

News Release – For Immediate Release  
Not Intended as a Paid Announcement

**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 20, 2021

**Time:** 5:00 p.m.

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

**Purpose of Meeting:**

1. Food Service Update
2. Consideration of the 2020-2021 Audit
3. Referendum Impact
4. ESSER & COVID Relief
5. Consideration of Monthly Expenditures
6. 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 10, 2021. 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>2021</b>
To <b>Audra Brooks</b>	Prepared by: <b>David Fisher</b>	

## FINANCIALS & PROGRAM PARTICIPATION

November 2021 with 19 days we had 23101 breakfast, 27469 lunch and 7814 in a la carte  
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

SES and MAES added brain break this month for the 3<sup>rd</sup> and 4<sup>th</sup> graders. The district now has all four schools participating in the breakfast after the bell "brain break" program. This program has dramatically increased the participation in students eating a health breakfast. The brain break is considered a breakfast and all students must take 3 items to satisfy the 3 component minimum. Currently MASH and MAMS has a breakfast cart that helps the food service staff deliver the meals affectively and efficiently to each student daily. The district has ordered another breakfast cart for SES. At this time MAES prefers to walk to the cafeteria for their breakfast.

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

The monthly cooks meeting was completed. Monthly safety training was completed which covered reporting and investigation of work-related injuries.

## CATERING EVENTS

Catering events included American Education Week, New Teacher IEP workshop, Booster sports, staff meetings and staff lunches.

## OTHER

This month I visited the Waukegan, IL school district in order to help provide an action plan for best practices. What I observed was a friendly staff using 50 year old equipment in each of their buildings. I wanted to thank the Medford school district and school board for investing in the food service program with new and upgraded equipment. We are truly blessed to have the facilities we have in Medford.

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
INDEPENDENT AUDITORS' REPORT  
ON FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL FINANCIAL INFORMATION  
June 30, 2021**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**June 30, 2021**  
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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, 2021, 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, 2021, 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.

### ***Emphasis of Matter***

As discussed in Note 1B of the notes to the basic financial statements, the District has implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* during the year ended June 30, 2021.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that 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. Management has not presented a management's discussion and analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not 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. Our opinion on the basic financial statements is not affected by the missing information.

#### ***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 December 07, 2021, 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  
December 07, 2021

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**June 30, 2021**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Totals</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 5,022,975	\$ 664,599	\$ 5,687,574
Taxes receivable	2,423,815	-	2,423,815
Other receivables	1,333	-	1,333
Promise to give	-	-	-
Due from other governments	1,043,072	74,390	1,117,462
Due from fiduciary fund	500,000	-	500,000
Due from fiduciary component unit	70,579	-	70,579
Total current assets	9,061,774	738,989	9,800,763
Noncurrent assets:			
Net pension asset	6,048,107	-	6,048,107
Capital assets	48,054,127	622,594	48,676,721
Less - Accumulated depreciation	(28,197,887)	(338,190)	(28,536,077)
Total capital assets, net of depreciation	19,856,240	284,404	20,140,644
Total noncurrent assets	25,904,347	284,404	26,188,751
Total assets	\$ 34,966,121	\$ 1,023,393	\$ 35,989,514
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Resources related to OPEB	\$ 1,812,927	\$ -	\$ 1,812,927
Resources related to pensions	9,644,736	-	9,644,736
Total deferred outflows of resources	\$ 11,457,663	\$ -	\$ 11,457,663
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expenses	\$ 1,058,112	\$ 67,395	\$ 1,125,507
Due to other funds	500,000	-	500,000
Due to fiduciary component unit	427,045	-	427,045
Deferred revenue	-	35	35
Current portion of long-term obligations	44,840	-	44,840
Total current liabilities	2,029,997	67,430	2,097,427
Noncurrent liabilities:			
Net OPEB liability	2,296,928	-	2,296,928
Noncurrent portion of long-term obligations	697,921	-	697,921
Total noncurrent liabilities	2,994,849	-	2,994,849
Total liabilities	\$ 5,024,846	\$ 67,430	\$ 5,092,276
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Resources related to OPEB	\$ 67,112	\$ -	\$ 67,112
Resources related to pensions	13,244,031	-	13,244,031
Total deferred inflows of resources	\$ 13,311,143	\$ -	\$ 13,311,143
<b>NET POSITION</b>			
Net investment in capital assets	\$ 19,113,479	\$ 284,404	\$ 19,397,883
Restricted	1,093,596	671,559	1,765,155
Unrestricted	7,880,720	-	7,880,720
Total net position	\$ 28,087,795	\$ 955,963	\$ 29,043,758

See accompanying notes to the financial statements.



**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**STATEMENT OF ACTIVITIES**

**Year Ended June 30, 2021**

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	\$ 11,884,843	\$ 7,774,307	\$ 570,124	\$ (3,540,412)	\$ -	(3,540,412)
Vocational	769,498	4,170	-	(765,328)	-	(765,328)
Special education	4,362,252	30,797	2,015,221	(2,316,234)	-	(2,316,234)
Other	1,191,505	57,820	47,956	(1,085,729)	-	(1,085,729)
Total instruction	18,208,098	7,867,094	2,633,301	(7,707,703)	-	(7,707,703)
Support services:						
Pupil services	2,443,381	102,565	232,832	(2,107,984)	-	(2,107,984)
Instructional staff services	5,323,495	2,316,518	587,603	(2,419,374)	-	(2,419,374)
General administration services	533,181	-	-	(533,181)	-	(533,181)
School administration services	1,921,910	-	-	(1,921,910)	-	(1,921,910)
Business services	195,794	-	61,479	(134,315)	-	(134,315)
Operations and maintenance of plant services	2,460,317	110	224,922	(2,235,285)	-	(2,235,285)
Pupil transportation services	1,196,254	-	154,361	(1,041,893)	-	(1,041,893)
Central services	120,033	-	3,301	(116,732)	-	(116,732)
Other support services	910,578	-	198	(910,380)	-	(910,380)
Community services	82,048	41,006	18,371	(22,672)	-	(22,672)
Interest and fees (excludes direct allocations to functions)	81,754	-	-	(81,754)	-	(81,754)
Depreciation - unallocated (excludes direct allocations to functions)	548,090	-	-	(548,090)	-	(548,090)
Total support services	15,816,835	2,460,199	1,283,067	(12,073,570)	-	(12,073,570)
Total governmental activities	34,024,934	10,327,293	3,916,368	(19,781,273)	-	(19,781,273)
<b>Business-type activities</b>						
Food services	1,395,585	94,471	1,688,616	-	387,502	387,502
Total school district	\$ 35,420,519	\$ 10,421,764	\$ 5,604,984	(19,781,273)	387,502	(19,393,771)
General revenues:						
Taxes:						
Property taxes, levied for general purposes				6,293,838	-	6,293,838
Property taxes, levied for debt service on long-term debt				1,366,000	-	1,366,000
Property taxes, levied for community services				258,495	-	258,495
Other taxes				22,680	-	22,680
State and federal aids not restricted to specific purposes:						
General				16,511,985	-	16,511,985
Other				143,440	-	143,440
Interest				1,558	-	1,558
Miscellaneous				176,175	-	176,175
Total general revenues				24,774,171	-	24,774,171
Change in net position				4,992,898	387,502	5,380,400
Net position - Beginning of year				23,094,897	568,461	23,663,358
Net position - End of year				\$ 28,087,795	\$ 955,963	\$ 29,043,758

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2021**

	General Fund	Package/ Cooperative Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,284,001	\$ 147,227	\$ 23,086	\$ 568,661	\$ 5,022,975
Property taxes receivable	2,423,815	-	-	-	2,423,815
Accounts receivable	480	728	-	125	1,333
Due from other governments	1,038,827	-	-	4,245	1,043,072
Due from other funds	-	-	-	500,000	500,000
Due from fiduciary component unit	58,731	11,848	-	-	70,579
Total assets	\$ 7,805,853	\$ 159,803	\$ 23,086	\$ 1,073,031	\$ 9,061,773
 <b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 947,854	\$ 87,736	-	\$ 10,471	\$ 1,046,061
Due to other funds	500,000	-	-	-	500,000
Due to fiduciary component unit	354,978	72,067	-	-	427,045
Total liabilities	1,802,832	159,803	-	10,471	1,973,106
Fund balances:					
Restricted for:					
District operations per donor specifications	-	-	-	407,535	407,535
Debt service	-	-	23,086	-	23,086
Capital projects	-	-	-	520,041	520,041
Future community service expenditures	-	-	-	134,984	134,984
Unassigned	6,003,021	-	-	-	6,003,021
Total fund balances	6,003,021	-	23,086	1,062,560	7,088,667
Total liabilities and fund balances	\$ 7,805,853	\$ 159,803	\$ 23,086	\$ 1,073,031	\$ 9,061,773

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, 2021**

Total fund balances - governmental funds	\$	7,088,667
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 \$48,054,127 and the accumulated depreciation is \$28,197,887.		19,856,240
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 \$2,296,928 and deferred inflows of resources of \$67,112 is more than the deferred outflows of resources of \$1,812,927.		(551,113)
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 \$9,644,736 plus the net pension asset of \$6,048,107 exceeds the deferred inflows of resources related to pensions of \$13,244,031.		2,448,812
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		(12,050)
G.O. promissory notes	\$ (729,400)	
Premium on G.O. promissory notes	<u>(13,361)</u>	
Total long-term liabilities		<u>(742,761)</u>
Net position of governmental activities	\$	<u><u>28,087,795</u></u>

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, 2021**

	General Fund	Package/ Cooperative Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Local	\$ 6,474,085	\$ 9,811	\$ 1,366,000	\$ 635,846	\$ 8,485,742
Interdistrict	7,803,833	2,306,707	-	-	10,110,540
Intermediate	356,792	1,617	-	-	358,409
State	18,644,900	-	-	-	18,644,900
Federal	1,268,165	-	-	18,371	1,286,536
Other	147,598	-	-	-	147,598
Total revenues	<u>34,695,373</u>	<u>2,318,135</u>	<u>1,366,000</u>	<u>654,217</u>	<u>39,033,725</u>
<b>EXPENDITURES</b>					
Instruction:					
Regular	10,975,539	1,726,189	-	25,127	12,726,855
Vocational education	808,279	5,923	-	430	814,632
Special education	4,725,618	-	-	-	4,725,618
Other	1,279,816	-	-	-	1,279,816
Total instruction	<u>17,789,252</u>	<u>1,732,112</u>	<u>-</u>	<u>25,557</u>	<u>19,546,921</u>
Support services:					
Pupil services	1,716,775	880,973	-	8,228	2,605,976
Instructional staff services	1,526,181	4,091,904	-	-	5,618,085
General administration services	372,141	129,377	-	59,489	561,007
School administration services	1,267,536	529,179	-	239,059	2,035,774
Business services	276,168	-	-	-	276,168
Operations and maintenance	2,882,869	86,052	-	69,262	3,038,183
Pupil transportation	1,136,509	-	-	827	1,137,336
Central services	112,533	-	-	7,500	120,033
Community service	-	-	-	128,503	128,503
Debt service:					
Principal	-	-	2,223,500	-	2,223,500
Interest and other charges	25,476	-	93,150	-	118,626
Other support services/nonprogram	761,400	170,176	-	-	931,576
Total support services	<u>10,077,588</u>	<u>5,887,661</u>	<u>2,316,650</u>	<u>512,868</u>	<u>18,794,767</u>
Total expenditures	<u>27,866,840</u>	<u>7,619,773</u>	<u>2,316,650</u>	<u>538,425</u>	<u>38,341,689</u>
Excess (deficiency) of revenues over (under) expenditures	6,828,533	(5,301,638)	(950,650)	115,791	692,036
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds on sale of equipment	4,107	-	-	-	4,107
Operating transfers in	-	5,301,638	-	515,000	5,816,638
Operating transfers out	(5,816,638)	-	-	-	(5,816,638)
	<u>(5,812,531)</u>	<u>5,301,638</u>	<u>-</u>	<u>515,000</u>	<u>4,107</u>
Net change in fund balances	1,016,002	-	(950,650)	630,791	696,143
Fund balances - beginning of year	4,987,019	-	973,736	431,769	6,392,524
Fund balances - end of year	<u>\$ 6,003,021</u>	<u>\$ -</u>	<u>\$ 23,086</u>	<u>\$ 1,062,560</u>	<u>\$ 7,088,667</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, 2021**

Net change in fund balances—Total governmental funds	\$	696,143
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	\$ 760,320	
Depreciation expense reported in the statement of activities	<u>(752,157)</u>	8,163
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		49,272
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.		
		2,210,600
The employer share of pension expense incurred after the net pension liability measurement date of December 31, 2020 and through June 2021 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	(657,740)	
Contributions subsequent to the measurement date from January 1, 2021 through June 30, 2021	702,698	
Adjustment for the difference in basis of pension expense reporting for government-wide financial statements	<u>1,777,001</u>	1,821,959
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.	(529,590)	
Deferred inflows of resources related to OPEB will be recognized in OPEB expense.	490,840	
Contributions subsequent to the measurement date from July 1, 2020 through June 30, 2021 are recorded in the statement of net position as a deferred outflow.	<u>265,011</u>	226,261
Some expenses and revenues reported in the statement of activities do not require the use of current financial resources or uses and therefore are not reported as expenditures or income in governmental funds. These are the following:		
Donation Receivable - Promise to give for athletic complex.	(20,000)	
Accrued interest payable	<u>500</u>	<u>(19,500)</u>
Change in net position of governmental activities	\$	<u><u>4,992,898</u></u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2021**

	Business-type Activities Enterprise Funds <u>Food Service</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 664,599
Due from other governments	<u>74,390</u>
Total current assets	<u>738,989</u>
Noncurrent assets:	
Furniture and equipment	622,594
Less - Accumulated depreciation	<u>(338,190)</u>
Total noncurrent assets	<u>284,404</u>
Total assets	<u>\$ 1,023,393</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and Accrued liabilities	\$ 67,395
Deferred Revenue	<u>35</u>
Total current liabilities	<u>67,430</u>
Total liabilities	<u>\$ 67,430</u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 284,404
Restricted for use in food service operations	<u>671,559</u>
Total net position	<u>\$ 955,963</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, 2021**

	Business-type Activities Enterprise Funds <u>Food Service</u>
<b>OPERATING REVENUES</b>	
Food service sales	\$ 94,471
State matching and other	19,154
Grants - child nutrition program	<u>1,669,462</u>
Total operating revenues	<u>1,783,087</u>
<b>OPERATING EXPENSES</b>	
Professional and contract services	1,375,554
Depreciation	<u>20,031</u>
Total operating expenses	<u>1,395,585</u>
Operating income	<u>387,502</u>
Change in net position	387,502
Net position - Beginning of year	<u>568,461</u>
Net position - End of year	<u>\$ 955,963</u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
Year Ended June 30, 2021**

	Business-type Activities Enterprise Funds Food Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from user charges	\$ 94,471
Operating grants received	1,767,231
Cash payments to contractors for goods and services	(1,425,841)
Net cash provided by operating activities	435,861
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Purchase of capital assets	(95,560)
Net cash used in operating activities	(95,560)
 Net change in cash and cash equivalents	340,301
 Cash and cash equivalents - beginning	324,298
 Cash and cash equivalents - end	\$ 664,599
 Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 387,502
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	20,031
Changes in assets and liabilities:	
Due from other governments	78,615
Accounts payable and accrued expenses	(50,287)
Net cash provided by operating activities	\$ 435,861

**NONCASH NONCAPITAL OPERATING ACTIVITIES**

During the year the District received \$84,565 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, 2021**

	<b>Component Unit</b>	
	Private- Purpose Trust	Employee- Benefit Trust
<b>ASSETS</b>		
Cash and cash equivalents	\$ 84,308	\$ 831,239
Investment, at fair value:		
Bonds and bond mutual funds	-	789,383
Equity mutual funds	-	1,028,570
Due from other funds	-	427,045
 Total assets	 \$ 84,308	 \$ 3,076,237
<b>LIABILITIES</b>		
Due to other funds	\$ -	\$ 70,579
 Total liabilities	 \$ -	 \$ 70,579
<b>NET POSITION</b>		
Restricted for scholarships	\$ 84,308	\$ -
Restricted for employee benefit plans (held in trust)	-	3,005,658
 Total net position	 \$ 84,308	 \$ 3,005,658

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**Year Ended June 30, 2021**

	<b>Component Unit</b>	
	Private- Purpose Trust	Employee- Benefit Trust
<b>ADDITIONS:</b>		
Investment income (loss):		
Interest and dividends	\$ -	\$ 106,118
Net change in fair value	-	226,087
Contributions	-	427,045
Less - Investment expense	-	(16,639)
Net investment income	-	742,611
Private donations	38,159	-
Total additions	38,159	742,611
<b>DEDUCTIONS:</b>		
Payment of benefits to trust fund participants	-	592,753
Implicit rate subsidy	-	70,580
Scholarships awarded	40,043	-
Total deductions	40,043	663,333
Change in net position	(1,884)	79,278
Net position - beginning of year	86,192	2,926,380
Net position - end of year	\$ 84,308	\$ 3,005,658

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**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.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exist, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operation responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

**Fiduciary Component Units**

**The Medford Area Public School District Post-Employment Benefits Trust ("Plan")**

The fiduciary financial statements include the Plan as a component unit. The Plan is a legally separate organization. The Plan does not have a formal board, however the District is the Trustee of the Plan and the District can impose its will on the Plan and also create a potential financial benefit to or burden on the District. See Note 8. As a component unit, the Plan's financial statements have been presented within the fund-type column within the fiduciary funds of the District. The information presented is for the fiscal year ended June 30, 2021. The Plan does not issue separate financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION**

**New Accounting Principle**

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 84, Fiduciary Activities, the Statement replaces existing GASB statements to enhance consistency and comparability of identifying activities that should be reported as fiduciary activities. The District has adopted these standards for the year ended June 30, 2021, and previously reported Student Activities Fund is no longer reported in the fiduciary funds as it is required administrative involvement.

The implementation of GASB No. 84 requires a retroactive adjustment to the beginning fund balances. See below for details of new position/fund balance restatements required by the Statement.

Opinion Unit =====>	<b>Non-major Fund</b>	<b>Fiduciary Funds</b>
Fund/Activity =====>	Special Purpose Trust	Agency Fund
Net position/fund balance (due to student groups), 6/30/2020	\$ 156,935	\$ 135,185
Effects of GASB Statement No. 84 implementation	<u>135,185</u>	<u>(135,185)</u>
Net position/fund balance due to student groups, as restated 7/1/2020	\$ <u>292,120</u>	\$ <u>-</u>
Opinion Unit =====>	<b>Government- wide FS's</b>	<b>Governmental Funds</b>
Fund/Activity =====>	Governmental Activities	Other Governmental Funds
Net position/fund balance (due to student groups), 6/30/2020	\$ 22,959,712	\$ 296,584
Effects of GASB Statement No. 84 implementation	<u>135,185</u>	<u>135,185</u>
Net position/fund balance due to student groups, as restated 7/1/2020	\$ <u>23,094,897</u>	\$ <u>431,769</u>

**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, 2021**

**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, 2021**

**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, 2021**

**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.

**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:

- Private-purpose trust

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**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 – 2020 tax roll:

Lien date and levy date	October, 2020
Tax bills mailed	December, 2020
Payment in full, or	
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes in full	January 31, 2021



**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**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, 2021**

**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, 2021**

**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, 2021**

**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, 2021**

**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, 2021.

*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, 2021**

**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, 2021**

**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, 2021**

**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, 2021, \$6,471,506 of the District’s bank balance of \$7,400,129 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 23,606
Uninsured and collateralized by securities held by the pledging institution's agent not in the name of the District	6,447,900
	\$ 6,471,506

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, 2021**

**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, 2021, the District had the following recurring fair value measurements.

	Level 1	Level 2	Level 3	Total
Bond mutual funds	\$ 739,115	\$ -	\$ -	\$ 739,115
Equity mutual funds	1,028,570	-	-	1,028,570
Municipal bonds	-	50,268	-	50,268
	<u>\$ 1,767,685</u>	<u>\$ 50,268</u>	<u>\$ -</u>	<u>\$ 1,817,953</u>

As of June 30, 2021, 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>
Bond mutual funds (7 funds)	2.8 and 9.4 years	\$ 739,115
Equity mutual funds	None	1,028,570
Municipal bonds	2.5 years	50,268

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, 2021**

**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, 2021, the entire amount of the District’s investments in its employee benefit trust totaling \$2,375,586 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 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 June 30, 2021) 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, 2021 follows:

<u>Range of ratings by by each mutual bond fund</u>	<u>Percentage of Holdings</u>	<u>Dollar amount of investments</u>
AAA	47.63%	\$ 352,009
AA	2.85%	21,077
A	7.83%	57,840
BBB	16.81%	124,254
BB	13.68%	101,107
B	8.65%	63,935
Below B	1.83%	13,535
Not rated	<u>0.72%</u>	<u>5,358</u>
	<u>100.00%</u>	<u>\$ 739,115</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 2 CASH AND INVESTMENTS (Continued)**

The following is a reconciliation of carrying amounts of deposits and cash on hand to the financial statements:

Carrying value of deposits	\$ 8,420,909
Petty cash	<u>165</u>
Total deposits	<u>\$ 8,421,074</u>
 <b>Per statement of net position:</b>	
Governmental activities	\$ 5,022,975
Business-type activities	664,599
 <b>Per statement of fiduciary net position:</b>	
Private-purpose trust	84,308
Employee-benefit trust:	
Cash and cash equivalents	831,239
Bonds and bond mutual funds	789,383
Equity mutual funds	<u>1,028,570</u>
Total Employee-benefit trust	<u>2,649,192</u>
Total	<u>\$ 8,421,074</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 3 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance 7/1/2020	Additions	Deletions/ Reclass	Balance 06/30/2021
<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	41,823,327	582,310	-	42,405,637
Furniture and equipment	2,835,933	178,010	96,901	3,110,844
Total capital assets being depreciated	<u>46,480,516</u>	<u>760,320</u>	<u>96,901</u>	<u>47,337,737</u>
Less - Accumulated depreciation for:				
Site improvements	(20,944)	-	-	(20,944)
Building and improvements	(25,368,926)	(559,636)	-	(25,928,562)
Furniture and equipment	(1,958,959)	(192,521)	(96,901)	(2,248,381)
Total accumulated depreciation	<u>(27,348,829)</u>	<u>(752,157)</u>	<u>(96,901)</u>	<u>(28,197,887)</u>
Governmental activities capital assets - net	<u>\$ 19,848,077</u>	<u>8,163</u>	<u>-</u>	<u>19,856,240</u>
	Balance 7/1/2020	Additions	Deletions	Balance 06/30/2021
<b>Business-type activities:</b>				
Capital assets being depreciated:				
Food service equipment	\$ 527,034	95,560	-	622,594
Less - Accumulated depreciation for:				
Food service equipment	(318,159)	(20,031)	-	(338,190)
Business-type activities capital assets - net	<u>\$ 208,875</u>	<u>75,529</u>	<u>-</u>	<u>284,404</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 3 CAPITAL ASSETS (Continued)**

Depreciation expense is charged to governmental activities functions as follows:

Instruction:	
Regular	\$ 8,494
Vocational	26,466
Special education	605
Other	3,373
Support services:	
Pupil services	-
Instructional staff services	7,504
School administration services	1,152
Business services	12,841
Operations and maintenance of plant services	79,235
Pupil transportation services	59,591
	3,700
	1,105
Unallocated	<u>548,091</u>
Total depreciation expenses - governmental activities	<u>\$ 752,157</u>

**Note 4 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. During the year, the District borrowed and repaid \$14,500,000 in short-term debt for the year ended June 30, 2021.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 5 LONG-TERM OBLIGATIONS**

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Balance <u>7/1/2020</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>06/30/2021</u>	Amounts due within <u>one year</u>
Promissory note	\$ -	-	-	-	-
Notes payable	2,620,000	-	(2,085,000)	535,000	-
Land contract from direct borrowings and direct placements	320,000	-	(125,600)	194,400	34,400
Add: Deferred issuance premium	<u>62,633</u>	<u>-</u>	<u>(49,272)</u>	<u>13,361</u>	<u>10,440</u>
Total long-term liabilities	<u>\$ 3,002,633</u>	<u>-</u>	<u>(2,259,872)</u>	<u>742,761</u>	<u>44,840</u>

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, 2021, general obligation debt consisted of the following:

Type	Date of <u>Issue</u>	Final <u>Maturity</u>	Interest <u>Rates (%)</u>	Original <u>Indebtedness</u>	Balance <u>Outstanding</u> <u>06/30/2021</u>
G.O. promissory notes	6/22/16	4/1/2026	1.5 - 2	\$ 4,180,000	\$ <u>535,000</u>
Direct borrowings:					535,000
Land contract	4/8/19	12/31/2024	2.5	411,200	<u>194,400</u>
Total general obligation debt					<u>\$ 729,400</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 5 LONG-TERM OBLIGATIONS (Continued)**

Future debt service requirements to maturity on general obligation debt at June 30, 2021 are as follows:

Year	G.O. bonds and notes		Land contract from direct borrowings and direct placements		Total
	Principal	Interest	Principal	Interest	
2022	\$ -	24,100	34,400	8,000	66,500
2023	425,000	6,450	80,000	6,000	517,450
2024	110,000	1,100	80,000	4,000	195,100
2025	-	-	-	-	-
2026	-	-	-	-	-
Totals	\$ 535,000	31,650	194,400	18,000	779,050

For the year ended June 30, 2021, interest costs on general obligation debt totaled \$93,150 and the entire amount was charged to expense. No interest cost was capitalized during the year ended June 30, 2021.

The 2020 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$950,513,451. The legal debt limit and margin of indebtedness as of June 30, 2021 in accordance with Wisconsin statutes follows:

Debt limit (10% of \$950,513,451)	\$ 95,051,345
Less - outstanding debt subject to limitation	<u>(729,400)</u>
Margin on indebtedness	<u>\$ 94,321,945</u>

**Note 6 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, 2021**

**Note 7     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, 2021**

**Note 7      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
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%
2020	1.7%	21.0%

**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 \$1,129,118 in contributions from the employer.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 7 DEFINED BENEFIT PENSION (Continued)**

**Contributions (Continued)**

Contribution rates as of June 30, 2021 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

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

At June 30, 2021, the District reported a liability (asset) of (\$6,048,107) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the District's proportion was 0.09687607%, which was an increase of 0.00401441% from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the District recognized pension income of \$646,111.

At June 30, 2021, 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	\$ 8,753,468	\$ 1,885,481
Changes in assumptions	137,182	-
Net differences between projected and actual earnings on pension plan investments	-	11,354,829
Changes in proportionate and difference between employer contributions and proportionate share of contributions	51,388	3,721
Employer contributions subsequent to the measurement date	<u>702,698</u>	<u>-</u>
Total - cost-sharing multiple-employer pension plan	\$ <u>9,644,736</u>	\$ <u>13,244,031</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 7    DEFINED BENEFIT PENSION (Continued)**

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

\$702,698 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, 2021.

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
2022	\$ 3,764,060	\$ 5,046,359
2023	3,187,695	3,787,355
2024	1,405,070	3,105,774
2025	585,213	1,304,543
2026	-	-
Thereafter	-	-

**Actuarial Assumptions**

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset)	December 31, 2020
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, 2021**

**Note 7     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, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 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	51.0%	7.2%	4.7%
Fixed Income	25.0%	3.2%	0.8%
Inflation Sensitive Assets	16.0%	2.0%	-0.4%
Real Estate	8.0%	5.6%	3.1%
Private Equity/Debt	11.0%	10.2%	7.6%
Multi-Asset	4.0%	5.8%	3.3%
Total Core Fund	115.0%	6.6%	4.1%
<hr/>			
Variable Fund Asset Class			
U.S. Equities	70.0%	6.6%	4.1%
International Equities	30.0%	7.4%	4.9%
Total Variable Fund	100.0%	7.1%	4.6%

New England Pension Consultants Long Term US CPI (Inflation) Forecast:  
2.4% 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, 2021**

**Note 7     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 2.00% (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, 2020. 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
District's proportionate share of the net pension liability (asset)    \$	5,756,960	\$ (6,048,107)	\$ (14,718,841)

*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, 2021 the District has accrued liabilities totaling \$420,125 relating to the pension plan. This amount represents legally required contributions based on the June 2021 payroll reporting period.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**Note 8 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, 2020 measurement date):*

Inactive plan members and beneficiaries receiving benefits	14
Inactive plan members and beneficiaries entitled to but not yet receiving benefit payments (waived coverage)	11
Active plan members	360
	385

*Benefits Provided.* 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, 2021, 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, 2021**

**Note 8 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, 2021, plan members contributed \$0 or 0% of total premiums.

*Implicit rate subsidy.* This exists when an employer's retirees and current employees are covered together as a group wherein the premium rate or equivalent rate paid by the retirees may be lower than they would if the retirees were rated separately.

Of eligible Administrators hired between July 4, 2004 and July 1, 2005 and Teachers hired prior to July 1, 2020, who are currently electing coverage on the District's group health plan, 60% were assumed to use their medical credit to remain on the District's plan. Further, one-half of these individuals (i.e., 30%) were assumed to remain on the District's plan upon exhaustion of their credit by self-paying the full amount (100%) of the Support Staff hired prior to July 1, 2020, who are currently electing coverage, 30% were assumed to use their credit to remain on the District's plan and one-half of these individuals (i.e., 15%) were assumed to remain on the plan until Medicare eligibility upon exhaustion of their credit, if retiring prior to July 1, 2026.

