22,218.38	25.00	0.00	66,655.62	66,655.62	
10	E	---	2--	135000	---	EMPLOYEE BENEFITS	50,370.80	3,990.02	11,970.04	23.76	0.00	38,400.76	38,400.76	
10	E	---	3--	135000	---	PURCHASED SERVICES	3,850.00	0.00	0.00	0.00	0.00	3,850.00	3,850.00	
10	E	---	4--	135000	---	NON-CAPITAL OBJECTS	19,250.00	815.89	2,147.33	11.15	12,772.42	4,330.25	17,102.67	
10	E	---	---	135000	---	HOME ECONOMICS	162,344.80	12,212.09	36,335.75	22.38	12,772.42	113,236.63	126,009.05	
10	E	---	1--	136000	---	SALARIES	229,911.00	19,159.28	57,477.48	25.00	0.00	172,433.52	172,433.52	
10	E	---	2--	136000	---	EMPLOYEE BENEFITS	99,428.80	7,750.01	23,261.28	23.39	0.00	76,167.52	76,167.52	
10	E	---	3--	136000	---	PURCHASED SERVICES	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
10	E	---	4--	136000	---	NON-CAPITAL OBJECTS	24,700.00	2,029.91	7,887.77	31.93	5,509.88	11,302.35	16,812.23	
10	E	---	---	136000	---	TECHNOLOGY EDUCATION	356,039.80	28,939.20	88,626.53	24.89	5,509.88	261,903.39	267,413.27	
10	E	---	1--	138000	---	SALARIES	30,946.96	2,765.58	11,148.32	36.02	0.00	19,798.64	19,798.64	
10	E	---	2--	138000	---	EMPLOYEE BENEFITS	26,865.13	2,264.91	10,003.03	37.23	0.00	16,862.10	16,862.10	
10	E	---	---	138000	---	VOCATIONAL SPECIAL NEEDS	57,812.09	5,030.49	21,151.35	36.59	0.00	36,660.74	36,660.74	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	1--	139000	---	SALARIES	10,500.00	627.00	627.00	5.97	0.00	9,873.00	9,873.00	
10	E	---	2--	139000	---	EMPLOYEE BENEFITS	0.00	47.96	47.96	0.00	0.00	47.96	47.96	
10	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	10,500.00	674.96	674.96	6.43	0.00	9,825.04	9,825.04	
10	E	---	4--	141000	---	NON-CAPITAL OBJECTS	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
10	E	---	---	141000	---	HEALTH EDUCATION	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
10	E	---	1--	143000	---	SALARIES	430,635.09	34,762.44	104,286.88	24.22	0.00	326,348.21	326,348.21	
10	E	---	2--	143000	---	EMPLOYEE BENEFITS	188,037.11	14,286.98	42,970.36	22.85	0.00	145,066.75	145,066.75	
10	E	---	3--	143000	---	PURCHASED SERVICES	8,625.00	1,948.20	5,448.20	63.17	0.00	3,176.80	3,176.80	
10	E	---	4--	143000	---	NON-CAPITAL OBJECTS	12,860.00	888.04	8,727.44	67.87	599.78	3,532.78	4,132.56	
10	E	---	---	143000	---	PHYSICAL EDUCATION	640,157.20	51,885.66	161,432.88	25.22	599.78	478,124.54	478,724.32	
10	E	---	1--	161000	---	SALARIES	30,000.00	0.00	252.25	0.84	0.00	29,747.75	29,747.75	
10	E	---	2--	161000	---	EMPLOYEE BENEFITS	4,090.00	0.00	34.51	0.84	0.00	4,055.49	4,055.49	
10	E	---	3--	161000	---	PURCHASED SERVICES	645.00	0.00	0.00	0.00	0.00	645.00	645.00	
10	E	---	4--	161000	---	NON-CAPITAL OBJECTS	50.00	0.00	0.00	0.00	0.00	50.00	50.00	
10	E	---	9--	161000	---	OTHER EXPENDITURES	275.00	0.00	0.00	0.00	0.00	275.00	275.00	
10	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	35,060.00	0.00	286.76	0.82	0.00	34,773.24	34,773.24	
10	E	---	1--	162000	---	SALARIES	140,000.00	29,305.00	47,335.21	33.81	0.00	92,664.79	92,664.79	
10	E	---	2--	162000	---	EMPLOYEE BENEFITS	18,950.00	3,325.94	5,466.12	28.84	0.00	13,483.88	13,483.88	
10	E	---	3--	162000	---	PURCHASED SERVICES	88,500.00	3,058.72	26,378.93	29.81	0.00	62,121.07	62,121.07	
10	E	---	4--	162000	---	NON-CAPITAL OBJECTS	57,000.00	5,221.05	24,383.77	42.78	20,000.00	12,616.23	32,616.23	
10	E	---	5--	162000	---	CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
10	E	---	9--	162000	---	OTHER EXPENDITURES	18,530.00	0.00	2,930.00	15.81	0.00	15,600.00	15,600.00	
10	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	327,980.00	40,910.71	106,494.03	32.47	20,000.00	201,485.97	221,485.97	
10	E	---	1--	171000	---	SALARIES	128,600.00	11,255.52	33,031.80	25.69	0.00	95,568.20	95,568.20	
10	E	---	2--	171000	---	EMPLOYEE BENEFITS	86,166.50	5,227.83	15,600.49	18.11	0.00	70,566.01	70,566.01	
10	E	---	3--	171000	---	PURCHASED SERVICES	20,000.00	2,860.00	9,719.26	48.60	0.00	10,280.74	10,280.74	
10	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	234,766.50	19,343.35	58,351.55	24.86	0.00	176,414.95	176,414.95	
10	E	---	1--	172000	---	SALARIES	19,750.00	1,645.84	5,797.78	29.36	0.00	13,952.22	13,952.22	
10	E	---	2--	172000	---	EMPLOYEE BENEFITS	14,776.55	1,161.29	4,047.44	27.39	0.00	10,729.11	10,729.11	
10	E	---	3--	172000	---	PURCHASED SERVICES	2,755.00	0.00	0.00	0.00	0.00	2,755.00	2,755.00	
10	E	---	4--	172000	---	NON-CAPITAL OBJECTS	5,625.00	0.00	1,337.41	23.78	0.00	4,287.59	4,287.59	
10	E	---	9--	172000	---	OTHER EXPENDITURES	2,745.00	700.00	700.00	25.50	0.00	2,045.00	2,045.00	
10	E	---	---	172000	---	GIFTED AND TALENTED	45,651.55	3,507.13	11,882.63	26.03	0.00	33,768.92	33,768.92	

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							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	179000	---	SALARIES	66,858.00	9,402.21	20,545.21	30.73	0.00	46,312.79	46,312.79
10	E	---	2--	179000	---	EMPLOYEE BENEFITS	33,599.34	2,886.39	8,191.65	24.38	0.00	25,407.69	25,407.69
10	E	---	---	179000	---	OTHER SPECIAL NEEDS	100,457.34	12,288.60	28,736.86	28.61	0.00	71,720.48	71,720.48
10	E	---	---	1-----	---	INSTRUCTION	12,650,319.44	1,027,000.69	3,430,881.92	27.12	112,661.70	9,106,775.82	9,219,437.52
10	E	---	1--	212000	---	SALARIES	19,885.00	1,657.08	4,971.18	25.00	0.00	14,913.82	14,913.82
10	E	---	2--	212000	---	EMPLOYEE BENEFITS	12,662.52	1,160.42	3,481.22	27.49	0.00	9,181.30	9,181.30
10	E	---	---	212000	---	SOCIAL WORK	32,547.52	2,817.50	8,452.40	25.97	0.00	24,095.12	24,095.12
10	E	---	1--	213000	---	SALARIES	247,360.22	20,777.41	66,990.85	27.08	0.00	180,369.37	180,369.37
10	E	---	2--	213000	---	EMPLOYEE BENEFITS	95,220.88	7,558.45	24,379.16	25.60	0.00	70,841.72	70,841.72
10	E	---	3--	213000	---	PURCHASED SERVICES	7,775.00	200.00	600.00	7.72	0.00	7,175.00	7,175.00
10	E	---	4--	213000	---	NON-CAPITAL OBJECTS	8,150.00	1,501.22	1,774.95	21.78	1,133.55	5,241.50	6,375.05
10	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	358,506.10	30,037.08	93,744.96	26.15	1,133.55	263,627.59	264,761.14
10	E	---	1--	214000	---	SALARIES	91,600.00	7,633.36	22,899.76	25.00	0.00	68,700.24	68,700.24
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	59,253.86	2,962.50	8,885.14	15.00	0.00	50,368.72	50,368.72
10	E	---	3--	214000	---	PURCHASED SERVICES	750.00	0.00	396.89	52.92	0.00	353.11	353.11
10	E	---	4--	214000	---	NON-CAPITAL OBJECTS	4,000.00	945.99	3,294.30	82.36	546.97	158.73	705.70
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	155,763.86	11,541.85	35,476.09	22.78	546.97	119,740.80	120,287.77
10	E	---	1--	215000	---	SALARIES	0.00	0.00	5,131.90	0.00	0.00	5,131.90-	5,131.90-
10	E	---	2--	215000	---	EMPLOYEE BENEFITS	0.00	0.00	2,603.92	0.00	0.00	2,603.92-	2,603.92-
10	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	0.00	0.00	7,735.82	0.00	0.00	7,735.82-	7,735.82-
10	E	---	1--	219000	---	SALARIES	49,662.00	5,044.99	16,882.89	34.00	0.00	32,779.11	32,779.11
10	E	---	2--	219000	---	EMPLOYEE BENEFITS	47,419.67	4,028.60	10,819.64	22.82	0.00	36,600.03	36,600.03
10	E	---	3--	219000	---	PURCHASED SERVICES	3,750.00	633.00	3,307.00	88.19	0.00	443.00	443.00
10	E	---	4--	219000	---	NON-CAPITAL OBJECTS	10,000.00	0.00	67.24	0.67	0.00	9,932.76	9,932.76
10	E	---	9--	219000	---	OTHER EXPENDITURES	0.00	0.00	300.00	0.00	0.00	300.00-	300.00-
10	E	---	---	219000	---	OTHER PUPIL SERVICES	110,831.67	9,706.59	31,376.77	28.31	0.00	79,454.90	79,454.90
10	E	---	1--	221000	---	SALARIES	0.00	0.00	67.38	0.00	0.00	67.38-	67.38-
10	E	---	2--	221000	---	EMPLOYEE BENEFITS	0.00	0.00	9.71	0.00	0.00	9.71-	9.71-
10	E	---	---	221000	---	IMPROVEMENT OF INSTRUCII	0.00	0.00	77.09	0.00	0.00	77.09-	77.09-
10	E	---	1--	221200	---	SALARIES	13,300.00	1,311.88	21,636.83	162.68	0.00	8,336.83-	8,336.83-
10	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	117.84	2,940.05	0.00	0.00	2,940.05-	2,940.05-

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	3--	221200	---	PURCHASED SERVICES	16,570.00	18.17-	4,763.33	28.75	0.00	11,806.67	11,806.67	
10	E	---	4--	221200	---	NON-CAPITAL OBJECTS	6,000.00	3,340.61	2,490.85	41.51	0.00	3,509.15	3,509.15	
10	E	---	9--	221200	---	OTHER EXPENDITURES	3,200.00	600.00	4,315.00	134.84	0.00	1,115.00-	1,115.00-	
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	39,070.00	5,352.16	36,146.06	92.52	0.00	2,923.94	2,923.94	
10	E	---	1--	221201	---	SALARIES	109,466.00	9,122.18	45,610.74	41.67	0.00	63,855.26	63,855.26	
10	E	---	2--	221201	---	EMPLOYEE BENEFITS	37,949.62	3,085.54	15,432.48	40.67	0.00	22,517.14	22,517.14	
10	E	---	---	221201	---	CURRICULUM DEVELOPMENT	147,415.62	12,207.72	61,043.22	41.41	0.00	86,372.40	86,372.40	
10	E	---	1--	221300	---	SALARIES	64,253.00	10,261.32	22,146.67	34.47	0.00	42,106.33	42,106.33	
10	E	---	2--	221300	---	EMPLOYEE BENEFITS	30,000.00	4,197.74	12,474.27	41.58	0.00	17,525.73	17,525.73	
10	E	---	3--	221300	---	PURCHASED SERVICES	49,300.00	2,820.00	11,792.89	23.92	0.00	37,507.11	37,507.11	
10	E	---	4--	221300	---	NON-CAPITAL OBJECTS	15,865.00	242.69	3,911.27	24.65	0.00	11,953.73	11,953.73	
10	E	---	9--	221300	---	OTHER EXPENDITURES	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	160,418.00	17,521.75	50,325.10	31.37	0.00	110,092.90	110,092.90	
10	E	---	3--	221500	---	PURCHASED SERVICES	1,999.00	0.00	1,200.00	60.03	0.00	799.00	799.00	
10	E	---	4--	221500	---	NON-CAPITAL OBJECTS	36,800.00	0.00	0.00	0.00	0.00	36,800.00	36,800.00	
10	E	---	---	221500	---	INSTRUCTION RELATED TECH	38,799.00	0.00	1,200.00	3.09	0.00	37,599.00	37,599.00	
10	E	---	1--	222200	---	SALARIES	258,554.88	23,671.45	69,279.11	26.79	0.00	189,275.77	189,275.77	
10	E	---	2--	222200	---	EMPLOYEE BENEFITS	198,175.85	13,921.89	39,192.86	19.78	0.00	158,982.99	158,982.99	
10	E	---	3--	222200	---	PURCHASED SERVICES	13,910.00	3,418.10	12,276.16	88.25	4,724.42	3,090.58-	1,633.84	
10	E	---	4--	222200	---	NON-CAPITAL OBJECTS	78,707.00	1,955.66	70,349.17	89.38	4,305.47	4,052.36	8,357.83	
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	549,747.73	42,967.10	191,097.30	34.76	9,029.89	349,620.54	358,650.43	
10	E	---	1--	222300	---	SALARIES	43,722.72	3,862.16	17,634.22	40.33	0.00	26,088.50	26,088.50	
10	E	---	2--	222300	---	EMPLOYEE BENEFITS	8,875.71	782.09	3,521.64	39.68	0.00	5,354.07	5,354.07	
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	0.00	10,615.98	461.56	0.00	8,315.98-	8,315.98-	
10	E	---	5--	222300	---	CAPITAL OBJECTS	7,700.00	0.00	0.00	0.00	0.00	7,700.00	7,700.00	
10	E	---	---	222300	---	AUDIOVISUAL	63,621.43	4,644.25	31,771.84	49.94	0.00	31,849.59	31,849.59	
10	E	---	1--	223700	---	SALARIES	25,026.00	2,085.50	6,256.50	25.00	0.00	18,769.50	18,769.50	
10	E	---	2--	223700	---	EMPLOYEE BENEFITS	13,897.10	1,100.20	3,300.60	23.75	0.00	10,596.50	10,596.50	
10	E	---	---	223700	---	SUP/COOR VOC ED - LVEC	38,923.10	3,185.70	9,557.10	24.55	0.00	29,366.00	29,366.00	
10	E	---	1--	223900	---	SALARIES	51,197.73	4,279.24	17,094.29	33.39	0.00	34,103.44	34,103.44	
10	E	---	2--	223900	---	EMPLOYEE BENEFITS	32,786.87	2,487.64	10,176.65	31.04	0.00	22,610.22	22,610.22	



Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	3--	223900	---	PURCHASED SERVICES	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	4--	223900	---	NON-CAPITAL OBJECTS	2,850.00	0.00	0.00	0.00	214.92	2,635.08	2,850.00	2,850.00
10	E	---	9--	223900	---	OTHER EXPENDITURES	0.00	0.00	920.00	0.00	0.00	920.00-	920.00-	920.00-
10	E	---	---	223900	---	SUPERVISION AND COORD-OT	88,834.60	6,766.88	28,190.94	31.73	214.92	60,428.74	60,643.66	60,643.66
10	E	---	1--	229000	---	SALARIES	109,538.71	8,087.38	40,580.28	37.05	0.00	68,958.43	68,958.43	68,958.43
10	E	---	2--	229000	---	EMPLOYEE BENEFITS	44,978.36	2,910.26	14,571.11	32.40	0.00	30,407.25	30,407.25	30,407.25
10	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	154,517.07	10,997.64	55,151.39	35.69	0.00	99,365.68	99,365.68	99,365.68
10	E	---	1--	231000	---	SALARIES	18,500.00	0.00	6,285.00	33.97	0.00	12,215.00	12,215.00	12,215.00
10	E	---	2--	231000	---	EMPLOYEE BENEFITS	1,350.00	0.00	480.87	35.62	0.00	869.13	869.13	869.13
10	E	---	3--	231000	---	PURCHASED SERVICES	40,000.00	330.00	21,697.54	54.24	0.00	18,302.46	18,302.46	18,302.46
10	E	---	4--	231000	---	NON-CAPITAL OBJECTS	4,000.00	160.00	1,156.14	28.90	0.00	2,843.86	2,843.86	2,843.86
10	E	---	9--	231000	---	OTHER EXPENDITURES	8,500.00	0.00	315.00	3.71	0.00	8,185.00	8,185.00	8,185.00
10	E	---	---	231000	---	BOARD OF EDUCATION	72,350.00	490.00	29,934.55	41.37	0.00	42,415.45	42,415.45	42,415.45
10	E	---	3--	231500	---	PURCHASED SERVICES	11,500.00	0.00	4,924.00	42.82	0.00	6,576.00	6,576.00	6,576.00
10	E	---	---	231500	---	BOARD OF EDUCATION - LEG	11,500.00	0.00	4,924.00	42.82	0.00	6,576.00	6,576.00	6,576.00
10	E	---	1--	232000	---	SALARIES	179,304.45	13,357.66	67,788.69	37.81	0.00	111,515.76	111,515.76	111,515.76
10	E	---	2--	232000	---	EMPLOYEE BENEFITS	72,349.09	5,639.10	27,415.18	37.89	0.00	44,933.91	44,933.91	44,933.91
10	E	---	3--	232000	---	PURCHASED SERVICES	2,120.00	599.00	1,143.70	53.95	0.00	976.30	976.30	976.30
10	E	---	4--	232000	---	NON-CAPITAL OBJECTS	2,500.00	14.65-	1,354.33	54.17	0.00	1,145.67	1,145.67	1,145.67
10	E	---	9--	232000	---	OTHER EXPENDITURES	2,030.00	125.00	2,290.00	112.81	0.00	260.00-	260.00-	260.00-
10	E	---	---	232000	---	CENTRAL ADMINISTRATION	258,303.54	19,706.11	99,991.90	38.71	0.00	158,311.64	158,311.64	158,311.64
10	E	---	9--	239000	---	OTHER EXPENDITURES	0.00	1,000.00	1,660.02	0.00	0.00	1,660.02-	1,660.02-	1,660.02-
10	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	0.00	1,000.00	1,660.02	0.00	0.00	1,660.02-	1,660.02-	1,660.02-
10	E	---	1--	240000	---	SALARIES	846,284.71	68,589.95	324,354.97	38.33	0.00	521,929.74	521,929.74	521,929.74
10	E	---	2--	240000	---	EMPLOYEE BENEFITS	461,950.60	29,254.19	136,376.60	29.52	0.00	325,574.00	325,574.00	325,574.00
10	E	---	3--	240000	---	PURCHASED SERVICES	24,715.00	0.00	12,317.09	49.84	0.00	12,397.91	12,397.91	12,397.91
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	71,082.00	2,754.37	33,071.88	46.53	2,383.99	35,626.13	38,010.12	38,010.12
10	E	---	9--	240000	---	OTHER EXPENDITURES	6,000.00	0.00	3,389.00	56.48	0.00	2,611.00	2,611.00	2,611.00
10	E	---	---	240000	---	BUILDING ADMINISTRATION	1,410,032.31	100,598.51	509,509.54	36.13	2,383.99	898,138.78	900,522.77	900,522.77
10	E	---	1--	252000	---	SALARIES	182,429.07	13,749.18	65,409.99	35.86	0.00	117,019.08	117,019.08	117,019.08
10	E	---	2--	252000	---	EMPLOYEE BENEFITS	80,665.65	6,276.32	30,456.78	37.76	0.00	50,208.87	50,208.87	50,208.87
10	E	---	3--	252000	---	PURCHASED SERVICES	10,950.00	100.00	4,495.00	41.05	0.00	6,455.00	6,455.00	6,455.00
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	1,000.00	31.05	96.98	9.70	317.00	586.02	903.02	903.02