20% of Administrators hired after July 1, 2005 and Teachers and Support Staff hired after July 1, 2020, currently electing coverage were assumed to continue to participate in the District's group medical plan in retirement for 18 months at the Single coverage level. The liability incurred on behalf of the above assumptions was calculated and included in the valuation.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 8     OTHER POST EMPLOYMENT BENEFITS (Continued)**

**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, 2021, the annual money-weighted rate of return on the investments, net of investment expense was 12.13% 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, 2021**

**Note 8 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**Receivables**

As of June 30, 2021 the Plan reported \$427,045 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2021.

**Change in the Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
<b>Balances at 6/30/19</b>	\$ 4,823,626	\$ 3,056,288	\$ 1,767,338
<b>Changes for the year:</b>			
Service cost	323,154	-	323,154
Interest	167,847	-	167,847
Changes of benefit terms	(290,656)	-	(290,656)
Differences between expected and actual experience	502,732	-	502,732
Changes of assumptions or other input	75,740	-	75,740
Contributions - employer	-	162,034	(162,034)
Net investment income	-	87,193	(87,193)
Benefit payments	(379,135)	(379,135)	-
<b>Net changes</b>	<u>399,682</u>	<u>(129,908)</u>	<u>529,590</u>
<b>Balances at 6/30/20 (measurement date)</b>	<u>\$ 5,223,308</u>	<u>\$ 2,926,380</u>	<u>\$ 2,296,928</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, 2020. The components of the net OPEB liability of the District reported at June 30, 2021, were as follows:

	Net OPEB Obligation (Asset)
Total OPEB liability	\$ 5,223,308
Plan fiduciary net position	<u>(2,926,380)</u>
District's net OPEB liability	<u>\$ 2,296,928</u>

Plan fiduciary net position as a percentage of the total OPEB liability	<u>56.03%</u>
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**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 8 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, 2020, was determined by using roll-forward information from the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00 percent
Salary increases	Ranging from 5.6% for year one to .1% at year 35
Investment rate of return	2.25 percent - expected long-term rate of return
Healthcare cost trend rates	6.50% decreasing by .10% per year down to 5.0%, and level thereafter

The actuarial assumptions used in the June 30, 2020 valuation including mortality rates, were based upon an experience study conducted in 2018 using the Wisconsin Retirement System (WRS) experience study from 2015-2017 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, 2020.

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, 2020 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
All investments	2.25 percent - expected long-term rate of return

*Discount rate.* The discount rate used to measure the total OPEB liability was 2.25 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, 2021**

**Note 8 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

		1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Net OPEB liability (asset)	\$	<u>2,527,717</u>	<u>2,296,928</u>	<u>2,068,389</u>

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (7.5 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Net OPEB liability (asset)	\$	<u>2,151,611</u>	<u>2,296,928</u>	<u>2,458,831</u>

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$226,261. At June 30, 2021 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	\$	847,181	\$	-
Changes in assumptions		538,701		51,885
Net differences between projected and actual earnings on OPEB plan investments		-		15,227
District contributions subsequent to the measurement date	\$	427,045	\$	-
Total	\$	<u>1,812,927</u>	\$	<u>67,112</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021**

**Note 8 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
2021	\$ 108,883	\$ 5,273
2022	130,170	6,304
2023	128,450	6,220
2024	132,310	6,407
2025	128,954	6,245
Thereafter	757,115	36,663

**Payable to the OPEB Plan**

At June 30, 2021, the District reported a payable of \$427,045 for the 2020-2021 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. The District provides teachers and support staff hired on or after July 1, 2020 with an annual HRA contribution during active years of service of \$750 and \$375, respectively, beginning with the year. These are funded into an irrevocable account and are not included within these OPEB benefits as they are actively-funded.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 9 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, 2021, consisted of the following:

	<u>Due from other funds</u>	<u>Due to other funds</u>
<b><i>Governmental funds:</i></b>		
General fund:		
Due from fiduciary component unit	\$ 58,731	-
Due to capital projects fund		500,000
Due to fiduciary component unit	-	354,978
Non-major - Capital Projects fund:		
Due from general fund	500,000	-
Package/Cooperative fund:		
Due from fiduciary component unit	11,848	-
Due to fiduciary component unit	<u>-</u>	<u>72,067</u>
Subtotal - governmental funds	570,579	927,045
<b><i>Component unit - fiduciary funds:</i></b>		
Due from general fund	354,978	-
Due from package/cooperative fund	72,067	
Due to other funds	<u>-</u>	<u>70,579</u>
Subtotal - fiduciary funds	427,045	70,579
	<u>\$ 997,624</u>	<u>997,624</u>

Interfund transfers for the year ended June 30, 2021, consisted of the following:

	<u>Transfer from</u>	<u>Transfer to</u>
General fund	\$ 5,816,638	-
Non-major - Capital Projects	-	515,000
Package/Cooperative fund	<u>-</u>	<u>5,301,638</u>
	<u>\$ 5,816,638</u>	<u>5,816,638</u>

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, 2021**

**Note 10 NET POSITION**

Net position reported on the district wide statement of net position at June 30, 2021 includes the following:

***Governmental activities:***

Net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 19,856,240
Less - related long-term debt outstanding	<u>(742,761)</u>
Total invested in capital assets	19,113,479

Restricted for:

Donor-specified purposes	407,535
Debt service	11,036
Future capital expenditures	540,041
Future community service expenditures	<u>134,984</u>
Total restricted	1,093,596

Unrestricted	<u>7,880,720</u>
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Total governmental activities net assets	<u>\$ 28,087,795</u>
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***Business-type activities:***

Invested in capital assets, net of related debt:

Capital assets, net of accumulated depreciation	\$ <u>284,404</u>
Total invested in capital assets	284,404

Restricted for:

Future food service operations	<u>671,559</u>
Total restricted	671,559

Unrestricted	<u>-</u>
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Total business-type activities net assets	<u>\$ 955,963</u>
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**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 11 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 12 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 13 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, 2021 the District did not exceed this limitation.

**Note 14 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 extent 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, 2021 cannot be determined at this time.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2021**

**Note 15    SUBSEQUENT EVENT**

In July 2021, the District issued a \$805,600 general obligation note to pay for various capital projects in the upcoming school year.



**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2021**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For the Year Ended June 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Local	\$ 6,446,238	\$ 6,446,238	\$ 6,450,485	\$ 4,247
Interdistrict	7,667,347	7,667,347	7,773,036	105,689
Intermediate	62,230	62,230	110,298	48,068
State	16,921,643	16,921,644	17,026,594	104,950
Federal	855,011	855,010	797,556	(57,454)
Other	45,000	45,000	147,599	102,599
Total revenues	<u>31,997,469</u>	<u>31,997,469</u>	<u>32,305,568</u>	<u>308,099</u>
<b>EXPENDITURES</b>				
Instruction				
Regular	10,685,454	10,685,454	10,575,623	109,831
Vocational	860,585	860,585	808,279	52,306
Other	1,384,573	1,384,573	1,279,816	104,757
Total instruction	<u>12,930,611</u>	<u>12,930,611</u>	<u>12,663,718</u>	<u>266,894</u>
Support services				
Pupil services	657,649	657,649	695,816	(38,167)
Instructional support services	1,281,347	1,281,347	1,309,936	(28,589)
Central administration	342,154	342,154	372,141	(29,987)
School administration	1,410,032	1,410,032	1,267,536	142,496
Business administration	4,072,442	4,072,442	3,975,673	96,769
Central services	140,800	140,800	109,232	31,568
Debt service	40,000	40,000	25,476	14,524
Other support services	827,900	827,900	666,766	161,134
Total support services	<u>8,772,324</u>	<u>8,772,324</u>	<u>8,422,576</u>	<u>349,748</u>
Non-Program				
General tuition payments	375,000	375,000	399,916	(24,916)
Other	-	-	1,103	(1,103)
Total non-program	<u>375,000</u>	<u>375,000</u>	<u>401,019</u>	<u>(26,019)</u>
Total expenditures	<u>22,077,935</u>	<u>22,077,935</u>	<u>21,487,313</u>	<u>590,623</u>
Excess of revenues over expenditures	9,919,534	9,919,534	10,818,255	898,721
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of non-capital assets	4,000	4,000	4,107	107
Transfer to other funds	(9,923,534)	(9,923,534)	(9,806,360)	117,174
Total other financing sources (uses)	<u>(9,919,534)</u>	<u>(9,919,534)</u>	<u>(9,802,253)</u>	<u>117,281</u>
Net change in fund balances	-	-	1,016,002	1,016,002
Fund balances - beginning of year	4,987,019	4,987,019	4,987,019	-
Fund balances - end of year	<u>\$ 4,987,019</u>	<u>\$ 4,987,019</u>	<u>\$ 6,003,021</u>	<u>\$ 1,016,002</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, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Total revenues	\$ 1,585,361	\$ 1,585,361	\$ 2,318,135	\$ 732,774
Total revenues	<u>1,585,361</u>	<u>1,585,361</u>	<u>2,318,135</u>	<u>732,774</u>
<b>EXPENDITURES</b>				
Instruction	1,299,465	1,299,465	1,732,112	(432,647)
Support services	<u>6,404,241</u>	<u>6,404,241</u>	<u>5,887,661</u>	<u>516,580</u>
Total expenditures	<u>7,703,706</u>	<u>7,703,706</u>	<u>7,619,773</u>	<u>83,933</u>
Excess of revenues over expenditures	(6,118,345)	(6,118,345)	(5,301,638)	816,707
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from other funds	6,118,345	6,118,345	5,301,638	(816,707)
Transfer to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>6,118,345</u>	<u>6,118,345</u>	<u>5,301,638</u>	<u>(816,707)</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, 2021**

**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	\$ 32,305,568
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>2,389,805</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 34,695,373</u>
<b>Expenditures:</b>	
Actual amounts from the budgetary comparison schedule	\$ 21,487,313
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>6,379,527</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 27,866,840</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND**  
**June 30, 2021**

**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	\$ (9,802,253)
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>3,989,722</u>
Total other financing sources (uses) as reported on the statement of revenues expenditures and changes in fund balances - governmental funds	<u>\$ (5,812,531)</u>

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

For the year ended June 30, 2021 the following general fund functions had an excess of actual expenditures over the final budget amounts.

General fund:	
Pupil services	\$ 38,167
Instructional support services	28,589
Central administration	29,987
General tuition payments	24,916
Other non-program	1,103
	<u>\$ 122,762</u>
Other Funds:	
Special education fund	\$ 239,767
Debt service fund	1,725,850
Food service fund	152,885
Community service fund	28,538
	<u>\$ 2,147,040</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2021**

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

	Last 10 Fiscal Years*				
	2021	2020	2019	2018	2017
<b>Total OPEB liability</b>					
Service cost	\$ 323,154	\$ 300,740	\$ 188,401	\$ 202,459	\$ 202,459
Interest	167,847	174,266	115,718	106,738	112,868
Changes in benefit terms	(290,656)	-	258,970	-	-
Differences between expected and actual experience	502,732	-	498,057	-	-
Changes in assumptions or other input	75,740	64,093	538,919	(77,829)	-
Benefit payments	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
<b>Net change in total OPEB liability</b>	<u>399,682</u>	<u>114,706</u>	<u>1,393,720</u>	<u>(514,404)</u>	<u>21,808</u>
<b>Total OPEB liability - beginning</b>	<u>4,823,626</u>	<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>\$ 5,223,308</u>	<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	\$ 162,034	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Net investment income	87,193	134,705	113,058	204,445	50,997
Benefit payments	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
<b>Net change in plan fiduciary net position</b>	<u>(129,908)</u>	<u>(226,598)</u>	<u>(12,820)</u>	<u>(491,060)</u>	<u>(219,748)</u>
<b>Plan fiduciary net position - beginning</b>	<u>3,056,288</u>	<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>\$ 2,926,380</u>	<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>	\$ 2,296,928	\$ 1,767,338	\$ 1,426,034	\$ 19,494	\$ 42,838
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	56.03%	63.36%	69.72%	99.41%	98.88%
<b>Covered-employee payroll</b>					
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	\$ 16,775,765	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,656,266
	13.69%	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, 2021  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS**

	Last 10 Fiscal Years*				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 392,001	\$ 392,001	\$ 210,718	\$ 210,718	\$ 44,470
Contributions in relation to the actuarially determined contribution	162,034	63,090	80,467	50,267	22,774
Contribution deficiency (excess)	<u>\$ 229,967</u>	<u>\$ 328,911</u>	<u>\$ 130,251</u>	<u>\$ 160,451</u>	<u>\$ 21,696</u>
District's covered-employee payroll	\$ 16,775,765	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,656,266
Contributions as a percentage of covered-employee payroll	0.97%	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.

**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, 2021**

**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 ACTUARILY DETERMINED CONTRIBUTIONS**

Valuation date: Actuarially determined contributions are calculated as of June 30, 2020.

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	2.00%	
Health cost trend rates	6.50% decreasing by .10% per year down to 5.0%, 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%
	35	0.1%
Investment rate of return	Based on 2.25% long-term expected rate of return	
Retirement age	Per experience study conducted in 2018 using WRS experience from 2015-17	
Mortality	Per Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (x 60%)	



**MEDFORD SCHOOL**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Year Ended June 30, 2021**

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

Last 10 Fiscal Years\*

	<u>2021</u>	<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)	0.09687601%	0.09286166%	0.08983958%	0.08736266%	0.08612797%	0.08536503%	0.08523595%
District's proportionate share of the net pension liability (asset)	\$ (6,048,107)	\$ (2,994,283)	\$ 3,196,210	\$ (2,593,901)	\$ 709,900	\$ 1,387,165	\$ (2,093,628)
District's covered-employee payroll	16,727,678	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	-36.16%	-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)	105.26%	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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,129,118	\$ 1,013,289	\$ 963,199	\$ 891,596	\$ 834,963	\$ 833,158	\$ 829,505
Contributions in relation to the contractually required contributions	1,129,118	1,013,289	963,199	891,596	834,963	833,158	829,505
Contribution deficiency (excess)	-	-	-	-	-	-	-
District's covered-employee payroll	16,727,678	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	6.75%	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, 2021**

**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, 2021**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2021**

	Special Revenue Trust Fund	Capital Projects Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 415,533	\$ 20,041	\$ 133,087	\$ 568,661
Accounts receivable	-	-	125	125
Due from other governments	-	-	4,245	4,245
Due from other funds	-	500,000	-	500,000
Total assets	\$ 415,533	\$ 520,041	\$ 137,457	\$ 1,073,031
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 7,998	\$ -	\$ 2,473	\$ 10,471
Total liabilities	7,998	-	2,473	10,471
Fund balances (deficits):				
Restricted for:				
District operations per donor specifications	407,535	-	-	407,535
Future capital projects	-	520,041	-	520,041
Future community service expenditures	-	-	134,984	134,984
Total fund balances	407,535	520,041	134,984	1,062,560
Total liabilities and fund balances	\$ 415,533	\$ 520,041	\$ 137,457	\$ 1,073,031

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2021**

	Special Revenue Trust Fund	Capital Projects Fund	Community Service Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Local	\$ 336,309	\$ 36	\$ 299,501	\$ 635,846
Federal	-	-	18,371	18,371
	336,309	36	317,872	654,217
<b>EXPENDITURES</b>				
Instruction:				
Regular	25,127	-	-	25,127
Vocational	430	-	-	430
Other	-	-	-	-
Total instruction	25,557	-	-	25,557
Support services:				
Pupil services	8,228	-	-	8,228
Instructional staff services	-	-	-	-
General administration services	-	-	59,489	59,489
School administration services	120,210	-	118,849	239,059
Business services	-	-	-	-
Operations and maintenance of plant services	66,899	-	2,363	69,262
Pupil transportation	-	-	827	827
Other support services	-	-	7,500	7,500
Community service	-	-	128,503	128,503
Total support services	195,337	-	317,531	512,868
Total expenditures	220,894	-	317,531	538,425
Excess (deficiency) of revenues over (under) expenditures	115,415	36	340	115,791
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	515,000	-	515,000
Total other financing sources	-	515,000	-	515,000
Net change in fund balances	115,415	515,036	340	630,791
Fund balances - beginning of year	292,120	5,005	134,644	431,769
Fund balances - end of year	\$ 407,535	\$ 520,041	\$ 134,984	\$ 1,062,560

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS  
Year Ended June 30, 2021**

<u>Operating Activity</u>	<u>WUFAR Object Code</u>	<u>Cost</u>
Employee salaries	100	\$ 78,053
Employee benefits	200	25,792
<b>Total</b>		<b>\$ 103,845</b>

**MEDFORD SCHOOL  
SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS  
Year Ended June 30, 2021**

<u>Services Provided</u>	<u>Function Code</u>	<u>Cost</u>
General Administration	235000	\$ 103,845
<b>Total</b>		<b>\$ 103,845</b>

**Treasurer's Report – (Cash Balance Report) Balance Sheet  
As of November 30, 2021**

**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. We paid all 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.**

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3409 - Medford Area  
Sce/Obj Description

		Historical Data				Budget Year	
		Actual 2019 - 2020		Unaudited 2020 - 2021		Budget 2021 - 2022	
		2020	% Δ	2021	% Δ	2022	% Δ
<b>R Revenues</b>							
100	100 Source adjustments					\$0	
1--	Total Transfers In	\$0		\$0		\$0	
211	Property Tax	\$5,784,433	-9.29%	\$6,293,838	8.81%	\$4,881,092	-22.45%
212	Levy for Personal Property Tax Chargebacks	\$0		\$0		\$0	
213	Mobile Home Tax/Fees	\$20,619	-2.81%	\$22,680	9.99%	\$17,030	
240	Payments for Services	\$10,010	-19.21%	\$4,170	-58.34%	\$13,000	
264	Non-Capital Surplus Property Sale	\$18,122	962.02%	\$48,585	168.10%	\$18,000	
269		\$0		\$0		\$0	
271	School Co-Curricular Admissions	\$37,571	62.66%	\$27,562	-26.64%	\$30,000	
279	Other School Activity Income	\$23,740	-36.90%	\$9,078	-61.76%	\$8,000	
280	Earnings on Investments	\$8,554	-6.50%	\$1,522	-82.21%	\$5,000	
291	Gifts, fundraising, contributions and development	\$34,504	6800.74%	\$19,919	-42.27%	\$21,400	
292	Student Fees	\$5,258	75.27%	\$21,440	307.76%	\$22,000	
293	Rentals	\$1,303	-58.12%	\$110	-91.55%	\$1,500	
297	Student Fines	\$107		\$1,271	1087.81%	\$500	
299		\$362	-96.61%	\$289	-20.20%	\$1,000	
200	200 Source adjustments					\$0	
2--	Total Local	\$5,944,583	-8.54%	\$6,450,463	8.51%	\$5,018,522	-22.20%
340	Payments for Services	\$5,500	46.67%	\$0	-100.00%	\$0	0.00%
341	Contracted Instruction/Base Cost Tuition--Non-OE	\$0		\$0		\$0	0.00%
343	Charges for Co-curricular Activities to WI School District	\$1,600		\$0	-100.00%	\$0	0.00%
345	General Base Cost Tuition--Open Enrollment	\$5,395,593	17.63%	\$7,773,036	44.06%	\$8,730,000	12.31%
300	300 Source adjustments					\$0	
3--	Total Interdistrict Payments in Wisconsin	\$5,402,693	17.69%	\$7,773,036	43.87%	\$8,730,000	12.31%
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		\$1,260		\$0	
517	Federal Aids Transited through CESAs/Int. sources	\$2,230	41.29%	\$6,733	201.98%	\$0	
581	Medicaid Transits from CESAs	\$11,575	-79.39%	\$102,305	783.87%	\$0	
500	500 Source adjustments					\$0	
5--	Total Intermediate Sources	\$13,804	-76.09%	\$110,298	699.01%	\$0	-100.00%
612	Transportation State Aid	\$136,170	5.56%	\$138,180	1.48%	\$132,000	
613	Library (Common School Fund) Aid	\$108,935	22.69%	\$97,676	-10.34%	\$90,000	
615	Integration Aid (Resident)	\$0		\$0		\$0	
616	Integration Aid (Non-Resident)	\$0		\$0		\$0	
619	Other State Categorical Aid	\$34,960	24.02%	\$37,408	7.00%	\$0	
621	Equalization Aid	\$14,552,401	9.72%	\$14,923,055	2.55%	\$16,159,298	
623	Special Adjustment Aid	\$0		\$0		\$0	
628	High Poverty Aid	\$0		\$0		\$0	
630	State Special Project Grants	\$114,591	38.92%	\$135,209	17.99%	\$24,368	
650	State "SAGE"/"AGR" Aid	\$0		\$0		\$0	
660	State Revenue Through Local Governments	\$0		\$0		\$0	
690	Other Revenue from State Sources	\$130	-99.36%	\$104	-20.00%	\$0	
691	State Tax Exempt Computer Aid and Personal Property	\$161,128	-9.89%	\$143,440	-10.98%	\$161,128	
695	Per Pupil Categorical Aid	\$1,567,104	13.40%	\$1,551,522	-\$742	\$1,538,660.00	\$742
699	Other State Revenue	\$114,304	4.63%	\$0	-100.00%	\$0	
600	600 Source adjustments					\$0	
6--	Total Revenue from State Sources	\$16,789,722	9.87%	\$17,026,594	1.41%	\$18,105,454	6.34%
713	Federal Vocational Education Aid Through DPI	\$21,687	-1.51%	\$17,116	-21.08%	\$17,176	
730	Federal Special Projects Aid Transited Through DPI	\$193,218	39.99%	\$448,848	132.30%	\$1,062,479	
751	ESEA Title I	\$374,962	4.96%	\$315,913	-15.75%	\$303,532	
780	Federal Aid Received through State Agencies - not DPI	\$18,632		\$15,680	-15.85%	\$78,000	
790	Other Revenue from Federal Sources	\$0		\$0		\$0	
700	700 Source adjustments					\$0	
7--	Federal Sources	\$608,500	17.63%	\$797,557	31.07%	\$1,461,187	83.21%



		Historical Data				Budget Year	
		Actual		Unaudited		Budget	
		2019 - 2020		2020 - 2021		2021 - 2022	
Sce/Obj	Description	2020	% Δ	2021	% Δ	2022	% Δ
850	Reorganization Settlement	\$0		\$0		\$0	
860	Compensation for Sale or Loss of Fixed Assets	\$2,050		\$4,107	100.34%	\$2,000	
861	Equipment and Vehicle Sales	\$4,878	380.60%	\$0	-100.00%	\$0	
873	Long-Term Loans	\$0		\$0		\$0	
874	State Trust Fund Loans	\$0		\$0		\$0	
800	800 Source adjustments					\$0	
8--	<b>Total Financing Sources</b>	<b>\$6,928</b>	<b>582.57%</b>	<b>\$4,107</b>	<b>-40.72%</b>	<b>\$2,000</b>	<b>-51.30%</b>
964	Insurance Claims and Reimbursements	\$0	-100.00%	\$0		\$0	
971	Refund of Prior Year Expense	\$85,361	46.08%	\$147,619	72.94%	\$45,000	
972	Property Tax and Equalization Aid Refund	\$0	-100.00%	\$0		\$0	
990	Other Miscellaneous Revenues	\$789	3057.56%	\$0	-100.00%	\$0	
900	900 Source adjustments					\$0	
9--	<b>Total Miscellaneous Revenues</b>	<b>\$86,150</b>	<b>-6.97%</b>	<b>\$147,619</b>	<b>71.35%</b>	<b>\$45,000</b>	<b>-69.52%</b>
<b>Total Revenues</b>		<b>\$28,852,381</b>	<b>6.70%</b>	<b>\$32,309,674</b>	<b>11.98%</b>	<b>\$33,362,163</b>	<b>3.26%</b>

		Historical Data		Current Year		Budget Year	
		2019 - 2020		2020 - 2021		2021 - 2022	
Sce/Obj	Description	2020	% Δ	2021	% Δ	2022	% Δ
E	<b>Expenditures</b>						
110	CERTIFIED STAFF	\$9,520,940	3.91%	\$9,701,106	1.89%	\$9,944,198	
120	CLERICAL WAGES	\$535,499	0.13%	\$516,337	-3.58%	\$477,824	
130	ASSISTANT WAGES	\$405,909	-15.17%	\$397,479	-2.08%	\$439,516	
140	STUDENT WAGES	\$35,512	-50.77%	\$54,894	54.58%	\$55,000	
150	CHAPERONE/SUPERVISION	\$28,250	150.48%	\$1,500	-94.69%	\$1,500	
160	SUBSTITUTES	\$157,630	-38.14%	\$173,990	10.38%	\$225,000	
		\$0		\$0		\$0	
		\$0		\$0		\$0	
		\$0		\$0		\$0	
		\$0		\$0		\$0	
100	100 Object Adjustments					\$0	
1--	<b>Total Salaries</b>	<b>\$10,683,740</b>	<b>1.61%</b>	<b>\$10,845,306</b>	<b>1.51%</b>	<b>\$11,143,038</b>	<b>2.75%</b>
210	Retirement	\$21,000	16.67%	\$0	-100.00%	\$0	
211	Employee's Share Paid by Employer	\$0	-100.00%	\$0		\$0	
212	Employer's Share	\$687,444	5.02%	\$715,833	4.13%	\$717,498	
218	Contribution to Employee Benefit Trust	\$105,369	144.92%	\$247,962	135.33%	\$150,000	
218	IMPLICIT RATE SUBSIDY					\$60,000	
219	Other Employee Benefits/NEW RETIREMENT PLAN	\$0		\$8,250		\$40,000	
220	Social Security	\$636,806	1.08%	\$632,144	-0.73%	\$670,829	
229	Other	\$149,140	1.71%	\$148,380	-0.51%	\$156,350	
243	Dental	\$197,901	-4.68%	\$216,756	9.53%	\$231,027	
244	HMO	\$2,768,144	8.15%	\$2,849,731	2.95%	\$3,081,557	
249	Other Health Coverage	\$415,138	-4.85%	\$373,656	-9.99%	\$381,558	
251	Income Protection	\$34,666	6.62%	\$35,987	3.81%	\$37,380	
291	College Credit Reimbursement	\$16,787	-13.93%	\$12,609	-24.89%	\$30,000	
292	Annuity Payments			\$29,700		\$36,750	
200	200 Object Adjustments					\$0	
2--	<b>Total Employee Benefits</b>	<b>\$5,032,394</b>	<b>5.99%</b>	<b>\$5,271,009</b>	<b>4.74%</b>	<b>\$5,592,949</b>	<b>6.11%</b>
310	Personal Services	\$273,741	20.81%	\$277,009	1.19%	\$232,825	
320		\$8,210	-99.36%	\$0	-100.00%	\$0	
321	Technology Related Repairs and Maintenance	\$21,653	678.61%	\$4,053	-81.28%	\$6,990	
322	Rentals of Computers and Related Equipment	\$50,646		\$57,541	13.61%	\$57,800	
324	Non-Technology Related Repairs and Maintenance	\$821,740	3534.24%	\$733,965	-10.68%	\$540,725	
325	Vehicle and Equipment Rental	\$4,254	-26.83%	\$4,426	4.04%	\$0	
326	Site Rental	\$0	-100.00%	\$0		\$0	
327	Construction Services	\$5,646	-35.30%	\$124,664	2108.01%	\$40,000	

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3409 - Medford Area

Sce/Obj	Description	Historical Data				Budget Year	
		Actual		Unaudited		Budget	
		2019 - 2020	% Δ	2020 - 2021	% Δ	2021 - 2022	% Δ
		2020		2021		2022	
328	Building Rental	\$34,600	394.29%	\$36,619	5.84%	\$43,200	
329	Cleaning Services	\$7,260	243.03%	\$16,274	124.15%	\$75,250	
331	Gas for Heat	\$72,925	-23.77%	\$95,655	31.17%	\$114,000	
336	Electricity for Other Than Heat	\$175,405	-10.64%	\$187,684	7.00%	\$202,750	
337	Water	\$20,414	-6.32%	\$20,789	1.84%	\$22,000	
338	Sewerage	\$25,267	-9.74%	\$26,540	5.04%	\$27,000	
341	Pupil Transportation	\$928,109	-14.24%	\$993,069	7.00%	\$1,280,292	
342	Employee Travel	\$24,215	-56.66%	\$4,097	-83.08%	\$49,405	
343	Contracted Service Travel	\$0	-100.00%	\$0		\$0	
345	Pupil Lodging and Meals	\$1,575		\$1,120	-28.84%	\$0	
348	Vehicle Fuel	-\$1,054	-108.69%	\$5,175	-590.81%	\$10,250	
351	Advertising	\$16,643	-25.36%	\$28,647	72.13%	\$20,750	
353	Postage	\$26,222	7.62%	\$23,911	-8.81%	\$25,600	
355	Telephone	\$52,264	-19.52%	\$35,015	-33.00%	\$62,570	
358	On-line communications	\$20,133	-80.89%	\$1,898	-90.57%	\$7,875	
360	Technology and Software Services	\$256,276	4792.65%	\$354,077	38.16%	\$305,400	
362		\$0	-100.00%	\$0		\$0	
382	Payment to a WI School District - OE (Function 435000)	\$363,489	5.75%	\$393,656	8.30%	\$440,000	
382	Payment to a WI School District - NON OE	\$0		\$0		\$0	
386	Payment to CESA (Services only)	\$21,528	-18.31%	\$19,782	-8.11%	\$7,920	
387	Payment to State - NON VOUCHER	\$0		\$0		\$0	
387	Payment to State - VOUCHER (Function 438000)	\$184,297	46.84%	\$267,370	45.08%	\$253,545	
387	Payment to State - ICS (Function 439000)	\$0		\$9,165		\$0	
389	Payment to WTCS District	\$7,723	62.33%	\$6,260	-18.94%	\$5,000	0.00%
300						\$0	
3--	<b>Total Purchased Services</b>	<b>\$3,423,181</b>	<b>-10.09%</b>	<b>\$3,719,295</b>	<b>8.65%</b>	<b>\$3,831,147</b>	<b>3.01%</b>
411	General Supplies	\$513,869	5.92%	\$543,204	5.71%	\$448,942	
415	Food	\$314		\$15,198	4734.90%	\$12,600	
417	Paper	\$25,836	-1.25%	\$4,457	-82.75%	\$27,000	
420	Apparel	\$19,906	1.63%	\$43,051	116.27%	\$21,100	
431	Audiovisual	\$2,271	-46.02%	\$0	-100.00%	\$5,000	
432	Library Books	\$43,388	-14.44%	\$48,461	11.69%	\$49,100	
433	Newspapers	\$795	20.54%	\$717	-9.83%	\$188	
434	Periodicals	\$3,770	5.91%	\$0	-100.00%	\$3,000	
435	Computer Software Programs	\$0	-100.00%	\$0		\$0	
439	Other Media	\$23,687	39.68%	\$22,404	-5.41%	\$25,738	
440	Non-Capital Equipment	\$128,057	-40.36%	\$122,382	-4.43%	\$122,866	
460	Equipment Components	\$10,003	-42.36%	\$593	-94.07%	\$3,750	
470	Textbooks & Workbooks	\$99,777	-12.25%	\$26,238	-73.70%	\$34,447	
480	Non-Capital Technology	\$293,907	128.52%	\$466,261	58.64%	\$583,109	
483		\$0	-100.00%	\$0		\$0	
490	Other Non-Capital Items	\$2,004	76.95%	\$221	-88.96%	\$1,500	
400	400 Object Adjustments -ESSER Funds					\$0	
4--	<b>Total Non-Capital Objects</b>	<b>\$1,167,584</b>	<b>2.92%</b>	<b>\$1,293,188</b>	<b>10.76%</b>	<b>\$1,338,340</b>	<b>3.49%</b>
511	Site Purchase	\$0	-100.00%	\$0		\$0	
521	Site Improvements Addition	\$14,000		\$0	-100.00%	\$0	
531	Building Acquisition	\$0		\$0		\$0	
537		\$0	-100.00%	\$0		\$0	
551	Equipment/Vehicles—Not Depreciated	\$85,044	-58.50%	\$27,783	-67.33%	\$583,881	
553	Equipment/Vehicles—Individually Depreciated	\$28,568		\$0	-100.00%	\$0	
561	Equipment/Vehicles—Replacement—Not Depreciated	\$2,187	-82.32%	\$0	-100.00%	\$0	
563	Equipment/Vehicles -- Replacement—Ind. Depreciated	\$7,623	-89.72%	\$8,425	10.52%	\$51,550	
571		\$270	-97.47%	\$0	-100.00%	\$1,400	
572	Vehicle Rental	\$0		\$0		\$0	
581	Technology Related Hardware	\$46,104	523.11%	\$18,498	-59.88%	\$42,000	
582	Technology Software	\$4,735		\$0	-100.00%	\$0	
590		\$0		\$0		\$0	
500	500 Object Adjustments					\$0	
5--	<b>Total Capital Objects</b>	<b>\$188,530</b>	<b>-45.31%</b>	<b>\$54,706</b>	<b>-70.98%</b>	<b>\$678,831</b>	<b>1140.87%</b>
682	Temporary Note Interest	\$57,785	86.65%	\$25,476	-55.91%	\$40,000	
600	600 Object Adjustments					\$0	

10

3409 - Medford Area

Sce/Obj Description

		Historical Data				Budget Year	
		Actual		Unaudited		Budget	
		2019 - 2020		2020 - 2021		2021 - 2022	
		2020	% Δ	2021	% Δ	2022	% Δ
6--	<b>Total Debt Retirement</b>	\$57,785	86.65%	\$25,476	-55.91%	\$40,000	57.01%
711	District Liability Insurance	\$52,654	-6.60%	\$62,879	19.42%	\$55,470	
712	District Property Insurance	\$50,697	9.20%	\$54,244	7.00%	\$42,833	
713	Worker's Compensation	\$126,131	40.75%	\$104,822	-16.89%	\$107,056	
714	Fidelity Bond Premiums	\$2,000	-42.48%	\$0	-100.00%	\$1,935	
730	Unemployment Compensation	\$8,005	57.60%	\$19,527	143.95%	\$10,000	
700	700 Object Adjustments					\$0	
7--	<b>Total Insurance and Judgments</b>	\$239,487	19.17%	\$241,472	0.83%	\$217,294	-10.01%
827	Special Education Fund	\$3,877,766	16.09%	\$3,989,723	2.89%	\$2,747,511	
827	RVA					\$1,747,326	
838	Non-referendum Debt Fund	\$45,600	100.00%	\$0	-100.00%	\$0	
839	Referendum Debt Fund	\$0		\$0		\$0	
846	Other Capital Projects Fund	\$5,000		\$515,000	0.00%	\$15,000	
850	Food Service	\$0		\$0		\$0	
899	Transfer to Alt School			\$135,191		\$151,075	
899	Transfer to RVA Fund 99	\$4,035,013	22.28%	\$5,166,447	28.04%	\$5,788,912	
800	800 Object Adjustments						
8--	<b>Total Transfers</b>	\$7,963,379	19.52%	\$9,806,362	23.14%	\$10,449,824	6.56%
935	State Grants Transited to Others	\$696		\$0	-100.00%	\$0	
940	Dues and Fees	\$62,722	11.25%	\$49,308	-21.39%	\$70,740	
941	District Dues/Fees	\$110		\$0	-100.00%	\$0	
950	Reorganization Settlement paid to others	\$0		\$0		\$0	
972	Property Tax Chargeback and Equalization Aid Payment	\$180	-70.67%		-100.00%	\$0	
900	900 Object Adjustments					\$0	
9--	<b>Total Other Objects</b>	\$63,707	11.79%	\$49,308	-22.60%	\$70,740	43.46%
<b>Total Expenditures</b>		<b>\$28,819,786</b>	<b>4.80%</b>	<b>\$31,306,121</b>	<b>8.63%</b>	<b>\$33,362,163</b>	<b>6.57%</b>
<b>Surplus/Deficit</b>		<b>\$32,595</b>		<b>\$1,003,554</b>		<b>\$0</b>	

Budget Actual	Fund 10-General	Thru NOVEMBER			
		Budget	Actual	Remaining	NOVEMBER
Salaries, Wages and Benefits		16,624,071	4,627,746	11,996,325	- 4,627,746
ESSER Wages & Benefits		111,916	27,936	83,980	27,936
<b>Instructional Budget</b>					
MAES		115,668	59,052	56,616	- 59,052 Dan
SES		40,185	21,271	18,914	21,271 SuAnn
MAMS		162,040	74,419	87,621	- 74,419 Al
MASH		294,534	99,045	195,489	- 99,045 Jill
Common School Funds - MAES		22,327	14,309	8,018	14,309 Dan
Common School Funds - SES		10,503	4,981	5,522	4,981 SuAnn
Common School Funds - MAMS		27,934	16,311	11,623	16,311 Al
Common School Funds - MASH		29,236	11,924	17,312	11,924 Jill
Co-Curricular		170,000	62,841	107,159	- 62,841 Ryan
Student Services		12,000	3,458	8,542	- 3,458 Joseph
Carl Perkins-fully funded		17,176	666	16,510	- 666 Laura
Title IA fully funded		16,750	1,861	14,889	- 1,861 Laura
Intervention		21,165	20,358	808	- 20,358 Laura
Gifted and Talented		11,125	1,757	9,368	- 1,757 Laura
ELL		13,000	1,009	11,991	- 1,009 SuAnn
Improvement of Instruction		18,870	16,576	2,294	- 16,576 Laura
Project Lead the Way		5,200	3,200	2,000	- 3,200 Laura
Title IV		16,000	10,551	5,449	- 10,551 Laura
Support Media Technology		393,752	276,797	116,955	- 276,797 Dennis
Instructional Media Technology		12,080	10,045	2,035	- 10,045 Dennis
Staff Development		17,665	8,859	8,806	- 8,859 Laura
Title II-A (Grant Fully Funded)		6,500	2,188	4,312	- 2,188 Laura
School Forest		2,000	-	2,000	- Laura
<b>Total Instructional</b>		<b>1,435,710</b>	<b>721,478</b>	<b>714,232</b>	<b>- 721,478</b>
<b>Operations and Maintenance Budget</b>					
Operations		671,200	111,674	559,526	- 111,674 Dave
Maintenance		568,200	156,734	411,466	- 156,734 Dave
Facilities		318,200	69,536	248,664	69,536 Dave
ESSER Funds (Covid -19)		781,711	759,920	21,791	759,920 Audra
From Fund Balance		-	-	-	- Dave
<b>Total Oper and Main</b>		<b>2,339,311</b>	<b>1,097,864</b>	<b>1,241,447</b>	<b>- 1,097,864</b>
<b>Total Transportation</b>		<b>1,279,092</b>	<b>253,576</b>	<b>1,025,516</b>	<b>253,576 Audra</b>
<b>All Other Budgets</b>					
Central Administration		70,650	27,657	42,993	27,657 Pat
Fiscal		20,000	9,472	10,528	9,472 Audra
Central Services		140,800	27,657	113,143	27,657 Audra
Insurance and Judgments		217,294	88,464	128,830	88,464 Audra
Debt Services		40,000	-	40,000	- Audra
Other Support Services		3,920	-	3,920	- Audra
Non Program Transactions		693,545	-	693,545	- Audra
Transfer to Fund 80/99		5,891,017	-	5,891,017	- Audra
		<b>7,077,226</b>	<b>153,249</b>	<b>6,923,977</b>	<b>- 153,249</b>
Transfer to Fund 27	ESTIMATE	4,494,837	-	4,494,837	-
		<b>4,494,837</b>			
Transfer to Fund 46		\$ 15,000	0		
<b>Total Expenditures</b>		<b>33,362,163</b>	<b>6,853,914</b>	<b>26,508,249</b>	<b>- 6,853,914</b>

Medford Area Public School District  
11/30/2021

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

Football	3,105.28
Volleyball	5,433.15
Swim-Girls	2,899.00
Cross Country	3,305.68
Basketball-Girls	2,514.48
Basketball-Boys	439.69
Swim Boys	
Wrestling	
Gymnastics	
Softball	-
Track-Girls	
Track-Boys	
Esports	
District Wide	2,516.36
Co-curricular-ACADEMIC	
	<u>20,213.64</u>
est budget	323,764

Co-Curricular Salary and Benefits  
High School

Football	21,929.53	Total	-
Volleyball	11,579.06		25,034.81
Soccer-Boys	5,453.21		17,012.21
Tennis-Girls	4,255.45		5,453.21
Swim-Girls	4,081.80		4,255.45
Cross Country	6,224.46		6,980.80
Basketball-Girls	-		9,530.14
Basketball-Boys	-		2,514.48
Swim-Boys	-		439.69
Wrestling	-		-
Hockey-Girls	-		-
Hockey-Boys	-		-
Gymnastics	-		-
Baseball	-		-
Softball	-		-
Soccer-Girls	-		-
Track-Girls	-		-
Track-Boys	-		-
Tennis-Boys	-		-
Golf	-		-
Curling	-		-
Esports			-
District Wide	4,994.55		7,510.91
Co-curricular-ACADEMIC	4,994.55		4,994.55
	<u>63,512.61</u>		<u>83,726.25</u>
Remaining			240,037.75

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

Football	1,110.00
Volleyball	222.20
Swim-Girls	959.20
Cross Country	879.68
Basketball-Girls	-
Basketball-Boys	1,068.00
Swim-Boys	
Wrestling	250.00
Gymnastics	
Softball	
Track-Girls	
Track-Boys	
Esports	
OTHER	-
Co-Curricular-ATHLETICS	
Co-Curricular-ACADEMIC	
	<u>4,489.08</u>
est budget	192,790

Co-curricular budget

Football	19,119.00		20,229.00
Volleyball	10,610.79		10,832.99
Soccer-Boys	5,395.39		5,395.39
Tennis-Girls	2,092.00		2,092.00
Swim-Girls	2,230.00		3,189.20
Cross Country	3,009.85		3,889.53
Basketball-Girls	830.00		830.00
Basketball-Boys	1,411.65		2,479.65
Swim-Boys			
Wrestling	678.99		928.99
Hockey-Girls	1,333.00		1,333.00
Hockey-Boys	-		-
Gymnastics			-
Baseball	461.25		461.25
Softball			-
Soccer-Girls	549.20		549.20
Track-Girls	1,050.00		1,050.00
Track-Boys	350.00		350.00
Tennis-Boys			-
Golf	63.75		63.75
Curling			-
Esports	497.17		-
District Wide Co-Curricular	-		-
District Wide - Athletics	3,501.36		-
			-
			-
	<u>53,183.40</u>		<u>53,673.95</u>
Remaining			139,116.05

Transportation	
Football	761.28
Volleyball	3,081.03
Swim-Girls	1,581.85
Cross Country	2,474.72
Basketball-Girls	-
Basketball-Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
Other	-
	<u>7,898.88</u>

Transportation		
Football	9,597.09	10,358.37
Volleyball	8,894.56	11,975.59
Soccer-Boys	7,428.79	7,428.79
Tennis-Girls	7,227.93	7,227.93
Swim-Girls	3,312.39	4,894.24
Cross Country	5,909.25	8,383.97
Basketball-Girls	-	-
Basketball-Boys	-	-
Swim-Boys	-	-
Wrestling	-	-
Hockey-Girls	-	-
Hockey-Boys	-	-
Gymnastics	-	-
Baseball	(150.00)	(150.00)
Softball	(900.00)	(900.00)
Soccer-Girls	(450.00)	(450.00)
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	-	-
Curling	-	-
	<u>40,870.01</u>	<u>48,768.89</u>

TRANS BUDGET	130,210	Remaining	81,441.11
Total	<u>32,601.60</u>		<u>157,566.02</u>
est budget	646,764	Remaining	460,594.91

By Sport:

SUMMARY BY SPORT			
Football	4,976.56	District Wide	-
Volleyball	8,736.38	Football	50,645.62
	-	Volleyball	31,084.41
	-	Soccer-Boys	18,277.39
Swim-Girls	5,440.05	Tennis-Girls	13,575.38
Cross Country	6,660.08	Swim-Girls	9,624.19
Basketball-Girls	2,514.48	Cross Country	15,143.56
Basketball-Boys	1,507.69	Basketball-Girls	830.00
	-	Basketball-Boys	1,411.65
Wrestling	250.00	Swim-Boys	#VALUE!
	-	Wrestling	678.99
	-	Hockey-Girls	1,333.00
Gymnastics	-	Hockey-Boys	-
	-	Gymnastics	-
Softball	-	Baseball	311.25
	-	Softball	(900.00)
Track-Girls	-	Soccer-Girls	99.20
Track-Boys	-	Track-Girls	1,050.00
	-	Track-Boys	350.00
	-	Tennis-Boys	-
District Wide	-	Golf	63.75
Not defined	-	Curling	4,994.55
NOT DEFINED	-	DW - COCURR & ACADEMIC	-
	<u>30,085.24</u>		<u>#VALUE!</u>
Co-curricular academic	-	Co-curricular academic	4,994.55
Total	<u>30,085.24</u>	Total	<u>#VALUE!</u>

5 YEAR UTILITY REPORT

Oct-21

UTILITY			2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
GAS/HEAT	(331)	BUDGET	127,350.00	125,400.00	125,400.00	115,050.00	114,000.00	\$114,000.00
		YEAR-END	80,000.00	85,000.00	95,000.00	70,948.77	95,655.44	\$114,000.00
		MONTH-END	-	-	-	-	-	<b>\$14,451.77</b>
ELECTRICITY	(336)	BUDGET	205,000.00	203,000.00	203,000.00	203,000.00	202,750.00	\$202,750.00
		YEAR-END	196,000.00	203,000.00	197,000.00	156,763.07	202,750.00	\$202,750.00
		MONTH-END	179,186.68	189,662.10	183,065.32	158,974.68	173,400.82	\$57,124.23
WATER	(337)	BUDGET	16,500.00	16,500.00	16,500.00	22,500.00	22,000.00	\$22,000.00
		YEAR-END	21,000.00	20,000.00	19,000.00	22,500.00	22,000.00	\$22,000.00
		MONTH-END	19,316.24	21,786.88	20,320.48	19,192.96	19,272.64	\$6,741.60
SEWER	(338)	BUDGET	26,000.00	25,000.00	25,000.00	28,000.00	27,000.00	\$27,000.00
		YEAR-END	29,000.00	27,000.00	27,000.00	28,000.00	27,000.00	\$27,000.00
		MONTH-END	27,574.48	28,335.57	27,122.56	24,841.60	25,530.23	\$5,495.82
POSTAGE	(353)	BUDGET	25,000.00	25,000.00	25,600.00	25,600.00	25,600.00	\$25,600.00
		YEAR-END	21,000.00	25,000.00	24,000.00	25,600.00	25,600.00	\$25,600.00
		MONTH-END	19,994.87	19,356.74	23,949.84	23,871.29	23,427.82	<b>\$4,157.22</b>
TELEPHONE	(355)	BUDGET	86,450.00	86,450.00	65,000.00	59,200.00	59,200.00	\$59,200.00
		YEAR-END	70,000.00	58,000.00	57,000.00	59,200.00	59,200.00	\$59,200.00
		MONTH-END	65,872.64	54,694.75	58,856.53	47,521.74	29,186.58	<b>\$15,714.67</b>
TOTAL BUDGET			486,300.00	481,350.00	460,500.00	453,350.00	450,550.00	\$450,550.00
TOTAL ESTIMATED YEAR-END			417,000.00	418,000.00	419,000.00	363,011.84	450,550.00	\$450,550.00
TOTAL MONTH-END			389,423.15	397,888.67	407,686.76	346,958.22	366,088.50	\$103,685.31
Remaining Budget Dollars			96,876.85	83,461.33	52,813.24	106,391.78	84,461.50	\$346,864.69

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	110000	---	SALARIES	3,228,253.00	249,339.80	793,800.00	24.59	0.00	2,434,453.00	2,434,453.00
10	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,438,381.00	112,081.35	342,276.96	23.80	0.00	1,096,104.04	1,096,104.04
10	E	---	3--	110000	---	PURCHASED SERVICES	33,783.00	1,689.78	20,720.33	61.33	17,665.00	4,602.33-	13,062.67
10	E	---	4--	110000	---	NON-CAPITAL OBJECTS	77,539.00	6,092.06	49,199.92	63.45	7,450.06	20,889.02	28,339.08
10	E	---	9--	110000	---	OTHER EXPENDITURES	7,200.00	810.00	1,186.00	16.47	0.00	6,014.00	6,014.00
10	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,785,156.00	370,012.99	1,207,183.21	25.23	25,115.06	3,552,857.73	3,577,972.79
10	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00	0.00	0.00	17,895.00	17,895.00-	0.00
10	E	---	---	120000	---	REGULAR CURRICULUM	0.00	0.00	0.00	0.00	17,895.00	17,895.00-	0.00
10	E	---	1--	121000	---	SALARIES	220,900.00	18,408.38	55,225.14	25.00	0.00	165,674.86	165,674.86
10	E	---	2--	121000	---	EMPLOYEE BENEFITS	89,831.00	7,196.42	21,589.83	24.03	0.00	68,241.17	68,241.17
10	E	---	3--	121000	---	PURCHASED SERVICES	660.00	0.00	349.00-	52.88-	0.00	1,009.00	1,009.00
10	E	---	4--	121000	---	NON-CAPITAL OBJECTS	45,042.00	334.02	21,969.27	48.78	3,115.29	19,957.44	23,072.73
10	E	---	---	121000	---	ART	356,433.00	25,938.82	98,435.24	27.62	3,115.29	254,882.47	257,997.76
10	E	---	1--	122000	---	SALARIES	1,007,865.00	88,514.51	259,023.61	25.70	0.00	748,841.39	748,841.39
10	E	---	2--	122000	---	EMPLOYEE BENEFITS	503,554.00	41,481.60	121,349.82	24.10	0.00	382,204.18	382,204.18
10	E	---	3--	122000	---	PURCHASED SERVICES	17,725.00	0.00	8,800.00	49.65	0.00	8,925.00	8,925.00
10	E	---	4--	122000	---	NON-CAPITAL OBJECTS	17,566.00	1,581.93	10,081.62	57.39	5,058.52	2,425.86	7,484.38
10	E	---	9--	122000	---	OTHER EXPENDITURES	300.00	0.00	0.00	0.00	0.00	300.00	300.00
10	E	---	---	122000	---	ENGLISH LANGUAGE	1,547,010.00	131,578.04	399,255.05	25.81	5,058.52	1,142,696.43	1,147,754.95
10	E	---	1--	122110	---	SALARIES	53,387.00	0.00	5,296.36	9.92	0.00	48,090.64	48,090.64
10	E	---	2--	122110	---	EMPLOYEE BENEFITS	25,813.00	0.00	2,468.52	9.56	0.00	23,344.48	23,344.48
10	E	---	---	122110	---	READING	79,200.00	0.00	7,764.88	9.80	0.00	71,435.12	71,435.12
10	E	---	1--	122115	---	SALARIES	132,249.00	13,503.02	35,797.70	27.07	0.00	96,451.30	96,451.30
10	E	---	2--	122115	---	EMPLOYEE BENEFITS	90,843.00	8,222.23	20,018.37	22.04	0.00	70,824.63	70,824.63
10	E	---	3--	122115	---	PURCHASED SERVICES	18,515.00	0.00	20,357.50	109.95	0.00	1,842.50-	1,842.50-
10	E	---	4--	122115	---	NON-CAPITAL OBJECTS	2,650.00	0.00	0.00	0.00	0.00	2,650.00	2,650.00
10	E	---	---	122115	---	INTERVENTION	244,257.00	21,725.25	76,173.57	31.19	0.00	168,083.43	168,083.43
10	E	---	3--	122600	---	PURCHASED SERVICES	1,700.00	0.00	0.00	0.00	0.00	1,700.00	1,700.00
10	E	---	4--	122600	---	NON-CAPITAL OBJECTS	5,500.00	480.89	1,256.43	22.84	1,419.27	2,824.30	4,243.57
10	E	---	9--	122600	---	OTHER EXPENDITURES	2,750.00	0.00	2,877.26	104.63	0.00	127.26-	127.26-
10	E	---	---	122600	---	DRAMA	9,950.00	480.89	4,133.69	41.54	1,419.27	4,397.04	5,816.31
10	E	---	1--	123208	---	SALARIES	61,585.00	5,132.10	15,396.30	25.00	0.00	46,188.70	46,188.70
10	E	---	2--	123208	---	EMPLOYEE BENEFITS	18,855.00	1,530.32	4,591.02	24.35	0.00	14,263.98	14,263.98



Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	123208	---	PURCHASED SERVICES	375.00	0.00	0.00	0.00	0.00	375.00	375.00
10	E	---	4--	123208	---	NON-CAPITAL OBJECTS	650.00	0.00	196.26	30.19	433.34	20.40	453.74
10	E	---	---	123208	---	FRENCH	81,465.00	6,662.42	20,183.58	24.78	433.34	60,848.08	61,281.42
10	E	---	1--	123219	---	SALARIES	86,900.00	7,241.68	21,725.04	25.00	0.00	65,174.96	65,174.96
10	E	---	2--	123219	---	EMPLOYEE BENEFITS	45,974.00	1,823.08	5,469.43	11.90	0.00	40,504.57	40,504.57
10	E	---	3--	123219	---	PURCHASED SERVICES	750.00	0.00	0.00	0.00	0.00	750.00	750.00
10	E	---	4--	123219	---	NON-CAPITAL OBJECTS	2,300.00	0.00	386.20	16.79	129.98	1,783.82	1,913.80
10	E	---	---	123219	---	SPANISH	135,924.00	9,064.76	27,580.67	20.29	129.98	108,213.35	108,343.33
10	E	---	1--	124000	---	SALARIES	654,673.00	52,892.33	158,763.70	24.25	0.00	495,909.30	495,909.30
10	E	---	2--	124000	---	EMPLOYEE BENEFITS	336,149.96	27,078.74	80,483.66	23.94	0.00	255,666.30	255,666.30
10	E	---	4--	124000	---	NON-CAPITAL OBJECTS	2,700.00	0.00	3,483.85	129.03	67.63	851.48-	783.85-
10	E	---	---	124000	---	MATHEMATICS	993,522.96	79,971.07	242,731.21	24.43	67.63	750,724.12	750,791.75
10	E	---	1--	125400	---	SALARIES	224,642.00	18,720.18	56,160.54	25.00	0.00	168,481.46	168,481.46
10	E	---	2--	125400	---	EMPLOYEE BENEFITS	129,126.00	8,851.04	26,554.01	20.56	0.00	102,571.99	102,571.99
10	E	---	3--	125400	---	PURCHASED SERVICES	12,720.00	634.38	7,376.85	57.99	500.00	4,843.15	5,343.15
10	E	---	4--	125400	---	NON-CAPITAL OBJECTS	16,308.00	942.12	2,954.09	18.11	6,516.71	6,837.20	13,353.91
10	E	---	9--	125400	---	OTHER EXPENDITURES	4,270.00	0.00	493.00	11.55	0.00	3,777.00	3,777.00
10	E	---	---	125400	---	VOCAL MUSIC	387,066.00	29,147.72	93,538.49	24.17	7,016.71	286,510.80	293,527.51
10	E	---	1--	125500	---	SALARIES	157,185.00	13,098.78	39,296.34	25.00	0.00	117,888.66	117,888.66
10	E	---	2--	125500	---	EMPLOYEE BENEFITS	68,337.00	5,480.94	16,438.64	24.06	0.00	51,898.36	51,898.36
10	E	---	3--	125500	---	PURCHASED SERVICES	11,600.00	76.03	5,697.57	49.12	4,742.59	1,159.84	5,902.43
10	E	---	4--	125500	---	NON-CAPITAL OBJECTS	10,108.00	2,086.43	5,494.97	54.36	5,851.83	1,238.80-	4,613.03
10	E	---	9--	125500	---	OTHER EXPENDITURES	1,890.00	0.00	200.00	10.58	0.00	1,690.00	1,690.00
10	E	---	---	125500	---	INSTRUMENTAL MUSIC	249,120.00	20,742.18	67,127.52	26.95	10,594.42	171,398.06	181,992.48
10	E	---	1--	126000	---	SALARIES	466,140.00	38,845.02	116,535.06	25.00	0.00	349,604.94	349,604.94
10	E	---	2--	126000	---	EMPLOYEE BENEFITS	230,386.00	18,584.46	55,759.44	24.20	0.00	174,626.56	174,626.56
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	21,950.00	74.28	5,436.93	24.77	3,362.06	13,151.01	16,513.07
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	724,226.00	57,503.76	177,731.43	24.54	3,362.06	543,132.51	546,494.57
10	E	---	1--	127000	---	SALARIES	458,728.00	38,227.38	114,682.14	25.00	0.00	344,045.86	344,045.86
10	E	---	2--	127000	---	EMPLOYEE BENEFITS	190,574.00	15,286.28	45,837.74	24.05	0.00	144,736.26	144,736.26
10	E	---	4--	127000	---	NON-CAPITAL OBJECTS	1,437.00	0.00	4,517.40	314.36	3.65	3,084.05-	3,080.40-
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	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	127000	---	SOCIAL SCIENCE	650,989.00	53,513.66	165,037.28	25.35	3.65	485,948.07	485,951.72
10	E	---	3--	129300	---	PURCHASED SERVICES	39,625.00	0.00	0.00	0.00	280.00	39,345.00	39,625.00
10	E	---	4--	129300	---	NON-CAPITAL OBJECTS	440,280.00	3,899.43	457,809.90	103.98	2,149.50	19,679.40-	17,529.90-
10	E	---	---	129300	---	COMPUTER LITERACY	479,905.00	3,899.43	457,809.90	95.40	2,429.50	19,665.60	22,095.10
10	E	---	1--	131000	---	SALARIES	72,200.00	6,016.68	18,050.04	25.00	0.00	54,149.96	54,149.96
10	E	---	2--	131000	---	EMPLOYEE BENEFITS	45,637.00	3,714.91	11,140.29	24.41	0.00	34,496.71	34,496.71
10	E	---	4--	131000	---	NON-CAPITAL OBJECTS	17,630.00	738.84	1,069.48	6.07	2,092.90	14,467.62	16,560.52
10	E	---	5--	131000	---	CAPITAL OBJECTS	900.00	0.00	0.00	0.00	0.00	900.00	900.00
10	E	---	---	131000	---	AGRICULTURE	136,367.00	10,470.43	30,259.81	22.19	2,092.90	104,014.29	106,107.19
10	E	---	1--	132000	---	SALARIES	85,500.00	7,275.02	21,825.06	25.53	0.00	63,674.94	63,674.94
10	E	---	2--	132000	---	EMPLOYEE BENEFITS	34,425.00	2,947.63	8,842.79	25.69	0.00	25,582.21	25,582.21
10	E	---	3--	132000	---	PURCHASED SERVICES	4,025.00	0.00	0.00	0.00	0.00	4,025.00	4,025.00
10	E	---	4--	132000	---	NON-CAPITAL OBJECTS	6,175.00	0.00	2,714.86	43.97	0.00	3,460.14	3,460.14
10	E	---	5--	132000	---	CAPITAL OBJECTS	1,100.00	0.00	0.00	0.00	0.00	1,100.00	1,100.00
10	E	---	9--	132000	---	OTHER EXPENDITURES	1,600.00	0.00	0.00	0.00	0.00	1,600.00	1,600.00
10	E	---	---	132000	---	BUSINESS OCCUPATIONS	132,825.00	10,222.65	33,382.71	25.13	0.00	99,442.29	99,442.29
10	E	---	1--	135000	---	SALARIES	86,450.00	7,204.18	21,612.54	25.00	0.00	64,837.46	64,837.46
10	E	---	2--	135000	---	EMPLOYEE BENEFITS	47,821.00	3,894.71	11,684.22	24.43	0.00	36,136.78	36,136.78
10	E	---	3--	135000	---	PURCHASED SERVICES	850.00	0.00	864.24	101.68	400.00	414.24-	14.24-
10	E	---	4--	135000	---	NON-CAPITAL OBJECTS	7,172.00	673.24	2,295.66	32.01	9,931.39	5,055.05-	4,876.34
10	E	---	---	135000	---	HOME ECONOMICS	142,293.00	11,772.13	36,456.66	25.62	10,331.39	95,504.95	105,836.34
10	E	---	1--	136000	---	SALARIES	227,741.00	19,258.36	57,775.08	25.37	0.00	169,965.92	169,965.92
10	E	---	2--	136000	---	EMPLOYEE BENEFITS	97,872.00	8,218.73	24,656.58	25.19	0.00	73,215.42	73,215.42
10	E	---	3--	136000	---	PURCHASED SERVICES	1,600.00	103.99	103.99	6.50	0.00	1,496.01	1,496.01
10	E	---	4--	136000	---	NON-CAPITAL OBJECTS	31,997.00	1,722.32	8,374.03	26.17	8,977.62	14,645.35	23,622.97
10	E	---	5--	136000	---	CAPITAL OBJECTS	8,500.00	0.00	0.00	0.00	0.00	8,500.00	8,500.00
10	E	---	---	136000	---	TECHNOLOGY EDUCATION	367,710.00	29,303.40	90,909.68	24.72	8,977.62	267,822.70	276,800.32
10	E	---	1--	138000	---	SALARIES	33,283.00	2,681.91	11,098.25	33.35	0.00	22,184.75	22,184.75
10	E	---	2--	138000	---	EMPLOYEE BENEFITS	26,191.00	2,204.39	9,776.69	37.33	0.00	16,414.31	16,414.31
10	E	---	---	138000	---	VOCATIONAL SPECIAL NEEDS	59,474.00	4,886.30	20,874.94	35.10	0.00	38,599.06	38,599.06
10	E	---	1--	139000	---	SALARIES	10,500.00	586.00	974.88	9.28	0.00	9,525.12	9,525.12
10	E	---	2--	139000	---	EMPLOYEE BENEFITS	0.00	44.82	74.57	0.00	0.00	74.57-	74.57-
10	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	10,500.00	630.82	1,049.45	9.99	0.00	9,450.55	9,450.55