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	9--	252000	---	OTHER EXPENDITURES	8,050.00	0.00	1,900.73	23.61	0.00	6,149.27	6,149.27	
10	E	---	---	252000	---	FISCAL	283,094.72	20,156.55	102,359.48	36.16	317.00	180,418.24	180,735.24	
10	E	---	1--	253000	---	SALARIES	533,584.03	55,200.44	246,363.20	46.17	0.00	287,220.83	287,220.83	
10	E	---	2--	253000	---	EMPLOYEE BENEFITS	333,149.91	27,796.77	124,579.22	37.39	0.00	208,570.69	208,570.69	
10	E	---	3--	253000	---	PURCHASED SERVICES	498,865.00	40,731.28	135,003.47	27.06	3,493.00	360,368.53	363,861.53	
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	391,736.00	43,327.21	178,990.84	45.69	67,375.50	145,369.66	212,745.16	
10	E	---	9--	253000	---	OTHER EXPENDITURES	2,560.00	0.00	1,544.50	60.33	0.00	1,015.50	1,015.50	
10	E	---	---	253000	---	OPERATION	1,759,894.94	167,055.70	686,481.23	39.01	70,868.50	1,002,545.21	1,073,413.71	
10	E	---	1--	254000	---	SALARIES	34,469.92	4,313.76	18,885.60	54.79	0.00	15,584.32	15,584.32	
10	E	---	2--	254000	---	EMPLOYEE BENEFITS	29,886.26	2,489.55	11,132.20	37.25	0.00	18,754.06	18,754.06	
10	E	---	4--	254000	---	NON-CAPITAL OBJECTS	2,000.00	0.00	508.79	25.44	0.00	1,491.21	1,491.21	
10	E	---	---	254000	---	MAINTENANCE	66,356.18	6,803.31	30,526.59	46.00	0.00	35,829.59	35,829.59	
10	E	---	4--	254100	---	NON-CAPITAL OBJECTS	0.00	57.29	57.29	0.00	0.00	57.29-	57.29-	
10	E	---	---	254100	---	DIRECTION OF MAINTENANCE	0.00	57.29	57.29	0.00	0.00	57.29-	57.29-	
10	E	---	3--	254200	---	PURCHASED SERVICES	263,900.00	0.00	175,180.63	66.38	30,045.70	58,673.67	88,719.37	
10	E	---	4--	254200	---	NON-CAPITAL OBJECTS	0.00	0.00	1,414.03	0.00	0.00	1,414.03-	1,414.03-	
10	E	---	---	254200	---	SITE REPAIRS	263,900.00	0.00	176,594.66	66.92	30,045.70	57,259.64	87,305.34	
10	E	---	3--	254300	---	PURCHASED SERVICES	228,275.00	14,456.75	195,884.33	85.81	8,365.93	24,024.74	32,390.67	
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	6,325.00	703.67	7,706.23	121.84	0.00	1,381.23-	1,381.23-	
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	0.00	0.00	0.00	450.00	450.00	
10	E	---	---	254300	---	BUILDING REPAIRS	236,250.00	15,160.42	203,590.56	86.18	8,365.93	24,293.51	32,659.44	
10	E	---	3--	254490	---	PURCHASED SERVICES	0.00	0.00	2,617.10	0.00	0.00	2,617.10-	2,617.10-	
10	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	0.00	0.00	2,617.10	0.00	0.00	2,617.10-	2,617.10-	
10	E	---	5--	254600	---	CAPITAL OBJECTS	10,650.00	0.00	0.00	0.00	18,971.00	8,321.00-	10,650.00	
10	E	---	---	254600	---	MAINTENANCE VEHICLE ACQU	10,650.00	0.00	0.00	0.00	18,971.00	8,321.00-	10,650.00	
10	E	---	3--	254900	---	PURCHASED SERVICES	43,775.00	0.00	8,451.74	19.31	0.00	35,323.26	35,323.26	
10	E	---	4--	254900	---	NON-CAPITAL OBJECTS	12,325.00	0.00	2,570.12	20.85	0.00	9,754.88	9,754.88	
10	E	---	5--	254900	---	CAPITAL OBJECTS	6,800.00	0.00	4,675.00	68.75	0.00	2,125.00	2,125.00	
10	E	---	---	254900	---	OTHER MAINTENANCE	62,900.00	0.00	15,696.86	24.96	0.00	47,203.14	47,203.14	
10	E	---	3--	255000	---	PURCHASED SERVICES	126,300.00	0.00	114,664.00	90.79	26,300.00-	37,936.00	11,636.00	

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							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	---	255000	---	FACILITY ACQUISITION/REM	126,300.00	0.00	114,664.00	90.79	26,300.00-	37,936.00	11,636.00	
10	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	15,968.34	0.00	0.00	15,968.34-	15,968.34-	
10	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	15,968.34	0.00	0.00	15,968.34-	15,968.34-	
10	E	---	3--	255400	---	PURCHASED SERVICES	36,000.00	0.00	0.00	0.00	0.00	36,000.00	36,000.00	
10	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	36,000.00	0.00	0.00	0.00	0.00	36,000.00	36,000.00	
10	E	---	5--	256300	---	CAPITAL OBJECTS	0.00	0.00	21,000.00	0.00	0.00	21,000.00-	21,000.00-	
10	E	---	---	256300	---	VEHICLE ACQUISITION	0.00	0.00	21,000.00	0.00	0.00	21,000.00-	21,000.00-	
10	E	---	3--	256710	---	PURCHASED SERVICES	1,064,760.00	90,385.94	279,678.84	26.27	0.00	785,081.16	785,081.16	
10	E	---	---	256710	---	CONTR TRANSPORTATION-FLE	1,064,760.00	90,385.94	279,678.84	26.27	0.00	785,081.16	785,081.16	
10	E	---	3--	256720	---	PURCHASED SERVICES	15,000.00	151.62	936.80	6.25	0.00	14,063.20	14,063.20	
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	151.62	936.80	6.25	0.00	14,063.20	14,063.20	
10	E	---	3--	256741	---	PURCHASED SERVICES	17,000.00	0.00	0.00	0.00	0.00	17,000.00	17,000.00	
10	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	17,000.00	0.00	0.00	0.00	0.00	17,000.00	17,000.00	
10	E	---	3--	256742	---	PURCHASED SERVICES	102,336.00	2,893.59	19,461.36	19.02	0.00	82,874.64	82,874.64	
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	102,336.00	2,893.59	19,461.36	19.02	0.00	82,874.64	82,874.64	
10	E	---	3--	256770	---	PURCHASED SERVICES	28,000.00	0.00	4,025.19	14.38	0.00	23,974.81	23,974.81	
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	0.00	4,025.19	14.38	0.00	23,974.81	23,974.81	
10	E	---	2--	259000	---	EMPLOYEE BENEFITS	0.00	3,528.27	24,695.87	0.00	0.00	24,695.87-	24,695.87-	
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	3,528.27	24,695.87	0.00	0.00	24,695.87-	24,695.87-	
10	E	---	3--	260000	---	PURCHASED SERVICES	111,800.00	6,061.68	51,529.09	46.09	0.00	60,270.91	60,270.91	
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	29,000.00	211.93	5,206.94	17.95	13.85-	23,806.91	23,793.06	
10	E	---	9--	260000	---	OTHER EXPENDITURES	0.00	0.00	169.50	0.00	0.00	169.50-	169.50-	
10	E	---	---	260000	---	CENTRAL SERVICES	140,800.00	6,273.61	56,905.53	40.42	13.85-	83,908.32	83,894.47	
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	220,300.00	27,520.82	142,595.61	64.73	0.00	77,704.39	77,704.39	
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	220,300.00	27,520.82	142,595.61	64.73	0.00	77,704.39	77,704.39	
10	E	---	6--	280000	---	DEBT REITREMENT	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00	
10	E	---	---	280000	---	DEBT SERVICES	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
10	E	---	2--	291000	---	EMPLOYEE BENEFITS	171,591.32	0.00	0.00	0.00	0.00	0.00	171,591.32	171,591.32
10	E	---	---	291000	---	EARLY RETIREMENT BENEFIT	171,591.32	0.00	0.00	0.00	0.00	0.00	171,591.32	171,591.32
10	E	---	3--	292000	---	PURCHASED SERVICES	3,920.00	980.00	1,960.00	50.00	0.00	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	0.00	1,960.00	1,960.00
10	E	---	1--	295000	---	SALARIES	39,751.00	4,748.11	29,030.51	73.03	0.00	0.00	10,720.49	10,720.49
10	E	---	2--	295000	---	EMPLOYEE BENEFITS	29,856.85	3,079.65	14,952.93	50.08	0.00	0.00	14,903.92	14,903.92
10	E	---	3--	295000	---	PURCHASED SERVICES	226,101.00	2,568.08	196,485.64	86.90	13,589.00	0.00	16,026.36	29,615.36
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	117,830.00	4,396.88	91,454.89	77.62	39,540.00	0.00	13,164.89	26,375.11
10	E	---	5--	295000	---	CAPITAL OBJECTS	18,550.00	0.00	18,498.00	99.72	0.00	0.00	52.00	52.00
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	432,088.85	14,792.72	350,421.97	81.10	53,129.00	0.00	28,537.88	81,666.88
10	E	---	---	2-----	---	SUPPORT SERVICES	8,772,323.56	635,300.68	3,537,603.37	40.33	168,692.60	0.00	5,066,027.59	5,234,720.19
10	E	---	8--	411000	---	OPERATING TRANSFER - OUT	9,923,534.00	0.00	0.00	0.00	0.00	0.00	9,923,534.00	9,923,534.00
10	E	---	---	411000	---	TRANSFER FROM FUND 10	9,923,534.00	0.00	0.00	0.00	0.00	0.00	9,923,534.00	9,923,534.00
10	E	---	3--	431000	---	PURCHASED SERVICES	5,000.00	2,100.00	6,297.92	125.96	0.00	0.00	1,297.92	1,297.92
10	E	---	---	431000	---	GENERAL TUITION PAYMENTS	5,000.00	2,100.00	6,297.92	125.96	0.00	0.00	1,297.92	1,297.92
10	E	---	3--	435000	---	PURCHASED SERVICES	370,000.00	0.00	0.00	0.00	0.00	0.00	370,000.00	370,000.00
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	370,000.00	0.00	0.00	0.00	0.00	0.00	370,000.00	370,000.00
10	E	---	3--	438000	---	PURCHASED SERVICES	280,292.00	0.00	0.00	0.00	0.00	0.00	280,292.00	280,292.00
10	E	---	---	438000	---	GENERAL AID REDUCTION	280,292.00	0.00	0.00	0.00	0.00	0.00	280,292.00	280,292.00
10	E	---	9--	491000	---	OTHER EXPENDITURES	0.00	0.00	159.76	0.00	0.00	0.00	159.76	159.76
10	E	---	---	491000	---	SPEC REV TRANSFERS TO OT	0.00	0.00	159.76	0.00	0.00	0.00	159.76	159.76
10	E	---	9--	492000	---	OTHER EXPENDITURES	0.00	718.18	718.18	0.00	0.00	0.00	718.18	718.18
10	E	---	---	492000	---	OTHER ADJUSTMENTS	0.00	718.18	718.18	0.00	0.00	0.00	718.18	718.18
10	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	10,578,826.00	2,818.18	7,175.86	0.07	0.00	0.00	10,571,650.14	10,571,650.14
10	-	---	---	-----	---	GENERAL FUND	32,001,469.00	1,665,119.55	6,975,661.15	21.80	281,354.30	0.00	24,744,453.55	25,025,807.85

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	0.00	1,183.52	0.00	0.00	1,183.52-	1,183.52-	
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	0.00	1,183.52	0.00	0.00	1,183.52-	1,183.52-	
21	E	---	3--	125400	---	PURCHASED SERVICES	0.00	0.00	0.00	0.00	375.00	375.00-	0.00	
21	E	---	4--	125400	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	987.00	987.00-	0.00	
21	E	---	---	125400	---	VOCAL MUSIC	0.00	0.00	0.00	0.00	1,362.00	1,362.00-	0.00	
21	E	---	4--	126000	---	NON-CAPITAL OBJECTS	0.00	2,454.52-	2,498.00	0.00	0.00	2,498.00-	2,498.00-	
21	E	---	---	126000	---	SCIENCE	0.00	2,454.52-	2,498.00	0.00	0.00	2,498.00-	2,498.00-	
21	E	---	---	1-----	---	INSTRUCTION	0.00	2,454.52-	3,681.52	0.00	1,362.00	5,043.52-	3,681.52-	
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	22.50	10,113.05	0.00	0.00	10,113.05-	10,113.05-	
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	3,822.30	30,884.88	0.00	0.00	30,884.88-	30,884.88-	
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	0.00	1,089.00	0.00	0.00	1,089.00-	1,089.00-	
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	3,844.80	42,086.93	0.00	0.00	42,086.93-	42,086.93-	
21	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	4,015.83	0.00	0.00	4,015.83-	4,015.83-	
21	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	4,015.83	0.00	0.00	4,015.83-	4,015.83-	
21	E	---	---	2-----	---	SUPPORT SERVICES	0.00	3,844.80	46,102.76	0.00	0.00	46,102.76-	46,102.76-	
21	-	---	---	-----	---	GIFT FUND	0.00	1,390.28	49,784.28	0.00	1,362.00	51,146.28-	49,784.28-	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	1--	152000	---	SALARIES	44,900.00	3,741.68	11,224.88	25.00	0.00	33,675.12	33,675.12	
27	E	---	2--	152000	---	EMPLOYEE BENEFITS	6,640.72	551.53	1,654.54	24.92	0.00	4,986.18	4,986.18	
27	E	---	3--	152000	---	PURCHASED SERVICES	2,500.00	0.00	1,484.00	59.36	0.00	1,016.00	1,016.00	
27	E	---	4--	152000	---	NON-CAPITAL OBJECTS	9,000.00	180.57	6,241.77	69.35	446.13	2,312.10	2,758.23	
27	E	---	5--	152000	---	CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
27	E	---	---	152000	---	EARLY CHILDHOOD	68,040.72	4,473.78	20,605.19	30.28	446.13	46,989.40	47,435.53	
27	E	---	1--	156100	---	SALARIES	6,305.00	525.42	1,576.24	25.00	0.00	4,728.76	4,728.76	
27	E	---	2--	156100	---	EMPLOYEE BENEFITS	2,408.74	191.83	575.49	23.89	0.00	1,833.25	1,833.25	
27	E	---	---	156100	---	HEARING IMPAIRMENT DEAF/	8,713.74	717.25	2,151.73	24.69	0.00	6,562.01	6,562.01	
27	E	---	1--	156110	---	SALARIES	30,867.22	3,394.51	9,538.57	30.90	0.00	21,328.65	21,328.65	
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	14,618.98	1,588.53	4,158.03	28.44	0.00	10,460.95	10,460.95	
27	E	---	---	156110	---	HEARING IMPAIRMENT	45,486.20	4,983.04	13,696.60	30.11	0.00	31,789.60	31,789.60	
27	E	---	1--	156600	---	SALARIES	296,125.00	28,927.10	98,468.94	33.25	0.00	197,656.06	197,656.06	
27	E	---	2--	156600	---	EMPLOYEE BENEFITS	113,512.08	10,490.28	33,189.77	29.24	0.00	80,322.31	80,322.31	
27	E	---	3--	156600	---	PURCHASED SERVICES	22,500.00	100.00	2,405.00	10.69	420.00	19,675.00	20,095.00	
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	4,500.00	95.64	930.29	20.67	0.00	3,569.71	3,569.71	
27	E	---	9--	156600	---	OTHER EXPENDITURES	1,000.00	0.00	286.00	28.60	0.00	714.00	714.00	
27	E	---	---	156600	---	SPEECH/LANGUAGE	437,637.08	39,613.02	135,280.00	30.91	420.00	301,937.08	302,357.08	
27	E	---	1--	158700	---	SALARIES	1,870,343.48	154,183.14	489,175.03	26.15	0.00	1,381,168.45	1,381,168.45	
27	E	---	2--	158700	---	EMPLOYEE BENEFITS	880,863.05	73,343.86	230,201.73	26.13	0.00	650,661.32	650,661.32	
27	E	---	3--	158700	---	PURCHASED SERVICES	9,000.00	1,478.81	13,864.12	154.05	0.00	4,864.12-	4,864.12-	
27	E	---	4--	158700	---	NON-CAPITAL OBJECTS	73,100.00	7,506.35	20,729.98	28.36	9,670.91	42,699.11	52,370.02	
27	E	---	5--	158700	---	CAPITAL OBJECTS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	
27	E	---	9--	158700	---	OTHER EXPENDITURES	1,000.00	0.00	136.00	13.60	0.00	864.00	864.00	
27	E	---	---	158700	---	CROSS CATEGORICAL	2,884,306.53	236,512.16	754,106.86	26.15	9,670.91	2,120,528.76	2,130,199.67	
27	E	---	1--	158777	---	SALARIES	44,900.00	4,133.34	47,237.04	105.20	0.00	2,337.04-	2,337.04-	
27	E	---	2--	158777	---	EMPLOYEE BENEFITS	30,351.75	1,350.50	19,467.62	64.14	0.00	10,884.13	10,884.13	
27	E	---	---	158777	---	RVA CROSS CATEGORICAL	75,251.75	5,483.84	66,704.66	88.64	0.00	8,547.09	8,547.09	
27	E	---	9--	159100	---	OTHER EXPENDITURES	0.00	0.00	700.00	0.00	0.00	700.00-	700.00-	
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	0.00	0.00	700.00	0.00	0.00	700.00-	700.00-	
27	E	---	1--	159180	---	SALARIES	637,824.32	75,559.46	210,720.85	33.04	0.00	427,103.47	427,103.47	
27	E	---	2--	159180	---	EMPLOYEE BENEFITS	610,156.52	51,058.06	130,978.02	21.47	0.00	479,178.50	479,178.50	
27	E	---	---	159180	---	CROSS CATEGORICAL - ASST	1,247,980.84	126,617.52	341,698.87	27.38	0.00	906,281.97	906,281.97	

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							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	1--	159200	---	SALARIES	0.00	2,507.63	4,665.88	0.00	0.00	4,665.88-	4,665.88-	
27	E	---	2--	159200	---	EMPLOYEE BENEFITS	0.00	193.14	358.00	0.00	0.00	358.00-	358.00-	
27	E	---	---	159200	---	SPECIAL ED SUBSTITUTES	0.00	2,700.77	5,023.88	0.00	0.00	5,023.88-	5,023.88-	
27	E	---	1--	159300	---	SALARIES	14,680.81	2,347.26	7,041.78	47.97	0.00	7,639.03	7,639.03	
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	6,490.53	1,137.80	3,419.76	52.69	0.00	3,070.77	3,070.77	
27	E	---	---	159300	---	ADAPTIVE PHY ED	21,171.34	3,485.06	10,461.54	49.41	0.00	10,709.80	10,709.80	
27	E	---	---	1-----	---	INSTRUCTION	4,788,588.20	424,586.44	1,350,429.33	28.20	10,537.04	3,427,621.83	3,438,158.87	
27	E	---	1--	212000	---	SALARIES	122,015.00	10,167.94	30,503.64	25.00	0.00	91,511.36	91,511.36	
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	82,764.35	6,918.85	20,755.84	25.08	0.00	62,008.51	62,008.51	
27	E	---	---	212000	---	SOCIAL WORK	204,779.35	17,086.79	51,259.48	25.03	0.00	153,519.87	153,519.87	
27	E	---	1--	215000	---	SALARIES	258,743.00	26,035.48	90,271.89	34.89	0.00	168,471.11	168,471.11	
27	E	---	2--	215000	---	EMPLOYEE BENEFITS	97,577.15	10,861.12	36,073.09	36.97	0.00	61,504.06	61,504.06	
27	E	---	3--	215000	---	PURCHASED SERVICES	0.00	2,634.50	2,634.50	0.00	0.00	2,634.50-	2,634.50-	
27	E	---	4--	215000	---	NON-CAPITAL OBJECTS	5,000.00	691.59	1,982.25	39.65	1,089.00	1,928.75	3,017.75	
27	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	361,320.15	40,222.69	130,961.73	36.25	1,089.00	229,269.42	230,358.42	
27	E	---	4--	215200	---	NON-CAPITAL OBJECTS	0.00	242.50	242.50	0.00	0.00	242.50-	242.50-	
27	E	---	---	215200	---	DIRECT PSYCHOLOGICAL SER	0.00	242.50	242.50	0.00	0.00	242.50-	242.50-	
27	E	---	1--	218100	---	SALARIES	101,406.19	14,546.37	40,214.07	39.66	0.00	61,192.12	61,192.12	
27	E	---	2--	218100	---	EMPLOYEE BENEFITS	60,862.54	8,224.07	22,093.28	36.30	0.00	38,769.26	38,769.26	
27	E	---	3--	218100	---	PURCHASED SERVICES	10,500.00	2,296.98	4,016.98	38.26	0.00	6,483.02	6,483.02	
27	E	---	4--	218100	---	NON-CAPITAL OBJECTS	5,500.00	895.24	3,151.39	57.30	326.22	2,022.39	2,348.61	
27	E	---	---	218100	---	OCCUPATIONAL THERAPY	178,268.73	25,962.66	69,475.72	38.97	326.22	108,466.79	108,793.01	
27	E	---	1--	218200	---	SALARIES	66,858.00	5,571.50	16,714.50	25.00	0.00	50,143.50	50,143.50	
27	E	---	2--	218200	---	EMPLOYEE BENEFITS	33,599.34	2,668.78	8,006.38	23.83	0.00	25,592.96	25,592.96	
27	E	---	3--	218200	---	PURCHASED SERVICES	500.00	2,487.50	4,193.75	838.75	0.00	3,693.75-	3,693.75-	
27	E	---	4--	218200	---	NON-CAPITAL OBJECTS	1,000.00	0.00	3,805.83	380.58	0.00	2,805.83-	2,805.83-	
27	E	---	5--	218200	---	CAPITAL OBJECTS	7,000.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00	
27	E	---	---	218200	---	PHYSICAL THERAPY	108,957.34	10,727.78	32,720.46	30.03	0.00	76,236.88	76,236.88	
27	E	---	1--	221200	---	SALARIES	0.00	0.00	1,820.96	0.00	0.00	1,820.96-	1,820.96-	
27	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	0.00	254.32	0.00	0.00	254.32-	254.32-	
27	E	---	3--	221200	---	PURCHASED SERVICES	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
27	E	---	---	221200	---	CURRICULUM DEVELOPMENT	4,000.00	0.00	2,075.28	51.88	0.00	1,924.72	1,924.72	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
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27	E	---	1--	221222	---	SALARIES	0.00	0.00	36,868.19	0.00	0.00	36,868.19-	36,868.19-	
27	E	---	2--	221222	---	EMPLOYEE BENEFITS	0.00	0.00	13,743.22	0.00	0.00	13,743.22-	13,743.22-	
27	E	---	3--	221222	---	PURCHASED SERVICES	0.00	0.00	300.00	0.00	0.00	300.00-	300.00-	
27	E	---	---	221222	---	RVA CURRICULUM DEVELOPME	0.00	0.00	50,911.41	0.00	0.00	50,911.41-	50,911.41-	
27	E	---	1--	221300	---	SALARIES	0.00	673.77	25,992.59	0.00	0.00	25,992.59-	25,992.59-	
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	5,000.00	66.37	15,269.30	305.39	0.00	10,269.30-	10,269.30-	
27	E	---	3--	221300	---	PURCHASED SERVICES	18,000.00	990.00	1,688.00	9.38	0.00	16,312.00	16,312.00	
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	1,000.00	60.88	213.06	21.31	0.00	786.94	786.94	
27	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	24,000.00	1,791.02	43,162.95	179.85	0.00	19,162.95-	19,162.95-	
27	E	---	1--	221900	---	SALARIES	0.00	0.00	1,525.83	0.00	0.00	1,525.83-	1,525.83-	
27	E	---	2--	221900	---	EMPLOYEE BENEFITS	0.00	0.00	214.95	0.00	0.00	214.95-	214.95-	
27	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	0.00	0.00	1,740.78	0.00	0.00	1,740.78-	1,740.78-	
27	E	---	1--	223300	---	SALARIES	108,965.00	9,080.42	45,402.06	41.67	0.00	63,562.94	63,562.94	
27	E	---	2--	223300	---	EMPLOYEE BENEFITS	25,874.32	2,120.78	10,603.89	40.98	0.00	15,270.43	15,270.43	
27	E	---	3--	223300	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00	
27	E	---	4--	223300	---	NON-CAPITAL OBJECTS	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
27	E	---	---	223300	---	SUP/COOR EXCEPTIONAL EDU	136,339.32	11,201.20	56,005.95	41.08	0.00	80,333.37	80,333.37	
27	E	---	1--	252000	---	SALARIES	36,519.12	3,200.67	14,147.23	38.74	0.00	22,371.89	22,371.89	
27	E	---	2--	252000	---	EMPLOYEE BENEFITS	27,689.27	2,226.06	9,980.21	36.04	0.00	17,709.06	17,709.06	
27	E	---	---	252000	---	FISCAL	64,208.39	5,426.73	24,127.44	37.58	0.00	40,080.95	40,080.95	
27	E	---	5--	255200	---	CAPITAL OBJECTS	50,000.00	0.00	50,000.00	100.00	0.00	0.00	0.00	
27	E	---	---	255200	---	SITE REPAIRS	50,000.00	0.00	50,000.00	100.00	0.00	0.00	0.00	
27	E	---	4--	255300	---	NON-CAPITAL OBJECTS	0.00	0.00	2,195.12	0.00	0.00	2,195.12-	2,195.12-	
27	E	---	---	255300	---	REMODELING	0.00	0.00	2,195.12	0.00	0.00	2,195.12-	2,195.12-	
27	E	---	3--	255400	---	PURCHASED SERVICES	8,400.00	0.00	8,617.40	102.59	0.00	217.40-	217.40-	
27	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	8,400.00	0.00	8,617.40	102.59	0.00	217.40-	217.40-	
27	E	---	1--	256250	---	SALARIES	42,915.66	2,724.04	7,885.47	18.37	0.00	35,030.19	35,030.19	
27	E	---	2--	256250	---	EMPLOYEE BENEFITS	43,183.86	1,743.80	4,548.11	10.53	0.00	38,635.75	38,635.75	
27	E	---	3--	256250	---	PURCHASED SERVICES	29,000.00	2,425.89	8,529.83	29.41	0.00	20,470.17	20,470.17	
27	E	---	4--	256250	---	NON-CAPITAL OBJECTS	2,500.00	0.00	179.95	7.20	0.00	2,320.05	2,320.05	
27	E	---	---	256250	---	SP ED TRANSPORTATION - D	117,599.52	6,893.73	21,143.36	17.98	0.00	96,456.16	96,456.16	



Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
27	E	---	1--	256251	---	SALARIES	0.00	2,945.79	8,015.62	0.00	0.00	8,015.62-	8,015.62-	
27	E	---	2--	256251	---	EMPLOYEE BENEFITS	0.00	3,075.16	7,655.02	0.00	0.00	7,655.02-	7,655.02-	
27	E	---	3--	256251	---	PURCHASED SERVICES	0.00	450.67	699.28	0.00	0.00	699.28-	699.28-	
27	E	---	---	256251	---	RESIDENT SP ED TRANSPORT	0.00	6,471.62	16,369.92	0.00	0.00	16,369.92-	16,369.92-	
27	E	---	5--	256300	---	CAPITAL OBJECTS	0.00	0.00	15,417.00	0.00	0.00	15,417.00-	15,417.00-	
27	E	---	---	256300	---	VEHICLE ACQUISITION	0.00	0.00	15,417.00	0.00	0.00	15,417.00-	15,417.00-	
27	E	---	3--	256750	---	PURCHASED SERVICES	0.00	476.00	952.00	0.00	0.00	952.00-	952.00-	
27	E	---	---	256750	---	CONTRACTED SP ED TRANSP-	0.00	476.00	952.00	0.00	0.00	952.00-	952.00-	
27	E	---	3--	256770	---	PURCHASED SERVICES	3,300.00	0.00	0.00	0.00	0.00	3,300.00	3,300.00	
27	E	---	---	256770	---	FIELD TRIPS	3,300.00	0.00	0.00	0.00	0.00	3,300.00	3,300.00	
27	E	---	2--	259000	---	EMPLOYEE BENEFITS	0.00	882.07	6,173.97	0.00	0.00	6,173.97-	6,173.97-	
27	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	882.07	6,173.97	0.00	0.00	6,173.97-	6,173.97-	
27	E	---	3--	260000	---	PURCHASED SERVICES	0.00	0.00	8.25	0.00	0.00	8.25-	8.25-	
27	E	---	---	260000	---	CENTRAL SERVICES	0.00	0.00	8.25	0.00	0.00	8.25-	8.25-	
27	E	---	3--	263300	---	PURCHASED SERVICES	0.00	0.00	1,191.70	0.00	0.00	1,191.70-	1,191.70-	
27	E	---	---	263300	---	PUBLIC INFORMATION	0.00	0.00	1,191.70	0.00	0.00	1,191.70-	1,191.70-	
27	E	---	---	2-----	---	SUPPORT SERVICES	1,261,172.80	127,384.79	584,752.42	46.37	1,415.22	675,005.16	676,420.38	
27	E	---	3--	436000	---	PURCHASED SERVICES	90,000.00	560.00	1,280.00	1.42	0.00	88,720.00	88,720.00	
27	E	---	---	436000	---	SPECIAL EDUCATION PAYMEN	90,000.00	560.00	1,280.00	1.42	0.00	88,720.00	88,720.00	
27	E	---	3--	436611	---	PURCHASED SERVICES	0.00	11,957.25	23,914.50	0.00	0.00	23,914.50-	23,914.50-	
27	E	---	---	436611	---	HEARING IMPAIRMENT	0.00	11,957.25	23,914.50	0.00	0.00	23,914.50-	23,914.50-	
27	E	---	3--	436670	---	PURCHASED SERVICES	0.00	3,892.00	7,784.00	0.00	0.00	7,784.00-	7,784.00-	
27	E	---	---	436670	---	VISUAL IMPAIRMENT	0.00	3,892.00	7,784.00	0.00	0.00	7,784.00-	7,784.00-	
27	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	90,000.00	16,409.25	32,978.50	36.64	0.00	57,021.50	57,021.50	
27	-	---	---	-----	---	SPECIAL EDUCATION FUND	6,139,761.00	568,380.48	1,968,160.25	32.06	11,952.26	4,159,648.49	4,171,600.75	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
38	E	---	6--	281000	---	DEBT REITREMENT	80,000.00	0.00	0.00	0.00	0.00	0.00	80,000.00	80,000.00
38	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	80,000.00	0.00	0.00	0.00	0.00	0.00	80,000.00	80,000.00
38	E	---	---	2-----	---	SUPPORT SERVICES	80,000.00	0.00	0.00	0.00	0.00	0.00	80,000.00	80,000.00
38	-	---	---	-----	---	Non-Referendum Debt Serv	80,000.00	0.00	0.00	0.00	0.00	0.00	80,000.00	80,000.00

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
39	E	---	6--	281000	---	DEBT REITREMENT	465,200.00	0.00	25,100.00	5.40	0.00	440,100.00	440,100.00	
39	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	465,200.00	0.00	25,100.00	5.40	0.00	440,100.00	440,100.00	
39	E	---	---	2-----	---	SUPPORT SERVICES	465,200.00	0.00	25,100.00	5.40	0.00	440,100.00	440,100.00	
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	465,200.00	0.00	25,100.00	5.40	0.00	440,100.00	440,100.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
50	E	---	1--	257000	---	SALARIES	93,904.87	11,691.76	23,979.92	25.54	0.00	69,924.95	69,924.95	
50	E	---	2--	257000	---	EMPLOYEE BENEFITS	54,923.69	5,473.92	11,048.26	20.12	0.00	43,875.43	43,875.43	
50	E	---	3--	257000	---	PURCHASED SERVICES	1,134,500.00	1,163.17	334,162.74	29.45	1,350.00-	801,687.26	800,337.26	
50	E	---	4--	257000	---	NON-CAPITAL OBJECTS	0.00	0.00	78.01	0.00	0.00	78.01-	78.01-	
50	E	---	5--	257000	---	CAPITAL OBJECTS	29,000.00	0.00	0.00	0.00	19,360.00	9,640.00	29,000.00	
50	E	---	---	257000	---	FOOD SERVICES	1,312,328.56	18,328.85	369,268.93	28.14	18,010.00	925,049.63	943,059.63	
50	E	---	3--	295000	---	PURCHASED SERVICES	5,900.00	0.00	0.00	0.00	0.00	5,900.00	5,900.00	
50	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	5,900.00	0.00	0.00	0.00	0.00	5,900.00	5,900.00	
50	E	---	---	2-----	---	SUPPORT SERVICES	1,318,228.56	18,328.85	369,268.93	28.01	18,010.00	930,949.63	948,959.63	
50	-	---	---	-----	---	FOOD SERVICE FUND	1,318,228.56	18,328.85	369,268.93	28.01	18,010.00	930,949.63	948,959.63	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
80	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	0.00	124.50	0.00	0.00	124.50-	124.50-	
80	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	0.00	124.50	0.00	0.00	124.50-	124.50-	
80	E	---	---	1-----	---	INSTRUCTION	0.00	0.00	124.50	0.00	0.00	124.50-	124.50-	
80	E	---	1--	229000	---	SALARIES	12,500.00	140.00	532.50	4.26	0.00	11,967.50	11,967.50	
80	E	---	2--	229000	---	EMPLOYEE BENEFITS	1,000.00	19.30	49.34	4.93	0.00	950.66	950.66	
80	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	13,500.00	159.30	581.84	4.31	0.00	12,918.16	12,918.16	
80	E	---	3--	230000	---	PURCHASED SERVICES	0.00	333.43	812.57	0.00	0.00	812.57-	812.57-	
80	E	---	---	230000	---	GENERAL ADMINISTRATION	0.00	333.43	812.57	0.00	0.00	812.57-	812.57-	
80	E	---	1--	232200	---	SALARIES	12,500.00	900.00	3,212.50	25.70	0.00	9,287.50	9,287.50	
80	E	---	2--	232200	---	EMPLOYEE BENEFITS	1,185.00	92.86	271.80	22.94	0.00	913.20	913.20	
80	E	---	3--	232200	---	PURCHASED SERVICES	50,500.00	0.00	0.00	0.00	0.00	50,500.00	50,500.00	
80	E	---	---	232200	---	COMMUNITY RELATIONS	64,185.00	992.86	3,484.30	5.43	0.00	60,700.70	60,700.70	
80	E	---	1--	240000	---	SALARIES	54,700.00	5,120.50	16,425.77	30.03	0.00	38,274.23	38,274.23	
80	E	---	2--	240000	---	EMPLOYEE BENEFITS	16,100.00	320.97	1,058.52	6.57	0.00	15,041.48	15,041.48	
80	E	---	3--	240000	---	PURCHASED SERVICES	29,810.00	5,084.85	12,389.84	41.56	0.00	17,420.16	17,420.16	
80	E	---	4--	240000	---	NON-CAPITAL OBJECTS	5,000.00	256.18	1,450.35	29.01	0.00	3,549.65	3,549.65	
80	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	5.00	160.00	0.00	0.00	160.00-	160.00-	
80	E	---	---	240000	---	BUILDING ADMINISTRATION	105,610.00	10,787.50	31,484.48	29.81	0.00	74,125.52	74,125.52	
80	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	2,065.10	0.00	2,353.20-	288.10	2,065.10-	
80	E	---	---	253000	---	OPERATION	0.00	0.00	2,065.10	0.00	2,353.20-	288.10	2,065.10-	
80	E	---	4--	254490	---	NON-CAPITAL OBJECTS	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
80	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
80	E	---	3--	256741	---	PURCHASED SERVICES	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
80	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
80	E	---	3--	256742	---	PURCHASED SERVICES	26,000.00	0.00	0.00	0.00	0.00	26,000.00	26,000.00	
80	E	---	---	256742	---	ATHLETIC TRANSPORTATION	26,000.00	0.00	0.00	0.00	0.00	26,000.00	26,000.00	
80	E	---	3--	256790	---	PURCHASED SERVICES	27,210.00	0.00	0.00	0.00	0.00	27,210.00	27,210.00	
80	E	---	---	256790	---	OTHER CONTRACTED TRANSP	27,210.00	0.00	0.00	0.00	0.00	27,210.00	27,210.00	
80	E	---	---	2-----	---	SUPPORT SERVICES	249,505.00	12,273.09	38,428.29	15.40	2,353.20-	213,429.91	211,076.71	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
80	E	---	1--	393000	---	SALARIES	15,000.00	549.00	14,343.00	95.62	0.00	657.00	657.00	
80	E	---	2--	393000	---	EMPLOYEE BENEFITS	1,250.00	38.15	1,551.18	124.09	0.00	301.18-	301.18-	
80	E	---	3--	393000	---	PURCHASED SERVICES	11,700.00	234.09	1,624.09	13.88	0.00	10,075.91	10,075.91	
80	E	---	4--	393000	---	NON-CAPITAL OBJECTS	11,090.00	0.00	1,594.72	14.38	5,645.00	3,850.28	9,495.28	
80	E	---	9--	393000	---	OTHER EXPENDITURES	450.00	0.00	0.00	0.00	0.00	450.00	450.00	
80	E	---	---	393000	---	RECREATION ATHLETIC COMM	39,490.00	821.24	19,112.99	48.40	5,645.00	14,732.01	20,377.01	
80	E	---	---	3-----	---	COMMUNITY SERVICES	39,490.00	821.24	19,112.99	48.40	5,645.00	14,732.01	20,377.01	
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	288,995.00	13,094.33	57,665.78	19.95	3,291.80	228,037.42	231,329.22	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
99	E	---	1--	110000	---	SALARIES	83,635.00	17,975.41	113,360.54	135.54	0.00	29,725.54-	29,725.54-	
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	58,330.10	9,969.62	57,601.73	98.75	0.00	728.37	728.37	
99	E	---	3--	110000	---	PURCHASED SERVICES	290,000.00	1,156.00	61,712.79	21.28	0.00	228,287.21	228,287.21	
99	E	---	4--	110000	---	NON-CAPITAL OBJECTS	808,000.00	30,670.95	658,995.14	81.56	121,911.74	27,093.12	149,004.86	
99	E	---	8--	110000	---	OPERATING TRANSFER - OUT	33,000.00	0.00	0.00	0.00	0.00	33,000.00	33,000.00	
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	941.00	2,591.00	0.00	0.00	2,591.00-	2,591.00-	
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	1,272,965.10	60,712.98	894,261.20	70.25	121,911.74	256,792.16	378,703.90	
99	E	---	1--	122000	---	SALARIES	0.00	3,441.68	17,208.24	0.00	0.00	17,208.24-	17,208.24-	
99	E	---	2--	122000	---	EMPLOYEE BENEFITS	0.00	507.30	2,536.48	0.00	0.00	2,536.48-	2,536.48-	
99	E	---	---	122000	---	ENGLISH LANGUAGE	0.00	3,948.98	19,744.72	0.00	0.00	19,744.72-	19,744.72-	
99	E	---	1--	124000	---	SALARIES	0.00	4,041.68	20,208.24	0.00	0.00	20,208.24-	20,208.24-	
99	E	---	2--	124000	---	EMPLOYEE BENEFITS	0.00	1,611.44	8,058.40	0.00	0.00	8,058.40-	8,058.40-	
99	E	---	---	124000	---	MATHEMATICS	0.00	5,653.12	28,266.64	0.00	0.00	28,266.64-	28,266.64-	
99	E	---	1--	126000	---	SALARIES	0.00	3,350.00	21,687.51	0.00	0.00	21,687.51-	21,687.51-	
99	E	---	2--	126000	---	EMPLOYEE BENEFITS	0.00	2,338.98	13,196.00	0.00	0.00	13,196.00-	13,196.00-	
99	E	---	---	126000	---	SCIENCE	0.00	5,688.98	34,883.51	0.00	0.00	34,883.51-	34,883.51-	
99	E	---	1--	127000	---	SALARIES	0.00	4,133.34	20,666.62	0.00	0.00	20,666.62-	20,666.62-	
99	E	---	2--	127000	---	EMPLOYEE BENEFITS	0.00	2,516.24	12,589.68	0.00	0.00	12,589.68-	12,589.68-	
99	E	---	---	127000	---	SOCIAL SCIENCE	0.00	6,649.58	33,256.30	0.00	0.00	33,256.30-	33,256.30-	
99	E	---	3--	129100	---	PURCHASED SERVICES	28,200.00	7,912.50	8,500.00	30.14	0.00	19,700.00	19,700.00	
99	E	---	4--	129100	---	NON-CAPITAL OBJECTS	7,300.00	0.00	430.69	5.90	0.00	6,869.31	6,869.31	
99	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	35,500.00	7,912.50	8,930.69	25.16	0.00	26,569.31	26,569.31	
99	E	---	1--	132000	---	SALARIES	0.00	0.00	5,162.36	0.00	0.00	5,162.36-	5,162.36-	
99	E	---	2--	132000	---	EMPLOYEE BENEFITS	0.00	0.00	760.93	0.00	0.00	760.93-	760.93-	
99	E	---	---	132000	---	BUSINESS OCCUPATIONS	0.00	0.00	5,923.29	0.00	0.00	5,923.29-	5,923.29-	
99	E	---	3--	156700	---	PURCHASED SERVICES	0.00	40.00	80.00	0.00	0.00	80.00-	80.00-	
99	E	---	---	156700	---	VISUALLY IMPAIRED	0.00	40.00	80.00	0.00	0.00	80.00-	80.00-	
99	E	---	4--	161000	---	NON-CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
99	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
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	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
99	E	---	---	1-----	---	INSTRUCTION	1,318,465.10	90,606.14	1,025,346.35	77.77	121,911.74	171,207.01	293,118.75	
99	E	---	1--	213000	---	SALARIES	0.00	9,512.26	46,742.29	0.00	0.00	46,742.29-	46,742.29-	
99	E	---	2--	213000	---	EMPLOYEE BENEFITS	0.00	5,055.70	25,175.10	0.00	0.00	25,175.10-	25,175.10-	
99	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	0.00	14,567.96	71,917.39	0.00	0.00	71,917.39-	71,917.39-	
99	E	---	1--	215000	---	SALARIES	0.00	2,026.50	7,612.75	0.00	0.00	7,612.75-	7,612.75-	
99	E	---	2--	215000	---	EMPLOYEE BENEFITS	0.00	594.30	2,156.70	0.00	0.00	2,156.70-	2,156.70-	
99	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	0.00	2,620.80	9,769.45	0.00	0.00	9,769.45-	9,769.45-	
99	E	---	1--	218100	---	SALARIES	0.00	0.00	11,375.00	0.00	0.00	11,375.00-	11,375.00-	
99	E	---	2--	218100	---	EMPLOYEE BENEFITS	0.00	0.00	6,293.87	0.00	0.00	6,293.87-	6,293.87-	
99	E	---	---	218100	---	OCCUPATIONAL THERAPY	0.00	0.00	17,668.87	0.00	0.00	17,668.87-	17,668.87-	
99	E	---	1--	219000	---	SALARIES	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
99	E	---	3--	219000	---	PURCHASED SERVICES	503,500.00	0.00	0.00	0.00	0.00	503,500.00	503,500.00	
99	E	---	4--	219000	---	NON-CAPITAL OBJECTS	20,000.00	145.83	12,787.19	63.94	0.00	7,212.81	7,212.81	
99	E	---	9--	219000	---	OTHER EXPENDITURES	0.00	0.00	244.99	0.00	0.00	244.99-	244.99-	
99	E	---	---	219000	---	OTHER PUPIL SERVICES	525,500.00	145.83	13,032.18	2.48	0.00	512,467.82	512,467.82	
99	E	---	1--	221200	---	SALARIES	4,473,316.00	159,630.02	878,684.91	19.64	0.00	3,594,631.09	3,594,631.09	
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	78,500.00	66,263.51	400,598.31	510.32	0.00	322,098.31-	322,098.31-	
99	E	---	3--	221200	---	PURCHASED SERVICES	881,550.00	31,086.66	278,899.09	31.64	0.00	602,650.91	602,650.91	
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	233,500.00	4,242.46	41,026.32	17.57	3,791.96-	196,265.64	192,473.68	
99	E	---	5--	221200	---	CAPITAL OBJECTS	50,000.00	0.00	0.00	0.00	6,449.00	43,551.00	50,000.00	
99	E	---	9--	221200	---	OTHER EXPENDITURES	0.00	100.00	2,295.00	0.00	0.00	2,295.00-	2,295.00-	
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	5,716,866.00	261,322.65	1,601,503.63	28.01	2,657.04	4,112,705.33	4,115,362.37	
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	0.00	750.00	0.00	0.00	750.00-	750.00-	
99	E	---	3--	221300	---	PURCHASED SERVICES	37,500.00	119.00	299.00	0.80	0.00	37,201.00	37,201.00	
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	37,500.00	119.00	1,049.00	2.80	0.00	36,451.00	36,451.00	
99	E	---	3--	221500	---	PURCHASED SERVICES	0.00	0.00	16,474.93	0.00	0.00	16,474.93-	16,474.93-	
99	E	---	---	221500	---	INSTRUCTION RELATED TECH	0.00	0.00	16,474.93	0.00	0.00	16,474.93-	16,474.93-	
99	E	---	1--	235000	---	SALARIES	0.00	9,666.68	9,666.68	0.00	0.00	9,666.68-	9,666.68-	
99	E	---	2--	235000	---	EMPLOYEE BENEFITS	0.00	3,167.40	3,167.40	0.00	0.00	3,167.40-	3,167.40-	
99	E	---	---	235000	---	CHARTER AUTHORIZER OP. C	0.00	12,834.08	12,834.08	0.00	0.00	12,834.08-	12,834.08-	
99	E	---	1--	240000	---	SALARIES	0.00	30,860.67	115,488.21	0.00	0.00	115,488.21-	115,488.21-	



Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
99	E	---	2--	240000	---	EMPLOYEE BENEFITS	0.00	16,444.63	67,657.28	0.00	0.00	67,657.28-	67,657.28-	
99	E	---	5--	240000	---	CAPITAL OBJECTS	80,000.00	0.00	0.00	0.00	0.00	80,000.00	80,000.00	
99	E	---	---	240000	---	BUILDING ADMINISTRATION	80,000.00	47,305.30	183,145.49	228.93	0.00	103,145.49-	103,145.49-	
99	E	---	1--	253000	---	SALARIES	0.00	278.36	1,113.44	0.00	0.00	1,113.44-	1,113.44-	
99	E	---	2--	253000	---	EMPLOYEE BENEFITS	0.00	39.40	157.60	0.00	0.00	157.60-	157.60-	
99	E	---	3--	253000	---	PURCHASED SERVICES	0.00	128.08	852.71	0.00	0.00	852.71-	852.71-	
99	E	---	---	253000	---	OPERATION	0.00	445.84	2,123.75	0.00	0.00	2,123.75-	2,123.75-	
99	E	---	3--	255400	---	PURCHASED SERVICES	0.00	3,000.00	32,237.40	0.00	0.00	32,237.40-	32,237.40-	
99	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	0.00	3,000.00	32,237.40	0.00	0.00	32,237.40-	32,237.40-	
99	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	1,375.00	0.00	0.00	0.00	0.00	1,375.00	1,375.00	
99	E	---	---	270000	---	INSURANCE AND JUDGMENTS	1,375.00	0.00	0.00	0.00	0.00	1,375.00	1,375.00	
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	14,000.00	974.16-	12,061.08	86.15	8,892.00-	10,830.92	1,938.92	
99	E	---	4--	295000	---	NON-CAPITAL OBJECTS	0.00	5,992.00	7,457.00	0.00	0.00	7,457.00-	7,457.00-	
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	14,000.00	5,017.84	19,518.08	139.41	8,892.00-	3,373.92	5,518.08-	
99	E	---	---	2-----	---	SUPPORT SERVICES	6,385,241.00	347,379.30	1,981,274.25	31.03	6,234.96-	4,410,201.71	4,403,966.75	
99	-	---	---	-----	---	OTHER PKG/COOP PROGRAM F	7,703,706.10	437,985.44	3,006,620.60	39.03	115,676.78	4,581,408.72	4,697,085.50	

Number of Accounts: 2273

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

Ten-Year Utility Expense Comparison Report

MONTH-END -  
Nov-20

Object		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-21
UTILITY											
(331) GAS/HEAT	BUDGET	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	114,000.00
	YEAR-END	99,320.69	98,230.49	157,201.50	115,000.00	76,000.00	80,000.00	85,000.00	95,000.00	70,948.77	114,000.00
	MONTH-END	99,320.69	98,230.49	157,201.50	112,988.06	73,760.27	77,478.24	84,052.63	94,372.03	72,555.95	12,587.23
(336) ELECTRICITY	BUDGET	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	202,750.00
	YEAR-END	195,307.80	180,194.58	177,214.36	180,000.00	190,000.00	196,000.00	203,000.00	197,000.00	156,763.07	202,750.00
	MONTH-END	195,307.80	180,194.58	177,214.36	183,669.54	185,486.28	179,186.68	189,662.10	183,065.32	158,974.68	58,838.60
(337) WATER	BUDGET	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	22,000.00
	YEAR-END	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	22,000.00
	MONTH-END	15,796.88	17,413.41	19,253.97	19,198.34	21,109.99	19,316.24	21,786.88	20,320.48	19,192.96	6,633.41
(338) SEWER	BUDGET	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	27,000.00
	YEAR-END	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	27,000.00
	MONTH-END	23,755.14	22,252.41	22,856.79	29,108.64	28,582.53	27,574.48	28,335.57	27,122.56	24,841.60	4,938.38
(353) POSTAGE	BUDGET	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	25,600.00
	YEAR-END	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	25,600.00
	MONTH-END	19,798.73	19,700.32	18,213.81	22,876.13	25,261.33	19,994.87	19,356.74	23,949.84	23,871.29	11,473.50
(355) TELEPHONE	BUDGET	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	59,200.00
	YEAR-END	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	59,200.00
	MONTH-END	76,330.24	83,213.33	83,659.35	79,687.24	83,718.91	65,872.64	54,694.75	58,856.53	47,521.74	17,004.92
TOTAL BUDGET		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	450,550.00
TOTAL ESTIMATED YEAR-END		430,309.48	421,004.54	478,399.78	450,060.00	428,960.00	417,000.00	418,000.00	419,000.00	363,011.84	450,550.00
TOTAL MONTH-END		430,309.48	421,004.54	478,399.78	447,527.95	417,919.31	389,423.15	397,888.67	407,686.76	346,958.22	111,476.04
		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	450,550.00
		430,309.48	421,004.54	478,399.78	447,527.95	417,919.31	389,423.15	397,888.67	407,686.76	346,958.22	111,476.04
Remaining Budget Dollars		14,190.52	35,495.46	(11,639.78)	42,532.05	41,840.69	96,876.85	83,461.33	52,813.24	106,391.78	339,073.96

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
BMO FINA000					YDA	BMOOCT202000000	A/P-ACCR	31,937.82
10	CHARLES HECKEL, Gimkit Pro - 1 Year, 3609260882, WA, 98109, US,					59.88		
	99 E 600 360 295000 360					59.88		
20	CHARLES HECKEL, Kamihq.Com, 8778877815, CA, 91789, US,					-1,600.00		
	99 E 600 360 295000 360					-1,600.00		
30	DENNIS HINDERLITER, Ninite.Com 866.925.082, 866-9250825, NY, 10003, US,					816.00		
	10 E 800 360 295000 000					816.00		
40	DENNIS HINDERLITER, B&h Photo Moto, 800-606-6969, NY, 10001, US,					399.98		
	10 E 800 480 295000 160					399.98		
50	DENNIS HINDERLITER, Apple.Com/Bill, 866-712-7753, CA, 95014, US,					39.60		
	27 E 800 360 158700 341					39.60		
60	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
70	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
80	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
90	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
100	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
110	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
120	DENNIS HINDERLITER, Amzn Mktp US 282056c32, Amzn.Com/Bill, WA, 98109, US,					71.96		
	10 E 200 480 213000 000					71.96		
130	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
140	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
150	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
160	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
170	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		
180	DENNIS HINDERLITER, Blizzard Entertainment, Irvine, CA, 92618, US,					21.09		
	80 E 200 360 393000 000					21.09		





Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
Invoice Number BMOOCT202000000 continued								
BMO FINA000					YDA	BMOOCT202000000	A/P-ACCR	31,937.82
540	MAPSDDO, Paypal Cesa 4, 4029357733, CA, 95131, US,					175.00		
	27 E 800 386 221300 341			175.00				
550	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					57.40		
	10 E 800 353 260000 000			57.40				
560	MAPSDDO, Wasbo Foundation, Madison, WI, 53704, US,					100.00		
	10 E 800 310 252000 000			100.00				
570	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					9.20		
	10 E 800 353 260000 000			9.20				
580	MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,					90.26		
	10 E 400 411 135000 000			90.26				
590	MAPSDDO, Crisis Prevention, 8005588976, WI, 53224, US,					418.00		
	10 E 800 411 221200 297			418.00				
600	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					16.70		
	10 E 800 353 260000 000			16.70				
610	MAPSDDO, Spl Cesa #1, 262-7879500, WI, 53072, US,					175.00		
	27 E 800 386 221300 341			175.00				
620	MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,					87.21		
	10 E 400 411 135000 000			87.21				
630	MAPSDDO, Sq Wisconsin Art Educ, Gosq.Com, WI, 53207, US,					75.00		
	99 E 600 310 221200 360			75.00				
640	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					10.95		
	10 E 800 353 260000 000			10.95				
650	MAPSDDO, Sq Wisconsin School M, Gosq.Com, WI, 53597, US,					200.00		
	10 E 800 310 221300 381			200.00				
660	MAPSDDO, Natl Cncl For Bhvrl Ht, 2026847457, DC, 20005, US,					2,200.00		
	10 E 800 310 221300 297			2,200.00				
670	MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,					115.91		
	10 E 400 411 135000 000			115.91				
680	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					13.10		
	10 E 800 353 260000 000			13.10				
690	MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,					40.55		
	10 E 400 411 135000 000			40.55				
700	MAPSDDO, Iste, 703-5899012, VA, 22201, US,					119.00		
	99 E 600 310 221300 360			119.00				
710	MAPSDDO, Wilsonlangu, 5083682399, MA, 01540, US,					640.00		









Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT202000000 continued								
BMO FINA000					YDA	BMOOCT202000000	A/P-ACCR	31,937.82
1240	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				69.00
	99 E 600 470 110000 360							69.00
1250	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				658.47
	99 E 600 470 110000 360							658.47
1260	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				24.29
	99 E 600 470 110000 360							24.29
1270	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				300.25
	99 E 600 470 110000 360							300.25
1280	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				88.75
	99 E 600 470 110000 360							88.75
1290	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				64.94
	99 E 600 470 110000 360							64.94
1300	Charlie Heckel	3088, Bookshark, Llc.,	3037308193, CO,	80122, US,				53.00
	99 E 600 470 110000 360							53.00
1310	Charlie Heckel	3088, Paypal Milletsoftw,	4029357733, CA,	95131, US,				300.00
	99 E 600 360 295000 360							300.00
1320	Charlie Heckel	3088, Institute For Excellen,	8008565815, OK,	74352, US,				22.05
	99 E 600 470 110000 360							22.05
1330	Charlie Heckel	3088, Writeshop,	9099895576, CA,	91710, US,				121.90
	99 E 600 470 110000 360							121.90
1340	Charlie Heckel	3088, Institute For Excellen,	8008565815, OK,	74352, US,				26.25
	99 E 600 470 110000 360							26.25
1350	Charlie Heckel	3088, American School Of Cor,	Lansing, IL,	60438, US,				-650.00
	99 E 600 470 219000 360							-650.00
1360	Sara Holewinski	3484, Amzn Mktpr US 281184pr2,	Amzn.Com/Bill,	WA, 98109, U				290.73
	99 E 600 411 219000 360							290.73
1370	Sara Holewinski	3484, Titanic Branson Admiss,	Branson, MO,	65616, US,				200.00
	99 E 600 940 110000 360							200.00
1380	Sara Holewinski	3484, Onstar Data Plan - At&	, 8884667827, TX,	75202, US,				25.00
	99 E 600 358 221200 360							25.00
1390	Sara Holewinski	3484, Amzn Mktpr US 2862o8gul,	Amzn.Com/Bill,	WA, 98109, U				227.70
	99 E 600 411 221200 360							227.70
1400	Sara Holewinski	3484, Amzn Mktpr US 283jq8n42,	Amzn.Com/Bill,	WA, 98109, U				239.82
	99 E 600 411 110000 360							239.82
1410	Sara Holewinski	3484, Amazon.Com 2899x2nw2,	Amzn.Com/Bill,	WA, 98109, US,				241.63



Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount		
Invoice Number BMOOCT202000000 continued								
BMO FINA000					YDA	BMOOCT202000000	A/P-ACCR	31,937.82
1590	Sara Holewinski	3484, Amzn Mktp US 2t6hh13s0, Amzn.Com/Bill, WA, 98109, U				51.00		
99 E 600 411 221200 360						51.00		
1600	Sara Holewinski	3484, Sq Dino George Llc, Gosq.Com, TX, 78132, US,				125.00		
99 E 600 940 110000 360						125.00		
1610	Sara Holewinski	3484, Amazon.Com 2t0vb04h1 A, Amzn.Com/Bill, WA, 98109, U				57.97		
99 E 600 439 219000 360						57.97		
1620	Sara Holewinski	3484, Amazon.Com Mk9bd82e0, Amzn.Com/Bill, WA, 98109, US,				32.76		
99 E 600 439 219000 360						32.76		
1630	Sara Holewinski	3484, Amzn Mktp US Mk6c207w0, Amzn.Com/Bill, WA, 98109, U				8.96		
99 E 600 439 219000 360						8.96		
1640	Sara Holewinski	3484, Wm Supercenter #3643, Medford, WI, 54451, US,				44.20		
99 E 600 411 221200 360						44.20		
1650	Sara Holewinski	3484, Amzn Digital Mk2jk8db0, 888-802-3080, WA, 98109, US				199.90		
99 E 600 439 219000 360						199.90		
1660	Sara Holewinski	3484, Onstar, 888-4onstar, MI, 48243, US,				36.91		
99 E 600 358 221200 360						36.91		
1670	Sara Holewinski	3484, La Rocks Fun And Magic, 704-735-8939, NC, 28092, US				1,127.00		
99 E 600 411 110000 360						1,127.00		
1680	Sara Holewinski	3484, Amzn Mktp US Mk62b3241, Amzn.Com/Bill, WA, 98109, U				37.72		
99 E 600 411 221200 360						37.72		
1690	Sara Holewinski	3484, Amzn Mktp US Mk8412vm2, Amzn.Com/Bill, WA, 98109, U				113.85		
99 E 600 411 221200 360						113.85		
1700	Sara Holewinski	3484, Amazon.Com Mk8be18s1, Amzn.Com/Bill, WA, 98109, US,				30.33		
99 E 600 411 221200 360						30.33		
1710	Sara Holewinski	3484, Amzn Mktp US Mk7nz1g02, Amzn.Com/Bill, WA, 98109, U				101.06		
99 E 600 411 221200 360						101.06		
1720	Sara Holewinski	3484, Amazon.Com Mk22y8x82, Amzn.Com/Bill, WA, 98109, US,				18.98		
99 E 600 411 221200 360						18.98		
1730	Sara Holewinski	3484, Amazon.Com Mk6yd2qr1 A, Amzn.Com/Bill, WA, 98109, U				76.10		
99 E 600 439 219000 360						76.10		
1740	Sara Holewinski	3484, Amzn Mktp US Mk2vc6jx0, Amzn.Com/Bill, WA, 98109, U				77.90		
99 E 600 411 221200 360						77.90		
1750	Sara Holewinski	3484, Amzn Mktp US Mk19g5162, Amzn.Com/Bill, WA, 98109, U				148.85		
99 E 600 411 221200 360						148.85		
1760	Medford Area Mid Sch,	Amzn Mktp US 2t8sd8ro0, Amzn.Com/Bill, WA, 98109, U				37.99		



Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account							Amount
Invoice Number BMOOCT202000000 continued								
BMO FINA000					YDA	BMOOCT202000000	A/P-ACCR	31,937.82
1940		Dave Makovsky 0558, Dynamicdiscs, 6202083472, KS, 66801, US,				19.99		
	10 E 400 411 253000 000			19.99				
1950		MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,				55.98		
	21 E 100 411 240000 080			55.98				
1960		MAES2020, Boom Learning, 4252408438, WA, 98034, US,				20.00		
	27 E 800 411 218100 341			20.00				
1970		MAES2020, Teacherspayteachers.Co, 6465880910, NY, 10003, US,				68.36		
	27 E 800 360 218100 341			68.36				
1980		MAES2020, Usps Po 5652500887, Medford, WI, 54451, US,				85.55		
	10 E 800 353 260000 000			85.55				
1990		MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,				36.76		
	10 E 100 411 213000 000			36.76				
2000		MAES2020, Kwik Trip 35100003517, Medford, WI, 54451-0000, US,				36.93		
	10 E 100 411 240000 000			36.93				
2010		MAES2020, Dollar General #19884, Rib Lake, WI, 54470, US,				17.94		
	10 E 100 411 240000 000			17.94				
2020		MAES2020, Wm Supercenter #2813, Marshfield, WI, 54449, US,				57.83		
	10 E 100 411 213000 000			57.83				
2030		MAES2020, Usps Po 5652500887, Medford, WI, 54451, US,				22.50		
	10 E 800 353 260000 000			22.50				
2040		MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,				92.96		
	10 E 100 411 240000 000			92.96				
2050		MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,				152.40		
	10 E 100 411 240000 000			152.40				
2060		MAES2020, Walmart.Com Ay, 800-966-6546, AR, 72712, US,				37.83		
	10 E 100 411 254100 000			37.83				
2070		MAES2020, Boom Learning, 4252408438, WA, 98034, US,				25.00		
	10 E 100 360 110000 000			25.00				
2080		MAES2020, Boom Learning, 4252408438, WA, 98034, US,				15.00		
	10 E 100 360 110000 000			15.00				
2090		MAES2020, Boom Learning, 4252408438, WA, 98034, US,				15.00		
	10 E 100 360 110000 000			15.00				
2100		MAES2020, Boom Learning, 4252408438, WA, 98034, US,				15.00		
	10 E 100 360 110000 000			15.00				
2110		MAES2020, Boom Learning, 4252408438, WA, 98034, US,				15.00		



Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account			Amount				
Invoice Number BMOOCT202000000 continued								
BMO FINA000					YDA	BMOOCT202000000	A/P-ACCR	31,937.82
2290	MASH-6757, Amzn Mktp US 2t2as6ve2, Amzn.Com/Bill, WA, 98109, US,					86.97		
	21 E 400 411 240000 411			86.97				
2300	MASH-6757, Houghtonhorns.Com, 817-9936400, TX, 76248, US,					259.66		
	10 E 400 411 125500 160			259.66				
2310	MASH-6757, Usps Po 5652500887, Medford, WI, 54451, US,					8.70		
	10 E 800 353 260000 000			8.70				
TOTAL INVOICES CREATED =====> 1						TOTAL AMOUNT OF INVOICES =====>		31,937.82

**Invoice Parameters:**

Invoice Date: 11/20/2020 Due Date: 11/30/2020 Batch: 0001 Bank: BNK0 Check Type: Wire Transfer

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



Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November 2020-21	2020-21	2020-21	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	800	211	500000	000	PROPERTY TAX	6,293,838.00	0.00	0.00	0.00	0.00	6,293,838.00
10	R	800	213	500000	000	MOBILE HOME TAX	20,000.00	1,391.59	5,581.35	27.91	0.00	14,418.65
10	R	800	240	139000	000	PAYMENT FOR SERVICES	12,000.00	0.00	0.00	0.00	0.00	12,000.00
10	R	800	240	500000	000	PAYMENT FOR SERVICES	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10	R	800	244	139000	000	PAYMENTS FOR SERVICES	0.00	641.25	641.25	0.00	0.00	641.25-
10	R	800	262	500000	000	NON-CAP FOR RESALE	0.00	0.00	45.75	0.00	0.00	45.75-
10	R	800	264	500000	000	NON CAPITAL SURPLUS PROP.	10,000.00	0.00	822.00	8.22	0.00	9,178.00
10	R	800	271	500000	000	ADMISSIONS	30,000.00	2,915.81	8,329.81	27.77	0.00	21,670.19
10	R	800	279	500000	000	OTHER SCHOOL ACTIVITY INC	36,000.00	400.00	1,925.00	5.35	0.00	34,075.00
10	R	800	280	500000	000	INTEREST ON INVESTMENTS	10,000.00	68.64	867.87	8.68	0.00	9,132.13
10	R	800	291	500000	000	GIFTS	21,400.00	0.00	19,911.00	93.04	0.00	1,489.00
10	R	800	292	500000	000	STUDENT FEES	0.00	600.00	8,760.00	0.00	0.00	8,760.00-
10	R	800	293	500000	000	RENTALS	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10	R	800	295	500000	900	SUMMER SCHOOL REVENUE	0.00	0.00	260.00	0.00	0.00	260.00-
10	R	800	297	500000	000	STUDENT FINES	500.00	0.00	117.00	23.40	0.00	383.00
10	R	800	299	500000	000	MISCELLANEOUS LOCAL REVEN	10,000.00	0.00	148.80	1.49	0.00	9,851.20
10	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	6,446,238.00	6,017.29	47,409.83	0.74	0.00	6,398,828.17
10	R	800	345	500000	000	GENERAL TUITION-OPEN ENRO	7,667,347.00	0.00	0.00	0.00	0.00	7,667,347.00
10	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	7,667,347.00	0.00	0.00	0.00	0.00	7,667,347.00
10	R	800	515	500000	000	STATE AID-INTERMEDIATE SO	0.00	0.00	1,260.00	0.00	0.00	1,260.00-
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	60,000.00	0.00	0.00	0.00	0.00	60,000.00
10	R	---	5--	-----	---	*REV FROM INTERMEDIATE SO	62,230.00	0.00	1,260.00	2.02	0.00	60,970.00
10	R	800	612	500000	000	TRANSPORTATION AID	115,000.00	0.00	0.00	0.00	0.00	115,000.00
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	621	500000	000	EQUALIZATION AID	14,923,055.00	0.00	2,151,350.00	14.42	0.00	12,771,705.00
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	522	SPECIAL PROJECT GRANTS	4,940.00	0.00	0.00	0.00	0.00	4,940.00
10	R	800	630	500000	577	SPECIAL PROJECT GRANTS	14,428.00	0.00	0.00	0.00	0.00	14,428.00
10	R	800	690	500000	000	OTHER REVENUE FROM STATE	5,000.00	0.00	26.00	0.52	0.00	4,974.00
10	R	800	691	500000	000	COMPUTER AID	143,440.00	0.00	0.00	0.00	0.00	143,440.00
10	R	800	695	500000	000	STATE CATEGORICAL AID	1,550,780.00	0.00	0.00	0.00	0.00	1,550,780.00
10	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	16,921,643.00	0.00	2,151,376.00	12.71	0.00	14,770,267.00
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	800	730	500000	160	SPECIAL PROJECT GRANT	305,827.00	0.00	0.00	0.00	0.00	305,827.00
10	R	800	730	500000	341	SPECIAL PROJECT GRANT	71,000.00	6,220.27	6,220.27	8.76	0.00	64,779.73