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
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10	E	---	3--	141000	---	PURCHASED SERVICES	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	---	141000	---	HEALTH EDUCATION	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	1--	143000	---	SALARIES	409,943.00	34,161.84	102,485.52	25.00	0.00	307,457.48	307,457.48
10	E	---	2--	143000	---	EMPLOYEE BENEFITS	177,315.00	13,796.47	40,257.34	22.70	0.00	137,057.66	137,057.66
10	E	---	3--	143000	---	PURCHASED SERVICES	9,305.00	0.00	450.00	4.84	2,000.00	6,855.00	8,855.00
10	E	---	4--	143000	---	NON-CAPITAL OBJECTS	28,162.00	5,706.28	18,190.50	64.59	7,445.67	2,525.83	9,971.50
10	E	---	---	143000	---	PHYSICAL EDUCATION	624,725.00	53,664.59	161,383.36	25.83	9,445.67	453,895.97	463,341.64
10	E	---	1--	161000	---	SALARIES	56,000.00	2,556.68	11,457.40	20.46	0.00	44,542.60	44,542.60
10	E	---	2--	161000	---	EMPLOYEE BENEFITS	8,489.00	415.59	1,809.19	21.31	0.00	6,679.81	6,679.81
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	65,459.00	2,972.27	13,266.59	20.27	0.00	52,192.41	52,192.41
10	E	---	1--	162000	---	SALARIES	166,000.00	37,390.68	60,143.13	36.23	0.00	105,856.87	105,856.87
10	E	---	2--	162000	---	EMPLOYEE BENEFITS	23,349.00	4,621.09	7,753.41	33.21	0.00	15,595.59	15,595.59
10	E	---	3--	162000	---	PURCHASED SERVICES	88,500.00	3,480.07	28,023.79	31.67	0.00	60,476.21	60,476.21
10	E	---	4--	162000	---	NON-CAPITAL OBJECTS	57,000.00	2,883.64	24,789.12	43.49	21,392.67	10,818.21	32,210.88
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	1,622.64	10,028.24	54.12	0.00	8,501.76	8,501.76
10	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	358,379.00	49,998.12	130,737.69	36.48	21,392.67	206,248.64	227,641.31
10	E	---	1--	171000	---	SALARIES	170,245.00	14,724.84	43,692.78	25.66	0.00	126,552.22	126,552.22
10	E	---	2--	171000	---	EMPLOYEE BENEFITS	90,714.00	8,073.15	23,469.19	25.87	0.00	67,244.81	67,244.81
10	E	---	3--	171000	---	PURCHASED SERVICES	8,300.00	0.00	0.00	0.00	0.00	8,300.00	8,300.00
10	E	---	4--	171000	---	NON-CAPITAL OBJECTS	4,700.00	53.07	1,008.65	21.46	313.02	3,378.33	3,691.35
10	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	273,959.00	22,851.06	68,170.62	24.88	313.02	205,475.36	205,788.38
10	E	---	1--	172000	---	SALARIES	20,100.00	1,675.00	5,025.00	25.00	0.00	15,075.00	15,075.00
10	E	---	2--	172000	---	EMPLOYEE BENEFITS	14,572.00	1,188.23	3,560.22	24.43	0.00	11,011.78	11,011.78
10	E	---	3--	172000	---	PURCHASED SERVICES	2,755.00	0.00	376.00	13.65	0.00	2,379.00	2,379.00
10	E	---	4--	172000	---	NON-CAPITAL OBJECTS	5,625.00	0.00	780.80	13.88	129.36	4,714.84	4,844.20
10	E	---	9--	172000	---	OTHER EXPENDITURES	2,745.00	300.00	600.00	21.86	119.64	2,025.36	2,145.00
10	E	---	---	172000	---	GIFTED AND TALENTED	45,797.00	3,163.23	10,342.02	22.58	249.00	35,205.98	35,454.98
10	E	---	---	1-----	---	INSTRUCTION	12,943,711.96	1,010,175.99	3,641,519.25	28.13	129,442.70	9,172,750.01	9,302,192.71
10	E	---	1--	213000	---	SALARIES	315,190.00	26,059.98	85,352.51	27.08	0.00	229,837.49	229,837.49

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10	E	---	2--	213000	---	EMPLOYEE BENEFITS	148,278.00	10,383.55	35,649.50	24.04	0.00	112,628.50	112,628.50
10	E	---	3--	213000	---	PURCHASED SERVICES	5,675.00	3,045.00	7,946.41	140.02	600.00	2,271.41-	2,271.41-
10	E	---	4--	213000	---	NON-CAPITAL OBJECTS	8,400.00	772.31	1,647.21	19.61	953.11	5,799.68	6,752.79
10	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	477,543.00	40,260.84	130,595.63	27.35	1,553.11	345,394.26	346,947.37
10	E	---	1--	214000	---	SALARIES	113,150.00	9,448.35	26,822.27	23.71	0.00	86,327.73	86,327.73
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	72,970.08	5,337.47	15,406.31	21.11	0.00	57,563.77	57,563.77
10	E	---	3--	214000	---	PURCHASED SERVICES	1,315.00	90.00	681.00	51.79	0.00	634.00	634.00
10	E	---	4--	214000	---	NON-CAPITAL OBJECTS	5,100.00	33.00	1,434.95	28.14	1,443.34	2,221.71	3,665.05
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	192,695.08	14,908.82	44,344.53	23.01	1,443.34	146,907.21	148,350.55
10	E	---	1--	219000	---	SALARIES	23,510.00	3,593.44	9,709.69	41.30	0.00	13,800.31	13,800.31
10	E	---	2--	219000	---	EMPLOYEE BENEFITS	12,457.00	1,442.14	3,828.14	30.73	0.00	8,628.86	8,628.86
10	E	---	3--	219000	---	PURCHASED SERVICES	0.00	0.00	1,250.95	0.00	0.00	1,250.95-	1,250.95-
10	E	---	4--	219000	---	NON-CAPITAL OBJECTS	10,000.00	504.74	2,207.17	22.07	0.00	7,792.83	7,792.83
10	E	---	---	219000	---	OTHER PUPIL SERVICES	45,967.00	5,540.32	16,995.95	36.97	0.00	28,971.05	28,971.05
10	E	---	1--	221100	---	SALARIES	0.00	87.50	730.13	0.00	0.00	730.13-	730.13-
10	E	---	2--	221100	---	EMPLOYEE BENEFITS	0.00	6.69	55.85	0.00	0.00	55.85-	55.85-
10	E	---	---	221100	---	DIRECTION OF IMPROV OF I	0.00	94.19	785.98	0.00	0.00	785.98-	785.98-
10	E	---	1--	221200	---	SALARIES	11,800.00	4,238.50	9,988.33	84.65	0.00	1,811.67	1,811.67
10	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	332.45	1,144.22	0.00	0.00	1,144.22-	1,144.22-
10	E	---	3--	221200	---	PURCHASED SERVICES	3,570.00	23.15-	17,272.56	483.83	650.00	14,352.56-	13,702.56-
10	E	---	4--	221200	---	NON-CAPITAL OBJECTS	6,000.00	422.30	11,738.64	195.64	20.65	5,759.29-	5,738.64-
10	E	---	9--	221200	---	OTHER EXPENDITURES	3,200.00	0.00	3,715.00	116.09	0.00	515.00-	515.00-
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	24,570.00	4,970.10	43,858.75	178.51	670.65	19,959.40-	19,288.75-
10	E	---	1--	221201	---	SALARIES	112,352.00	9,362.68	46,813.40	41.67	0.00	65,538.60	65,538.60
10	E	---	2--	221201	---	EMPLOYEE BENEFITS	43,685.00	3,066.18	15,330.90	35.09	0.00	28,354.10	28,354.10
10	E	---	---	221201	---	CURRICULUM DEVELOPMENT	156,037.00	12,428.86	62,144.30	39.83	0.00	93,892.70	93,892.70
10	E	---	1--	221300	---	SALARIES	17,000.00	3,622.26	22,976.03	135.15	0.00	5,976.03-	5,976.03-
10	E	---	2--	221300	---	EMPLOYEE BENEFITS	30,000.00	753.05	8,314.33	27.71	0.00	21,685.67	21,685.67
10	E	---	3--	221300	---	PURCHASED SERVICES	27,770.00	10,246.55	19,191.24	69.11	0.00	8,578.76	8,578.76
10	E	---	4--	221300	---	NON-CAPITAL OBJECTS	4,395.00	0.00	5,020.35	114.23	0.00	625.35-	625.35-
10	E	---	9--	221300	---	OTHER EXPENDITURES	0.00	0.00	125.00	0.00	0.00	125.00-	125.00-
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	79,165.00	14,621.86	55,626.95	70.27	0.00	23,538.05	23,538.05

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
10	E	---	3--	221500	---	PURCHASED SERVICES	85,013.00	2,475.00	19,161.16	22.54	7,138.64	58,713.20	65,851.84
10	E	---	4--	221500	---	NON-CAPITAL OBJECTS	95,902.00	126,301.95	136,166.42	141.98	370,223.98	410,488.40-	40,264.42-
10	E	---	---	221500	---	INSTRUCTION RELATED TECH	180,915.00	128,776.95	155,327.58	85.86	377,362.62	351,775.20-	25,587.42
10	E	---	1--	221900	---	SALARIES	2,500.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
10	E	---	2--	221900	---	EMPLOYEE BENEFITS	200.00	0.00	0.00	0.00	0.00	200.00	200.00
10	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	2,700.00	0.00	0.00	0.00	0.00	2,700.00	2,700.00
10	E	---	1--	222200	---	SALARIES	266,882.00	24,211.21	70,031.54	26.24	0.00	196,850.46	196,850.46
10	E	---	2--	222200	---	EMPLOYEE BENEFITS	158,350.00	15,306.38	41,626.21	26.29	0.00	116,723.79	116,723.79
10	E	---	3--	222200	---	PURCHASED SERVICES	20,137.00	5,014.76	15,266.00	75.81	2,456.70	2,414.30	4,871.00
10	E	---	4--	222200	---	NON-CAPITAL OBJECTS	70,613.00	1,056.23	32,376.45	45.85	15,842.21	22,394.34	38,236.55
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	516,382.00	45,588.58	159,300.20	30.85	18,298.91	338,782.89	357,081.80
10	E	---	1--	222300	---	SALARIES	44,558.00	4,876.97	18,538.20	41.60	0.00	26,019.80	26,019.80
10	E	---	2--	222300	---	EMPLOYEE BENEFITS	9,024.00	952.59	3,719.00	41.21	0.00	5,305.00	5,305.00
10	E	---	---	222300	---	AUDIOVISUAL	53,582.00	5,829.56	22,257.20	41.54	0.00	31,324.80	31,324.80
10	E	---	1--	223700	---	SALARIES	29,650.00	2,470.84	7,412.52	25.00	0.00	22,237.48	22,237.48
10	E	---	2--	223700	---	EMPLOYEE BENEFITS	16,063.00	1,307.18	3,921.54	24.41	0.00	12,141.46	12,141.46
10	E	---	---	223700	---	SUP/COOR VOC ED - LVEC	45,713.00	3,778.02	11,334.06	24.79	0.00	34,378.94	34,378.94
10	E	---	1--	223900	---	SALARIES	48,204.00	6,076.10	24,387.93	50.59	0.00	23,816.07	23,816.07
10	E	---	2--	223900	---	EMPLOYEE BENEFITS	29,677.00	3,045.48	12,765.45	43.01	0.00	16,911.55	16,911.55
10	E	---	3--	223900	---	PURCHASED SERVICES	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	---	223900	---	SUPERVISION AND COORD-OT	79,881.00	9,121.58	37,153.38	46.51	0.00	42,727.62	42,727.62
10	E	---	1--	229000	---	SALARIES	99,626.00	8,326.14	41,686.15	41.84	0.00	57,939.85	57,939.85
10	E	---	2--	229000	---	EMPLOYEE BENEFITS	36,424.00	2,970.35	14,909.92	40.93	0.00	21,514.08	21,514.08
10	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	136,050.00	11,296.49	56,596.07	41.60	0.00	79,453.93	79,453.93
10	E	---	1--	231000	---	SALARIES	18,500.00	0.00	4,965.00	26.84	0.00	13,535.00	13,535.00
10	E	---	2--	231000	---	EMPLOYEE BENEFITS	1,350.00	0.00	379.87	28.14	0.00	970.13	970.13
10	E	---	3--	231000	---	PURCHASED SERVICES	40,000.00	55.00	14,055.00	35.14	0.00	25,945.00	25,945.00
10	E	---	4--	231000	---	NON-CAPITAL OBJECTS	4,000.00	40.00	1,279.34	31.98	0.00	2,720.66	2,720.66
10	E	---	9--	231000	---	OTHER EXPENDITURES	8,500.00	0.00	380.00	4.47	0.00	8,120.00	8,120.00
10	E	---	---	231000	---	BOARD OF EDUCATION	72,350.00	95.00	21,059.21	29.11	0.00	51,290.79	51,290.79
10	E	---	3--	231500	---	PURCHASED SERVICES	11,500.00	1,175.09	9,425.02	81.96	0.00	2,074.98	2,074.98

MEDFORD AREA PUBLIC SCHOOL DISTRICT  
SUMMARY EXPENDITURE BUDGET REPORT (Date: 11/2021)

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	231500	---	BOARD OF EDUCATION - LEG	11,500.00	1,175.09	9,425.02	81.96	0.00	2,074.98	2,074.98
10	E	---	1--	232000	---	SALARIES	182,064.00	14,569.20	74,752.27	41.06	0.00	107,311.73	107,311.73
10	E	---	2--	232000	---	EMPLOYEE BENEFITS	70,133.00	5,677.71	28,726.41	40.96	0.00	41,406.59	41,406.59
10	E	---	3--	232000	---	PURCHASED SERVICES	2,120.00	453.15	1,318.23	62.18	0.00	801.77	801.77
10	E	---	4--	232000	---	NON-CAPITAL OBJECTS	2,500.00	294.92	924.24	36.97	155.78	1,419.98	1,575.76
10	E	---	9--	232000	---	OTHER EXPENDITURES	2,030.00	0.00	275.00	13.55	0.00	1,755.00	1,755.00
10	E	---	---	232000	---	CENTRAL ADMINISTRATION	258,847.00	20,994.98	105,996.15	40.95	155.78	152,695.07	152,850.85
10	E	---	9--	239000	---	OTHER EXPENDITURES	0.00	0.00	184.21	0.00	0.00	184.21-	184.21-
10	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	0.00	0.00	184.21	0.00	0.00	184.21-	184.21-
10	E	---	1--	240000	---	SALARIES	845,317.00	72,966.39	345,786.34	40.91	0.00	499,530.66	499,530.66
10	E	---	2--	240000	---	EMPLOYEE BENEFITS	455,719.00	33,572.34	149,427.58	32.79	0.00	306,291.42	306,291.42
10	E	---	3--	240000	---	PURCHASED SERVICES	28,665.00	1,008.00	8,692.41	30.32	0.00	19,972.59	19,972.59
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	71,894.00	1,277.26	15,510.04	21.57	19,423.00	36,960.96	56,383.96
10	E	---	9--	240000	---	OTHER EXPENDITURES	6,000.00	0.00	4,212.62	70.21	0.00	1,787.38	1,787.38
10	E	---	---	240000	---	BUILDING ADMINISTRATION	1,407,595.00	108,823.99	523,628.99	37.20	19,423.00	864,543.01	883,966.01
10	E	---	1--	252000	---	SALARIES	171,320.00	16,126.17	67,547.92	39.43	0.00	103,772.08	103,772.08
10	E	---	2--	252000	---	EMPLOYEE BENEFITS	94,302.00	5,667.48	30,127.87	31.95	0.00	64,174.13	64,174.13
10	E	---	3--	252000	---	PURCHASED SERVICES	11,370.00	104.00	7,236.90	63.65	1,800.00	2,333.10	4,133.10
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	1,000.00	11.51	341.28	34.13	555.79	102.93	658.72
10	E	---	9--	252000	---	OTHER EXPENDITURES	7,630.00	0.00	1,893.49	24.82	0.00	5,736.51	5,736.51
10	E	---	---	252000	---	FISCAL	285,622.00	21,909.16	107,147.46	37.51	2,355.79	176,118.75	178,474.54
10	E	---	1--	253000	---	SALARIES	634,163.00	45,913.97	256,043.95	40.38	0.00	378,119.05	378,119.05
10	E	---	2--	253000	---	EMPLOYEE BENEFITS	359,835.00	25,117.78	130,438.81	36.25	0.00	229,396.19	229,396.19
10	E	---	3--	253000	---	PURCHASED SERVICES	498,700.00	34,910.09	107,270.20	21.51	6,131.01	385,298.79	391,429.80
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	120,440.00	5,432.20	44,621.12	37.05	53,016.03	22,802.85	75,818.88
10	E	---	5--	253000	---	CAPITAL OBJECTS	49,500.00	0.00	0.00	0.00	0.00	49,500.00	49,500.00
10	E	---	9--	253000	---	OTHER EXPENDITURES	2,560.00	0.00	125.00	4.88	0.00	2,435.00	2,435.00
10	E	---	---	253000	---	OPERATION	1,665,198.00	111,374.04	538,499.08	32.34	59,147.04	1,067,551.88	1,126,698.92
10	E	---	1--	254000	---	SALARIES	0.00	0.00	67.38	0.00	0.00	67.38-	67.38-
10	E	---	2--	254000	---	EMPLOYEE BENEFITS	0.00	0.00	9.71	0.00	0.00	9.71-	9.71-
10	E	---	4--	254000	---	NON-CAPITAL OBJECTS	0.00	0.00	22.61	0.00	0.00	22.61-	22.61-
10	E	---	---	254000	---	MAINTENANCE	0.00	0.00	99.70	0.00	0.00	99.70-	99.70-
10	E	---	1--	254100	---	SALARIES	52,558.00	4,072.64	18,308.95	34.84	0.00	34,249.05	34,249.05

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	2--	254100	---	EMPLOYEE BENEFITS	30,174.00	2,328.32	10,473.04	34.71	0.00	19,700.96	19,700.96
10	E	---	4--	254100	---	NON-CAPITAL OBJECTS	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	---	254100	---	DIRECTION OF MAINTENANCE	84,732.00	6,400.96	28,781.99	33.97	0.00	55,950.01	55,950.01
10	E	---	3--	254200	---	PURCHASED SERVICES	180,900.00	1,874.17	53,277.48	29.45	0.00	127,622.52	127,622.52
10	E	---	4--	254200	---	NON-CAPITAL OBJECTS	1,400.00	161.98	3,843.65	274.55	700.00	3,143.65-	2,443.65-
10	E	---	5--	254200	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	5,000.00	5,000.00-	0.00
10	E	---	---	254200	---	SITE REPAIRS	182,300.00	2,036.15	57,121.13	31.33	5,700.00	119,478.87	125,178.87
10	E	---	3--	254300	---	PURCHASED SERVICES	306,700.00	21,069.04	59,575.69	19.42	68,230.00	178,894.31	247,124.31
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	14,600.00	1,240.71	11,371.06	77.88	6,809.58	3,580.64-	3,228.94
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	321,750.00	22,309.75	70,946.75	22.05	75,039.58	175,763.67	250,803.25
10	E	---	3--	254500	---	PURCHASED SERVICES	0.00	0.00	50.00	0.00	0.00	50.00-	50.00-
10	E	---	---	254500	---	VEHICLE MAINTENANCE	0.00	0.00	50.00	0.00	0.00	50.00-	50.00-
10	E	---	3--	254900	---	PURCHASED SERVICES	11,675.00	0.00	252.00	2.16	0.00	11,423.00	11,423.00
10	E	---	4--	254900	---	NON-CAPITAL OBJECTS	31,425.00	351.23	11,038.91	35.13	1,441.00	18,945.09	20,386.09
10	E	---	5--	254900	---	CAPITAL OBJECTS	19,050.00	0.00	17,302.47	90.83	0.00	1,747.53	1,747.53
10	E	---	---	254900	---	OTHER MAINTENANCE	62,150.00	351.23	28,593.38	46.01	1,441.00	32,115.62	33,556.62
10	E	---	3--	255000	---	PURCHASED SERVICES	7,200.00	0.00	0.00	0.00	0.00	7,200.00	7,200.00
10	E	---	---	255000	---	FACILITY ACQUISITION/REM	7,200.00	0.00	0.00	0.00	0.00	7,200.00	7,200.00
10	E	---	3--	255100	---	PURCHASED SERVICES	15,000.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
10	E	---	---	255100	---	CONSTRUCTION	15,000.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
10	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	35,479.97	0.00	0.00	35,479.97-	35,479.97-
10	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	35,479.97	0.00	0.00	35,479.97-	35,479.97-
10	E	---	3--	255300	---	PURCHASED SERVICES	17,800.00	8,274.97	24,451.47	137.37	0.00	6,651.47-	6,651.47-
10	E	---	5--	255300	---	CAPITAL OBJECTS	588,381.00	123,669.10	207,377.70	35.25	43,125.30	337,878.00	381,003.30
10	E	---	---	255300	---	REMODELING	606,181.00	131,944.07	231,829.17	38.24	43,125.30	331,226.53	374,351.83
10	E	---	3--	255400	---	PURCHASED SERVICES	43,200.00	1,350.00	3,375.00	7.81	0.00	39,825.00	39,825.00
10	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	43,200.00	1,350.00	3,375.00	7.81	0.00	39,825.00	39,825.00
10	E	---	3--	256710	---	PURCHASED SERVICES	1,116,092.00	102,277.13	203,590.45	18.24	0.00	912,501.55	912,501.55
10	E	---	---	256710	---	CONTR TRANSPORTATION-FLE	1,116,092.00	102,277.13	203,590.45	18.24	0.00	912,501.55	912,501.55

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	256720	---	PURCHASED SERVICES	15,000.00	1,983.61	2,923.03	19.49	0.00	12,076.97	12,076.97
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	1,983.61	2,923.03	19.49	0.00	12,076.97	12,076.97
10	E	---	3--	256741	---	PURCHASED SERVICES	17,000.00	150.00-	2,208.35	12.99	0.00	14,791.65	14,791.65
10	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	17,000.00	150.00-	2,208.35	12.99	0.00	14,791.65	14,791.65
10	E	---	3--	256742	---	PURCHASED SERVICES	103,000.00	12,856.12	40,870.01	39.68	0.00	62,129.99	62,129.99
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	103,000.00	12,856.12	40,870.01	39.68	0.00	62,129.99	62,129.99
10	E	---	3--	256770	---	PURCHASED SERVICES	28,000.00	2,472.14	3,984.36	14.23	0.00	24,015.64	24,015.64
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	2,472.14	3,984.36	14.23	0.00	24,015.64	24,015.64
10	E	---	2--	259000	---	EMPLOYEE BENEFITS	0.00	800.13	3,028.14	0.00	0.00	3,028.14-	3,028.14-
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	800.13	3,028.14	0.00	0.00	3,028.14-	3,028.14-
10	E	---	3--	260000	---	PURCHASED SERVICES	111,800.00	6,790.55	31,392.64	28.08	0.00	80,407.36	80,407.36
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	29,000.00	5,697.26	8,922.69	30.77	6,786.85	13,290.46	20,077.31
10	E	---	---	260000	---	CENTRAL SERVICES	140,800.00	12,487.81	40,315.33	28.63	6,786.85	93,697.82	100,484.67
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	217,294.00	13,666.11	88,464.13	40.71	0.00	128,829.87	128,829.87
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	217,294.00	13,666.11	88,464.13	40.71	0.00	128,829.87	128,829.87
10	E	---	6--	283000	---	DEBT REITREMENT	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
10	E	---	---	283000	---	OPERATIONAL DEBT	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
10	E	---	2--	292000	---	EMPLOYEE BENEFITS	210,000.00	0.00	0.00	0.00	0.00	210,000.00	210,000.00
10	E	---	---	292000	---	OTHER RETIREE PAYMENTS	210,000.00	0.00	0.00	0.00	0.00	210,000.00	210,000.00
10	E	---	1--	295000	---	SALARIES	64,225.00	4,249.01	52,247.16	81.35	0.00	11,977.84	11,977.84
10	E	---	2--	295000	---	EMPLOYEE BENEFITS	40,099.00	2,942.14	22,592.27	56.34	0.00	17,506.73	17,506.73
10	E	---	3--	295000	---	PURCHASED SERVICES	166,617.00	11,845.19	207,707.50	124.66	8,585.00	49,675.50-	41,090.50-
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	57,130.00	26,202.48	37,266.40	65.23	681.02	19,182.58	19,863.60
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	328,071.00	45,238.82	319,813.33	97.48	9,266.02	1,008.35-	8,257.67
10	E	---	2--	299000	---	EMPLOYEE BENEFITS	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
10	E	---	3--	299000	---	PURCHASED SERVICES	0.00	0.00	1,371.00	0.00	0.00	1,371.00-	1,371.00-
10	E	---	---	299000	---	MISCELLANEOUS	40,000.00	0.00	1,371.00	3.43	0.00	38,629.00	38,629.00
10	E	---	---	2-----	---	SUPPORT SERVICES	9,270,082.08	917,612.46	3,265,105.92	35.22	621,768.99	5,383,207.17	6,004,976.16



Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	8--	411000	---	OPERATING TRANSFER - OUT	10,449,824.00	0.00	0.00	0.00	0.00	10,449,824.00	10,449,824.00
10	E	---	---	411000	---	TRANSFER FROM FUND 10	10,449,824.00	0.00	0.00	0.00	0.00	10,449,824.00	10,449,824.00
10	E	---	3--	431000	---	PURCHASED SERVICES	5,000.00	0.00	1,666.67	33.33	0.00	3,333.33	3,333.33
10	E	---	---	431000	---	GENERAL TUITION PAYMENTS	5,000.00	0.00	1,666.67	33.33	0.00	3,333.33	3,333.33
10	E	---	3--	435000	---	PURCHASED SERVICES	440,000.00	0.00	0.00	0.00	0.00	440,000.00	440,000.00
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	440,000.00	0.00	0.00	0.00	0.00	440,000.00	440,000.00
10	E	---	3--	438000	---	PURCHASED SERVICES	253,545.00	0.00	0.00	0.00	0.00	253,545.00	253,545.00
10	E	---	---	438000	---	GENERAL AID REDUCTION	253,545.00	0.00	0.00	0.00	0.00	253,545.00	253,545.00
10	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	11,148,369.00	0.00	1,666.67	0.01	0.00	11,146,702.33	11,146,702.33
10	-	---	---	-----	---	GENERAL FUND	33,362,163.04	1,927,788.45	6,908,291.84	20.71	751,211.69	25,702,659.51	26,453,871.20