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance	
10	R	800	730	500000	365	SPECIAL PROJECT GRANT	66,931.00	0.00	0.00	0.00	0.00	0.00	66,931.00
10	R	800	730	500000	381	SPECIAL PROJECT GRANT	26,253.00	0.00	0.00	0.00	0.00	0.00	26,253.00
10	R	510	751	500000	141	ECIA - CHAPTER 1	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00
10	R	520	751	500000	141	ECIA - CHAPTER 1	28,000.00	0.00	0.00	0.00	0.00	0.00	28,000.00
10	R	800	751	500000	141	ECIA - CHAPTER 1	310,000.00	0.00	0.00	0.00	0.00	0.00	310,000.00
10	R	800	780	500000	000	FED-DHS	18,000.00	0.00	0.00	0.00	0.00	0.00	18,000.00
10	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	855,011.00	6,220.27	6,220.27	0.73	0.00	0.00	848,790.73
10	R	800	860	500000	000	SALE OF FIXED ASSETS	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00
10	R	---	8--	-----	---	*OTHER FINANCING SOURCES	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00
10	R	800	971	500000	000	REFUND OF DISB - AIDABLE	45,000.00	2,883.82	75,182.26	167.07	0.00	0.00	30,182.26-
10	R	800	990	500000	000	MISCELLANEOUS OTHER REVEN	0.00	0.00	367.74	0.00	0.00	0.00	367.74-
10	R	---	9--	-----	---	*OTHER REVENUES	45,000.00	2,883.82	75,550.00	167.89	0.00	0.00	30,550.00-
10	-	---	---	-----	---	*GENERAL FUND	32,001,469.00	15,121.38	2,281,816.10	7.13	0.00	0.00	29,719,652.90
21	R	100	291	500000	010	GIFTS	0.00	0.00	585.00	0.00	0.00	0.00	585.00-
21	R	100	291	500000	040	GIFTS	0.00	29.27	58.63	0.00	0.00	0.00	58.63-
21	R	100	291	500000	050	GIFTS	0.00	0.00	2,747.00	0.00	0.00	0.00	2,747.00-
21	R	100	291	500000	070	GIFTS	0.00	0.00	289.45	0.00	0.00	0.00	289.45-
21	R	100	291	500000	080	GIFTS	0.00	476.50	476.50	0.00	0.00	0.00	476.50-
21	R	101	291	500000	110	GIFTS	0.00	0.00	585.00	0.00	0.00	0.00	585.00-
21	R	200	291	500000	212	GIFTS	0.00	60.00	2,227.10	0.00	0.00	0.00	2,227.10-
21	R	200	291	500000	217	GIFTS	0.00	6,447.00	6,447.00	0.00	0.00	0.00	6,447.00-
21	R	200	291	500000	220	GIFTS	0.00	0.00	9.00	0.00	0.00	0.00	9.00-
21	R	200	291	500000	227	GIFTS	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00-
21	R	200	291	500000	249	GIFTS	0.00	220.00	220.00	0.00	0.00	0.00	220.00-
21	R	200	291	500000	278	GIFTS	0.00	0.00	60.00	0.00	0.00	0.00	60.00-
21	R	400	291	500000	402	GIFTS	0.00	1,206.25	3,778.80	0.00	0.00	0.00	3,778.80-
21	R	400	291	500000	403	GIFTS	0.00	0.00	8,602.00	0.00	0.00	0.00	8,602.00-
21	R	400	291	500000	408	GIFTS	0.00	0.00	30.00	0.00	0.00	0.00	30.00-
21	R	400	291	500000	411	GIFTS	0.00	2,453.24	6,723.17	0.00	0.00	0.00	6,723.17-
21	R	400	291	500000	422	GIFTS	0.00	0.00	88.00	0.00	0.00	0.00	88.00-
21	R	400	291	500000	424	GIFTS	0.00	0.00	180.00	0.00	0.00	0.00	180.00-
21	R	400	291	500000	444	GIFTS	0.00	190.00	3,715.92	0.00	0.00	0.00	3,715.92-
21	R	400	291	500000	459	GIFTS	0.00	0.00	282.38	0.00	0.00	0.00	282.38-
21	R	400	291	500000	482	GIFTS	0.00	1,845.00	1,845.00	0.00	0.00	0.00	1,845.00-
21	R	400	291	500000	484	GIFTS	0.00	0.00	2,948.50	0.00	0.00	0.00	2,948.50-
21	R	400	291	500000	490	GIFTS	0.00	10.00	308.80	0.00	0.00	0.00	308.80-
21	R	400	291	500000	494	GIFTS	0.00	0.00	268.00	0.00	0.00	0.00	268.00-

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance	
21	R	400	291	500000	495	GIFTS	0.00	500.00	1,500.00	0.00	0.00	1,500.00-	
21	R	400	291	500000	497	GIFTS	0.00	20.00	490.00	0.00	0.00	490.00-	
21	R	800	291	500000	000	GIFTS	0.00	0.00	4,978.00	0.00	0.00	4,978.00-	
21	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	0.00	13,457.26	50,443.25	0.00	0.00	50,443.25-	
21	-	---	---	-----	---	*GIFT FUND	0.00	13,457.26	50,443.25	0.00	0.00	50,443.25-	
27	R	600	110	411000	360	TRANSFERS IN - GENERAL	775,043.00	0.00	0.00	0.00	0.00	775,043.00	
27	R	800	110	411000	000	TRANSFERS IN - GENERAL	3,015,146.00	0.00	0.00	0.00	0.00	3,015,146.00	
27	R	---	1--	-----	---	*OPERATING TRANSFERS - IN	3,790,189.00	0.00	0.00	0.00	0.00	3,790,189.00	
27	R	800	291	500000	000	GIFTS	23,600.00	0.00	23,600.00	100.00	0.00	0.00	
27	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	23,600.00	0.00	23,600.00	100.00	0.00	0.00	
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	1,421,972.00	213,296.00	213,296.00	15.00	0.00	1,208,676.00	
27	R	800	625	500000	000	HIGH COST SPED AID	100,000.00	0.00	0.00	0.00	0.00	100,000.00	
27	R	800	697	500000	000	AID FOR SPED TRANSITION G	15,000.00	0.00	0.00	0.00	0.00	15,000.00	
27	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	1,536,972.00	213,296.00	213,296.00	13.88	0.00	1,323,676.00	
27	R	800	730	500000	341	SPECIAL PROJECT GRANT	550,000.00	0.00	0.00	0.00	0.00	550,000.00	
27	R	800	730	500000	347	SPECIAL PROJECT GRANT	24,000.00	0.00	0.00	0.00	0.00	24,000.00	
27	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	574,000.00	0.00	0.00	0.00	0.00	574,000.00	
27	-	---	---	-----	---	*SPECIAL EDUCATION FUND	6,139,761.00	213,296.00	236,896.00	3.86	0.00	5,902,865.00	
38	R	800	211	500000	000	PROPERTY TAX	80,000.00	0.00	0.00	0.00	0.00	80,000.00	
38	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	80,000.00	0.00	0.00	0.00	0.00	80,000.00	
38	-	---	---	-----	---	*Non-Referendum Debt Serv	80,000.00	0.00	0.00	0.00	0.00	80,000.00	
39	R	800	211	500000	000	PROPERTY TAX	1,286,000.00	0.00	0.00	0.00	0.00	1,286,000.00	
39	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	1,286,000.00	0.00	0.00	0.00	0.00	1,286,000.00	
39	-	---	---	-----	---	*REFERENDUM APPROVED DEBT	1,286,000.00	0.00	0.00	0.00	0.00	1,286,000.00	
46	R	800	110	411000	000	TRANSFERS IN - GENERAL	15,000.00	0.00	0.00	0.00	0.00	15,000.00	
46	R	---	1--	-----	---	*OPERATING TRANSFERS - IN	15,000.00	0.00	0.00	0.00	0.00	15,000.00	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November	2020-21	2020-21	2020-21	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance	
46	R	800	280	500000	000	INTEREST ON INVESTMENTS	20.00	0.41	2.09	10.45	0.00	17.91	
46	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	20.00	0.41	2.09	10.45	0.00	17.91	
46	-	---	---	-----	---	*LONG TERM CAP IMP TRUST	15,020.00	0.41	2.09	0.01	0.00	15,017.91	
50	R	800	251	257000	000	PUPILS	40,000.00	3,307.78	21,672.43	54.18	0.00	18,327.57	
50	R	800	251	257250	000	PUPILS	130,000.00	206.80	7,188.25	5.53	0.00	122,811.75	
50	R	800	252	257210	000	ADULTS	0.00	0.00	12.00	0.00	0.00	12.00-	
50	R	800	259	257000	000	OTHER FOOD SERVICE SALES	28,000.00	208.39	6,438.18	22.99	0.00	21,561.82	
50	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	198,000.00	3,722.97	35,310.86	17.83	0.00	162,689.14	
50	R	800	617	257000	000	FOOD SERVICE AID - STATE	12,000.00	0.00	0.00	0.00	0.00	12,000.00	
50	R	800	617	257210	000	FOOD SERVICE AID - STATE	2,800.00	0.00	0.00	0.00	0.00	2,800.00	
50	R	800	617	257240	000	FOOD SERVICE AID - STATE	5,500.00	0.00	0.00	0.00	0.00	5,500.00	
50	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	20,300.00	0.00	0.00	0.00	0.00	20,300.00	
50	R	800	714	257000	000	DONATED COMMODITIES	80,000.00	0.00	12,837.59	16.05	0.00	67,162.41	
50	R	800	717	257000	000	FOOD SERVICE AID - FEDERA	0.00	0.00	1,443.18	0.00	0.00	1,443.18-	
50	R	800	717	257000	586	FOOD SERVICE AID - FEDERA	734,929.00	0.00	383,304.80	52.16	0.00	351,624.20	
50	R	800	717	257210	586	FOOD SERVICE AID - FEDERA	285,000.00	0.00	144,001.00	50.53	0.00	140,999.00	
50	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	1,099,929.00	0.00	541,586.57	49.24	0.00	558,342.43	
50	-	---	---	-----	---	*FOOD SERVICE FUND	1,318,229.00	3,722.97	576,897.43	43.76	0.00	741,331.57	
72	R	800	291	500000	000	GIFTS	0.00	0.00	1,000.00	0.00	0.00	1,000.00-	
72	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	0.00	0.00	1,000.00	0.00	0.00	1,000.00-	
72	-	---	---	-----	---	*PRIVATE PURPOSE (SCHOLAR	0.00	0.00	1,000.00	0.00	0.00	1,000.00-	
73	R	800	280	500000	000	INTEREST ON INVESTMENTS	20,000.00	0.00	0.00	0.00	0.00	20,000.00	
73	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	20,000.00	0.00	0.00	0.00	0.00	20,000.00	
73	R	800	951	500000	000	DIST CONTRIB EMP BENEFIT	127,633.00	0.00	0.00	0.00	0.00	127,633.00	
73	R	---	9--	-----	---	*OTHER REVENUES	127,633.00	0.00	0.00	0.00	0.00	127,633.00	
73	-	---	---	-----	---	*FIDUCIARY FUND	147,633.00	0.00	0.00	0.00	0.00	147,633.00	
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	0.00	0.00	0.00	25,500.00	
80	R	800	259	500000	740	OTHER FOOD SERVICE SALES	5,000.00	0.00	8,338.50	166.77	0.00	3,338.50-	
80	R	800	272	500000	000	COMMUNITY SERVICE FEES	0.00	0.00	114.00	0.00	0.00	114.00-	
80	R	800	272	500000	740	COMMUNITY SERVICE FEES	0.00	3,199.75	3,199.75	0.00	0.00	3,199.75-	
80	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	288,995.00	3,199.75	11,652.25	4.03	0.00	277,342.75	

Fd	T	Loc	Obj	Func	Prj	Obj	2020-21	November 2020-21	2020-21	2020-21	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
80	-	---	---	-----	---	*COMMUNITY SERVICE FUND	288,995.00	3,199.75	11,652.25	4.03	0.00	277,342.75
99	R	405	110	411000	394	TRANSFERS IN - GENERAL	178,965.10	0.00	0.00	0.00	0.00	178,965.10
99	R	600	110	411000	360	TRANSFERS IN - GENERAL	5,939,380.00	0.00	0.00	0.00	0.00	5,939,380.00
99	R	---	1--	-----	---	*OPERATING TRANSFERS - IN	6,118,345.10	0.00	0.00	0.00	0.00	6,118,345.10
99	R	600	297	500000	360	STUDENT FINES	0.00	0.00	723.00	0.00	0.00	723.00-
99	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	0.00	0.00	723.00	0.00	0.00	723.00-
99	R	600	341	500000	360	GEN TUITION-NON-OPEN ENRO	1,585,361.00	492,849.00	492,849.00	31.09	0.00	1,092,512.00
99	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	1,585,361.00	492,849.00	492,849.00	31.09	0.00	1,092,512.00
99	R	600	515	500000	360	STATE AID-INTERMEDIATE SO	0.00	0.00	585.00	0.00	0.00	585.00-
99	R	---	5--	-----	---	*REV FROM INTERMEDIATE SO	0.00	0.00	585.00	0.00	0.00	585.00-
99	-	---	---	-----	---	*OTHER PKG/COOP PROGRAM F	7,703,706.10	492,849.00	494,157.00	6.41	0.00	7,209,549.10
Grand Revenue Totals							48,980,813.10	741,646.77	3,652,864.12	7.46	0.00	45,327,948.98

Number of Accounts: 106

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

ACCOUNT NUMBER	FUNCTION	BEGINNING BALANCE	November 2020-2 ACTIVITY	YTD ACTIVITY	ENDING BALANCE
60 A 000 000 711109 000	CASH ON DEPOSIT - MASH	82564.05	3917.07CR	2164.10CR	80399.95
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	52280.82	5.28	27.42	52308.24
60 A 000 000 713309 000	INTEREST RECEIVABLE	0.00	0.00	0.00	0.00
60 A --- --- --- --- ---	*Asset	135184.87	3911.79CR	2136.68CR	133048.19
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	792.67CR	0.00	285.00	507.67CR
60 L 000 000 814404 000	ART RESALE	2383.75CR	6.00CR	362.50CR	2746.25CR
60 L 000 000 814405 000	CLASS OF 2024	0.00	3.00CR	152.35CR	152.35CR
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	2362.00CR	0.00	1600.00	762.00CR
60 L 000 000 814428 000	CLASS OF 2021	406.73CR	0.00	53.52CR	460.25CR
60 L 000 000 814429 000	CLASS OF 2022	308.88CR	1.00CR	164.00CR	472.88CR
60 L 000 000 814430 000	CLASS OF 2023	135.62CR	0.00	155.02CR	290.64CR
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	15323.77CR	0.00	1882.75	13441.02CR
60 L 000 000 814441 000	HISTORY CLUB	9745.66CR	42.00CR	458.00	9287.66CR
60 L 000 000 814442 000	FRENCH TRIP	5209.76CR	0.00	0.00	5209.76CR
60 L 000 000 814452 000	INTEREST	4906.32CR	8.83CR	48.77CR	4955.09CR
60 L 000 000 814458 000	LIBRARY CLUB	1019.00CR	0.00	0.00	1019.00CR
60 L 000 000 814463 000	MARKETING CLUB	15659.29CR	6.27	2949.11	12710.18CR
60 L 000 000 814467 000	STUDENT VENDING	5892.55CR	221.89CR	188.22CR	6080.77CR
60 L 000 000 814469 000	NATIONAL HONOR SOCIETY	703.48CR	123.50CR	123.50CR	826.98CR
60 L 000 000 814473 000	POST PROM	13037.51CR	0.00	428.11CR	13465.62CR
60 L 000 000 814475 000	YOUTH APPRENTICESHIP	13547.64CR	168.38	770.18	12777.46CR
60 L 000 000 814476 000	RAIDER HORIZON	0.00	0.00	0.00	0.00
60 L 000 000 814478 000	ROCKETRY CLUB	0.00	0.00	0.00	0.00
60 L 000 000 814479 000	SHOW CHOIR	1036.68CR	24.00	176.00CR	1212.68CR
60 L 000 000 814480 000	SCIENCE CLUB	1405.86CR	0.00	0.00	1405.86CR
60 L 000 000 814481 000	SCIENCE OLYMPIAD	15819.21CR	252.51CR	1284.51CR	17103.72CR
60 L 000 000 814483 000	INTERNATIONAL CLUB	2935.96CR	1269.00	950.39CR	3886.35CR
60 L 000 000 814485 000	SPANISH TRIP	3681.04CR	1074.00	546.00CR	4227.04CR
60 L 000 000 814486 000	STUDENT COUNCIL	9750.33CR	2568.39	97.32	9653.01CR
60 L 000 000 814494 000	WEIGHT LIFTERS	109.00CR	0.00	0.00	109.00CR
60 L --- --- --- --- ---	*Liability	130117.18CR	4451.31	3409.47	126707.71CR
60 - --- --- --- --- ---	*AGENCY FUND	5067.69	539.52	1272.79	6340.48

Number of Accounts: 42

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

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 814402 000				ANNUAL							
						*60 L 000 000 814402 000					0.00
			1.00CR	Beg Bal	0.00	Activity	1.00CR	End Bal			
60 L 000 000 814403 000				ART CLUB							
						*60 L 000 000 814403 000					0.00
			792.67CR	Beg Bal	285.00	Activity	507.67CR	End Bal			
60 L 000 000 814404 000				ART RESALE							
11/30/20	CR		90		4	FORTIN - COLTON GOWEY	ART RESALE	11/05/20	6804		6.00CR
						November					6.00CR
						*60 L 000 000 814404 000					6.00CR
						*Cash Receipts					6.00CR
			2,383.75CR	Beg Bal	362.50CR	Activity	2,746.25CR	End Bal			
60 L 000 000 814405 000				CLASS OF 2024							
11/30/20	CR		90		2	HEIKKINEN - REG FEE	CLASS OF 2024	11/05/20	6802		1.00CR
11/30/20	CR		90		8	HEIKKINEN - REG FEES	CLASS OF 2024	11/10/20	6808		2.00CR
						November					3.00CR
						*60 L 000 000 814405 000					3.00CR
						*Cash Receipts					3.00CR
			0.00	Beg Bal	152.35CR	Activity	152.35CR	End Bal			
60 L 000 000 814415 000				CANDY MACHINES							
						*60 L 000 000 814415 000					0.00
			0.00	Beg Bal	0.00	Activity	0.00	End Bal			
60 L 000 000 814419 000				CHESS CLUB							
						*60 L 000 000 814419 000					0.00
			65.80CR	Beg Bal	0.00	Activity	65.80CR	End Bal			
60 L 000 000 814422 000				CHOIR							
						*60 L 000 000 814422 000					0.00
			0.00	Beg Bal	0.00	Activity	0.00	End Bal			
60 L 000 000 814423 000				CLASS OF 2016							
						*60 L 000 000 814423 000					0.00
			0.00	Beg Bal	0.00	Activity	0.00	End Bal			

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 814424 000				CLASS OF 2017							
						*60 L 000 000 814424 000					0.00
			1,524.30CR	Beg Bal	0.00	Activity	1,524.30CR	End Bal			
60 L 000 000 814425 000				CLASS OF 2018							
						*60 L 000 000 814425 000					0.00
			292.77CR	Beg Bal	0.00	Activity	292.77CR	End Bal			
60 L 000 000 814426 000				CLASS OF 2019							
						*60 L 000 000 814426 000					0.00
			2,060.60CR	Beg Bal	0.00	Activity	2,060.60CR	End Bal			
60 L 000 000 814427 000				CLASS OF 2020							
						*60 L 000 000 814427 000					0.00
			2,362.00CR	Beg Bal	1,600.00	Activity	762.00CR	End Bal			
60 L 000 000 814428 000				CLASS OF 2021							
						*60 L 000 000 814428 000					0.00
			406.73CR	Beg Bal	53.52CR	Activity	460.25CR	End Bal			
60 L 000 000 814429 000				CLASS OF 2022							
11/30/20	CR		90		9	VAUGHN - REG FEES	CLASS OF 2022	11/10/20	6809		1.00CR
						November					1.00CR
						*60 L 000 000 814429 000					1.00CR
						*Cash Receipts					1.00CR
			308.88CR	Beg Bal	164.00CR	Activity	472.88CR	End Bal			
60 L 000 000 814430 000				CLASS OF 2023							
11/30/20	AP		90	Fourmens Farm Home	0	#1-2223720	CLASS OF 2023	11/16/20	930354	11/16/20	7.98
11/30/20	CR		90		10	SWEDLUND - FARM/HOME CHECK	CLASS OF 2023	11/10/20	6810		7.98CR
						CASHED BY WRONG VENDOR					
						November					0.00
						*60 L 000 000 814430 000					0.00
						*Accounts Payable					7.98
						*Cash Receipts					7.98CR
			135.62CR	Beg Bal	155.02CR	Activity	290.64CR	End Bal			
60 L 000 000 814431 000				CLASS OF 2014							
						*60 L 000 000 814431 000					0.00