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	203.50	333.50	0.00	351.87	685.37-	333.50-
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	203.50	333.50	0.00	351.87	685.37-	333.50-
21	E	---	1--	120000	---	SALARIES	0.00	500.00	500.00	0.00	0.00	500.00-	500.00-
21	E	---	2--	120000	---	EMPLOYEE BENEFITS	0.00	67.04	67.04	0.00	0.00	67.04-	67.04-
21	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00	1,710.00	0.00	0.00	1,710.00-	1,710.00-
21	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	5,355.40	22,642.30	0.00	643.83	23,286.13-	22,642.30-
21	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	0.00	25.50	0.00	0.00	25.50-	25.50-
21	E	---	---	120000	---	REGULAR CURRICULUM	0.00	5,922.44	24,944.84	0.00	643.83	25,588.67-	24,944.84-
21	E	---	4--	125500	---	NON-CAPITAL OBJECTS	0.00	0.00	115.00	0.00	0.00	115.00-	115.00-
21	E	---	---	125500	---	INSTRUMENTAL MUSIC	0.00	0.00	115.00	0.00	0.00	115.00-	115.00-
21	E	---	4--	126000	---	NON-CAPITAL OBJECTS	0.00	3,759.00	5,582.25	0.00	0.00	5,582.25-	5,582.25-
21	E	---	---	126000	---	SCIENCE	0.00	3,759.00	5,582.25	0.00	0.00	5,582.25-	5,582.25-
21	E	---	---	1-----	---	INSTRUCTION	0.00	9,884.94	30,975.59	0.00	995.70	31,971.29-	30,975.59-
21	E	---	4--	219000	---	NON-CAPITAL OBJECTS	0.00	0.00	1,244.06	0.00	0.00	1,244.06-	1,244.06-
21	E	---	---	219000	---	OTHER PUPIL SERVICES	0.00	0.00	1,244.06	0.00	0.00	1,244.06-	1,244.06-
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	2,099.10	6,263.95	0.00	0.00	6,263.95-	6,263.95-
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	24,097.24	41,058.40	0.00	201.25	41,259.65-	41,058.40-
21	E	---	5--	240000	---	CAPITAL OBJECTS	0.00	7,800.00	7,800.00	0.00	0.00	7,800.00-	7,800.00-
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	49.00	504.50	0.00	0.00	504.50-	504.50-
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	34,045.34	55,626.85	0.00	201.25	55,828.10-	55,626.85-
21	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	60,382.03	0.00	0.00	60,382.03-	60,382.03-
21	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	60,382.03	0.00	0.00	60,382.03-	60,382.03-
21	E	---	3--	256770	---	PURCHASED SERVICES	0.00	0.00	150.00	0.00	0.00	150.00-	150.00-
21	E	---	---	256770	---	FIELD TRIPS	0.00	0.00	150.00	0.00	0.00	150.00-	150.00-
21	E	---	---	2-----	---	SUPPORT SERVICES	0.00	34,045.34	117,402.94	0.00	201.25	117,604.19-	117,402.94-
21	E	---	3--	450000	---	PURCHASED SERVICES	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00-	1,000.00-
21	E	---	---	450000	---	POST-SECONDARY SCHOLARSH	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00-	1,000.00-
21	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00-	1,000.00-

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
21	-	---	---	-----	---	GIFT FUND	0.00	44,930.28	149,378.53	0.00	1,196.95	150,575.48-	149,378.53-

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	152000	---	SALARIES	46,000.00	3,833.34	11,500.02	25.00	0.00	34,499.98	34,499.98
27	E	---	2--	152000	---	EMPLOYEE BENEFITS	6,782.00	565.06	1,695.17	25.00	0.00	5,086.83	5,086.83
27	E	---	3--	152000	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00
27	E	---	4--	152000	---	NON-CAPITAL OBJECTS	13,000.00	564.87	2,344.86	18.04	0.00	10,655.14	10,655.14
27	E	---	---	152000	---	EARLY CHILDHOOD	66,282.00	4,963.27	15,540.05	23.45	0.00	50,741.95	50,741.95
27	E	---	1--	156100	---	SALARIES	6,448.00	0.00	0.00	0.00	0.00	6,448.00	6,448.00
27	E	---	2--	156100	---	EMPLOYEE BENEFITS	2,421.00	0.00	0.00	0.00	0.00	2,421.00	2,421.00
27	E	---	---	156100	---	HEARING IMPAIRMENT DEAF/	8,869.00	0.00	0.00	0.00	0.00	8,869.00	8,869.00
27	E	---	1--	156110	---	SALARIES	30,705.00	3,486.85	9,477.53	30.87	0.00	21,227.47	21,227.47
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	15,526.00	1,682.18	4,348.60	28.01	0.00	11,177.40	11,177.40
27	E	---	---	156110	---	HEARING IMPAIRMENT	46,231.00	5,169.03	13,826.13	29.91	0.00	32,404.87	32,404.87
27	E	---	1--	156600	---	SALARIES	404,024.00	33,668.76	128,637.20	31.84	0.00	275,386.80	275,386.80
27	E	---	2--	156600	---	EMPLOYEE BENEFITS	185,955.00	14,157.91	53,872.22	28.97	0.00	132,082.78	132,082.78
27	E	---	3--	156600	---	PURCHASED SERVICES	500.00	109.51	1,375.71	275.14	0.00	875.71-	875.71-
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	5,300.00	1,435.14	3,891.82	73.43	963.45	444.73	1,408.18
27	E	---	9--	156600	---	OTHER EXPENDITURES	1,060.00	225.00	225.00	21.23	0.00	835.00	835.00
27	E	---	---	156600	---	SPEECH/LANGUAGE	596,839.00	49,596.32	188,001.95	31.50	963.45	407,873.60	408,837.05
27	E	---	3--	156700	---	PURCHASED SERVICES	0.00	602.43	847.87	0.00	0.00	847.87-	847.87-
27	E	---	---	156700	---	VISUALLY IMPAIRED	0.00	602.43	847.87	0.00	0.00	847.87-	847.87-
27	E	---	4--	158200	---	NON-CAPITAL OBJECTS	0.00	250.00-	167.69	0.00	0.00	167.69-	167.69-
27	E	---	---	158200	---	LEARNING DISABILITIES	0.00	250.00-	167.69	0.00	0.00	167.69-	167.69-
27	E	---	1--	158700	---	SALARIES	2,135,897.98	167,006.54	634,665.92	29.71	0.00	1,501,232.06	1,501,232.06
27	E	---	2--	158700	---	EMPLOYEE BENEFITS	1,019,596.00	82,115.75	304,844.35	29.90	0.00	714,751.65	714,751.65
27	E	---	3--	158700	---	PURCHASED SERVICES	21,000.00	0.00	3,241.25	15.43	0.00	17,758.75	17,758.75
27	E	---	4--	158700	---	NON-CAPITAL OBJECTS	73,030.00	7,571.70	33,590.96	46.00	9,955.27	29,483.77	39,439.04
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	0.00	0.00	0.00	1,000.00	1,000.00
27	E	---	---	158700	---	CROSS CATEGORICAL	3,300,523.98	256,693.99	976,342.48	29.58	9,955.27	2,314,226.23	2,324,181.50
27	E	---	4--	158777	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	351.72	351.72-	0.00
27	E	---	---	158777	---	RVA CROSS CATEGORICAL	0.00	0.00	0.00	0.00	351.72	351.72-	0.00
27	E	---	9--	159100	---	OTHER EXPENDITURES	2,000.00	200.00	1,300.00	65.00	0.00	700.00	700.00
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	2,000.00	200.00	1,300.00	65.00	0.00	700.00	700.00

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	159180	---	SALARIES	663,669.00	81,015.42	213,399.78	32.15	0.00	450,269.22	450,269.22
27	E	---	2--	159180	---	EMPLOYEE BENEFITS	502,720.02	42,498.29	109,641.48	21.81	0.00	393,078.54	393,078.54
27	E	---	---	159180	---	CROSS CATEGORICAL - ASST	1,166,389.02	123,513.71	323,041.26	27.70	0.00	843,347.76	843,347.76
27	E	---	1--	159300	---	SALARIES	28,889.00	2,407.42	7,222.26	25.00	0.00	21,666.74	21,666.74
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	14,317.00	1,158.31	3,475.33	24.27	0.00	10,841.67	10,841.67
27	E	---	4--	159300	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	150.00	150.00-	0.00
27	E	---	---	159300	---	ADAPTIVE PHY ED	43,206.00	3,565.73	10,697.59	24.76	150.00	32,358.41	32,508.41
27	E	---	---	1-----	---	INSTRUCTION	5,230,340.00	444,054.48	1,529,765.02	29.25	11,420.44	3,689,154.54	3,700,574.98
27	E	---	1--	212000	---	SALARIES	95,900.00	4,041.68	12,125.04	12.64	0.00	83,774.96	83,774.96
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	59,411.00	2,483.51	7,448.35	12.54	0.00	51,962.65	51,962.65
27	E	---	---	212000	---	SOCIAL WORK	155,311.00	6,525.19	19,573.39	12.60	0.00	135,737.61	135,737.61
27	E	---	1--	215000	---	SALARIES	317,970.00	30,205.94	110,373.81	34.71	0.00	207,596.19	207,596.19
27	E	---	2--	215000	---	EMPLOYEE BENEFITS	153,422.00	12,951.44	47,575.31	31.01	0.00	105,846.69	105,846.69
27	E	---	4--	215000	---	NON-CAPITAL OBJECTS	3,000.00	185.83	375.83	12.53	0.00	2,624.17	2,624.17
27	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	474,392.00	43,343.21	158,324.95	33.37	0.00	316,067.05	316,067.05
27	E	---	3--	215200	---	PURCHASED SERVICES	0.00	0.00	0.00	0.00	3,865.00	3,865.00-	0.00
27	E	---	4--	215200	---	NON-CAPITAL OBJECTS	3,850.00	62.10	480.06	12.47	1,446.85	1,923.09	3,369.94
27	E	---	---	215200	---	DIRECT PSYCHOLOGICAL SER	3,850.00	62.10	480.06	12.47	5,311.85	1,941.91-	3,369.94
27	E	---	1--	218100	---	SALARIES	228,981.00	20,602.54	81,686.11	35.67	0.00	147,294.89	147,294.89
27	E	---	2--	218100	---	EMPLOYEE BENEFITS	126,356.00	8,041.99	27,677.42	21.90	0.00	98,678.58	98,678.58
27	E	---	3--	218100	---	PURCHASED SERVICES	14,100.00	1,773.74	2,676.86	18.98	0.00	11,423.14	11,423.14
27	E	---	4--	218100	---	NON-CAPITAL OBJECTS	5,500.00	1,048.54	3,150.86	57.29	409.75	1,939.39	2,349.14
27	E	---	---	218100	---	OCCUPATIONAL THERAPY	374,937.00	31,466.81	115,191.25	30.72	409.75	259,336.00	259,745.75
27	E	---	1--	218200	---	SALARIES	68,043.00	5,670.26	17,010.78	25.00	0.00	51,032.22	51,032.22
27	E	---	2--	218200	---	EMPLOYEE BENEFITS	33,416.00	2,725.78	8,177.57	24.47	0.00	25,238.43	25,238.43
27	E	---	3--	218200	---	PURCHASED SERVICES	500.00	0.00	418.75	83.75	0.00	81.25	81.25
27	E	---	4--	218200	---	NON-CAPITAL OBJECTS	3,000.00	3,304.29	5,140.53	171.35	319.70	2,460.23-	2,140.53-
27	E	---	5--	218200	---	CAPITAL OBJECTS	5,000.00	7,752.60	7,752.60	155.05	0.00	2,752.60-	2,752.60-
27	E	---	---	218200	---	PHYSICAL THERAPY	109,959.00	19,452.93	38,500.23	35.01	319.70	71,139.07	71,458.77
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	0.00	0.00	0.00	4,000.00	4,000.00

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	221300	---	SALARIES	0.00	5,069.01	20,758.68	0.00	0.00	20,758.68-	20,758.68-
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	5,000.00	716.79	4,415.10	88.30	0.00	584.90	584.90
27	E	---	3--	221300	---	PURCHASED SERVICES	27,250.00	359.00	1,633.00	5.99	0.00	25,617.00	25,617.00
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	5,000.00	0.00	774.68	15.49	122.54	4,102.78	4,225.32
27	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	37,250.00	6,144.80	27,581.46	74.04	122.54	9,546.00	9,668.54
27	E	---	1--	221900	---	SALARIES	0.00	0.00	1,553.22	0.00	0.00	1,553.22-	1,553.22-
27	E	---	2--	221900	---	EMPLOYEE BENEFITS	0.00	0.00	223.39	0.00	0.00	223.39-	223.39-
27	E	---	4--	221900	---	NON-CAPITAL OBJECTS	1,300.00	0.00	732.31	56.33	0.00	567.69	567.69
27	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	1,300.00	0.00	2,508.92	192.99	0.00	1,208.92-	1,208.92-
27	E	---	1--	223300	---	SALARIES	111,840.00	9,320.00	46,600.00	41.67	0.00	65,240.00	65,240.00
27	E	---	2--	223300	---	EMPLOYEE BENEFITS	27,222.00	2,222.42	11,114.06	40.83	0.00	16,107.94	16,107.94
27	E	---	3--	223300	---	PURCHASED SERVICES	500.00	0.00	4,332.00	866.40	0.00	3,832.00-	3,832.00-
27	E	---	4--	223300	---	NON-CAPITAL OBJECTS	1,000.00	0.00	50.57	5.06	0.00	949.43	949.43
27	E	---	---	223300	---	SUP/COOR EXCEPTIONAL EDU	140,562.00	11,542.42	62,096.63	44.18	0.00	78,465.37	78,465.37
27	E	---	1--	223390	---	SALARIES	37,146.00	3,291.68	14,844.15	39.96	0.00	22,301.85	22,301.85
27	E	---	2--	223390	---	EMPLOYEE BENEFITS	26,759.00	2,185.36	9,836.33	36.76	0.00	16,922.67	16,922.67
27	E	---	4--	223390	---	NON-CAPITAL OBJECTS	0.00	0.00	315.76	0.00	0.00	315.76-	315.76-
27	E	---	---	223390	---	SPECIAL ED SUPERIVSION &	63,905.00	5,477.04	24,996.24	39.11	0.00	38,908.76	38,908.76
27	E	---	3--	252000	---	PURCHASED SERVICES	0.00	0.00	11,298.00	0.00	0.00	11,298.00-	11,298.00-
27	E	---	---	252000	---	FISCAL	0.00	0.00	11,298.00	0.00	0.00	11,298.00-	11,298.00-
27	E	---	3--	254490	---	PURCHASED SERVICES	0.00	0.00	186.89	0.00	0.00	186.89-	186.89-
27	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	0.00	0.00	186.89	0.00	0.00	186.89-	186.89-
27	E	---	5--	255200	---	CAPITAL OBJECTS	50,000.00	4,900.00	54,900.00	109.80	0.00	4,900.00-	4,900.00-
27	E	---	---	255200	---	SITE REPAIRS	50,000.00	4,900.00	54,900.00	109.80	0.00	4,900.00-	4,900.00-
27	E	---	4--	255300	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	4,140.00	4,140.00-	0.00
27	E	---	---	255300	---	REMODELING	0.00	0.00	0.00	0.00	4,140.00	4,140.00-	0.00
27	E	---	3--	255400	---	PURCHASED SERVICES	8,800.00	0.00	8,896.67	101.10	0.00	96.67-	96.67-
27	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	8,800.00	0.00	8,896.67	101.10	0.00	96.67-	96.67-
27	E	---	1--	256250	---	SALARIES	50,606.00	6,282.38	18,771.08	37.09	0.00	31,834.92	31,834.92
27	E	---	2--	256250	---	EMPLOYEE BENEFITS	44,405.00	4,746.69	12,345.72	27.80	0.00	32,059.28	32,059.28
27	E	---	3--	256250	---	PURCHASED SERVICES	27,000.00	2,121.83	4,151.98	15.38	0.00	22,848.02	22,848.02

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	4--	256250	---	NON-CAPITAL OBJECTS	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
27	E	---	---	256250	---	SP ED TRANSPORTATION - D	123,011.00	13,150.90	35,268.78	28.67	0.00	87,742.22	87,742.22
27	E	---	1--	256251	---	SALARIES	0.00	156.90	156.90	0.00	0.00	156.90-	156.90-
27	E	---	2--	256251	---	EMPLOYEE BENEFITS	0.00	22.13	22.13	0.00	0.00	22.13-	22.13-
27	E	---	---	256251	---	RESIDENT SP ED TRANSPORT	0.00	179.03	179.03	0.00	0.00	179.03-	179.03-
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	200.03	757.04	0.00	0.00	757.04-	757.04-
27	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	200.03	757.04	0.00	0.00	757.04-	757.04-
27	E	---	3--	263300	---	PURCHASED SERVICES	0.00	9.30	665.28	0.00	0.00	665.28-	665.28-
27	E	---	---	263300	---	PUBLIC INFORMATION	0.00	9.30	665.28	0.00	0.00	665.28-	665.28-
27	E	---	---	2-----	---	SUPPORT SERVICES	1,550,577.00	142,453.76	561,404.82	36.21	10,303.84	978,868.34	989,172.18
27	E	---	3--	436611	---	PURCHASED SERVICES	51,110.00	0.00	12,527.50	24.51	0.00	38,582.50	38,582.50
27	E	---	---	436611	---	HEARING IMPAIRMENT	51,110.00	0.00	12,527.50	24.51	0.00	38,582.50	38,582.50
27	E	---	3--	436670	---	PURCHASED SERVICES	38,700.00	0.00	9,550.00	24.68	0.00	29,150.00	29,150.00
27	E	---	---	436670	---	VISUAL IMPAIRMENT	38,700.00	0.00	9,550.00	24.68	0.00	29,150.00	29,150.00
27	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	89,810.00	0.00	22,077.50	24.58	0.00	67,732.50	67,732.50
27	-	---	---	-----	---	SPECIAL EDUCATION FUND	6,870,727.00	586,508.24	2,113,247.34	30.76	21,724.28	4,735,755.38	4,757,479.66

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
38	E	---	6--	281000	---	DEBT REITREMENT	0.00	0.00	16,375.00	0.00	0.00	16,375.00-	16,375.00-	
38	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	0.00	0.00	16,375.00	0.00	0.00	16,375.00-	16,375.00-	
38	E	---	6--	282000	---	DEBT REITREMENT	161,203.00	0.00	0.00	0.00	0.00	161,203.00	161,203.00	
38	E	---	---	282000	---	REFINANCING	161,203.00	0.00	0.00	0.00	0.00	161,203.00	161,203.00	
38	E	---	---	2-----	---	SUPPORT SERVICES	161,203.00	0.00	16,375.00	10.16	0.00	144,828.00	144,828.00	
38	-	---	---	-----	---	Non-Referendum Debt Serv	161,203.00	0.00	16,375.00	10.16	0.00	144,828.00	144,828.00	



Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
39	E	---	6--	281000	---	DEBT REITREMENT	451,300.00	0.00	20,950.00	4.64	0.00	430,350.00	430,350.00
39	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	451,300.00	0.00	20,950.00	4.64	0.00	430,350.00	430,350.00
39	E	---	---	2-----	---	SUPPORT SERVICES	451,300.00	0.00	20,950.00	4.64	0.00	430,350.00	430,350.00
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	451,300.00	0.00	20,950.00	4.64	0.00	430,350.00	430,350.00

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
49	E	---	3--	255300	---	PURCHASED SERVICES	500,000.00	895.53	163,594.62	32.72	8,129.84	328,275.54	336,405.38
49	E	---	---	255300	---	REMODELING	500,000.00	895.53	163,594.62	32.72	8,129.84	328,275.54	336,405.38
49	E	---	---	2-----	---	SUPPORT SERVICES	500,000.00	895.53	163,594.62	32.72	8,129.84	328,275.54	336,405.38
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS F	500,000.00	895.53	163,594.62	32.72	8,129.84	328,275.54	336,405.38

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November 2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
50	E	---	4--	253000	---	NON-CAPITAL OBJECTS	0.00	1,280.00	1,280.00	0.00	0.00	1,280.00-	1,280.00-
50	E	---	---	253000	---	OPERATION	0.00	1,280.00	1,280.00	0.00	0.00	1,280.00-	1,280.00-
50	E	---	1--	257000	---	SALARIES	100,080.00	11,125.65	15,889.25	15.88	0.00	84,190.75	84,190.75
50	E	---	2--	257000	---	EMPLOYEE BENEFITS	64,027.00	5,597.37	7,246.29	11.32	0.00	56,780.71	56,780.71
50	E	---	3--	257000	---	PURCHASED SERVICES	1,316,000.00	313.00	372,299.19	28.29	0.00	943,700.81	943,700.81
50	E	---	4--	257000	---	NON-CAPITAL OBJECTS	0.00	1,040.74	1,069.43	0.00	236.30	1,305.73-	1,069.43-
50	E	---	9--	257000	---	OTHER EXPENDITURES	0.00	0.00	126.85-	0.00	0.00	126.85	126.85
50	E	---	---	257000	---	FOOD SERVICES	1,480,107.00	18,076.76	396,377.31	26.78	236.30	1,083,493.39	1,083,729.69
50	E	---	3--	295000	---	PURCHASED SERVICES	6,334.00	0.00	6,334.00	100.00	0.00	0.00	0.00
50	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	6,334.00	0.00	6,334.00	100.00	0.00	0.00	0.00
50	E	---	---	2-----	---	SUPPORT SERVICES	1,486,441.00	19,356.76	403,991.31	27.18	236.30	1,082,213.39	1,082,449.69
50	-	---	---	-----	---	FOOD SERVICE FUND	1,486,441.00	19,356.76	403,991.31	27.18	236.30	1,082,213.39	1,082,449.69

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	
72	E	---	9--	420000	---	OTHER EXPENDITURES	0.00	1,000.00-	1,500.00	0.00	0.00	1,500.00-	1,500.00-	
72	E	---	---	420000	---	TRUST FUND AWARD/SCHOLAR	0.00	1,000.00-	1,500.00	0.00	0.00	1,500.00-	1,500.00-	
72	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	1,000.00-	1,500.00	0.00	0.00	1,500.00-	1,500.00-	
72	-	---	---	-----	---	PRIVATE PURPOSE (SCHOLAR	0.00	1,000.00-	1,500.00	0.00	0.00	1,500.00-	1,500.00-	

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
73	E	---	9--	420000	---	OTHER EXPENDITURES	0.00	1,324.99	589,112.55	0.00	0.00	589,112.55-	589,112.55-
73	E	---	---	420000	---	TRUST FUND AWARD/SCHOLAR	0.00	1,324.99	589,112.55	0.00	0.00	589,112.55-	589,112.55-
73	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	1,324.99	589,112.55	0.00	0.00	589,112.55-	589,112.55-
73	-	---	---	-----	---	FIDUCIARY FUND	0.00	1,324.99	589,112.55	0.00	0.00	589,112.55-	589,112.55-

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
80	E	---	1--	229000	---	SALARIES	0.00	0.00	52.50	0.00	0.00	52.50-	52.50-
80	E	---	2--	229000	---	EMPLOYEE BENEFITS	0.00	0.00	7.38	0.00	0.00	7.38-	7.38-
80	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	0.00	0.00	59.88	0.00	0.00	59.88-	59.88-
80	E	---	3--	230000	---	PURCHASED SERVICES	0.00	30.60	1,361.66	0.00	0.00	1,361.66-	1,361.66-
80	E	---	---	230000	---	GENERAL ADMINISTRATION	0.00	30.60	1,361.66	0.00	0.00	1,361.66-	1,361.66-
80	E	---	1--	232200	---	SALARIES	12,500.00	1,171.00	3,710.00	29.68	0.00	8,790.00	8,790.00
80	E	---	2--	232200	---	EMPLOYEE BENEFITS	1,185.00	101.95	346.55	29.24	0.00	838.45	838.45
80	E	---	3--	232200	---	PURCHASED SERVICES	45,500.00	0.00	0.00	0.00	0.00	45,500.00	45,500.00
80	E	---	---	232200	---	COMMUNITY RELATIONS	59,185.00	1,272.95	4,056.55	6.85	0.00	55,128.45	55,128.45
80	E	---	1--	240000	---	SALARIES	55,700.00	6,791.85	17,403.87	31.25	0.00	38,296.13	38,296.13
80	E	---	2--	240000	---	EMPLOYEE BENEFITS	16,100.00	710.33	1,872.32	11.63	0.00	14,227.68	14,227.68
80	E	---	3--	240000	---	PURCHASED SERVICES	30,000.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
80	E	---	4--	240000	---	NON-CAPITAL OBJECTS	5,000.00	97.79	1,046.14	20.92	510.96	3,442.90	3,953.86
80	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	20.00	70.00	0.00	0.00	70.00-	70.00-
80	E	---	---	240000	---	BUILDING ADMINISTRATION	106,800.00	7,619.97	20,392.33	19.09	510.96	85,896.71	86,407.67
80	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	2,700.00	0.00	2,700.00-	0.00	2,700.00-
80	E	---	---	253000	---	OPERATION	0.00	0.00	2,700.00	0.00	2,700.00-	0.00	2,700.00-
80	E	---	3--	254200	---	PURCHASED SERVICES	0.00	0.00	29,400.00	0.00	0.00	29,400.00-	29,400.00-
80	E	---	---	254200	---	SITE REPAIRS	0.00	0.00	29,400.00	0.00	0.00	29,400.00-	29,400.00-
80	E	---	4--	254490	---	NON-CAPITAL OBJECTS	10,000.00	0.00	34.99	0.35	0.00	9,965.01	9,965.01
80	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	10,000.00	0.00	34.99	0.35	0.00	9,965.01	9,965.01
80	E	---	3--	256790	---	PURCHASED SERVICES	27,210.00	3,473.26	7,898.88	29.03	0.00	19,311.12	19,311.12
80	E	---	---	256790	---	OTHER CONTRACTED TRANSP	27,210.00	3,473.26	7,898.88	29.03	0.00	19,311.12	19,311.12
80	E	---	---	2-----	---	SUPPORT SERVICES	203,195.00	12,396.78	65,904.29	32.43	2,189.04-	139,479.75	137,290.71
80	E	---	1--	310000	---	SALARIES	18,000.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
80	E	---	3--	310000	---	PURCHASED SERVICES	0.00	135.00	270.00	0.00	0.00	270.00-	270.00-
80	E	---	4--	310000	---	NON-CAPITAL OBJECTS	0.00	0.00	30.00	0.00	0.00	30.00-	30.00-
80	E	---	---	310000	---	COMMUNITY SRVCS - ADULT	18,000.00	135.00	300.00	1.67	0.00	17,700.00	17,700.00
80	E	---	1--	390000	---	SALARIES	174,537.00	3,673.82	41,315.55	23.67	0.00	133,221.45	133,221.45
80	E	---	2--	390000	---	EMPLOYEE BENEFITS	29,140.00	1,348.26	9,046.49	31.04	0.00	20,093.51	20,093.51

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	2021-22	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	3--	390000	---	PURCHASED SERVICES	0.00	4,603.00	24,689.77	0.00	0.00	24,689.77-	24,689.77-
80	E	---	4--	390000	---	NON-CAPITAL OBJECTS	0.00	0.00	880.97	0.00	1,805.90	2,686.87-	880.97-
80	E	---	9--	390000	---	OTHER EXPENDITURES	0.00	0.00	325.00	0.00	0.00	325.00-	325.00-
80	E	---	---	390000	---	COMMUNITY SERVICES - OTH	203,677.00	9,625.08	76,257.78	37.44	1,805.90	125,613.32	127,419.22
80	E	---	1--	393000	---	SALARIES	78,000.00	2,094.32	24,369.60	31.24	0.00	53,630.40	53,630.40
80	E	---	2--	393000	---	EMPLOYEE BENEFITS	11,276.00	279.44	2,894.48	25.67	0.00	8,381.52	8,381.52
80	E	---	3--	393000	---	PURCHASED SERVICES	11,700.00	1,182.00	2,874.00	24.56	0.00	8,826.00	8,826.00
80	E	---	4--	393000	---	NON-CAPITAL OBJECTS	11,090.00	50.20	626.49	5.65	1,972.00	8,491.51	10,463.51
80	E	---	9--	393000	---	OTHER EXPENDITURES	450.00	0.00	800.00	177.78	0.00	350.00-	350.00-
80	E	---	---	393000	---	RECREATION ATHLETIC COMM	112,516.00	3,605.96	31,564.57	28.05	1,972.00	78,979.43	80,951.43
80	E	---	---	3-----	---	COMMUNITY SERVICES	334,193.00	13,366.04	108,122.35	32.35	3,777.90	222,292.75	226,070.65
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	537,388.00	25,762.82	174,026.64	32.38	1,588.86	361,772.50	363,361.36