## 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 814431 000	(continued)										
	0.00		Beg Bal	0.00		Activity	0.00			End Bal	
60 L 000 000 814432 000	CLASS OF 2015										
						*60 L 000 000 814432 000					0.00
	0.00		Beg Bal	0.00		Activity	0.00			End Bal	
60 L 000 000 814433 000	DANCE COMMITTEE										
						*60 L 000 000 814433 000					0.00
	0.00		Beg Bal	0.00		Activity	0.00			End Bal	
60 L 000 000 814437 000	DRAMA CLUB										
						*60 L 000 000 814437 000					0.00
	15,323.77CR		Beg Bal	1,882.75		Activity	13,441.02CR			End Bal	
60 L 000 000 814441 000	HISTORY CLUB										
11/30/20	AP	90		American Legion Post #147	0	FLAG FIELD DONATION	HISTORY CLUB	11/19/20	930359	11/19/20	748.50
11/30/20	AP	90		Void Check	0	VOID	VOID.	11/19/20	930361	11/19/20	0.00
11/30/20	AP	90		Emma Ellis	0	HISTORY CLUB REFUND	HISTORY CLUB	11/19/20	930362	11/19/20	330.00
11/30/20	AP	90		Brooke Sommer	0	HISTORY CLUB REFUND	HISTORY CLUB	11/19/20	930363	11/19/20	140.00
11/30/20	AP	90		Allie Joy Wesle	0	HISTORY CLUB REFUND	HISTORY CLUB	11/19/20	930364	11/19/20	500.00
11/30/20	AP	90		Brianna Weiler	0	HISTORY CLUB REFUND	HISTORY CLUB	11/19/20	930360	11/19/20	500.00
11/30/20	CR	90			11	NAZER - WREATH SALE	HISTORY CLUB	11/10/20	6811		1,359.00CR
11/30/20	CR	90			12	NAZER - WREATH SALE	HISTORY CLUB	11/16/20	6812		168.00CR
11/30/20	CR	90			13	NAZER - WREATH SALE	HISTORY CLUB	11/18/20	6813		733.50CR
						November					42.00CR
						*60 L 000 000 814441 000					42.00CR
						*Accounts Payable					2,218.50
						*Cash Receipts					2,260.50CR
	9,745.66CR		Beg Bal	458.00		Activity	9,287.66CR			End Bal	
60 L 000 000 814442 000	FRENCH TRIP										
						*60 L 000 000 814442 000					0.00
	5,209.76CR		Beg Bal	0.00		Activity	5,209.76CR			End Bal	
60 L 000 000 814452 000	INTEREST										
11/30/20	JE		LGIP		2	MONTHLY INTEREST PER	NOVEMBER 2020	11/30/20			5.28CR
						STATEMENT					
11/30/20	CR	90			20	NOV INTEREST	NOV INTEREST	11/30/20	0003		3.55CR

## 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 814452 000 (continued)												
						November					8.83CR	
						*60 L 000 000 814452 000					8.83CR	
						*Cash Receipts					3.55CR	
						*Journal Entries					5.28CR	
	4,906.32CR		Beg Bal	48.77CR Activity		4,955.09CR End Bal						
60 L 000 000 814458 000 LIBRARY CLUB												
						*60 L 000 000 814458 000					0.00	
	1,019.00CR		Beg Bal	0.00 Activity		1,019.00CR End Bal						
60 L 000 000 814463 000 MARKETING CLUB												
11/30/20	AP		90	District II Deca	0	CHAPTER REG FEE	MARKETING	11/16/20	930355	11/16/20	50.00	
11/30/20	CR		90		18	RED ZONE	RED ZONE	11/30/20	0001		43.73CR	
						November					6.27	
						*60 L 000 000 814463 000					6.27	
						*Accounts Payable					50.00	
						*Cash Receipts					43.73CR	
	15,659.29CR		Beg Bal	2,949.11 Activity		12,710.18CR End Bal						
60 L 000 000 814467 000 STUDENT VENDING												
11/30/20	AP		90	Medford Area Public	0	AVIANDS INVOICES	STUDENT VENDING	11/04/20	930348	11/04/20	208.39	
				School District								
11/30/20	AP		90	Mid-Wisconsin Beverage	0	VENDING PRODUCT	ST	11/16/20	930357	11/16/20	260.72	
				Inc			VENDING/COUNCIL					
11/30/20	CR		90		1	LYBERT - VENDING	STUDENT VENDING	11/02/20	6801		239.00CR	
11/30/20	CR		90		16	LYBERT - MACHINES	STUDENT VENDING	11/18/20	6815		452.00CR	
						November					221.89CR	
						*60 L 000 000 814467 000					221.89CR	
						*Accounts Payable					469.11	
						*Cash Receipts					691.00CR	
	5,892.55CR		Beg Bal	188.22CR Activity		6,080.77CR End Bal						
60 L 000 000 814469 000 NATIONAL HONOR SOCIETY												
11/30/20	CR		90		5	GINGRAS - NHS	T-SHIRTS	11/09/20	6805		123.50CR	
						November					123.50CR	
						*60 L 000 000 814469 000					123.50CR	
						*Cash Receipts					123.50CR	
	703.48CR		Beg Bal	123.50CR Activity		826.98CR End Bal						

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 814473 000	POST PROM										
						*60 L 000 000 814473 000					0.00
	13,037.51		CR Beg Bal	428.11		CR Activity	13,465.62				CR End Bal
60 L 000 000 814475 000	YOUTH APPRENTICESHIP										
11/30/20	AP		90	Robert Butkus	0	Y.A. MATERIALS	YOUTH	11/16/20	930351	11/16/20	110.46
							APPRENTICE				
11/30/20	AP		90	Stacie Tanata	0	Y.A. MATERIALS	YOUTH	11/16/20	930352	11/16/20	57.92
							APPRENTICE				
						November					168.38
						*60 L 000 000 814475 000					168.38
						*Accounts Payable					168.38
	13,547.64		CR Beg Bal	770.18		CR Activity	12,777.46				CR End Bal
60 L 000 000 814476 000	RAIDER HORIZON										
						*60 L 000 000 814476 000					0.00
	0.00		CR Beg Bal	0.00		CR Activity	0.00				CR End Bal
60 L 000 000 814478 000	ROCKETRY CLUB										
						*60 L 000 000 814478 000					0.00
	0.00		CR Beg Bal	0.00		CR Activity	0.00				CR End Bal
60 L 000 000 814479 000	SHOW CHOIR										
11/30/20	AP		90	Debbi Roder	0	SHOW CHOIR DRESS ALTERATIONS	MOMENTUM CHOIR	11/04/20	930346	11/04/20	24.00
						November					24.00
						*60 L 000 000 814479 000					24.00
						*Accounts Payable					24.00
	1,036.68		CR Beg Bal	176.00		CR Activity	1,212.68				CR End Bal
60 L 000 000 814480 000	SCIENCE CLUB										
						*60 L 000 000 814480 000					0.00
	1,405.86		CR Beg Bal	0.00		CR Activity	1,405.86				CR End Bal
60 L 000 000 814481 000	SCIENCE OLYMPIAD										
11/30/20	AP		90	Kristine Lokken Gingras	0	SUPPLIES REIMB	SCIENCE	11/19/20	930358	11/19/20	33.49
							OLYMPIAD				
11/30/20	CR		90		6	GINGRAS - SCIENCE OLYM	SCIENCE	11/09/20	6806		286.00
						APPAREL	OLYMPIAD				
						November					252.51

## 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)											
						*60 L 000 000 814481 000					252.51CR
						*Accounts Payable					33.49
						*Cash Receipts					286.00CR
	15,819.21CR		000	Beg Bal		1,284.51CR Activity					17,103.72CR End Bal
60 L 000 000 814483 000 INTERNATIONAL CLUB											
11/30/20	AP		90	Medford Area Public	0	FR ITEMS #4838	INTL CLUB	11/16/20	930356	11/16/20	1,287.00
				School District							
11/30/20	CR		90		17	HAMLAND - WEEK FUNDRAISOR	INTL CLUB	11/20/20	6719		18.00CR
						November					1,269.00
						*60 L 000 000 814483 000					1,269.00
						*Accounts Payable					1,287.00
						*Cash Receipts					18.00CR
	2,935.96CR		000	Beg Bal		950.39CR Activity					3,886.35CR End Bal
60 L 000 000 814485 000 SPANISH TRIP											
11/30/20	AP		90	Seroogy's Chocolates	0	FUNDRAISER CHOCOLATE	SPANISH TRIP	11/04/20	930347	11/04/20	1,800.00
11/30/20	CR		90		14	HAMLAND - CANDY BARS	SPANISH TRIP	11/18/20	6814		36.00CR
11/30/20	CR		90		15	HAMLAND - CANDY BARS	SPANISH TRIP	11/20/20	6817		690.00CR
						November					1,074.00
						*60 L 000 000 814485 000					1,074.00
						*Accounts Payable					1,800.00
						*Cash Receipts					726.00CR
	3,681.04CR		000	Beg Bal		546.00CR Activity					4,227.04CR End Bal
60 L 000 000 814486 000 STUDENT COUNCIL											
11/30/20	AP		90	Daniel J Miller	0	JOBE MILLER FUNDRAISER	STUDENT COUNCIL	11/04/20	930349	11/04/20	1,805.35
11/30/20	AP		90	Medford Cooperative Inc	0	SUPPLIES	STUDENT COUNCIL	11/16/20	930353	11/16/20	56.44
11/30/20	AP		90	Mid-Wisconsin Beverage	0	VENDING PRODUCT	ST	11/16/20	930357	11/16/20	722.60
				Inc			VENDING/COUNCIL				
11/30/20	CR		90		3	LINDAU - REG FEE	STUDENT COUNCIL	11/05/20	6803		4.00CR
11/30/20	CR		90		7	LINDAU - REG FEE	STUDENT COUNCIL	11/10/20	6807		12.00CR
						November					2,568.39
						*60 L 000 000 814486 000					2,568.39
						*Accounts Payable					2,584.39
						*Cash Receipts					16.00CR
	9,750.33CR		000	Beg Bal		97.32 Activity					9,653.01CR End Bal

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

Number of Accounts: 37

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

POST	REFERENCE 1	BANK	REFERENC	SS	LINE	DESCRIPTION 1	DESCRIPTION 2	DATE	AMOUNT
11/30/2020		BNK9	6804	90	4	FORTIN - COLTON GOWEY	ART RESALE	11/05/2020	6.00
11/30/2020		BNK9	6802	90	2	HEIKKINEN - REG FEE	CLASS OF 2024	11/05/2020	1.00
11/30/2020		BNK9	6808	90	8	HEIKKINEN - REG FEES	CLASS OF 2024	11/10/2020	2.00
11/30/2020		BNK9	6809	90	9	VAUGHN - REG FEES	CLASS OF 2022	11/10/2020	1.00
11/30/2020		BNK9	6810	90	10	SWEDLUND - FARM/HOME CHECK CASHED BY WRO	CLASS OF 2023	11/10/2020	7.98
11/30/2020		BNK9	6811	90	11	NAZER - WREATH SALE	HISTORY CLUB	11/10/2020	1,359.00
11/30/2020		BNK9	6812	90	12	NAZER - WREATH SALE	HISTORY CLUB	11/16/2020	168.00
11/30/2020		BNK9	6813	90	13	NAZER - WREATH SALE	HISTORY CLUB	11/18/2020	733.50
11/30/2020		BNK9	0003	90	20	NOV INTEREST	NOV INTEREST	11/30/2020	3.55
11/30/2020		BNK9	0001	90	18	RED ZONE	RED ZONE	11/30/2020	43.73
11/30/2020		BNK9	6801	90	1	LYBERT - VENDING	STUDENT VENDING	11/02/2020	239.00
11/30/2020		BNK9	6815	90	16	LYBERT - MACHINES	STUDENT VENDING	11/18/2020	452.00
11/30/2020		BNK9	6805	90	5	GINGRAS - NHS	T-SHIRTS	11/09/2020	123.50
11/30/2020		BNK9	6806	90	6	GINGRAS - SCIENCE OLYM APPAREL	SCIENCE OLYMPIAD	11/09/2020	286.00
11/30/2020		BNK9	6719	90	17	HAMLAND - WEEK FUNDRAISOR	INTL CLUB	11/20/2020	18.00
11/30/2020		BNK9	6814	90	14	HAMLAND - CANDY BARS	SPANISH TRIP	11/18/2020	36.00
11/30/2020		BNK9	6817	90	15	HAMLAND - CANDY BARS	SPANISH TRIP	11/20/2020	690.00
11/30/2020		BNK9	6803	90	3	LINDAU - REG FEE	STUDENT COUNCIL	11/05/2020	4.00
11/30/2020		BNK9	6807	90	7	LINDAU - REG FEE	STUDENT COUNCIL	11/10/2020	12.00
11/30/2020		BNK9	0002	90	19	RAIDER CAFE	RAIDER CAFE	11/30/2020	539.52
Total for Cash Receipts									4,725.78

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
60	AGENCY FUND	4,725.78	0.00	0.00	4,725.78
***	Fund Summary Totals ***	4,725.78	0.00	0.00	4,725.78

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

## POST

<u>DATE</u>	<u>CHECK</u>	<u>TYP</u>	<u>BANK</u>	<u>VENDOR</u>	<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>DATE</u>	<u>INVOICE #</u>	<u>AMOUNT</u>
11/30/2020	930346	M	MASH AGENC	RODERDEB000	Roder, Debbi	SHOW CHOIR DRESS ALTERATIONS	11/04/2020	MOMENTUM C	24.00
11/30/2020	930347	M	MASH AGENC	SEROOGY'000	Seroogy's Chocolates	FUNDRAISER CHOCOLATE	11/04/2020	SPANISH TR	1,800.00
11/30/2020	930348	M	MASH AGENC	MAPS 001	Medford Area Public	AVIANDS INVOICES	11/04/2020	STUDENT VE	208.39
11/30/2020	930349	M	MASH AGENC	MILLEDDAN000	Miller, Daniel	JOBE MILLER FUNDRAISER	11/04/2020	STUDENT CO	1,805.35
11/30/2020	930350	M	MASH AGENC	VOID 001	Void Check	VOID	11/16/2020	VOID	0.00
11/30/2020	930351	M	MASH AGENC	BUTKUROB001	Butkus, Robert	Y.A. MATERIALS	11/16/2020	YOUTH APPR	110.46
11/30/2020	930352	M	MASH AGENC	TANATSTA001	Tanata, Stacie	Y.A. MATERIALS	11/16/2020	YOUTH APPR	57.92
11/30/2020	930353	M	MASH AGENC	MEDCO 001	Medford Cooperative	SUPPLIES	11/16/2020	STUDENT CO	56.44
11/30/2020	930354	M	MASH AGENC	FOURMFA 000	Fourmens Farm Home	#1-2223720	11/16/2020	CLASS OF 2	7.98
11/30/2020	930355	M	MASH AGENC	DISTDECA000	District II Deca	CHAPTER REG FEE	11/16/2020	MARKETING	50.00
11/30/2020	930356	M	MASH AGENC	MAPS 001	Medford Area Public	FR ITEMS #4838	11/16/2020	INTL CLUB	1,287.00
11/30/2020	930357	M	MASH AGENC	MID-WISCO000	Mid-Wisconsin Bevera	VENDING PRODUCT	11/16/2020	ST VENDING	983.32
11/30/2020	930358	M	MASH AGENC	GINGRKRI000	Gingras, Kristine	SUPPLIES REIMB	11/19/2020	SCIENCE OL	33.49
11/30/2020	930359	M	MASH AGENC	AMERILEG000	American Legion Post	FLAG FIELD DONATION	11/19/2020	HISTORY CL	748.50
11/30/2020	930360	M	MASH AGENC	WEILEBRI002	Weiler, Brianna	HISTORY CLUB REFUND	11/19/2020	HISTORY CL	500.00
11/30/2020	930361	M	MASH AGENC	VOID 001	Void Check	VOID	11/19/2020	VOID.	0.00
11/30/2020	930362	M	MASH AGENC	ELLISEM001	Ellis, Emma	HISTORY CLUB REFUND	11/19/2020	HISTORY CL	330.00
11/30/2020	930363	M	MASH AGENC	SOMMEBRO001	Sommer, Brooke	HISTORY CLUB REFUND	11/19/2020	HISTORY CL	140.00
11/30/2020	930364	M	MASH AGENC	WESLEALL000	Wesle, Allie	HISTORY CLUB REFUND	11/19/2020	HISTORY CL	500.00
Totals for checks									8,642.85



FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
60	AGENCY FUND	8,642.85	0.00	0.00	8,642.85
***	Fund Summary Totals ***	8,642.85	0.00	0.00	8,642.85

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT

**REGULAR BOARD OF EDUCATION MEETING**

**DECEMBER 21, 2020**

**VOUCHER CHECKS**

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

Check # 167231 to

Check # 167383.

Amount \$ 104,237.64 for voucher checks and

Amount \$ 526,406.65 for payroll.

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
167231	12/01/2020	Bradley, Kevin	0	12/1/20	BBB VS DC EVEREST	90.00	10	E	400	310	162000	957	12/01/2020
					Totals for Bradley, Kevin	90.00							
167232	12/01/2020	Bushman, Timothy	0	12/1/20	BBB VS DC EVEREST	90.00	10	E	400	310	162000	957	12/01/2020
					Totals for Bushman, Timothy	90.00							
167233	12/01/2020	Christianson, Jason	0	12/1/20	JV BBB VS DC EVEREST	50.00	10	E	400	310	162000	957	12/01/2020
					Totals for Christianson, Jason	50.00							
167234	12/01/2020	Gelhaus, Barbara	0	12/1/20	BOYS SWIM VS SHAWANO	90.00	10	E	400	310	162000	958	12/01/2020
					Totals for Gelhaus, Barbara	90.00							
167235	12/01/2020	Kaldunski, Douglas	0	11/24/20	GBB VS MERRILL	110.00	10	E	400	310	162000	956	12/01/2020
					Totals for Kaldunski, Douglas	110.00							
167236	12/01/2020	Kelley, Bryce	0	12/1/20	JV BBB VS DC EVEREST	50.00	10	E	400	310	162000	957	12/01/2020
					Totals for Kelley, Bryce	50.00							
167237	12/01/2020	Pilz, Steve	0	12/1/20	BBB VS DC EVEREST	90.00	10	E	400	310	162000	957	12/01/2020
					Totals for Pilz, Steve	90.00							
167238	12/01/2020	Sarver, Jerry	0	12/1/20	JV2 BBB VS DC EVEREST	50.00	10	E	400	310	162000	957	12/01/2020
					Totals for Sarver, Jerry	50.00							
167239	12/01/2020	Wenzel, Leon	0	12/1/20	JV2 BBB VS DC EVEREST	50.00	10	E	400	310	162000	957	12/01/2020
					Totals for Wenzel, Leon	50.00							
167240	12/02/2020	A+ Doors LLC	0	10763	MASH-DOOR	89.00	10	E	400	324	254300	000	12/02/2020
					Totals for A+ Doors LLC	89.00							
167241	12/02/2020	Alakef Coffee Roasters	0	306771	MASH-COFFEE	159.80	21	E	400	411	240000	411	12/02/2020
					Totals for Alakef Coffee Roasters	159.80							
167242	12/02/2020	American Red Cross	0	22311064	CPR/AED/1ST AID	10.00	80	E	800	940	240000	000	12/02/2020
					Totals for American Red Cross	10.00							
167243	12/02/2020	Black River Transport	0	113846	FOOTBALL	840.00	10	E	800	324	253000	160	12/02/2020
167243	12/02/2020	Black River Transport	0	113846	FOOTBALL	840.00	10	E	800	324	253000	160	12/02/2020
					Totals for Black River Transport	0.00							
167244	12/02/2020	Central Wisconsin Publications	0	156463	CARES MODEL/ADHD	541.00	10	E	800	351	221200	297	12/02/2020
167244	12/02/2020	Central Wisconsin Publications	0	156463	RVA	135.00	99	E	600	351	221200	360	12/02/2020
167244	12/02/2020	Central Wisconsin Publications	0	156463	BOE/EMPLOYMENT/EDUC OF MONTH	843.00	10	E	800	351	260000	000	12/02/2020
					Totals for Central Wisconsin Publication	1,519.00							
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	950	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	951	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	952	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	953	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	954	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	955	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	956	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	957	12/02/2020

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	958	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	959	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	960	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	961	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	962	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	963	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	964	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	965	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	966	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	967	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.36	10	E	400	411	162000	968	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	969	12/02/2020
167245	12/02/2020	Chippewa Valley Sporting Goods	4012000019	252419	Open PO	55.37	10	E	400	411	162000	970	12/02/2020
					Totals for Chippewa Valley Sporting Good	1,162.66							
167246	12/02/2020	Clear Country Water Solutions	1012000007	235	Replacement Water Softener	4,200.00	10	E	100	411	253000	000	12/02/2020
					Totals for Clear Country Water Solutions	4,200.00							
167247	12/02/2020	In Stitches & Ink LLC	0	21298	MASH CUSTODIAL SHIRTS	207.00	10	E	400	420	253000	000	12/02/2020
					Totals for In Stitches & Ink LLC	207.00							
167248	12/02/2020	JW Pepper & Sons, Inc.	2002000650	343200816	open po	4.99	10	E	200	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	2002000650	363017500	open po	2.25	10	E	200	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	2002000650	363017750	open po	8.70	10	E	200	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	4002000011	362937546	open po	105.96	10	E	400	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	4002000011	362937686B	open po	147.24	10	E	400	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	4002000011	362998246	open po	60.99	10	E	400	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	4002000011	362998840	open po	45.00	10	E	400	411	125400	000	12/02/2020
167248	12/02/2020	JW Pepper & Sons, Inc.	4002000011	363001869	open po	175.99	10	E	400	411	125400	000	12/02/2020
					Totals for JW Pepper & Sons, Inc.	551.12							
167249	12/02/2020	Medford Area Senior High	0	12/1	REIMBURSE CHECK DEPOSITED INTO FUND 21 (SHOULD HAVE BEEN DEPOSITED IN AGENCY)	1,750.00	21	E	400	411	240000	482	12/02/2020
					Totals for Medford Area Senior High	1,750.00							
167250	12/02/2020	Tractor Central	0	2165462	MAMS SUPPLIES-JOHN DEERE	40.08	10	E	200	411	253000	000	12/02/2020
167250	12/02/2020	Tractor Central	0	2165778	MAMS SUPPLIES-JOHN DEERE	26.78	10	E	200	411	253000	000	12/02/2020
					Totals for Tractor Central	66.86							
167251	12/02/2020	WIAA	0	10/24/20	BOYS REGIONAL SOCCER: MEDFORD VS LAKELAND	115.91	10	E	400	411	162000	952	12/02/2020
167251	12/02/2020	WIAA	0	10/31/20	BOYS SECTIONAL SOCCER: MEDFORD VS RICE LAKE	529.57	10	E	400	411	162000	952	12/02/2020
167251	12/02/2020	WIAA	0	11/6/20	FOOTBALL PLAYOFF: MEDFORD VS RICE	400.10	10	E	400	411	162000	950	12/02/2020

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				LAKE			
				Totals for WIAA	1,045.58		
167252	12/02/2020	Wilson Language Training	9002000106 1833335	student texts	37.70	27 E 800 411 158700 341	12/02/2020
				Totals for Wilson Language Training	37.70		
167253	12/02/2020	WVC Middle Level Athletic Asso	0 2020/21	CONFERENCE DUES/TRACK WRESTLING	250.00	80 E 200 940 393000 000	12/02/2020
				Totals for WVC Middle Level Athletic Ass	250.00		
167254	12/03/2020	Bushman, Timothy	0 12/4/20	BBB VS ANTIGO	90.00	10 E 400 310 162000 957	12/03/2020
				Totals for Bushman, Timothy	90.00		
167255	12/03/2020	Christianson, Jason	0 12/4/20	JV BBB VS ANTIGO	50.00	10 E 400 310 162000 957	12/03/2020
				Totals for Christianson, Jason	50.00		
167256	12/03/2020	Gardner, Jason	0 12/4/20	JV2 BBB VS ANTIGO	50.00	10 E 400 310 162000 957	12/03/2020
				Totals for Gardner, Jason	50.00		
167257	12/03/2020	Sarver, Jerry	0 12/4/20	JV2 BBB VS ANTIGO	50.00	10 E 400 310 162000 957	12/03/2020
				Totals for Sarver, Jerry	50.00		
167258	12/03/2020	Scott, Gregg	0 12/4/20	BBB VS ANTIGO	120.00	10 E 400 310 162000 957	12/03/2020
				Totals for Scott, Gregg	120.00		
167259	12/03/2020	Tackes, Calvin	0 12/4/20	WRESTLING VS STRATFORD	165.00	10 E 400 310 162000 957	12/03/2020
167259	12/03/2020	Tackes, Calvin	0 12/4/20	WRESTLING VS STRATFORD	165.00	10 E 400 310 162000 959	12/03/2020
167259	12/03/2020	Tackes, Calvin	0 12/4/20	BBB VS ANTIGO	165.00	10 E 400 310 162000 957	12/03/2020
				Totals for Tackes, Calvin	165.00		
167260	12/03/2020	Weir, David	0 12/4/20	BBB VS ANTIGO	90.00	10 E 400 310 162000 957	12/03/2020
				Totals for Weir, David	90.00		
167261	12/03/2020	Wenzel, Leon	0 12/4/20	JV BBB VS ANTIGO	50.00	10 E 400 310 162000 957	12/03/2020
				Totals for Wenzel, Leon	50.00		
167262	12/07/2020	Peters, Justin	0 12/7/20	GIRLS HOCKEY VS RHINELANDER	120.00	10 E 400 310 162000 960	12/07/2020
				Totals for Peters, Justin	120.00		
167263	12/07/2020	Sima, Adam	0 12/7/2020	GIRLS HOCKEY VS RHINELANDER	120.00	10 E 400 310 162000 960	12/07/2020
				Totals for Sima, Adam	120.00		
167264	12/07/2020	Wendorf, William	0 12/7/20	GIRLS HOCKEY VS RHINELANDER	90.00	10 E 400 310 162000 960	12/07/2020
				Totals for Wendorf, William	90.00		
167265	12/08/2020	Buchberger, Lawrence	0 12/8/20	BBB VS AUBURNDALE	90.00	10 E 400 310 162000 957	12/08/2020
				Totals for Buchberger, Lawrence	90.00		
167266	12/08/2020	Christianson, Jason	0 12/8/20	JV BBB VS AUBURNDALE	50.00	10 E 400 310 162000 957	12/08/2020
				Totals for Christianson, Jason	50.00		
167267	12/08/2020	Kelley, Bryce	0 12/8/20	JV BBB VS AUBURNDALE	50.00	10 E 400 310 162000 957	12/08/2020
				Totals for Kelley, Bryce	50.00		
167268	12/08/2020	Krautkramer, Andrew	0 12/8/20	BBB VS AUBURNDALE	90.00	10 E 400 310 162000 957	12/08/2020
				Totals for Krautkramer, Andrew	90.00		
167269	12/08/2020	Rasmussen, Randy	0 12/8/20	BBB VS AUBURNDALE	90.00	10 E 400 310 162000 957	12/08/2020

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
					Totals for Rasmussen, Randy	90.00							
167270	12/08/2020	Sarver, Jerry	0	12/8/20	JV2 BBB VS AUBURNDALE	50.00	10	E	400	310	162000	957	12/08/2020
					Totals for Sarver, Jerry	50.00							
167271	12/08/2020	Wenzel, Leon	0	12/8/20	JV2 BBB VS AUBURNDALE	50.00	10	E	400	310	162000	957	12/08/2020
					Totals for Wenzel, Leon	50.00							
167272	12/08/2020	AT&T	0	0360988508	831-000-7980 645: OCTOBER SERVICE	4,289.68	10	E	800	355	260000	000	12/08/2020
					Totals for AT&T	4,289.68							
167273	12/08/2020	Black River Transport	0	16746	MASH FB	580.00	10	E	800	324	253000	160	12/08/2020
					Totals for Black River Transport	580.00							
167274	12/08/2020	Charter Communications	0	0062442112720	8245 11 246 0062442: RVA CABLE: 11/27-12/26/20	45.23	99	E	600	358	221200	360	12/08/2020
					Totals for Charter Communications	45.23							
167275	12/08/2020	Equal Right Division	0	NOVEMBER	CHILD LABOR PERMITS	67.50	21	E	400	310	240000	497	12/08/2020
					Totals for Equal Right Division	67.50							
167276	12/08/2020	Heid Music	4002000017	2693565	CREDIT	97.50	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2698931	Instrument Repair/Supplies	234.93	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2699136	Instrument Repair/Supplies	203.30	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2699142	Instrument Repair/Supplies	103.30	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2699147	Instrument Repair/Supplies	201.50	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2700088	Instrument Repair/Supplies	48.00	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2700914	Instrument Repair/Supplies	188.00	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2701029	Instrument Repair/Supplies	54.00	10	E	400	411	125500	000	12/08/2020
167276	12/08/2020	Heid Music	4002000017	2701034	Instrument Repair/Supplies	54.00	10	E	400	411	125500	000	12/08/2020
					Totals for Heid Music	989.53							
167277	12/08/2020	Hillebrand, Vanessa	0	12/1	RVA: HOLIDAY MAKE/TAKE KITS	1,000.00	99	E	600	310	221200	360	12/08/2020
					Totals for Hillebrand, Vanessa	1,000.00							
167278	12/08/2020	Howard, Luke	0	1001	WIAA WRESTLING SKINFOLD ASSMT: 21 ATHLETES X \$7/MILEAGE: 11/18/20 & 12/2/20	325.60	10	E	400	310	162000	959	12/08/2020
					Totals for Howard, Luke	325.60							
167279	12/08/2020	JAMF Software LLC	8002000010	INV152119	Mobile management renewal	2,472.00	10	E	800	360	295000	000	12/08/2020
					Totals for JAMF Software LLC	2,472.00							
167280	12/08/2020	Manpower	0	35477181	GBB	39.92	10	E	400	310	162000	956	12/08/2020
					Totals for Manpower	39.92							
167281	12/08/2020	Mejia, Michelle	0	11/23-12/4/20	ELL TUTOR	910.00	10	E	800	310	171000	000	12/08/2020
					Totals for Mejia, Michelle	910.00							
167282	12/08/2020	MIC Wright Speciality	0	10/31 & 11/16	8502WSI058480-0 / 1002WSI058481-0 / 3602WSI058482-0 / 4602WSI058483-0	6,026.25	10	E	800	711	270000	000	12/08/2020

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
167282	12/08/2020	MIC Wright Speciality	0 10/31 & 11/16	8502WSI058480-0 / 1002WSI058481-0 / 3602WSI058482-0 / 4602WSI058483-0	13,558.00	10 E 800 712 270000 000	12/08/2020
167282	12/08/2020	MIC Wright Speciality	0 10/31 & 11/16	8502WSI058480-0 / 1002WSI058481-0 / 3602WSI058482-0 / 4602WSI058483-0	19,584.25-	10 E 800 713 270000 000	12/08/2020
167282	12/08/2020	MIC Wright Speciality	0 WORKER COMP	8502WSI058480-0 / 1002WSI058481-0 / 3602WSI058482-0 / 4602WSI058483-0	19,584.25	10 E 800 713 270000 000	12/08/2020
				Totals for MIC Wright Speciality	19,584.25		
167283	12/08/2020	Mroz, Christina	0 11/13	RVA YOGA CLASSES: 11/9-12/14, 1/12-2/16, 1/13-2/17	480.00	99 E 600 310 221200 360	12/08/2020
				Totals for Mroz, Christina	480.00		
167284	12/08/2020	Presence Learning Inc	0 INV35117	TELEETHERAPY ESSENTIALS-ANNUAL PLATFORM FEE: SPEECH	1,600.00	27 E 800 362 156600 347	12/08/2020
				Totals for Presence Learning Inc	1,600.00		
167285	12/08/2020	Pro Designs of WI LLC	0 12431	GATORS: HOLY ROSARY	750.00-	10 E 800 411 253000 160	12/08/2020
167285	12/08/2020	Pro Designs of WI LLC	0 12431	GATORS: HOLY ROSARY	750.00	10 E 510 411 253000 160	12/08/2020
167285	12/08/2020	Pro Designs of WI LLC	0 12431	GATORS: HOLY ROSARY	750.00	10 E 800 411 253000 160	12/08/2020
167285	12/08/2020	Pro Designs of WI LLC	0 12614	PLAYGROUND SIGNS	1,155.00	10 E 800 411 221200 297	12/08/2020
				Totals for Pro Designs of WI LLC	1,905.00		
167286	12/08/2020	Really Good Stuff	9002000052 7472714	student materials	17.49	27 E 800 411 158700 341	12/08/2020
				Totals for Really Good Stuff	17.49		
167287	12/08/2020	Strang, Patteson, Renning, Lew	0 999794	PROFESSIONAL SERVICES	377.00	10 E 800 310 231500 000	12/08/2020
				Totals for Strang, Patteson, Renning, Le	377.00		
167288	12/08/2020	Unemployment Insurance	0 000010480737	696219-000-9: NOVEMBER	924.85	10 E 800 730 270000 000	12/08/2020
				Totals for Unemployment Insurance	924.85		
167289	12/08/2020	Verizon Wireless	0 9867905317	WIRELESS	885.10	10 E 800 355 260000 000	12/08/2020
167289	12/08/2020	Verizon Wireless	0 9867905317	WIRELESS	222.61	99 E 600 355 221200 360	12/08/2020
				Totals for Verizon Wireless	1,107.71		
167290	12/08/2020	Wausau School District	0 12/2	2019/20 2ND SEMESTER COURSE OPTIONS TUITION: BRADY HUPF	555.00	10 E 800 382 435000 000	12/08/2020
				Totals for Wausau School District	555.00		
167291	12/08/2020	Xcel Energy	0 52-6418442-5	SES ELECTRICITY: 10/24-11/23/20	1,628.28	10 E 800 336 253000 000	12/08/2020
				Totals for Xcel Energy	1,628.28		
167292	12/10/2020	Kloes, Nicole	0 12/10/20	GIRLS HOCKEY VS MARSHFIELD	120.00	10 E 400 310 162000 960	12/10/2020
				Totals for Kloes, Nicole	120.00		
167293	12/10/2020	Lobner, Ralph	0 12/10/20	WRESTLING VS LAKE LAND UNION	165.00	10 E 400 310 162000 959	12/10/2020
				Totals for Lobner, Ralph	165.00		

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
167294	12/10/2020	Sima, Adam	0 12/10/20	GIRLS HOCKEY VS MARSHFIELD	120.00	10 E 400 310 162000 960	12/10/2020
				Totals for Sima, Adam	120.00		
167295	12/10/2020	Wendorf, William	0 12/10/20	GIRLS HOCKEY VS MARSHFIELD	90.00	10 E 400 310 162000 960	12/10/2020
				Totals for Wendorf, William	90.00		
167296	12/15/2020	Apfelbeck, Anya	0 12/1/20	BOYS SWIM VS SHAWANO-LIFEGUARD	30.00	10 E 400 310 162000 958	12/15/2020
				Totals for Apfelbeck, Anya	30.00		
167297	12/15/2020	Bach, Catherine	0 12/1/20	BOYS SWIM VS SHAWANO-TIMING	30.00	10 E 400 310 162000 958	12/15/2020
				Totals for Bach, Catherine	30.00		
167298	12/15/2020	Bergman, Abigail	0 11/7/20	GIRLS SWIM SECTIONALS-LIFEGUARD	50.00	10 E 400 310 162000 954	12/15/2020
				Totals for Bergman, Abigail	50.00		
167299	12/15/2020	Bergman, Shari	0 11/7/20	GIRLS SWIM SECTIONALS:	210.00	10 E 400 310 162000 954	12/15/2020
				COMPUTER-\$80/MANAGER-\$130			
167299	12/15/2020	Bergman, Shari	0 12/1/20	BOYS SWIM VS SHAWANO-MANAGER	50.00	10 E 400 310 162000 958	12/15/2020
				Totals for Bergman, Shari	260.00		
167300	12/15/2020	Brandner, Sarah	0 12/1/20	BOYS SWIM VS SHAWANO-COMPUTER	30.00	10 E 400 310 162000 958	12/15/2020
				Totals for Brandner, Sarah	30.00		
167301	12/15/2020	Bucki, Blake	0 11/13/20	FB VS RICE LAKE-TABLE WORKER	30.00	10 E 400 310 162000 950	12/15/2020
				Totals for Bucki, Blake	30.00		
167302	12/15/2020	Bucki, Brian	0 11/13/20	FB VS RICE LAKE-TABLE WORKER	30.00	10 E 400 310 162000 950	12/15/2020
				Totals for Bucki, Brian	30.00		
167303	12/15/2020	Christianson, Jason	0 11/13/20	FB VS RICE LAKE-CHAIN GANG	30.00	10 E 400 310 162000 950	12/15/2020
				Totals for Christianson, Jason	30.00		
167304	12/15/2020	Clausnitzer, Dawn	0 11/24/20	V GBB VS MERRILL-TABLE WORKER-\$30	55.00	10 E 400 310 162000 956	12/15/2020
				JV GBB VS MERRILL - TABLE WORKER-\$25			
				Totals for Clausnitzer, Dawn	55.00		
167305	12/15/2020	Gardner, Jason	0 11/24/20	JV2 GBB VS MERRILL-TABLE WORKER	25.00	10 E 400 310 162000 956	12/15/2020
167305	12/15/2020	Gardner, Jason	0 12/8/20	JV BBB VS AUBURNDALE-TABLE WORKER-\$25 V BBB VS AUBURNDALE-TABLE WORKER-\$30	55.00	10 E 400 310 162000 957	12/15/2020
				Totals for Gardner, Jason	80.00		
167306	12/15/2020	Goessl, Glenn	0 11/13/20	FB VS RICE LAKE-ANNOUNCER	30.00	10 E 400 310 162000 950	12/15/2020
				Totals for Goessl, Glenn	30.00		
167307	12/15/2020	Harbert, Michael	0 11/7/20	GIRLS SWIM SECTIONAL-TIMER	80.00	10 E 400 310 162000 954	12/15/2020
				Totals for Harbert, Michael	80.00		
167308	12/15/2020	Henrichs, Gary	0 11/24/20	V GBB VS MERRILL-TABLE WORKER-\$30	55.00	10 E 400 310 162000 956	12/15/2020
				JV GBB VS MERRILL-TABLE WORKER-\$25			
167308	12/15/2020	Henrichs, Gary	0 12/4/20	V BBB VS ANTIGO-TABLE WORKER-\$30	55.00	10 E 400 310 162000 957	12/15/2020
				JV BBB VS ANTIGO-TABLE WORKER-\$25			



CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
Totals for Henrichs, Gary					110.00		
167309	12/15/2020	Kelley, Bryce	0 11/24/20	GBB VS MERRILL-ANNOUNCER	30.00	10 E 400 310 162000 956	12/15/2020
167309	12/15/2020	Kelley, Bryce	0 12/1/20	BBB VS DC EVEREST-ANNOUNCER	30.00	10 E 400 310 162000 957	12/15/2020
167309	12/15/2020	Kelley, Bryce	0 12/8/20	BBB VS AUBURNDALE-ANNOUNCER	30.00	10 E 400 310 162000 957	12/15/2020
Totals for Kelley, Bryce					90.00		
167310	12/15/2020	Kelley, Rhonda	0 11/24/20	GBB VS MERRILL-TICKETS	30.00	10 E 400 310 162000 956	12/15/2020
167310	12/15/2020	Kelley, Rhonda	0 12/1/20	BBB VS DC EVEREST-TICKETS	30.00	10 E 400 310 162000 957	12/15/2020
167310	12/15/2020	Kelley, Rhonda	0 12/4/20	BBB VS ANTIGO-TICKETS	30.00	10 E 400 310 162000 957	12/15/2020
167310	12/15/2020	Kelley, Rhonda	0 12/8/20	BBB S AUBURNDALE-TICKETS	30.00	10 E 400 310 162000 957	12/15/2020
Totals for Kelley, Rhonda					120.00		
167311	12/15/2020	Lange, Johnathon	0 12/1/20	JV BBB VS DC EVEREST-TABLE WORKER	25.00	10 E 400 310 162000 957	12/15/2020
167311	12/15/2020	Lange, Johnathon	0 12/8/20	BBB VS AUBURNDALE-TABLE WORKER-\$30 JV BBB VS AUBURNDALE-TABLE WORKER-\$25	55.00	10 E 400 310 162000 957	12/15/2020
Totals for Lange, Johnathon					80.00		
167312	12/15/2020	Loertscher, Brady	0 11/13/20	FB VS RICE LAKE-CHAIN GANG	30.00	10 E 400 310 162000 950	12/15/2020
Totals for Loertscher, Brady					30.00		
167313	12/15/2020	Loertscher, Monte	0 11/13/20	FB VS RICE LAKE-CHAIN GANG	30.00	10 E 400 310 162000 950	12/15/2020
Totals for Loertscher, Monte					30.00		
167314	12/15/2020	Machon, Hannah	0 11/7/20	GIRLS SWIM SECTIONALS-LIFEGUARD	50.00	10 E 400 310 162000 954	12/15/2020
Totals for Machon, Hannah					50.00		
167315	12/15/2020	Poetzl, Denice	0 10/31/20	BOYS SOCCER VS RICE LAKE-TABLE WORKER	30.00	10 E 400 310 162000 952	12/15/2020
167315	12/15/2020	Poetzl, Denice	0 11/13/20	FB VS RICE LAKE-TICKETS	30.00	10 E 400 310 162000 950	12/15/2020
167315	12/15/2020	Poetzl, Denice	0 11/2/20	JV FOOTBALL VS RICE LAKE-TICKETS	30.00	10 E 400 310 162000 950	12/15/2020
167315	12/15/2020	Poetzl, Denice	0 11/5/20	JV2 FB VS RICE LAKE-TICKETS	30.00	10 E 400 310 162000 950	12/15/2020
Totals for Poetzl, Denice					120.00		
167316	12/15/2020	Weix, Christine	0 11/7/20	GIRLS SWIM SECTIONALS-ANNOUNCER	65.00	10 E 400 310 162000 954	12/15/2020
Totals for Weix, Christine					65.00		
167317	12/15/2020	Wibben, Brook	0 12/4/20	JV2 BBB VS ANTIGO-TABLE WORKER	25.00	10 E 400 310 162000 957	12/15/2020
Totals for Wibben, Brook					25.00		
167318	12/15/2020	Wibben, Cheryl	0 12/1/20	BBB VS DC EVEREST-TABLE WORKER-\$30 JV BBB VS DC EVEREST-TABLE WORKER-\$25	55.00	10 E 400 310 162000 957	12/15/2020
167318	12/15/2020	Wibben, Cheryl	0 12/4/20	JV2 BBB VS ANTIGO-TABLE WORKER	25.00	10 E 400 310 162000 957	12/15/2020
167318	12/15/2020	Wibben, Cheryl	0 12/8/20	JV2 BBB VS AUBURNDALE-TABLE WORKER	25.00	10 E 400 310 162000 957	12/15/2020
Totals for Wibben, Cheryl					105.00		
167319	12/15/2020	Williams, Michele	0 12/1/20	BOYS SWIM VS SHAWANO-ANNOUNCER	30.00	10 E 400 310 162000 958	12/15/2020
Totals for Williams, Michele					30.00		