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
99	E	---	1--	110000	---	SALARIES	1,297,995.00	130,659.31	595,875.46	45.91	0.00	702,119.54	702,119.54
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	634,812.00	56,023.76	264,698.96	41.70	0.00	370,113.04	370,113.04
99	E	---	3--	110000	---	PURCHASED SERVICES	310,000.00	208.75	71,563.17	23.08	11,644.97	226,791.86	238,436.83
99	E	---	4--	110000	---	NON-CAPITAL OBJECTS	650,000.00	30,642.09	573,290.98	88.20	45,894.13	30,814.89	76,709.02
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	5,636.69	16,037.66	0.00	0.00	16,037.66-	16,037.66-
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	2,892,807.00	223,170.60	1,521,466.23	52.59	57,539.10	1,313,801.67	1,371,340.77
99	E	---	1--	121000	---	SALARIES	110,300.00	9,191.68	45,958.40	41.67	0.00	64,341.60	64,341.60
99	E	---	2--	121000	---	EMPLOYEE BENEFITS	49,424.00	4,000.64	20,006.73	40.48	0.00	29,417.27	29,417.27
99	E	---	---	121000	---	ART	159,724.00	13,192.32	65,965.13	41.30	0.00	93,758.87	93,758.87
99	E	---	1--	122000	---	SALARIES	196,200.00	11,916.70	64,016.84	32.63	0.00	132,183.16	132,183.16
99	E	---	2--	122000	---	EMPLOYEE BENEFITS	39,810.00	4,487.80	19,181.68	48.18	0.00	20,628.32	20,628.32
99	E	---	---	122000	---	ENGLISH LANGUAGE	236,010.00	16,404.50	83,198.52	35.25	0.00	152,811.48	152,811.48
99	E	---	1--	123219	---	SALARIES	99,500.00	12,933.36	57,662.07	57.95	0.00	41,837.93	41,837.93
99	E	---	2--	123219	---	EMPLOYEE BENEFITS	38,053.00	4,871.52	21,106.90	55.47	0.00	16,946.10	16,946.10
99	E	---	---	123219	---	SPANISH	137,553.00	17,804.88	78,768.97	57.26	0.00	58,784.03	58,784.03
99	E	---	1--	124000	---	SALARIES	149,100.00	12,425.02	62,125.10	41.67	0.00	86,974.90	86,974.90
99	E	---	2--	124000	---	EMPLOYEE BENEFITS	64,451.00	5,192.64	25,921.13	40.22	0.00	38,529.87	38,529.87
99	E	---	---	124000	---	MATHEMATICS	213,551.00	17,617.66	88,046.23	41.23	0.00	125,504.77	125,504.77
99	E	---	1--	126000	---	SALARIES	161,085.00	13,705.88	67,965.20	42.19	0.00	93,119.80	93,119.80
99	E	---	2--	126000	---	EMPLOYEE BENEFITS	81,407.00	6,581.16	32,838.24	40.34	0.00	48,568.76	48,568.76
99	E	---	---	126000	---	SCIENCE	242,492.00	20,287.04	100,803.44	41.57	0.00	141,688.56	141,688.56
99	E	---	1--	127000	---	SALARIES	158,356.00	13,196.34	65,981.70	41.67	0.00	92,374.30	92,374.30
99	E	---	2--	127000	---	EMPLOYEE BENEFITS	81,006.00	6,551.20	32,765.33	40.45	0.00	48,240.67	48,240.67
99	E	---	---	127000	---	SOCIAL SCIENCE	239,362.00	19,747.54	98,747.03	41.25	0.00	140,614.97	140,614.97
99	E	---	3--	129100	---	PURCHASED SERVICES	8,600.00	0.00	8,792.65	102.24	0.00	192.65-	192.65-
99	E	---	4--	129100	---	NON-CAPITAL OBJECTS	1,800.00	515.56	1,125.65	62.54	281.48	392.87	674.35
99	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	10,400.00	515.56	9,918.30	95.37	281.48	200.22	481.70
99	E	---	1--	132000	---	SALARIES	42,400.00	3,533.34	17,666.70	41.67	0.00	24,733.30	24,733.30
99	E	---	2--	132000	---	EMPLOYEE BENEFITS	6,250.00	520.80	2,604.01	41.66	0.00	3,645.99	3,645.99
99	E	---	---	132000	---	BUSINESS OCCUPATIONS	48,650.00	4,054.14	20,270.71	41.67	0.00	28,379.29	28,379.29
99	E	---	1--	143000	---	SALARIES	116,245.00	13,337.10	65,258.68	56.14	0.00	50,986.32	50,986.32



Fd	T	Loc	Obj	Func	Prj	Obj	2021-22	November	2021-22	2021-22	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	2--	143000	---	EMPLOYEE BENEFITS	49,790.00	5,392.66	25,921.62	52.06	0.00	23,868.38	23,868.38
99	E	---	---	143000	---	PHYSICAL EDUCATION	166,035.00	18,729.76	91,180.30	54.92	0.00	74,854.70	74,854.70
99	E	---	4--	161000	---	NON-CAPITAL OBJECTS	15,000.00	0.00	14.84	0.10	0.00	14,985.16	14,985.16
99	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	15,000.00	0.00	14.84	0.10	0.00	14,985.16	14,985.16
99	E	---	4--	162000	---	NON-CAPITAL OBJECTS	15,000.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
99	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	15,000.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
99	E	---	---	1-----	---	INSTRUCTION	4,376,584.00	351,524.00	2,158,379.70	49.32	57,820.58	2,160,383.72	2,218,204.30
99	E	---	1--	213000	---	SALARIES	98,100.00	8,175.02	40,875.10	41.67	0.00	57,224.90	57,224.90
99	E	---	2--	213000	---	EMPLOYEE BENEFITS	61,231.00	4,968.06	24,847.20	40.58	0.00	36,383.80	36,383.80
99	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	159,331.00	13,143.08	65,722.30	41.25	0.00	93,608.70	93,608.70
99	E	---	1--	215000	---	SALARIES	24,698.00	2,058.10	10,290.50	41.67	0.00	14,407.50	14,407.50
99	E	---	2--	215000	---	EMPLOYEE BENEFITS	10,574.00	856.18	4,281.78	40.49	0.00	6,292.22	6,292.22
99	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	35,272.00	2,914.28	14,572.28	41.31	0.00	20,699.72	20,699.72
99	E	---	3--	219000	---	PURCHASED SERVICES	868,000.00	1,158.66	70,483.66	8.12	0.00	797,516.34	797,516.34
99	E	---	4--	219000	---	NON-CAPITAL OBJECTS	20,000.00	1,134.08	10,452.78	52.26	6.47	9,540.75	9,547.22
99	E	---	9--	219000	---	OTHER EXPENDITURES	0.00	0.00	192.00	0.00	0.00	192.00-	192.00-
99	E	---	---	219000	---	OTHER PUPIL SERVICES	888,000.00	2,292.74	81,128.44	9.14	6.47	806,865.09	806,871.56
99	E	---	3--	221000	---	PURCHASED SERVICES	0.00	651.33	2,930.57	0.00	0.00	2,930.57-	2,930.57-
99	E	---	4--	221000	---	NON-CAPITAL OBJECTS	0.00	157.00	157.00	0.00	0.00	157.00-	157.00-
99	E	---	---	221000	---	IMPROVEMENT OF INSTRUC	0.00	808.33	3,087.57	0.00	0.00	3,087.57-	3,087.57-
99	E	---	1--	221200	---	SALARIES	916,495.00	27,582.25	213,153.76	23.26	0.00	703,341.24	703,341.24
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	350,506.00	9,639.57	140,326.84	40.04	0.00	210,179.16	210,179.16
99	E	---	3--	221200	---	PURCHASED SERVICES	927,930.00	4,752.78	220,408.29	23.75	0.00	707,521.71	707,521.71
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	343,500.00	5,634.64	43,316.15	12.61	243.00	299,940.85	300,183.85
99	E	---	9--	221200	---	OTHER EXPENDITURES	25,000.00	2,809.00	6,018.00	24.07	0.00	18,982.00	18,982.00
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	2,563,431.00	50,418.24	623,223.04	24.31	243.00	1,939,964.96	1,940,207.96
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	0.00	750.00	0.00	0.00	750.00-	750.00-
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	0.00	0.00	750.00	0.00	0.00	750.00-	750.00-
99	E	---	3--	231500	---	PURCHASED SERVICES	0.00	812.00	3,373.00	0.00	0.00	3,373.00-	3,373.00-
99	E	---	---	231500	---	BOARD OF EDUCATION - LEG	0.00	812.00	3,373.00	0.00	0.00	3,373.00-	3,373.00-

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
99	E	---	1--	235000	---	SALARIES	119,032.00	9,919.34	49,596.70	41.67	0.00	69,435.30	69,435.30
99	E	---	2--	235000	---	EMPLOYEE BENEFITS	38,670.00	3,140.82	15,705.65	40.61	0.00	22,964.35	22,964.35
99	E	---	---	235000	---	CHARTER AUTHORIZER OP. C	157,702.00	13,060.16	65,302.35	41.41	0.00	92,399.65	92,399.65
99	E	---	1--	239000	---	SALARIES	64,141.00	5,345.10	26,725.50	41.67	0.00	37,415.50	37,415.50
99	E	---	2--	239000	---	EMPLOYEE BENEFITS	32,841.00	2,677.68	13,390.32	40.77	0.00	19,450.68	19,450.68
99	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	96,982.00	8,022.78	40,115.82	41.36	0.00	56,866.18	56,866.18
99	E	---	1--	240000	---	SALARIES	395,662.00	32,378.90	160,993.84	40.69	0.00	234,668.16	234,668.16
99	E	---	2--	240000	---	EMPLOYEE BENEFITS	254,479.00	20,398.64	97,174.10	38.19	0.00	157,304.90	157,304.90
99	E	---	---	240000	---	BUILDING ADMINISTRATION	650,141.00	52,777.54	258,167.94	39.71	0.00	391,973.06	391,973.06
99	E	---	1--	252000	---	SALARIES	0.00	1,877.35	1,877.35	0.00	0.00	1,877.35-	1,877.35-
99	E	---	2--	252000	---	EMPLOYEE BENEFITS	0.00	847.81	847.81	0.00	0.00	847.81-	847.81-
99	E	---	---	252000	---	FISCAL	0.00	2,725.16	2,725.16	0.00	0.00	2,725.16-	2,725.16-
99	E	---	1--	253000	---	SALARIES	7,156.00	596.34	2,981.70	41.67	0.00	4,174.30	4,174.30
99	E	---	2--	253000	---	EMPLOYEE BENEFITS	2,140.00	172.90	864.50	40.40	0.00	1,275.50	1,275.50
99	E	---	3--	253000	---	PURCHASED SERVICES	0.00	206.11	1,748.04	0.00	0.00	1,748.04-	1,748.04-
99	E	---	---	253000	---	OPERATION	9,296.00	975.35	5,594.24	60.18	0.00	3,701.76	3,701.76
99	E	---	3--	255000	---	PURCHASED SERVICES	96,000.00	0.00	28,340.89	29.52	0.00	67,659.11	67,659.11
99	E	---	---	255000	---	FACILITY ACQUISITION/REM	96,000.00	0.00	28,340.89	29.52	0.00	67,659.11	67,659.11
99	E	---	3--	255400	---	PURCHASED SERVICES	19,000.00	3,060.00	32,795.96	172.61	0.00	13,795.96-	13,795.96-
99	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	19,000.00	3,060.00	32,795.96	172.61	0.00	13,795.96-	13,795.96-
99	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	34,370.00	0.00	0.00	0.00	0.00	34,370.00	34,370.00
99	E	---	---	270000	---	INSURANCE AND JUDGMENTS	34,370.00	0.00	0.00	0.00	0.00	34,370.00	34,370.00
99	E	---	6--	281000	---	DEBT REITREMENT	60,000.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00
99	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	60,000.00	0.00	0.00	0.00	0.00	60,000.00	60,000.00
99	E	---	1--	295000	---	SALARIES	55,700.00	4,941.68	24,108.40	43.28	0.00	31,591.60	31,591.60
99	E	---	2--	295000	---	EMPLOYEE BENEFITS	8,210.00	728.40	3,553.56	43.28	0.00	4,656.44	4,656.44
99	E	---	3--	295000	---	PURCHASED SERVICES	12,500.00	970.62	80,672.07	645.38	0.00	68,172.07-	68,172.07-
99	E	---	4--	295000	---	NON-CAPITAL OBJECTS	0.00	1,119.00	1,119.00	0.00	7,189.00	8,308.00-	1,119.00-
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	76,410.00	7,759.70	109,453.03	143.24	7,189.00	40,232.03-	33,043.03-
99	E	---	---	2-----	---	SUPPORT SERVICES	4,845,935.00	158,769.36	1,334,352.02	27.54	7,438.47	3,504,144.51	3,511,582.98

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Activity	2021-22 FYTD Activity	2021-22 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
99	-	---	---	-----	---	OTHER PKG/COOP PROGRAM F	9,222,519.00	510,293.36	3,492,731.72	37.87	65,259.05	5,664,528.23	5,729,787.28

Number of Accounts: 2284

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

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Revenue	2021-22 FYTD Revenue	2021-22 FYTD %	Encumbered Balance	Unreceived Balance
10	R	800	211	500000	000	PROPERTY TAX	4,881,092.00	0.00	0.00	0.00	0.00	4,881,092.00
10	R	800	213	500000	000	MOBILE HOME TAX	17,030.00	1,812.29	9,061.75	53.21	0.00	7,968.25
10	R	800	244	139000	000	PAYMENTS FOR SERVICES	13,000.00	0.00	0.00	0.00	0.00	13,000.00
10	R	800	260	500000	000	NON-CAPITAL SALES	0.00	0.00	117.62	0.00	0.00	117.62-
10	R	800	262	500000	000	NON-CAP FOR RESALE	0.00	0.00	1,164.00	0.00	0.00	1,164.00-
10	R	800	264	500000	000	NON CAPITAL SURPLUS PROP.	18,000.00	75.32	8,658.08	48.10	0.00	9,341.92
10	R	800	271	500000	000	ADMISSIONS	30,000.00	2,557.00	10,928.63	36.43	0.00	19,071.37
10	R	800	279	500000	000	OTHER SCHOOL ACTIVITY INC	8,000.00	1,060.00	4,675.00	58.44	0.00	3,325.00
10	R	800	280	500000	000	INTEREST ON INVESTMENTS	5,000.00	63.15	843.56	16.87	0.00	4,156.44
10	R	800	290	500000	000	OTHER REVENUE FROM LOC SO	0.00	0.00	59.00	0.00	0.00	59.00-
10	R	800	291	500000	000	GIFTS	21,400.00	0.00	1,984.48	9.27	0.00	19,415.52
10	R	400	292	500000	000	STUDENT FEES	0.00	1,390.00	4,694.00	0.00	0.00	4,694.00-
10	R	800	292	500000	000	STUDENT FEES	23,000.00	4,740.00	17,234.19	74.93	0.00	5,765.81
10	R	800	293	500000	000	RENTALS	1,500.00	1,700.00	1,800.00	120.00	0.00	300.00-
10	R	800	297	500000	000	STUDENT FINES	500.00	0.00	406.00	81.20	0.00	94.00
10	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	5,018,522.00	13,397.76	61,626.31	1.23	0.00	4,956,895.69
10	R	800	345	500000	000	GENERAL TUITION-OPEN ENRO	8,730,000.00	0.00	0.00	0.00	0.00	8,730,000.00
10	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	8,730,000.00	0.00	0.00	0.00	0.00	8,730,000.00
10	R	800	612	500000	000	TRANSPORTATION AID	132,000.00	0.00	0.00	0.00	0.00	132,000.00
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	16,159,298.00	0.00	2,240,245.00	13.86	0.00	13,919,053.00
10	R	800	630	500000	297	SPECIAL PROJECT GRANTS	0.00	30,785.71	30,785.71	0.00	0.00	30,785.71-
10	R	800	630	500000	522	SPECIAL PROJECT GRANTS	9,940.00	0.00	0.00	0.00	0.00	9,940.00
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	0.00	0.00	26.00	0.00	0.00	26.00-
10	R	800	691	500000	000	COMPUTER AID	161,128.00	0.00	0.00	0.00	0.00	161,128.00
10	R	800	695	500000	000	STATE CATEGORICAL AID	1,538,660.00	0.00	0.00	0.00	0.00	1,538,660.00
10	R	800	699	500000	698	OTHER REVENUE FROM STATE	0.00	2,451.65	2,451.65	0.00	0.00	2,451.65-
10	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	18,105,454.00	33,237.36	2,273,508.36	12.56	0.00	15,831,945.64
10	R	800	713	500000	400	VOCATIONAL EDUCATION AID	17,176.00	0.00	0.00	0.00	0.00	17,176.00
10	R	800	730	500000	160	SPECIAL PROJECT GRANT	0.00	3,095.67	3,095.67	0.00	0.00	3,095.67-
10	R	800	730	500000	163	SPECIAL PROJECT GRANT	893,627.00	436,501.15	436,501.15	48.85	0.00	457,125.85
10	R	800	730	500000	341	SPECIAL PROJECT GRANT	76,950.00	0.00	0.00	0.00	0.00	76,950.00
10	R	800	730	500000	365	SPECIAL PROJECT GRANT	66,902.00	0.00	0.00	0.00	0.00	66,902.00
10	R	800	730	500000	381	SPECIAL PROJECT GRANT	25,000.00	1,030.01	1,030.01	4.12	0.00	23,969.99
10	R	800	751	500000	141	ECIA - CHAPTER 1	303,532.06	36,201.64	36,201.64	11.93	0.00	267,330.42
10	R	800	780	500000	000	FED-DHS	78,000.00	0.00	0.00	0.00	0.00	78,000.00

Fd	T	Loc	Obj	Func	Prj	Obj	2021-22 Revised Budget	November 2021-22 Monthly Revenue	2021-22 FYTD Revenue	2021-22 FYTD %	Encumbered Balance	Unreceived Balance
10	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	1,461,187.06	476,828.47	476,828.47	32.63	0.00	984,358.59
10	R	800	861	500000	000	EQUIPMENT SALES	2,000.00	0.00	571.00	28.55	0.00	1,429.00
10	R	---	8--	-----	---	*OTHER FINANCING SOURCES	2,000.00	0.00	571.00	28.55	0.00	1,429.00
10	R	800	971	500000	000	REFUND OF DISB - AIDABLE	45,000.00	0.00	793.52	1.76	0.00	44,206.48
10	R	800	990	500000	000	MISCELLANEOUS OTHER REVEN	0.00	15.00	135.00	0.00	0.00	135.00-
10	R	---	9--	-----	---	*OTHER REVENUES	45,000.00	15.00	928.52	2.06	0.00	44,071.48
10	-	---	---	-----	---	*GENERAL FUND	33,362,163.06	523,478.59	2,813,462.66	8.43	0.00	30,548,700.40
Grand Revenue Totals							33,362,163.06	523,478.59	2,813,462.66	8.43	0.00	30,548,700.40

Number of Accounts: 37

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT  
CASH BALANCE REPORT FOR BOARD REPORTING (Date: 11/2021)

Fd T Loc Obj Func Prj		Beginning Balance	November 2021-22 Debits	November 2021-22 Credits	2021-22 FY Debits	2021-22 FY Credits	Ending Balance					
10	A	000	000	711100	000	CASH ON DEPOSIT//GENERAL FUND	2,694,639.07	4,329,655.81	3,451,761.25	23,983,944.00	17,750,498.26	9,132,457.00
21	A	000	000	711100	000	CASH ON DEPOSIT//GIFT FUND	342,257.54	43,373.79	46,026.08	139,067.31	165,070.46	320,112.78
27	A	000	000	711100	000	CASH ON DEPOSIT//SPECIAL EDUCA	-5,486,013.85	111,880.16	706,649.68	1,574,887.11	3,629,008.52	-7,511,263.15
38	A	000	000	711100	000	CASH ON DEPOSIT//Non-Referendu	360,105.03	0.00	0.00	789,225.00	789,225.00	360,105.03
39	A	000	000	711100	000	CASH ON DEPOSIT//REFERENDUM AP	3,148,936.30	0.00	0.00	0.00	0.00	3,148,936.30
49	A	000	000	711100	000	CASH ON DEPOSIT//OTHER CAPITAL	0.00	0.00	895.53	789,225.00	952,819.62	-163,594.62
50	A	000	000	711100	000	CASH ON DEPOSIT//FOOD SERVICE	-2,732,950.13	3,735.62	124,549.92	39,376.16	452,751.78	-3,145,540.56
72	A	000	000	711100	000	CASH ON DEPOSIT//PRIVATE PURPO	84,307.91	1,000.00	0.00	1,000.00	2,500.00	82,807.91
80	A	000	000	711100	000	CASH ON DEPOSIT//COMMUNITY SER	63,412.15	2,835.04	30,365.16	35,754.68	213,327.47	-111,683.22
99	A	000	000	711100	000	CASH ON DEPOSIT//OTHER PKG/COO	147,226.97	616,142.67	608,277.59	1,466,705.73	4,529,083.10	-2,905,507.67
10	A	000	000	711101	000	HRA DEPOSITS - MID AMERICA//GE	26,062.50	0.00	0.00	0.00	0.00	26,062.50
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-	---		-1,278,741.77	5,108,623.09	4,968,525.21	28,819,184.99	28,484,284.21	-693,832.96
46	A	000	000	711146	000	FUND 46//LONG TERM CAP IMP TRU	20,040.90	85.54	0.00	500,380.20	0.00	520,421.10
XX	A	---	---	71114-	---		20,040.90	85.54	0.00	500,380.20	0.00	520,421.10
10	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//G	319.03	1.09	0.00	5.87	853.93	-529.03
50	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//F	-54,674.14	7,309.19	166.10	52,058.98	16,649.23	-19,264.39
80	A	000	000	711150	000	CASH ON HAND - FOOD SERVICE//C	55,549.00	3,524.75	0.00	13,799.25	2,019.75	67,328.50
XX	A	---	---	71115-	---		1,193.89	10,835.03	166.10	65,864.10	19,522.91	47,535.08
XX	A	---	---	7111-	---		-1,257,506.98	5,119,543.66	4,968,691.31	29,385,429.29	28,503,807.12	-125,876.78
10	A	000	000	711210	000	PETTY CASH//GENERAL FUND	165.00	0.00	0.00	0.00	0.00	165.00
XX	A	---	---	71121-	---		165.00	0.00	0.00	0.00	0.00	165.00
XX	A	---	---	7112-	---		165.00	0.00	0.00	0.00	0.00	165.00
73	A	000	000	712000	000	INVESTMENTS//FIDUCIARY FUND	2,649,192.28	0.00	17,483.21	427,045.00	662,577.55	2,413,659.73
XX	A	---	---	71200-	---		2,649,192.28	0.00	17,483.21	427,045.00	662,577.55	2,413,659.73
XX	A	---	---	7120-	---		2,649,192.28	0.00	17,483.21	427,045.00	662,577.55	2,413,659.73
10	A	000	000	712400	000	REPURCHASE AGREEMENT//GENERAL	1,727,662.41	2,510,125.20	2,800,000.00	5,323,123.02	14,550,000.00	-5,499,214.57
27	A	000	000	712400	000	REPURCHASE AGREEMENT//SPECIAL	5,321,167.15	393,456.51	0.00	537,239.76	0.00	5,858,406.91
38	A	000	000	712400	000	REPURCHASE AGREEMENT//Non-Refe	-360,105.00	0.00	0.00	0.00	0.00	-360,105.00
39	A	000	000	712400	000	REPURCHASE AGREEMENT//REFEREND	-3,125,850.00	0.00	0.00	0.00	20,950.00	-3,146,800.00
49	A	000	000	712400	000	REPURCHASE AGREEMENT//OTHER CA	0.00	0.00	0.00	789,225.00	0.00	789,225.00
50	A	000	000	712400	000	REPURCHASE AGREEMENT//FOOD SER	3,452,222.67	162,811.95	9,038.15	351,626.23	9,038.15	3,794,810.75
80	A	000	000	712400	000	REPURCHASE AGREEMENT//COMMUNIT	14,125.57	0.00	0.00	62,156.66	0.00	76,282.23
XX	A	---	---	71240-	---		7,029,222.80	3,066,393.66	2,809,038.15	7,063,370.67	14,579,988.15	1,512,605.32
XX	A	---	---	7124-	---		7,029,222.80	3,066,393.66	2,809,038.15	7,063,370.67	14,579,988.15	1,512,605.32
10	A	000	000	713100	000	TAXES RECEIVABLE//GENERAL FUND	2,423,815.30	0.00	0.00	0.00	2,423,815.30	0.00
XX	A	---	---	71310-	---		2,423,815.30	0.00	0.00	0.00	2,423,815.30	0.00

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			Beginning	November 2021-22		November 2021-22		2021-22		2021-22	Ending	
Fd	T	Loc	Obj	Func	Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance	
XX	A	---	---	7131	---	2,423,815.30	0.00	0.00	0.00	2,423,815.30	0.00	
10	A	000	000	713200	000	ACCOUNTS RECEIVABLE//GENERAL F	479.95	0.00	0.00	479.95	0.00	
73	A	000	000	713200	000	ACCOUNTS RECEIVABLE//FIDUCIARY	427,045.00	0.00	0.00	427,045.00	0.00	
80	A	000	000	713200	000	ACCOUNTS RECEIVABLE//COMMUNITY	125.00	0.00	0.00	125.00	0.00	
99	A	000	000	713200	000	ACCOUNTS RECEIVABLE//OTHER PKG	727.52	0.00	0.00	727.52	0.00	
XX	A	---	---	71320	---		428,377.47	0.00	0.00	428,377.47	0.00	
XX	A	---	---	7132	---		428,377.47	0.00	0.00	428,377.47	0.00	
46	A	000	000	714046	000	DUE FROM OTHER FUNDS - FUND 46	500,000.00	0.00	0.00	500,000.00	0.00	
XX	A	---	---	71404	---		500,000.00	0.00	0.00	500,000.00	0.00	
XX	A	---	---	7140	---		500,000.00	0.00	0.00	500,000.00	0.00	
10	A	000	000	714273	000	DUE FROM POST RETIREMENT TRUST	42,515.26	0.00	0.00	42,515.26	0.00	
27	A	000	000	714273	000	DUE FROM POST RETIREMENT TRUST	16,216.45	0.00	0.00	16,216.45	0.00	
99	A	000	000	714273	000	DUE FROM POST RETIREMENT TRUST	11,847.88	0.00	0.00	11,847.88	0.00	
XX	A	---	---	71427	---		70,579.59	0.00	0.00	70,579.59	0.00	
XX	A	---	---	7142	---		70,579.59	0.00	0.00	70,579.59	0.00	
10	A	000	000	715420	000	DUE FROM CESA//GENERAL FUND	102,304.73	0.00	0.00	102,304.73	0.00	
27	A	000	000	715420	000	DUE FROM CESA//SPECIAL EDUCATI	220,692.88	0.00	0.00	220,692.88	0.00	
XX	A	---	---	71542	---		322,997.61	0.00	0.00	322,997.61	0.00	
XX	A	---	---	7154	---		322,997.61	0.00	0.00	322,997.61	0.00	
10	A	000	000	715500	000	DUE FROM STATE GOVERNMENT//GEN	297,716.71	0.00	0.00	297,716.71	0.00	
27	A	000	000	715500	000	DUE FROM STATE GOVERNMENT//SPE	29,171.59	0.00	0.00	29,171.59	0.00	
XX	A	---	---	71550	---		326,888.30	0.00	0.00	326,888.30	0.00	
XX	A	---	---	7155	---		326,888.30	0.00	0.00	326,888.30	0.00	
10	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//G	274,328.18	0.00	0.00	274,328.18	0.00	
27	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//S	114,611.66	0.00	0.00	114,611.66	0.00	
50	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//F	74,390.21	9,038.15	162,811.95	421,343.34	351,626.22	144,107.33
80	A	000	000	715600	000	DUE FROM FEDERAL GOVERNMENT//C	4,245.34	0.00	0.00	0.00	4,245.34	0.00
XX	A	---	---	71560	---		467,575.39	9,038.15	162,811.95	421,343.34	744,811.40	144,107.33
XX	A	---	---	7156	---		467,575.39	9,038.15	162,811.95	421,343.34	744,811.40	144,107.33
10	L	000	000	811100	000	TEMPORARY NOTES PAYABLE//GENER	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	-2,000,000.00
XX	L	---	---	81110	---		0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	-2,000,000.00
XX	L	---	---	8111	---		0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	-2,000,000.00
10	L	000	000	811200	000	ACCOUNTS PAYABLE//GENERAL FUND	-83,707.49	2,055,457.03	2,055,457.03	10,886,189.78	10,802,718.29	-236.00
21	L	000	000	811200	000	ACCOUNTS PAYABLE//GIFT FUND	-8,001.43	35,338.96	35,338.96	149,660.77	141,659.34	0.00
27	L	000	000	811200	000	ACCOUNTS PAYABLE//SPECIAL EDUC	-8,588.80	162,815.42	162,815.42	951,641.33	943,052.53	0.00
49	L	000	000	811200	000	ACCOUNTS PAYABLE//OTHER CAPITA	0.00	895.53	895.53	163,594.62	163,594.62	0.00
50	L	000	000	811200	000	ACCOUNTS PAYABLE//FOOD SERVICE	-67,382.76	208,803.92	107,748.65	755,622.14	688,239.38	0.00
72	L	000	000	811200	000	ACCOUNTS PAYABLE//PRIVATE PURP	0.00	0.00	0.00	2,500.00	2,500.00	0.00
80	L	000	000	811200	000	ACCOUNTS PAYABLE//COMMUNITY SE	-1,221.75	6,921.37	6,921.37	78,353.10	77,131.35	0.00
99	L	000	000	811200	000	ACCOUNTS PAYABLE//OTHER PKG/CO	-21,930.96	129,670.31	129,670.31	1,451,957.42	1,430,026.46	0.00