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
167320	12/11/2020	CW Storm Booster Club	0 2020/21	SPONSOR: CHLOE LEMKE	250.00	99 E 600 351 221200 360	12/11/2020
				Totals for CW Storm Booster Club	250.00		
167321	12/11/2020	Sarver, Jerry	0 12/11/20	JV2 BBB VS STRATFORD	50.00	10 E 400 310 162000 957	12/11/2020
				Totals for Sarver, Jerry	50.00		
167322	12/11/2020	Wenzel, Leon	0 12/11/20	JV2 BBB VS STRATFORD	50.00	10 E 400 310 162000 957	12/11/2020
				Totals for Wenzel, Leon	50.00		
167323	12/21/2020	American Welding & Gas	0 07341109	MAMS CYLINDER-BALANCE OUTSTANDING	2.24	10 E 200 411 253000 000	12/21/2020
				Totals for American Welding & Gas	2.24		
167324	12/21/2020	Aspirus Clinics Inc	0 88428	BIOMETRICS: 8 WELLNESS PROGRAM: NOVEMBER	2,642.00	10 E 800 244 259000 000	12/21/2020
167324	12/21/2020	Aspirus Clinics Inc	0 88428	BIOMETRICS: 8 WELLNESS PROGRAM: NOVEMBER	640.50	27 E 800 244 259000 011	12/21/2020
167324	12/21/2020	Aspirus Clinics Inc	0 88502	EAS: NOVEMBER	838.27	10 E 800 244 259000 000	12/21/2020
167324	12/21/2020	Aspirus Clinics Inc	0 88502	EAS: NOVEMBER	209.57	27 E 800 244 259000 011	12/21/2020
				Totals for Aspirus Clinics Inc	4,330.34		
167325	12/21/2020	Background Investigation Burea	0 MED008120120-1	NOVEMBER PROFILES	71.70	10 E 800 310 260000 000	12/21/2020
				Totals for Background Investigation Bure	71.70		
167326	12/21/2020	Batteries Plus	0 P33707131	MAMS SUPPLIES	74.25	10 E 200 411 253000 000	12/21/2020
				Totals for Batteries Plus	74.25		
167327	12/21/2020	Bender Investments, Inc.	0 JANUARY	RENT: MOSINEE LOCATION	3,060.00	99 E 600 328 255400 360	12/21/2020
				Totals for Bender Investments, Inc.	3,060.00		
167328	12/21/2020	Carrico Aquatic Resources Inc	4012000014 20204919	Open PO	750.00	10 E 400 411 253000 980	12/21/2020
				Totals for Carrico Aquatic Resources Inc	750.00		
167329	12/21/2020	Cenex Fleet Fueling	0 205123CL	FUEL	54.44	10 E 800 348 253000 000	12/21/2020
167329	12/21/2020	Cenex Fleet Fueling	0 205123CL	FUEL	277.57	10 E 400 348 253000 000	12/21/2020
167329	12/21/2020	Cenex Fleet Fueling	0 205123CL	FUEL	71.53	27 E 800 348 256251 011	12/21/2020
167329	12/21/2020	Cenex Fleet Fueling	0 205123CL	FUEL	65.37	99 E 600 348 221200 360	12/21/2020
				Totals for Cenex Fleet Fueling	468.91		
167330	12/21/2020	Central Wisconsin Auto Parts	0 353238	AUTO SHOP SUPPLIES	5.29	10 E 400 411 136000 000	12/21/2020
				Totals for Central Wisconsin Auto Parts	5.29		
167331	12/21/2020	Commercial Recycling Corp	0 68012	NOVEMBER	35.00	10 E 400 324 253000 000	12/21/2020
167331	12/21/2020	Commercial Recycling Corp	0 68012	NOVEMBER	35.00	10 E 100 324 253000 000	12/21/2020
167331	12/21/2020	Commercial Recycling Corp	0 68012	NOVEMBER	35.00	10 E 101 324 253000 000	12/21/2020
167331	12/21/2020	Commercial Recycling Corp	0 68012	NOVEMBER	35.00	10 E 200 324 253000 000	12/21/2020
				Totals for Commercial Recycling Corp	140.00		
167332	12/21/2020	Designer Advertising	0 54754	EMBROIDER LEOTARDS-GYMNASTICS	105.00	10 E 400 310 162000 962	12/21/2020
				Totals for Designer Advertising	105.00		
167333	12/21/2020	E-Therapy LLC	0 16230	SPEECH/OCCUPATIONAL/PHYSICAL THERAPY	918.75	27 E 600 360 218200 019	12/21/2020

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
					Totals for E-Therapy LLC	918.75							
167334	12/21/2020	Evan-Moor	6002000136	INV299476	Student Materials	43.97	99	E	600	470	110000	360	12/21/2020
					Totals for Evan-Moor	43.97							
167335	12/21/2020	Fastenal Company	0	WIABB38249	MASH CUSTODIAL SUPPLIES	90.30	10	E	400	411	253000	000	12/21/2020
					Totals for Fastenal Company	90.30							
167336	12/21/2020	Follett School Solutions, Inc.	2002000607	777370	open po	294.47	10	E	200	432	222200	031	12/21/2020
					Totals for Follett School Solutions, Inc	294.47							
167337	12/21/2020	Fourmens Farm Home	8012000014	1-2234802	open po	308.70	10	E	100	411	253000	000	12/21/2020
167337	12/21/2020	Fourmens Farm Home	8012000014	1-2235621	open po	11.49	10	E	400	411	253000	000	12/21/2020
					Totals for Fourmens Farm Home	320.19							
167338	12/21/2020	Goodin Company	8012000007	12118551-00	Open PO	224.98	10	E	100	411	253000	000	12/21/2020
					Totals for Goodin Company	224.98							
167339	12/21/2020	Gopher Sport	1002000036	98907225	phy ed equipment	38.36	10	E	101	411	143000	000	12/21/2020
					Totals for Gopher Sport	38.36							
167340	12/21/2020	Heid Music	4002000017	2710595	Instrument Repair/Supplies	59.99	10	E	400	411	125500	000	12/21/2020
					Totals for Heid Music	59.99							
167341	12/21/2020	J H Larson Company	1012000005	S102360584.001	Open PO	245.89	10	E	101	411	253000	000	12/21/2020
167341	12/21/2020	J H Larson Company	3012000008	S102345614.001	Open PO	3.52	10	E	100	411	253000	000	12/21/2020
167341	12/21/2020	J H Larson Company	3012000008	S102345614.002	Open PO	3.52	10	E	100	411	253000	000	12/21/2020
167341	12/21/2020	J H Larson Company	3012000012	S102359934.001	CREDIT	772.10-	10	E	100	411	253000	000	12/21/2020
167341	12/21/2020	J H Larson Company	4012000013	S102339270.002	Open PO	156.80	10	E	200	411	253000	000	12/21/2020
167341	12/21/2020	J H Larson Company	4012000013	S102392780.001	Open PO	476.21	10	E	200	411	253000	000	12/21/2020
					Totals for J H Larson Company	113.84							
167342	12/21/2020	Jostens Inc	0	25239899	DIPLoma BACKDATE	34.78	10	E	400	411	213000	000	12/21/2020
					Totals for Jostens Inc	34.78							
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000011	363094948	open po	19.74	10	E	400	411	125400	000	12/21/2020
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000011	363095662	open po	43.00	10	E	400	411	125400	000	12/21/2020
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000011	363103396	open po	24.99	10	E	400	411	125400	000	12/21/2020
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000097	363016128	open PO	27.95	10	E	400	411	125500	000	12/21/2020
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000097	363107223	open PO	13.00	10	E	400	411	125500	000	12/21/2020
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000097	363108891	CREDIT	14.25-	10	E	400	411	125500	000	12/21/2020
167343	12/21/2020	JW Pepper & Sons, Inc.	4002000097	CREDIT	INVOICE #363016128	27.95-	10	E	400	411	125500	000	12/21/2020
					Totals for JW Pepper & Sons, Inc.	86.48							
167344	12/21/2020	K & B Refrigeration	0	29886	WASHER/DRYER-COVID (HOLY ROSARY)	1,503.00	10	E	510	440	253000	160	12/21/2020
					Totals for K & B Refrigeration	1,503.00							
167345	12/21/2020	Laduron, Christina	0	REIMBURSE	CLASSROOM ALLOTMENT	244.38	10	E	100	411	110000	000	12/21/2020
					Totals for Laduron, Christina	244.38							
167346	12/21/2020	Learning Ally	0	88115	CONTRACT (SITE LICENSE): YEAR 2 OF	4,896.50	27	E	800	360	158700	341	12/21/2020

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER	
Totals for Learning Ally						4,896.50					
167347	12/21/2020	Learning Without Tears	6002000138	INV99819	OT items	13.64	99 E 600 411 110000 360	12/21/2020			
167347	12/21/2020	Learning Without Tears	6002000138	INV99819	OT items	34.06	99 E 600 470 110000 360	12/21/2020			
Totals for Learning Without Tears						47.70					
167348	12/21/2020	Lincoln Learning Solutions	0 60008308		RVA CURRICULUM	8,300.00	99 E 600 470 110000 360	12/21/2020			
Totals for Lincoln Learning Solutions						8,300.00					
167349	12/21/2020	Logic of English	6002000137	INW0317	Student materials	141.36	99 E 600 470 110000 360	12/21/2020			
167349	12/21/2020	Logic of English	6002000142	INW0354	student materials	38.62	99 E 600 470 110000 360	12/21/2020			
Totals for Logic of English						179.98					
167350	12/21/2020	Marshfield Book & Stationery	6002000108	358365	Storage Casements	6,449.00	99 E 600 551 221200 360	12/21/2020			
Totals for Marshfield Book & Stationery						6,449.00					
167351	12/21/2020	McMillan Electric	0 C36131		PARKING LOTS: MASH/MAMS	437.42	10 E 400 324 254300 000	12/21/2020			
167351	12/21/2020	McMillan Electric	0 C36131		PARKING LOTS: MASH/MAMS	437.41	10 E 200 324 254300 000	12/21/2020			
Totals for McMillan Electric						874.83					
167352	12/21/2020	Mitchell, Mike	0 MASH BAND		TUNE 2 PIANOS	200.00	10 E 400 310 125500 000	12/21/2020			
167352	12/21/2020	Mitchell, Mike	0 MASH CHOIR		TUNE 4 PIANOS	400.00	10 E 400 310 125400 000	12/21/2020			
Totals for Mitchell, Mike						600.00					
167362	12/21/2020	Moving Beyond the Page	6002000027	239738	Open PO	25.69	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	239785	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	239788	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	239894	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	239895	Open PO	32.74	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	239896	Open PO	32.74	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240117	Open PO	24.81	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240118	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240119	Open PO	5.51	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240120	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240121	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240125	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240128	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240131	Open PO	44.14	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240138	Open PO	44.14	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240156	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240204	Open PO	66.16	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240206	Open PO	11.95	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240283	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240382	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240414	Open PO	124.00	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027	240416	Open PO	7.35	99 E 600 470 110000 360	12/21/2020			

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE
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167362	12/21/2020	Moving Beyond the Page	6002000027 240418	Open PO	37.28	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240421	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240423	Open PO	37.28	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240425	Open PO	30.92	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240427	Open PO	11.95	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240428	Open PO	110.60	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240431	Open PO	13.78	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240437	Open PO	37.28	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240438	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240443	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240444	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240456	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240461	Open PO	23.65	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240462	Open PO	13.79	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240465	Open PO	30.92	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240479	Open PO	37.28	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240721	Open PO	25.74	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240723	Open PO	565.73	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240894	Open PO	35.84	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240895	Open PO	47.79	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240897	Open PO	47.79	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240898	Open PO	47.79	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240899	Open PO	47.79	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240900	Open PO	171.01	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240901	Open PO	105.72	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240903	Open PO	35.84	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240904	Open PO	70.78	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240905	Open PO	81.69	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240906	Open PO	171.01	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240914	Open PO	35.84	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240954	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240956	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240960	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240961	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240964	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240965	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240966	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240968	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240969	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE
						NUMBER	NUMBER	NUMBER	NUMBER	
167362	12/21/2020	Moving Beyond the Page	6002000027 240976	Open PO	19.11	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240982	Open PO	35.84	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 240984	Open PO	104.72	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241002	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241012	Open PO	41.31	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241016	Open PO	29.03	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241047	Open PO	50.45	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241050	Open PO	56.26	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241056	Open PO	56.26	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241057	Open PO	85.48	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241106	Open PO	56.26	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241119	Open PO	56.88	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241192	Open PO	170.92	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241194	Open PO	18.15	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241201	Open PO	13.78	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241259	Open PO	22.05	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241267	Open PO	71.84	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241272	Open PO	61.59	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241353	Open PO	74.44	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241374	Open PO	30.02	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241398	Open PO	30.02	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241399	Open PO	30.02	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241460	Open PO	120.37	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241461	Open PO	120.37	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241462	Open PO	120.37	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241463	Open PO	120.37	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241492	Open PO	46.33	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241493	Open PO	170.92	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241525	Open PO	57.23	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241566	Open PO	45.42	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241567	Open PO	170.92	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241578	Open PO	73.60	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241581	Open PO	99.22	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241582	Open PO	85.43	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241583	Open PO	99.22	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241591	Open PO	99.22	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241595	Open PO	45.42	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241604	Open PO	45.42	99 E 600 470 110000 360	12/21/2020			
167362	12/21/2020	Moving Beyond the Page	6002000027 241605	Open PO	47.79	99 E 600 470 110000 360	12/21/2020			

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE
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167362	12/21/2020	Moving Beyond the Page	6002000027 241606	Open PO	45.42	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241607	Open PO	39.04	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241704	Open PO	134.11	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241706	Open PO	80.87	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241724	Open PO	134.11	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241725	Open PO	81.72	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241735	Open PO	106.53	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241736	Open PO	18.15	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241796	Open PO	35.84	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241800	Open PO	61.59	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241845	Open PO	83.60	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241848	Open PO	29.03	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241858	Open PO	35.48	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241884	Open PO	35.48	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241896	CREDIT	53.61-	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241907	Open PO	62.75	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241919	Open PO	23.65	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241920	Open PO	16.98	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 241936	CREDIT	103.84-	99 E 600 470 110000 360				12/21/2020
167362	12/21/2020	Moving Beyond the Page	6002000027 251580	Open PO	76.34	99 E 600 470 110000 360				12/21/2020
				Totals for Moving Beyond the Page	6,567.91					
167363	12/21/2020	Nassco Inc	1012000003 S2697679.001	Open PO	38.66	10 E 101 411 253000 000				12/21/2020
167363	12/21/2020	Nassco Inc	3012000006 S2695455.001	Open PO	86.35	10 E 100 411 253000 000				12/21/2020
167363	12/21/2020	Nassco Inc	4012000011 S2692249.001	Open PO	45.80	10 E 400 411 253000 000				12/21/2020
				Totals for Nassco Inc	170.81					
167364	12/21/2020	Northern Music Service	0 63785	MAMS BAND RESALE	200.00	21 E 200 411 240000 212				12/21/2020
				Totals for Northern Music Service	200.00					
167365	12/21/2020	Olson, Megan	0 REIMBURSE	CHRISTMAS ORNAMENTS-PARENTS (K CLASSES)	75.00	10 E 100 411 110000 000				12/21/2020
				Totals for Olson, Megan	75.00					
167366	12/21/2020	Omega Laboratories Inc	0 22199 11 - 2020	STUDENT DRUG SCREENINGS	12.00	10 E 800 310 219000 000				12/21/2020
				Totals for Omega Laboratories Inc	12.00					
167367	12/21/2020	Presence Learning Inc	0 INV37184	TELETHERAPY ESSENTIALS-ANNUAL PLATFORM FEE (OCC THERAPY)	1,600.00	27 E 800 362 156300 347				12/21/2020
167367	12/21/2020	Presence Learning Inc	0 INV37722	TELETHERAPY ESSENTIALS-MONTHLY PLATFORM FEE	100.00	27 E 800 362 156600 347				12/21/2020
				Totals for Presence Learning Inc	1,700.00					
167368	12/21/2020	Rainbow Gymnastics Inc	0 17	2020/21 RENT	4,500.00	10 E 400 328 162000 962				12/21/2020
				Totals for Rainbow Gymnastics Inc	4,500.00					

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
167369	12/21/2020	RMM Solutions	0	106379	DECEMBER	349.00	10	E	800	310	295000	000	12/21/2020
					Totals for RMM Solutions	349.00							
167370	12/21/2020	Rock Oil Refining, Inc.	0	292661	WASTE OIL-AUTO SHOP	50.00	10	E	400	329	253000	000	12/21/2020
					Totals for Rock Oil Refining, Inc.	50.00							
167371	12/21/2020	S & A Trophy	0	41798	GIRLS SWIM PLAQUES	24.90	10	E	400	411	162000	954	12/21/2020
167371	12/21/2020	S & A Trophy	0	41803	FOOTBALL PLAQUES	55.60	10	E	400	411	162000	950	12/21/2020
					Totals for S & A Trophy	80.50							
167372	12/21/2020	Schoenborn, Alyssa	0	REIMBURSE	CARTS - NO TAX	73.60	27	E	800	440	158700	341	12/21/2020
					Totals for Schoenborn, Alyssa	73.60							
167373	12/21/2020	School Specialty	4002000114	208126612938	Painting supplies	44.60	10	E	400	411	121000	000	12/21/2020
					Totals for School Specialty	44.60							
167374	12/21/2020	Sterling Water, Inc.	0	342X08839709	RVA WATER	52.75	99	E	600	411	221200	360	12/21/2020
167374	12/21/2020	Sterling Water, Inc.	4002000002	342X08837802	Water Supplies	29.75	10	E	400	411	214000	000	12/21/2020
					Totals for Sterling Water, Inc.	82.50							
167375	12/21/2020	Stetsonville Lumber, Inc.	0	04147	SES	127.90	10	E	101	411	254300	000	12/21/2020
					Totals for Stetsonville Lumber, Inc.	127.90							
167376	12/21/2020	UniFirst	0	098 2169054	SES MATS	178.70	10	E	101	324	253000	000	12/21/2020
					Totals for UniFirst	178.70							
167377	12/21/2020	VocoVision	0	20051611	L BAILEY: 11/22/20	40.00	99	E	600	360	156700	019	12/21/2020
167377	12/21/2020	VocoVision	0	20057051	L BAILEY: 12/6/20	40.00	99	E	600	360	156700	019	12/21/2020
					Totals for VocoVision	80.00							
167378	12/21/2020	Werner, Terrence JR	0	REIMBURSE	FOOD PHOTO LESSON SUPPLIES	34.64	10	E	400	411	121000	000	12/21/2020
					Totals for Werner, Terrence JR	34.64							
167379	12/21/2020	William V Macgill & Co	4002000118	IN0744388	Supplies	125.75	10	E	400	411	214000	000	12/21/2020
					Totals for William V Macgill & Co	125.75							
167380	12/21/2020	WKEB/WIGM Radio	0	20110163	RVA	75.00	99	E	600	351	221200	360	12/21/2020
167380	12/21/2020	WKEB/WIGM Radio	0	20110164	AMER EDUC WEEK	200.00	10	E	800	351	231000	000	12/21/2020
167380	12/21/2020	WKEB/WIGM Radio	0	20110165	BOE	75.00	10	E	800	351	231000	000	12/21/2020
					Totals for WKEB/WIGM Radio	350.00							
167381	12/14/2020	Medford Area Public School Dis	0	12/15/2020	PAYR 12/15/2020 REGULAR & COVID PAYROLL	526,406.65	10	A	000	000	711100	000	12/14/2020
					Totals for Medford Area Public School Di	526,406.65							
167382	12/15/2020	WI SCTF	0	12/15/2020	PAYR WI SCTF	484.00	10	L	000	000	811680	000	12/15/2020
					Totals for WI SCTF	484.00							
167383	12/15/2020	Messerli & Kramer PA	0	12/15/2020	PAYR MESSERLI & KRAMER; CASE NO: 20sc108; FIL NO. 20-124043	103.74	10	L	000	000	811680	000	12/15/2020
					Totals for Messerli & Kramer PA	103.74							
					Totals for checks	630,644.29							



FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	526,994.39	0.00	63,992.44	590,986.83
21	GIFT FUND	0.00	0.00	2,177.30	2,177.30
27	SPECIAL EDUCATION FUND	0.00	0.00	10,165.64	10,165.64
80	COMMUNITY SERVICE FUND	0.00	0.00	260.00	260.00
99	OTHER PKG/COOP PROGRAM FUNDS	0.00	0.00	27,054.52	27,054.52
***	Fund Summary Totals ***	526,994.39	0.00	103,649.90	630,644.29

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