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					Beginning	November 2021-22	November 2021-22	2021-22	2021-22	Ending
Fd T Loc Obj Func Prj	Fd T Loc Obj Func Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance			
XX L --- --- 81120- ---		-190,833.19	2,599,902.54	2,498,847.27	14,439,519.16	14,248,921.97	-236.00			
XX L --- --- 8112-- ---		-190,833.19	2,599,902.54	2,498,847.27	14,439,519.16	14,248,921.97	-236.00			
10 L 000 000 811611 000	FICA//GENERAL FUND	-68.92	135,833.48	135,833.48	796,584.72	796,515.80	0.00			
21 L 000 000 811611 000	FICA//GIFT FUND	0.00	66.58	66.58	66.58	66.58	0.00			
27 L 000 000 811611 000	FICA//SPECIAL EDUCATION FUND	0.00	53,955.46	53,955.46	295,817.76	295,817.76	0.00			
50 L 000 000 811611 000	FICA//FOOD SERVICE FUND	0.00	1,578.92	1,578.92	6,394.42	6,394.42	0.00			
80 L 000 000 811611 000	FICA//COMMUNITY SERVICE FUND	0.00	2,040.48	2,040.48	15,092.02	15,092.02	0.00			
99 L 000 000 811611 000	FICA//OTHER PKG/COOP PROGRAM F	0.00	45,640.56	45,640.56	289,034.76	289,034.76	0.00			
10 L 000 000 811612 000	FEDERAL INCOME TAX//GENERAL FU	0.00	67,238.42	67,238.42	391,478.96	391,478.96	0.00			
21 L 000 000 811612 000	FEDERAL INCOME TAX//GIFT FUND	0.00	20.51	20.51	20.51	20.51	0.00			
27 L 000 000 811612 000	FEDERAL INCOME TAX//SPECIAL ED	0.00	22,206.05	22,206.05	128,420.46	128,420.46	0.00			
50 L 000 000 811612 000	FEDERAL INCOME TAX//FOOD SERVI	0.00	822.10	822.10	3,202.18	3,202.18	0.00			
80 L 000 000 811612 000	FEDERAL INCOME TAX//COMMUNITY	0.00	451.91	451.91	6,513.14	6,513.14	0.00			
99 L 000 000 811612 000	FEDERAL INCOME TAX//OTHER PKG/	0.00	20,336.56	20,336.56	135,146.64	135,146.64	0.00			
10 L 000 000 811613 000	STATE INCOME TAX//GENERAL FUND	-249.66	61,217.64	40,635.25	217,469.34	236,796.73	-19,577.05			
21 L 000 000 811613 000	STATE INCOME TAX//GIFT FUND	0.00	0.00	19.68	0.00	19.68	-19.68			
27 L 000 000 811613 000	STATE INCOME TAX//SPECIAL EDUC	58.58	22,551.17	15,079.33	78,537.68	86,165.61	-7,569.35			
50 L 000 000 811613 000	STATE INCOME TAX//FOOD SERVICE	-36.45	619.50	389.12	1,350.10	1,508.38	-194.73			
80 L 000 000 811613 000	STATE INCOME TAX//COMMUNITY SE	0.11	945.71	345.01	3,190.66	3,347.26	-156.49			
99 L 000 000 811613 000	STATE INCOME TAX//OTHER PKG/CO	-79.32	20,555.22	13,707.37	82,376.64	89,065.25	-6,767.93			
99 L 000 000 811613 830	STATE INCOME TAX/STATE OF MN/O	-609.18	0.00	462.26	1,690.17	2,005.51	-924.52			
99 L 000 000 811613 832	STATE INCOME TAX/STATE TAX IOW	0.00	0.00	320.46	1,017.32	1,658.24	-640.92			
27 L 000 000 811613 833	STATE INCOME TAX/STATE TAX LOU	-260.46	0.00	0.00	260.46	0.00	0.00			
99 L 000 000 811613 834	STATE INCOME TAX/STATE TAX MIC	0.00	0.00	0.00	163.06	163.06	0.00			
XX L --- --- 81161- ---		-1,245.30	456,080.27	421,149.51	2,453,827.58	2,488,432.95	-35,850.67			
10 L 000 000 811621 000	WTRS//GENERAL FUND	-281,622.08	101,176.07	103,272.70	888,500.65	709,616.38	-102,737.81			
21 L 000 000 811621 000	WTRS//GIFT FUND	0.00	0.00	67.50	0.00	67.50	-67.50			
27 L 000 000 811621 000	WTRS//SPECIAL EDUCATION FUND	-82,676.14	38,199.18	37,420.96	309,483.16	264,227.98	-37,420.96			
50 L 000 000 811621 000	WTRS//FOOD SERVICE FUND	-11.14	0.00	0.00	48.60	37.46	0.00			
80 L 000 000 811621 000	WTRS//COMMUNITY SERVICE FUND	85.25	1,637.95	688.64	8,448.99	9,222.88	-688.64			
99 L 000 000 811621 000	WTRS//OTHER PKG/COOP PROGRAM F	-23,145.14	28,467.62	38,099.72	263,194.84	278,149.42	-38,099.72			
10 L 000 000 811622 000	WRS//GENERAL FUND	-22,935.43	23,901.10	17,469.14	125,650.58	120,184.29	-17,469.14			
27 L 000 000 811622 000	WRS//SPECIAL EDUCATION FUND	-4,316.18	13,631.10	12,880.54	53,063.96	61,628.32	-12,880.54			
50 L 000 000 811622 000	WRS//FOOD SERVICE FUND	-459.06	1,546.32	1,457.90	6,323.36	7,322.20	-1,457.90			
80 L 000 000 811622 000	WRS//COMMUNITY SERVICE FUND	-5.56	605.80	437.88	2,474.82	2,907.14	-437.88			
99 L 000 000 811622 000	WRS//OTHER PKG/COOP PROGRAM FU	-5,217.84	5,766.98	3,639.50	30,095.86	28,517.52	-3,639.50			
XX L --- --- 81162- ---		-420,303.32	214,932.12	215,434.48	1,687,284.82	1,481,881.09	-214,899.59			
10 L 000 000 811631 000	HEALTH INSURANCE//GENERAL FUND	-193,594.19	248,373.21	268,182.57	2,357,605.18	1,747,389.57	416,621.42			
27 L 000 000 811631 000	HEALTH INSURANCE//SPECIAL EDUC	0.00	121,670.22	121,670.22	670,766.15	670,766.15	0.00			
50 L 000 000 811631 000	HEALTH INSURANCE//FOOD SERVICE	0.00	4,290.46	4,290.46	16,015.70	16,015.70	0.00			



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Fd T Loc Obj Func Prj		Beginning		November 2021-22		November 2021-22		2021-22		2021-22		Ending
		Balance	Debits	Credits	FY Debits	FY Credits	Balance					
80	L	000	000	811631	000	HEALTH INSURANCE//COMMUNITY SE	0.00	708.92	708.92	6,325.62	6,325.62	0.00
99	L	000	000	811631	000	HEALTH INSURANCE//OTHER PKG/CO	0.00	85,597.70	85,594.70	551,920.20	551,917.20	3.00
10	L	000	000	811632	000	DENTAL INSURANCE//GENERAL FUND	-41,301.87	19,196.37	20,034.49	177,474.62	131,137.00	5,035.75
27	L	000	000	811632	000	DENTAL INSURANCE//SPECIAL EDUC	0.00	8,461.05	8,461.05	45,870.10	45,870.10	0.00
50	L	000	000	811632	000	DENTAL INSURANCE//FOOD SERVICE	0.00	275.56	275.56	1,002.61	1,002.61	0.00
80	L	000	000	811632	000	DENTAL INSURANCE//COMMUNITY SE	0.00	71.06	71.06	540.26	540.26	0.00
99	L	000	000	811632	000	DENTAL INSURANCE//OTHER PKG/CO	0.00	6,209.46	6,209.46	39,876.66	39,876.66	0.00
10	L	000	000	811633	000	LONG-TERM DISABILITY//GENERAL	-9,026.79	7,775.54	3,104.80	28,872.11	19,637.13	208.19
27	L	000	000	811633	000	LONG-TERM DISABILITY//SPECIAL	0.00	1,246.67	1,246.67	7,364.32	7,364.32	0.00
50	L	000	000	811633	000	LONG-TERM DISABILITY//FOOD SER	0.00	36.63	36.63	151.86	151.86	0.00
80	L	000	000	811633	000	LONG-TERM DISABILITY//COMMUNIT	0.00	15.74	15.74	65.22	65.22	0.00
99	L	000	000	811633	000	LONG-TERM DISABILITY//OTHER PK	0.00	1,024.99	1,024.99	6,625.40	6,625.40	0.00
10	L	000	000	811639	000	OTHER INSURANCE DEDUCTIONS//GE	-1,730.33	1,376.46	1,307.39	12,787.49	8,961.23	2,095.93
27	L	000	000	811639	000	OTHER INSURANCE DEDUCTIONS//SP	0.00	461.31	461.31	2,649.26	2,649.26	0.00
50	L	000	000	811639	000	OTHER INSURANCE DEDUCTIONS//FO	906.56	30.16	30.16	45.24	951.80	0.00
80	L	000	000	811639	000	OTHER INSURANCE DEDUCTIONS//CO	0.00	6.80	6.80	22.10	22.10	0.00
99	L	000	000	811639	000	OTHER INSURANCE DEDUCTIONS//OT	0.00	285.68	285.68	1,855.91	1,855.91	0.00
XX	L	---	---	81163-	---		-244,746.62	507,113.99	523,018.66	3,927,836.01	3,259,125.10	423,964.29
10	L	000	000	811660	000	TRUST ADVANTAGE//GENERAL FUND	-1,183.32	1,639.44	1,092.96	6,607.01	6,607.01	-1,183.32
27	L	000	000	811660	000	TRUST ADVANTAGE//SPECIAL EDUCA	-515.44	687.48	458.32	2,979.08	2,749.92	-286.28
80	L	000	000	811660	000	TRUST ADVANTAGE//COMMUNITY SER	0.00	148.11	98.74	417.40	417.40	0.00
99	L	000	000	811660	000	TRUST ADVANTAGE//OTHER PKG/COO	-300.00	450.00	300.00	1,950.00	1,800.00	-150.00
XX	L	---	---	81166-	---		-1,998.76	2,925.03	1,950.02	11,953.49	11,574.33	-1,619.60
10	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//GENER	-42,058.98	20,785.18	17,670.58	147,501.48	106,948.48	-1,505.98
27	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//SPECI	-1,768.00	1,156.00	1,146.00	7,088.00	6,456.00	-1,136.00
99	L	000	000	811670	000	TAX-SHELTERED ANNUITIES//OTHER	-13,491.00	4,238.00	3,338.00	18,876.00	19,423.00	-14,038.00
XX	L	---	---	81167-	---		-57,317.98	26,179.18	22,154.58	173,465.48	132,827.48	-16,679.98
10	L	000	000	811680	000	GARNISHMENT DEDUCTIONS PAYABLE	28.96	968.00	968.00	5,937.83	5,966.79	0.00
XX	L	---	---	81168-	---		28.96	968.00	968.00	5,937.83	5,966.79	0.00
10	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//GENE	-700.23	0.00	687.48	91.68	707.40	-1,315.95
27	L	000	000	811690	000	OTHER DEDUCTIONS PAYABLE//SPEC	299.34	0.00	69.50	76.00	397.84	-22.50
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	0.00	40.32	40.32	0.00
10	L	000	000	811691	000	FLEX BENEFIT 125//GENERAL FUND	608.85	2,214.20	2,214.20	11,882.12	12,490.97	0.00
27	L	000	000	811691	000	FLEX BENEFIT 125//SPECIAL EDUC	405.54	1,261.08	1,261.08	5,344.32	5,749.86	0.00
80	L	000	000	811691	000	FLEX BENEFIT 125//COMMUNITY SE	0.00	24.00	24.00	96.00	96.00	0.00
99	L	000	000	811691	000	FLEX BENEFIT 125//OTHER PKG/CO	-73.61	416.66	416.66	2,499.96	2,499.96	-73.61
10	L	000	000	811696	000	ATHLETIC FIELD DONATION//GENER	0.00	0.00	94.00	115.00	517.00	-402.00
XX	L	---	---	81169-	---		536.95	3,915.94	4,766.92	20,145.40	22,499.35	-1,817.00
XX	L	---	---	8116--	---		-725,046.07	1,212,114.53	1,189,442.17	8,280,450.61	7,402,307.09	153,097.45

Fd T Loc Obj Func Prj		Beginning		November 2021-22		November 2021-22		2021-22		2021-22		Ending
		Balance	Debits	Credits	FY Debits	FY Credits			Balance			
10	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//GENER	-135,420.55	1,359,268.22	1,359,268.22	9,859,961.32	9,724,540.77	0.00
21	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//GIFT	0.00	567.04	567.04	567.04	567.04	0.00
27	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//SPECI	-11,468.45	554,332.33	554,332.33	3,507,369.64	3,495,901.19	0.00
50	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//FOOD	-410.45	16,723.02	16,723.02	65,738.14	65,327.69	0.00
80	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//COMMU	-1,334.79	16,170.97	16,170.97	119,828.29	118,493.50	0.00
99	L	000	000	811800	000	ACCRUED PAYROLL PAYABLE//OTHER	-22,888.54	450,825.05	450,825.05	2,833,363.38	2,810,474.84	0.00
XX	L	---	---	81180-	---		-171,522.78	2,397,886.63	2,397,886.63	16,386,827.81	16,215,305.03	0.00
XX	L	---	---	8118--	---		-171,522.78	2,397,886.63	2,397,886.63	16,386,827.81	16,215,305.03	0.00
10	L	000	000	812000	000	DUE TO OTHER FUNDS//GENERAL FU	-500,000.00	0.00	0.00	500,000.00	0.00	0.00
XX	L	---	---	81200-	---		-500,000.00	0.00	0.00	500,000.00	0.00	0.00
XX	L	---	---	8120--	---		-500,000.00	0.00	0.00	500,000.00	0.00	0.00
73	L	000	000	812100	000	DUE TO GENERAL FUND//FIDUCIARY	-42,515.26	0.00	0.00	42,515.26	0.00	0.00
XX	L	---	---	81210-	---		-42,515.26	0.00	0.00	42,515.26	0.00	0.00
XX	L	---	---	8121--	---		-42,515.26	0.00	0.00	42,515.26	0.00	0.00
73	L	000	000	812200	000	DUE TO SPECIAL REVENUE FUND//F	-16,216.45	0.00	0.00	16,216.45	0.00	0.00
10	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//G	-247,962.35	0.00	0.00	247,962.35	0.00	0.00
27	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//S	-107,015.87	0.00	0.00	107,015.87	0.00	0.00
99	L	000	000	812205	000	DUE TO POST RETIREMENT FUND//O	-72,066.78	0.00	0.00	72,066.78	0.00	0.00
XX	L	---	---	81220-	---		-443,261.45	0.00	0.00	443,261.45	0.00	0.00
XX	L	---	---	8122--	---		-443,261.45	0.00	0.00	443,261.45	0.00	0.00
73	L	000	000	812900	000	DUE TO PACKAGE AND COOPERATIVE	-11,847.88	0.00	0.00	11,847.88	0.00	0.00
XX	L	---	---	81290-	---		-11,847.88	0.00	0.00	11,847.88	0.00	0.00
XX	L	---	---	8129--	---		-11,847.88	0.00	0.00	11,847.88	0.00	0.00
10	L	000	000	815200	000	HRA DEPOSITS//GENERAL FUND	-26,062.50	0.00	0.00	0.00	0.00	-26,062.50
XX	L	---	---	81520-	---		-26,062.50	0.00	0.00	0.00	0.00	-26,062.50
XX	L	---	---	8152--	---		-26,062.50	0.00	0.00	0.00	0.00	-26,062.50
50	L	000	000	816900	000	OTHER DEFERRED REVENUE//FOOD S	-34.96	0.00	0.00	0.00	0.00	-34.96
XX	L	---	---	81690-	---		-34.96	0.00	0.00	0.00	0.00	-34.96
XX	L	---	---	8169--	---		-34.96	0.00	0.00	0.00	0.00	-34.96
10	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	313,356.04	197,356.38	771,209.07	349,039.27	357,083.13
21	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	4,479.75	586.50	66,636.79	10,283.77	56,353.02
27	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	15,408.07	4,780.74	93,033.63	31,831.17	62,123.53
49	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	0.00	0.00	85,942.50	0.00	85,942.50
50	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	1,280.00	236.30	1,280.00	1,516.30	-236.30
80	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	65.79	0.00	30,486.33	2,440.89	27,247.94
99	Q	000	000	931100	000	FUND - RESERVED FOR ENCUMBRANC	0.00	9,161.38	21,185.08	349,528.97	105,019.79	252,745.86
XX	Q	---	---	93110-	---		0.00	343,751.03	224,145.00	1,398,117.29	500,131.19	841,259.68
XX	Q	---	---	9311--	---		0.00	343,751.03	224,145.00	1,398,117.29	500,131.19	841,259.68
21	Q	000	000	932100	000	DESIGNATED-WORKING CASH BAL//G	0.00	0.00	0.00	156.61	156.61	0.00
XX	Q	---	---	93210-	---		0.00	0.00	0.00	156.61	156.61	0.00

MEDFORD AREA PUBLIC SCHOOL DISTRICT  
CASH BALANCE REPORT FOR BOARD REPORTING (Date: 11/2021)

					Beginning	November 2021-22	November 2021-22	2021-22	2021-22	Ending		
Fd	T	Loc	Obj	Func	Prj	Balance	Debits	Credits	FY Debits	FY Credits	Balance	
21	Q	000	000	932110	000	FUND - W/C BAL - EXP//GIFT FUN	0.00	0.00	0.00	1,989.61	1,989.61	0.00
XX	Q	---	---	93211-	---		0.00	0.00	0.00	1,989.61	1,989.61	0.00
21	Q	000	000	932150	000	FUND - W/C BAL - REV//GIFT FUN	0.00	0.00	0.00	1,950.00	5,664.51	-3,714.51
XX	Q	---	---	93215-	---		0.00	0.00	0.00	1,950.00	5,664.51	-3,714.51
XX	Q	---	---	9321--	---		0.00	0.00	0.00	4,096.22	7,810.73	-3,714.51
21	Q	000	000	935100	000	NONSPENDABLE FUND BALANCE//GIF	-272,952.62	39,844.34	36,439.56	196,678.25	219,707.99	-297,787.89
XX	Q	---	---	93510-	---		-272,952.62	39,844.34	36,439.56	196,678.25	219,707.99	-297,787.89
XX	Q	---	---	9351--	---		-272,952.62	39,844.34	36,439.56	196,678.25	219,707.99	-297,787.89
72	Q	000	000	935200	000	NONSPENDABLE FUND BALANCE//PRI	-84,307.91	0.00	1,000.00	2,500.00	1,000.00	-82,807.91
XX	Q	---	---	93520-	---		-84,307.91	0.00	1,000.00	2,500.00	1,000.00	-82,807.91
XX	Q	---	---	9352--	---		-84,307.91	0.00	1,000.00	2,500.00	1,000.00	-82,807.91
38	Q	000	000	936320	000	RESTR DEBT SERV RETIREMENT//No	-0.03	0.00	0.00	838,350.00	838,350.00	-0.03
39	Q	000	000	936320	000	RESTR DEBT SERV RETIREMENT//RE	-23,086.30	0.00	0.00	20,950.00	0.00	-2,136.30
XX	Q	---	---	93632-	---		-23,086.33	0.00	0.00	859,300.00	838,350.00	-2,136.33
XX	Q	---	---	9363--	---		-23,086.33	0.00	0.00	859,300.00	838,350.00	-2,136.33
46	Q	000	000	936900	000	RESTRICTED FUND BALANCE//LONG	-520,040.90	0.00	85.54	0.00	380.20	-520,421.10
49	Q	000	000	936900	000	RESTRICTED FUND BALANCE//OTHER	0.00	895.53	0.00	1,188,517.28	1,900,090.16	-711,572.88
73	Q	000	000	936900	000	RESTRICTED FUND BALANCE//FIDUC	-3,005,657.69	21,728.01	4,244.80	651,511.53	59,513.57	-2,413,659.73
XX	Q	---	---	93690-	---		-3,525,698.59	22,623.54	4,330.34	1,840,028.81	1,959,983.93	-3,645,653.71
XX	Q	---	---	9369--	---		-3,525,698.59	22,623.54	4,330.34	1,840,028.81	1,959,983.93	-3,645,653.71
50	Q	000	000	938900	000	ASSIGNED FUND BALANCE//FOOD SE	-671,557.41	20,076.02	8,822.58	476,150.81	575,994.51	-772,186.30
21	Q	000	000	938900	603	ASSIGNED FUND BALANCE//MASH ART	-941.76	150.00	651.00	150.00	1,915.50	-2,707.26
21	Q	000	000	938900	604	ASSIGNED FUND BALANCE//MASH ART	-2,624.83	0.00	10.00	0.00	266.00	-2,890.83
21	Q	000	000	938900	605	ASSIGNED FUND BALANCE//DRAMA CL	-13,046.41	1,883.39	8,306.75	5,475.88	8,306.75	-15,877.28
21	Q	000	000	938900	606	ASSIGNED FUND BALANCE//FRENCH T	-5,393.45	0.00	0.00	0.00	0.00	-5,393.45
21	Q	000	000	938900	607	ASSIGNED FUND BALANCE//HISTORY	-8,618.16	0.00	757.00	0.00	4,110.00	-12,728.16
21	Q	000	000	938900	608	ASSIGNED FUND BALANCE//INTERNAT	-3,043.65	341.89	240.00	341.89	250.00	-2,951.76
21	Q	000	000	938900	609	ASSIGNED FUND BALANCE//MARKETIN	-15,465.52	500.00	0.00	6,934.68	4,504.71	-13,818.35
21	Q	000	000	938900	610	ASSIGNED FUND BALANCE//STUDENT	-13,070.67	1,837.30	1,326.00	5,877.01	6,392.33	-14,086.05
21	Q	000	000	938900	611	ASSIGNED FUND BALANCE//NATIONAL	-1,195.98	0.00	16.00	415.00	370.00	-1,565.98
21	Q	000	000	938900	612	ASSIGNED FUND BALANCE//POST PRO	-14,855.35	0.00	0.00	0.00	300.00	-15,155.35
21	Q	000	000	938900	613	ASSIGNED FUND BALANCE//YOUTH AP	-12,912.19	415.00	0.00	834.67	1,566.00	-13,643.52
21	Q	000	000	938900	614	ASSIGNED FUND BALANCE//SHOW CHO	-1,412.68	0.00	0.00	0.00	2,280.00	-3,692.68
21	Q	000	000	938900	615	ASSIGNED FUND BALANCE//SCIENCE	-17,877.84	43.96	0.00	323.35	299.00	-18,108.49
21	Q	000	000	938900	616	ASSIGNED FUND BALANCE//SPANISH	-3,000.18	0.00	0.00	0.00	0.00	-3,000.18
21	Q	000	000	938900	618	ASSIGNED FUND BALANCE//STUDENT	-8,776.60	1,576.65	0.00	8,766.96	9,596.59	-9,606.23
21	Q	000	000	938900	620	ASSIGNED FUND BALANCE//TRACK -	-7,870.42	0.00	0.00	25.50	0.00	-7,844.92
21	Q	000	000	938900	621	ASSIGNED FUND BALANCE//LIBRARY	-1,019.00	0.00	0.00	0.00	0.00	-1,019.00
21	Q	000	000	938900	622	ASSIGNED FUND BALANCE//CLASS OF	-3,080.12	0.00	0.00	25.00	138.00	-3,218.12
21	Q	000	000	938900	623	ASSIGNED FUND BALANCE//CLASS OF	-266.64	0.00	0.00	40.07	155.00	-406.57

		Beginning	November 2021-22	November 2021-22	2021-22	2021-22	Ending
		Balance	Debits	Credits	FY Debits	FY Credits	Balance
21 Q 000 000 938900 624	ASSIGNED FUND BALANCE/CLASS OF	-106.78	0.00	0.00	25.00	172.00	-278.78
21 Q 000 000 938900 625	ASSIGNED FUND BALANCE/CLASS OF	0.00	0.00	0.00	25.00	158.00	-158.00
XX Q --- --- 93890- ---		-806,135.64	26,824.21	20,129.33	505,410.82	616,774.39	-920,337.26
XX Q --- --- 9389- ---		-806,135.64	26,824.21	20,129.33	505,410.82	616,774.39	-920,337.26
10 Q 000 000 939900 000	UNASSIGNED FUND BALANCE//GENER	-6,003,021.26	2,138,871.67	854,781.83	12,424,198.12	8,551,386.91	-2,269,495.57
27 Q 000 000 939900 000	UNASSIGNED FUND BALANCE//SPECI	0.00	591,550.78	410,035.38	3,077,352.87	1,397,511.35	1,650,048.34
80 Q 000 000 939900 000	UNASSIGNED FUND BALANCE//COMMU	-134,980.32	26,002.82	3,830.54	224,534.15	145,766.35	-57,892.44
99 Q 000 000 939900 000	UNASSIGNED FUND BALANCE//OTHER	0.00	537,003.32	532,458.21	4,233,583.39	1,498,610.97	2,717,093.01
XX Q --- --- 93990- ---		-6,138,001.58	3,293,428.59	1,801,105.96	19,959,668.53	11,593,275.58	2,039,753.34
XX Q --- --- 9399- ---		-6,138,001.58	3,293,428.59	1,801,105.96	19,959,668.53	11,593,275.58	2,039,753.34
Grand Asset Totals		12,961,306.76	8,194,975.47	7,958,024.62	37,297,188.30	48,563,842.49	3,944,660.60
Grand Liability Totals		-2,111,124.09	6,209,903.70	8,086,176.07	42,104,422.17	39,866,534.09	-1,873,236.01
Grand Equity Totals		-10,850,182.67	3,726,471.71	2,087,150.19	24,765,799.92	15,737,033.81	-2,071,424.59
Grand Totals		0.00	18,131,350.88	18,131,350.88	104,167,410.39	104,167,410.39	0.00

Number of Accounts: 182

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

Medford Area Public School District  
 Post Retirement Trust  
 July 1, 2021 through June 30, 2022

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	2,649,192.28	2,508,095.47	2,472,401.45	2,435,578.14	2,431,142.94	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,649,192.28
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings	2,671.99	2,420.57	6,519.98	1,937.20	4,244.80								17,794.54
Unrealized (Loss)/Gain	7,678.96	11,725.08	(41,995.96)	22,314.99	(20,403.02)								(20,679.95)
Fees	(1,443.10)	(1,366.67)	(1,347.33)	(1,327.39)	(1,324.99)								(6,809.48)
Annual Implicit Rate Subsidy	(70,579.59)	-	-	-	-	-	-	-	-	-	-	-	(70,579.59)
Contributions	427,045.00	-	-	-	-	-	-	-	-	-	-	-	427,045.00
Other		-	-	-	-	-	-	-	-	-	-	-	-
Disbursements	(506,470.07)	(48,473.00)	-	(27,360.00)									(582,303.07)
Ending Balance	2,508,095.47	2,472,401.45	2,435,578.14	2,431,142.94	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73	2,413,659.73
Liability Value (-)													
Investment at Cost	2,259,894.37	2,212,475.27	2,423,567.66	2,396,817.47	2,406,673.68	2,098,573.41	2,100,374.85	2,078,239.58	2,065,878.05	2,018,362.74	2,007,115.20	2,021,222.49	-
Accum Unrealized (Loss) Gain	248,201.10	259,926.18	12,010.48	34,325.47	6,986.05	315,086.32	313,284.88	335,420.15	347,781.68	395,296.99	406,544.53	392,437.24	2,413,659.73

Beginning Balance	2,649,192.28
Additions	-
Earnings	17,794.54
Unrealized Gain	(20,679.95)
Fees	(6,809.48)
Implicit Rate	(70,579.59)
Annual Contribution	427,045.00
Disbursements	(582,303.07)
	<u>2,413,659.73</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT

**REGULAR BOARD OF EDUCATION MEETING**

**December 20, 2021**

**VOUCHER CHECKS**

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

Check # 173469 to

Check # 173630.

Amount \$ 793,394.44 for voucher checks and

Amount \$ 0 for payroll.

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 REPORT SPECIFICATIONS  
 DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT  
 REPORT TITLE: 12/20/21 (Dates: 07/01/20 - 12/20/21)  
 REQUESTED BY: lanneja DATE: 12/13/21  
 PROGRAM NAME: fin/3frdt101. TIME: 11:26:23 AM  
 COPIES: 1 LPI: 6  
 RUN ON SERVER: yes CREATE ASCII FILE: NO  
 \*\*\*\*\*

Report Parameters

Description: MONTHLY BOARD OF ED CHECK LISTING  
 Report Title: 12/20/21  
 Print Detail Lines: Yes

<u>Report Ranges</u>	<u>Low</u>	<u>High</u>
Check Number:	173469	173630
Check Amount:	-9999999999	9999999999
PO Number:	0	9999999999
Invoice Date:	07/01/20	12/20/21
Vendor to Display:	Invoice	
Vendor Type:	ZZZZZ	
Vendor Sub Type:	ZZZZZ	
Check type to print:	All	
Include Continuation Void	No	
Exclude Voided Checks:	No	
Print Only 1099 Vendors:	No	
Post Month Print Format:	Numeric	
Banks Selected:	BNK0	

Account Filters

Account Types Selected: Asset Liability Equity Revenue Expense  
 Account Status: Both Active/Inactive

	<u>Low</u>	<u>High</u>
B/S Account Ranges:	00 * 000 000 0000000 000	99 * 999 999 9999999 999
O/S Account Ranges:	00 * 000 000 0000000 000	99 * 999 999 9999999 999
Group Codes:	--	zz-zz-zzzz
Category Codes:		zzzzzzzz

<u>Report Fields</u>	<u>Length</u>	<u>Sign</u>	<u>Edited</u>	<u>Whole</u>	<u>Field Format</u>	<u>Year</u>	<u>Suppress Repeating</u>
Check Number	8						No
Check Date	10						No
Vendor	30						No
PO Number	10						No
Invoice Number	15						No
Invoice Description	35						No
Amount	12	Right	Yes	No	>, >>, >>>, >>>9.99-	Current	No

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REPORT SPECIFICATIONS

DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT  
 REPORT TITLE: 12/20/21 (Dates: 07/01/20 - 12/20/21)  
 REQUESTED BY: lanneja DATE: 12/13/21  
 PROGRAM NAME: TP-FIELD-HEAD TIME: 11:26:23 AM  
 COPIES: 1 LPI: 6  
 RUN ON SERVER: yes CREATE ASCII FILE: NO

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<u>Report Fields</u>	<u>Length</u>	<u>Sign</u>	<u>Edited</u>	<u>Whole</u>	<u>Field Format</u>	<u>Year</u>	<u>Suppress Repeating</u>
Account Number	25				Number		No
Post Date	10						No

<u>Sort Fields</u>	<u>Totals</u>	<u>Break Spacing</u>
1-Check Number	No	Single
2-Check Date	No	Single
3-Vendor	Yes	Single
4-PO Number	No	Single
5-Invoice Number	No	Single



CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
173469	11/29/2021	Bub, Michael	0 11/5/21	VARSITY FOOTBALL SPOTTER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Bub, Michael	30.00		
173470	11/29/2021	Fitzgerald, Kylie	0 10/21/21	VARSITY BOYS SOCCER TICKET TAKER	30.00	10 E 400 310 162000 952	11/29/2021
173470	11/29/2021	Fitzgerald, Kylie	0 11/5/21	VARSITY FOOTBALL TICKET TAKER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Fitzgerald, Kylie	60.00		
173471	11/29/2021	Gardner, Jason	0 11/5/21	VARSITY FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Gardner, Jason	30.00		
173472	11/29/2021	Goessl, Glenn	0 11/5/21	VARSITY FOOTBALL ANNOUNCER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Goessl, Glenn	30.00		
173473	11/29/2021	Henrichs, Pat	0 11/5/21	VARSITY FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Henrichs, Pat	30.00		
173474	11/29/2021	Kohl, Joshua	0 10/21/21	VARSITY BOYS SOCCER ANNOUNCER	30.00	10 E 400 310 162000 952	11/29/2021
				Totals for Kohl, Joshua	30.00		
173475	11/29/2021	Lindau, Mike	0 11/5/21	VARSITY FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Lindau, Mike	30.00		
173476	11/29/2021	Loertscher, Monte	0 11/5/21	VARSITY FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Loertscher, Monte	30.00		
173477	11/29/2021	Mann, Todd	0 11/5/21	VARSITY FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Mann, Todd	30.00		
173478	11/29/2021	Miller, Martha	0 11/16-11/18/21	MAMS GRADE 5/6 BB OFFICIAL	40.00	80 E 200 310 393000 957	11/29/2021
				Totals for Miller, Martha	40.00		
173479	11/29/2021	Pilgrim, Madisyn	0 11/16-11/18/21	GRADE 5/6 BB OFFICIAL	40.00	80 E 200 310 393000 957	11/29/2021
				Totals for Pilgrim, Madisyn	40.00		
173480	11/29/2021	Poetzl, Denice	0 10/21/21	VARSITY BOYS SOCCER TABLE WORKER	30.00	10 E 400 310 162000 952	11/29/2021
173480	11/29/2021	Poetzl, Denice	0 11/5/21	VARSITY FOOTBALL TICKET TAKER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Poetzl, Denice	60.00		
173481	11/29/2021	Wibben, Cheryl	0 11/5/21	VARSITY FOOTBALL TICKET TAKER	30.00	10 E 400 310 162000 950	11/29/2021
				Totals for Wibben, Cheryl	30.00		
173482	11/30/2021	WI SCTF	0 20211130ADDGA	T Lybert 5032775 \$211.00; B Wert 6063683 \$73.00; J Cliver 778717 \$200.00	484.00	10 L 000 000 811680 000	11/30/2021
				Totals for WI SCTF	484.00		
173483	11/30/2021	Delta Dental of Wisconsin	0 1689405	Dental December Premium	19,023.67	10 L 000 000 811632 000	11/30/2021
173483	11/30/2021	Delta Dental of Wisconsin	0 1689405	Dental December Premium	8,461.05	27 L 000 000 811632 000	11/30/2021
173483	11/30/2021	Delta Dental of Wisconsin	0 1689405	Dental December Premium	275.56	50 L 000 000 811632 000	11/30/2021
173483	11/30/2021	Delta Dental of Wisconsin	0 1689405	Dental December Premium	71.06	80 L 000 000 811632 000	11/30/2021
173483	11/30/2021	Delta Dental of Wisconsin	0 1689405	Dental December Premium	6,209.46	99 L 000 000 811632 000	11/30/2021
173483	11/30/2021	Delta Dental of Wisconsin	0 Cobra	Cobra Premium	172.70	10 L 000 000 811632 000	11/30/2021
				Totals for Delta Dental of Wisconsin	34,213.50		

CHECK #	CHECK DATE	VENDOR	PO	INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE
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173484	11/30/2021	Kansas City Life Insurance Co	0	1471319	NIS Premium	7,775.54	10	L	000 000	811633 000	11/30/2021
173484	11/30/2021	Kansas City Life Insurance Co	0	1471319	NIS Premium	1,246.67	27	L	000 000	811633 000	11/30/2021
173484	11/30/2021	Kansas City Life Insurance Co	0	1471319	NIS Premium	36.63	50	L	000 000	811633 000	11/30/2021
173484	11/30/2021	Kansas City Life Insurance Co	0	1471319	NIS Premium	15.74	80	L	000 000	811633 000	11/30/2021
173484	11/30/2021	Kansas City Life Insurance Co	0	1471319	NIS Premium	1,024.99	99	L	000 000	811633 000	11/30/2021
Totals for Kansas City Life Insurance Co						10,099.57					
173485	11/30/2021	Aspirus Health Plan	0	213200000204	Health Insurance December Premium	248,373.21	10	L	000 000	811631 000	11/30/2021
173485	11/30/2021	Aspirus Health Plan	0	213200000204	Health Insurance December Premium	121,670.22	27	L	000 000	811631 000	11/30/2021
173485	11/30/2021	Aspirus Health Plan	0	213200000204	Health Insurance December Premium	4,290.46	50	L	000 000	811631 000	11/30/2021
173485	11/30/2021	Aspirus Health Plan	0	213200000204	Health Insurance December Premium	708.92	80	L	000 000	811631 000	11/30/2021
173485	11/30/2021	Aspirus Health Plan	0	213200000204	Health Insurance December Premium	85,597.70	99	L	000 000	811631 000	11/30/2021
Totals for Aspirus Health Plan						460,640.51					
173486	11/30/2021	NVA Vision	0	4382369	NVA Premium	1,376.46	10	L	000 000	811639 000	11/30/2021
173486	11/30/2021	NVA Vision	0	4382369	NVA Premium	461.31	27	L	000 000	811639 000	11/30/2021
173486	11/30/2021	NVA Vision	0	4382369	NVA Premium	30.16	50	L	000 000	811639 000	11/30/2021
173486	11/30/2021	NVA Vision	0	4382369	NVA Premium	285.68	99	L	000 000	811639 000	11/30/2021
173486	11/30/2021	NVA Vision	0	4382369	NVA Premium	6.80	80	L	000 000	811639 000	11/30/2021
Totals for NVA Vision						2,160.41					
173487	11/30/2021	Ameriprise Financial Services	0	20211115ADDAB	NBS - National Benefit Services; B Walsh - \$200.00	100.00	99	L	000 000	811670 000	11/30/2021
173487	11/30/2021	Ameriprise Financial Services	0	20211130ADDAB	NBS - National Benefit Services; B Walsh - \$200.00	100.00	99	L	000 000	811670 000	11/30/2021
Totals for Ameriprise Financial Services						200.00					
173488	11/29/2021	Chippewa Valley Sporting Goods	2012100103	258336	Open PO	28.00	80	E	200 411	393000 957	11/29/2021
173488	11/29/2021	Chippewa Valley Sporting Goods	4012100115	258335	Open PO	38.34	10	E	400 411	162000 950	11/29/2021
173488	11/29/2021	Chippewa Valley Sporting Goods	4012100115	258335	Open PO	45.33	10	E	400 411	162000 957	11/29/2021
173488	11/29/2021	Chippewa Valley Sporting Goods	4012100115	258335	Open PO	35.33	10	E	400 411	162000 964	11/29/2021
Totals for Chippewa Valley Sporting Good						147.00					
173489	11/29/2021	Krug's Bus Service Inc	0	70283	BUS #16 REPAIRS	644.91	27	E	800 310	256250 019	11/29/2021
Totals for Krug's Bus Service Inc						644.91					
173490	11/29/2021	Wausau West High School	0	12/4/21	WREATLING DUAL MEET FEE	200.00	10	E	400 940	162000 959	11/29/2021
Totals for Wausau West High School						200.00					
173491	11/29/2021	Wisconsin Science Olympiad, In	0	2021-2022	SCIENCE PLYMPIAD TEAM 2	300.00	10	E	800 940	172000 000	11/29/2021
Totals for Wisconsin Science Olympiad, I						300.00					
173492	11/30/2021	AXA Equitable	0	20211115ADDA2	December Equitable/AXA Payment	250.00	10	L	000 000	811670 000	11/30/2021
173492	11/30/2021	AXA Equitable	0	20211115ADDA22	December Equitable/AXA Payment	100.00	99	L	000 000	811670 000	11/30/2021
173492	11/30/2021	AXA Equitable	0	20211130ADDA2	December Equitable/AXA Payment	250.00	10	L	000 000	811670 000	11/30/2021
173492	11/30/2021	AXA Equitable	0	20211130ADDA22	December Equitable/AXA Payment	100.00	99	L	000 000	811670 000	11/30/2021
Totals for AXA Equitable						700.00					

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173493	11/30/2021	Thrivent Mutual Funds	0	20211115ADDA0	11/30/2021 Thrivent Mutual Funds Premium	125.00	10 L 000 000 811670 000	11/30/2021
173493	11/30/2021	Thrivent Mutual Funds	0	20211130ADDA0	11/30/2021 Thrivent Mutual Funds Premium	125.00	10 L 000 000 811670 000	11/30/2021
					Totals for Thrivent Mutual Funds	250.00		
173494	11/30/2021	Thrivent Financial/Lutherans	0	20211115ADDA0	11/30/2021 Premium GROUP ID: 000192600-002; L JISKRA - \$300.00	150.00	10 L 000 000 811670 000	11/30/2021
173494	11/30/2021	Thrivent Financial/Lutherans	0	20211130ADDA0	11/30/2021 Premium GROUP ID: 000192600-002; L JISKRA - \$300.00	150.00	10 L 000 000 811670 000	11/30/2021
					Totals for Thrivent Financial/Lutherans	300.00		
173495	11/30/2021	Christianson, Jason	0	11/30/21	GIRLS JV BB VS MARSHFIELD	50.00	10 E 400 310 162000 956	11/30/2021
					Totals for Christianson, Jason	50.00		
173496	11/30/2021	Gardner, Jason	0	11/30/21	GIRLS JV2 BB VS MARSHFIELD	50.00	10 E 400 310 162000 956	11/30/2021
					Totals for Gardner, Jason	50.00		
173497	11/30/2021	Kleinhans, Matthew	0	11/30/21	GIRLS VARSITY BB VS MARSHFIELD	90.00	10 E 400 310 162000 956	11/30/2021
					Totals for Kleinhans, Matthew	90.00		
173498	11/30/2021	Murphy, Michael	0	11/30/21	GIRLS VARSITY BB VS MARSHFIELD	120.00	10 E 400 310 162000 956	11/30/2021
					Totals for Murphy, Michael	120.00		
173499	11/30/2021	Payne, Jonathan	0	11/30/21	GIRLS VARSITY BB VS MARSHFIELD	90.00	10 E 400 310 162000 956	11/30/2021
					Totals for Payne, Jonathan	90.00		
173500	11/30/2021	Sarver, Jerry	0	11/30/21	GIRLS JV2 BB VS MARSHFIELD	50.00	10 E 400 310 162000 956	11/30/2021
					Totals for Sarver, Jerry	50.00		
173501	11/30/2021	Wenzel, Leon	0	11/30/21	GIRLS JV BB VS MARSHFIELD	50.00	10 E 400 310 162000 956	11/30/2021
					Totals for Wenzel, Leon	50.00		
173502	12/02/2021	Berdal, Ryan	0	12/2/21	BOYS VARSITY HOCKEY VS MOSINEE	90.00	10 E 400 310 162000 961	12/02/2021
					Totals for Berdal, Ryan	90.00		
173503	12/02/2021	Gardner, Jason	0	12/2/21	BOYS 7TH B BB VS MERRILL	30.00	80 E 200 310 393000 957	12/02/2021
173503	12/02/2021	Gardner, Jason	0	12/2/21	BOYS 7TH A BB VS MERRILL	30.00	80 E 200 310 393000 957	12/02/2021
					Totals for Gardner, Jason	60.00		
173504	12/02/2021	Henrichs, Pat	0	12/2/21	BOYS 8TH A/B BB VS MERRILL	60.00	80 E 200 310 393000 957	12/02/2021
					Totals for Henrichs, Pat	60.00		
173505	12/02/2021	Peloquin, Christopher	0	12/2/21	BOYS VARSITY HOCKEY VS MOSINEE	90.00	10 E 400 310 162000 961	12/02/2021
					Totals for Peloquin, Christopher	90.00		
173506	12/02/2021	Sarver, Jerry	0	12/2/21	BOYS 8TH A/B BB VS MERRILL	60.00	80 E 200 310 393000 957	12/02/2021
					Totals for Sarver, Jerry	60.00		
173507	12/02/2021	Tretter, Todd	0	12/2/21	BOYS VARSITY HOCKEY VS MOSINEE	120.00	10 E 400 310 162000 961	12/02/2021
					Totals for Tretter, Todd	120.00		
173508	12/02/2021	Wenzel, Leon	0	12/2/21	BOYS 7TH A BB VS MOSINEE	30.00	80 E 200 310 393000 957	12/02/2021
173508	12/02/2021	Wenzel, Leon	0	12/2/21	BOYS 7TH B BB VS MERRILL	30.00	80 E 200 310 393000 957	12/02/2021

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			NUMBER			NUMBER	
Totals for Wenzel, Leon					60.00		
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	452.02	10 E 400 341 256770 000	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	103,695.92	10 E 800 341 256710 000	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	829.48	10 E 800 341 256720 000	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	439.88	27 E 400 341 256770 011	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	764.24	10 E 400 341 256742 955	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	890.86	10 E 400 341 256742 954	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	528.19	10 E 400 341 256742 957	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	269.20	10 E 400 341 256742 961	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	330.68	10 E 400 341 256742 956	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	716.67	10 E 400 341 256742 960	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	1,495.21	27 E 800 348 256250 011	12/02/2021
173509	12/02/2021	Krug's Bus Service Inc	0 10/29/21 to 11/	PUPIL TRANSPORTATION	1,294.92	80 E 200 341 256790 957	12/02/2021
Totals for Krug's Bus Service Inc					111,707.27		
173510	12/03/2021	American Red Cross	0 22387017	FIRST AID/CPR/AED TRAINING: QTY 1	5.00	80 E 800 940 240000 000	12/03/2021
Totals for American Red Cross					5.00		
173511	12/03/2021	Ampro Data Services	6002100263 A85578	Monitors for new RVA offices at MLC.	7,189.00	99 E 600 480 295000 360	12/03/2021
Totals for Ampro Data Services					7,189.00		
173512	12/03/2021	Ark Therapeutic Services, Inc.	9002100185 10993	oral motor	167.89	27 E 800 411 158700 341	12/03/2021
Totals for Ark Therapeutic Services, Inc					167.89		
173513	12/03/2021	Broadway Theatre	0 125011	MAES 4TH GRADE FIELD TRIP MOVIE	475.00	10 E 100 940 110000 000	12/03/2021
Totals for Broadway Theatre					475.00		
173514	12/03/2021	Driven Coffee	0 10821	COFFEE MAMS BAND FUNDRAISER	16.95	21 E 200 411 240000 212	12/03/2021
Totals for Driven Coffee					16.95		
173515	12/03/2021	Evan-Moor	6002100254 INV331884	Geography	43.97	99 E 600 470 110000 360	12/03/2021
Totals for Evan-Moor					43.97		
173516	12/03/2021	Follett Book Company	2002100206 367911	Library Books	89.76	10 E 200 432 222200 031	12/03/2021
173516	12/03/2021	Follett Book Company	2002100206 367911F	Library Books	33.44	10 E 200 432 222200 031	12/03/2021
Totals for Follett Book Company					123.20		
173517	12/03/2021	Gilman School District	0 11/19/21	FFA: KRUG BUS SEAT FOR NATIONAL CONVENTION	280.00	21 E 400 940 240000 444	12/03/2021
Totals for Gilman School District					280.00		
173518	12/03/2021	Gimkit	8002100164 184D6F13-0001	Gimkit	650.00	10 E 800 360 221200 000	12/03/2021
Totals for Gimkit					650.00		
173519	12/03/2021	Gopher Sport	2002100225 IN103089	Rainbow DuraBall Kickballs Item No: 72-039 Unit: Set of 6	279.80	10 E 200 411 143000 000	12/03/2021
Totals for Gopher Sport					279.80		
173520	12/03/2021	Gowey Earthwork LLC	0 49	MAES: EXCAVATING	2,485.16	10 E 100 324 254200 000	12/03/2021

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			NUMBER			NUMBER	
				Totals for Gowey Earthwork LLC	2,485.16		
173521	12/03/2021	Herrell, Betty	0 11/29/21	ALTERATIONS FOR SUITS/PANTS/DRESSES FOR SHOW CHOIR	100.00	10 E 400 310 125400 000	12/03/2021
				Totals for Herrell, Betty	100.00		
173522	12/03/2021	Hobart Sales & Service	0 ZB89276	SERVICE ON STEAMER	253.91	50 E 800 310 257000 000	12/03/2021
				Totals for Hobart Sales & Service	253.91		
173523	12/03/2021	Howard, Luke	0 1001	WIAA WRESTLING SKINFOLD ASSMT: 26 ATHLETES: 11/23/21 & 11/29/21	220.50	10 E 400 310 162000 959	12/03/2021
				Totals for Howard, Luke	220.50		
173524	12/03/2021	Marshfield Book & Stationery	2002100219 360588	nurse office furniture	625.00	10 E 200 440 240000 000	12/03/2021
173524	12/03/2021	Marshfield Book & Stationery	3002100178 360596	Supply Order Form	398.24	10 E 100 411 110000 000	12/03/2021
173524	12/03/2021	Marshfield Book & Stationery	3012100113 360573	Replacement Desks	1,441.00	10 E 100 440 254900 000	12/03/2021
				Totals for Marshfield Book & Stationery	2,464.24		
173525	12/03/2021	Medford Motors Inc	0 87469	MASH SILVERADO TRUCK OIL CHANGE	60.05	10 E 800 324 253000 000	12/03/2021
				Totals for Medford Motors Inc	60.05		
173526	12/03/2021	Nimco	8002100142 505003	AODA Resources for Drug Free Communities	797.50	80 E 800 411 390000 901	12/03/2021
				Totals for Nimco	797.50		
173527	12/03/2021	Northern Tool & Equipment Co	8002100161 48945627	MIG welder for TE with Perkins Grant	1,649.99	10 E 800 440 136000 400	12/03/2021
				Totals for Northern Tool & Equipment Co	1,649.99		
173528	12/03/2021	On To College	8002100169 4742	ACT prep	17,895.00	10 E 400 362 120000 163	12/03/2021
				Totals for On To College	17,895.00		
173529	12/03/2021	Oriental Trading Co Inc	9002100191 713106851-01	Book and Bingo Prizes	75.94	27 E 800 411 158700 341	12/03/2021
				Totals for Oriental Trading Co Inc	75.94		
173530	12/03/2021	Premier Furniture & Equipment	4012100116 4159	Replacement furniture for MASH	17,242.00	10 E 400 440 240000 000	12/03/2021
				Totals for Premier Furniture & Equipment	17,242.00		
173531	12/03/2021	Quality Door & Hardware	4012100102 708744	repair/replacement: -333.06 CREDIT ON ACCOUNT	3,640.03	10 E 400 440 254300 000	12/03/2021
				Totals for Quality Door & Hardware	3,640.03		
173532	12/03/2021	Reinke, Amanda	0 35	VERBAL DE-ESCALATION TRAINING/AUTISM SUPPORT MEETING	450.00	10 E 800 310 221200 297	12/03/2021
				Totals for Reinke, Amanda	450.00		
173533	12/03/2021	Southpaw Enterprises	9002100184 0508431	ball rack replacement	54.00	27 E 800 440 218100 341	12/03/2021
				Totals for Southpaw Enterprises	54.00		
173534	12/03/2021	The Sports Page	0 11/13/21	BIG RED BOWLING EVENT	630.50	21 E 400 411 240000 483	12/03/2021
				Totals for The Sports Page	630.50		
173535	12/03/2021	Steiner Tractor	4002100198 P1352156	Tractor Materials	126.91	10 E 400 411 131000 000	12/03/2021
				Totals for Steiner Tractor	126.91		

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173536	12/03/2021	Systems Technologies	2012100106	811889	Repair/Upgrade PA/Master Clock Bells	13,907.00	10 E 200 324 254300 000	12/03/2021
					Totals for Systems Technologies	13,907.00		
173537	12/03/2021	Technology Resource Advisors	0	30731	MAMS WARRANTY FOR CHROMEBOOKS: PAYMENT 2/3	15,300.00	10 E 800 360 129300 000	12/03/2021
					Totals for Technology Resource Advisors	15,300.00		
173538	12/03/2021	United States Postal Service	0	E87128885	DO - ENVELOPES	2,298.80	10 E 800 353 260000 000	12/03/2021
					Totals for United States Postal Service	2,298.80		
173539	12/03/2021	VocoVision	0	20247113	J. SEVERSON: 11/7/21	156.19	27 E 600 360 156700 019	12/03/2021
					Totals for VocoVision	156.19		
173540	12/03/2021	Wisconsin Lift Truck	0	222188396	SERVICE ON CAT FORKLIFT: NEW PINS AND PLUG CONNECTOR FOR DIAGNOSTIC PLUG	374.00	10 E 400 411 253000 000	12/03/2021
					Totals for Wisconsin Lift Truck	374.00		
173541	12/03/2021	Cebula, Robert	0	12/3/21	GIRLS VARSITY BB VS LAKELAND	120.00	10 E 400 310 162000 956	12/03/2021
					Totals for Cebula, Robert	120.00		
173542	12/03/2021	Christianson, Jason	0	12/3/21	GIRLS JV BB VS LAKELAND	50.00	10 E 400 310 162000 956	12/03/2021
					Totals for Christianson, Jason	50.00		
173543	12/03/2021	Haupt, Justin	0	12/3/21	GIRLS VARSITY BB VS LAKELAND	90.00	10 E 400 310 162000 956	12/03/2021
					Totals for Haupt, Justin	90.00		
173544	12/03/2021	Henrichs, Pat	0	12/3/21	GIRLS JV BB VS LAKELAND	50.00	10 E 400 310 162000 956	12/03/2021
					Totals for Henrichs, Pat	50.00		
173545	12/03/2021	Skibba, Mark	0	12/3/21	GIRLS VARSITY BB VS LAKELAND	90.00	10 E 400 310 162000 956	12/03/2021
					Totals for Skibba, Mark	90.00		
173546	12/03/2021	Aschenbrenner, Kristina	0	12/4/21	GYMNASTICS INVITE	200.00	10 E 400 310 162000 962	12/03/2021
					Totals for Aschenbrenner, Kristina	200.00		
173547	12/03/2021	Brzezinski, Elina	0	12/4/21	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2021
					Totals for Brzezinski, Elina	230.00		
173548	12/03/2021	Conlon, Linda	0	12/4/21	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2021
					Totals for Conlon, Linda	230.00		
173549	12/03/2021	Grilley, Rebecca	0	12/4/21	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2021
					Totals for Grilley, Rebecca	230.00		
173550	12/03/2021	Kasowicz, Rebecca	0	12/4/21	GYMNASTICS INVITE	200.00	10 E 400 310 162000 962	12/03/2021
					Totals for Kasowicz, Rebecca	200.00		
173551	12/03/2021	Kronberger, Kirsten	0	12/4/21	GYMNASTICS INVITE	200.00	10 E 400 310 162000 962	12/03/2021
					Totals for Kronberger, Kirsten	200.00		
173552	12/03/2021	Kubs, Kristi	0	12/4/21	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2021
					Totals for Kubs, Kristi	230.00		
173553	12/03/2021	Wakefield, Lorelei	0	12/4/21	GYMNASTICS INVITE	230.00	10 E 400 310 162000 962	12/03/2021

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				Totals for Wakefield, Lorelei	230.00		
173554	12/07/2021	Charter Communications	0 0062442112721	8245 11 246 0062442: RVA 11/27-12/26/21	44.88	99 E 600 360 295000 360	12/07/2021
				Totals for Charter Communications	44.88		
173555	12/07/2021	GFL Environmental	0 UE0000048890	WASTE SERVICES: NOVEMBER	645.10	10 E 400 324 253000 000	12/07/2021
173555	12/07/2021	GFL Environmental	0 UE0000048890	WASTE SERVICES: NOVEMBER	695.12	10 E 100 324 253000 000	12/07/2021
173555	12/07/2021	GFL Environmental	0 UE0000048890	WASTE SERVICES: NOVEMBER	414.13	10 E 101 324 253000 000	12/07/2021
173555	12/07/2021	GFL Environmental	0 UE0000048890	WASTE SERVICES: NOVEMBER	645.10	10 E 200 324 253000 000	12/07/2021
				Totals for GFL Environmental	2,399.45		
173556	12/07/2021	Taylor Electric Cooperative	0 75601	SCHOOL FOREST: NOVEMBER	51.57	10 E 800 336 253000 000	12/07/2021
				Totals for Taylor Electric Cooperative	51.57		
173557	12/07/2021	Verizon Wireless	0 9893760993	582944984-00001: 10/27-11/26/21	858.94	10 E 800 355 260000 000	12/07/2021
173557	12/07/2021	Verizon Wireless	0 9893760993	582944984-00001: 10/27-11/26/21	262.66	99 E 600 355 221000 360	12/07/2021
173557	12/07/2021	Verizon Wireless	0 9893760993	582944984-00001: 10/27-11/26/21	95.42	10 E 800 355 171000 000	12/07/2021
				Totals for Verizon Wireless	1,217.02		
173558	12/07/2021	Xcel Energy	0 52-6418442-5	SES ELECTRICITY: 11/26-12/26/21	369.99	10 E 800 336 253000 000	12/07/2021
				Totals for Xcel Energy	369.99		
173559	12/07/2021	Cebula, Robert	0 12/7/21	BOYS VARSITY BB VS MERRILL	90.00	10 E 400 310 162000 957	12/07/2021
				Totals for Cebula, Robert	90.00		
173560	12/07/2021	Christianson, Jason	0 12/7/21	BOYS JV BB VS MERRILL	50.00	10 E 400 310 162000 957	12/07/2021
				Totals for Christianson, Jason	50.00		
173561	12/07/2021	Haupt, Justin	0 12/7/21	BOYS VARSITY BB VS MERRILL	90.00	10 E 400 310 162000 957	12/07/2021
				Totals for Haupt, Justin	90.00		
173562	12/07/2021	Kelley, Bryce	0 12/7/21	BOYS JV BB VS MERRILL	50.00	10 E 400 310 162000 957	12/07/2021
				Totals for Kelley, Bryce	50.00		
173563	12/07/2021	Nelmark, Nathan	0 12/7/21	BOYS VARSITY HOCKEY VS RICE LAKE	90.00	10 E 400 310 162000 961	12/07/2021
				Totals for Nelmark, Nathan	90.00		
173564	12/07/2021	Peters, Jason	0 12/7/21	BOYS VARSITY HOCKEY VS RICE LAKE	90.00	10 E 400 310 162000 961	12/07/2021
				Totals for Peters, Jason	90.00		
173565	12/07/2021	Peters, Justin	0 12/7/21	BOYS VARSITY HOCKEY VS RICE LAKE	120.00	10 E 400 310 162000 961	12/07/2021
				Totals for Peters, Justin	120.00		
173566	12/07/2021	Pries, Daryl	0 12/7/21	BOYS VARSITY BB VS MERRILL	120.00	10 E 400 310 162000 957	12/07/2021
				Totals for Pries, Daryl	120.00		
173567	12/07/2021	Sarver, Jerry	0 12/7/21	BOYS JV2 BB VS MERRILL	50.00	10 E 400 310 162000 957	12/07/2021
				Totals for Sarver, Jerry	50.00		
173568	12/07/2021	Wenzel, Leon	0 12/7/21	BOYS JV2 BB VS MERRILL	50.00	10 E 400 310 162000 957	12/07/2021
				Totals for Wenzel, Leon	50.00		
173569	12/08/2021	Fisher, Jennifer	0 1/15-2/14/21	RVA INTERNET REIMBURSEMENT	74.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0 10/15-11/14/20	RVA INTERNET REIMBURSEMENT	69.99	99 E 600 358 221200 360	12/08/2021

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173569	12/08/2021	Fisher, Jennifer	0	11/15-12/14/20	RVA INTERNET REIMBURSEMENT	69.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	12/15/20-1/14/2	RVA INTERNET REIMBURSEMENT	74.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	2/15-3/14/21	RVA INTERNET REIMBURSEMENT	74.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	3/15-4/14/21	RVA INTERNET REIMBURSEMENT	74.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	4/15-5/14/21	RVA INTERNET REIMBURSEMENT	74.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	5/15-6/14/21	RVA INTERNET REIMBURSEMENT	74.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	7/15-8/14/20	RVA INTERNET REIMBURSEMENT	69.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	8/15-9/14/20	RVA INTERNET REIMBURSEMENT	69.99	99 E 600 358 221200 360	12/08/2021
173569	12/08/2021	Fisher, Jennifer	0	9/15-10/14/20	RVA INTERNET REIMBURSEMENT	69.99	99 E 600 358 221200 360	12/08/2021
Totals for Fisher, Jennifer						799.89		
173571	12/08/2021	Medford Utilities	0	01-000961-10	MAMS STORAGE SHED:9/30-10/31/21	7.56	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	03-000192-04	1055 W BROADWAY:9/30-10/31/21	161.87	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	03-000192-04	1055 W BROADWAY:9/30-10/31/21	36.43	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	03-000192-04	1055 W BROADWAY:9/30-10/31/21	38.40	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001350-00	MASH ELECTRICITY: 9/30-10/31/21	5,988.04	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001351-00	MASH SEWER/WATER: 9/30-10/31/21	786.89	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001351-00	MASH SEWER/WATER: 9/30-10/31/21	883.91	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001352-00	FOOTBALL FIELD:9/30-10/31/21	179.70	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001352-00	FOOTBALL FIELD:9/30-10/31/21	106.66	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001352-00	FOOTBALL FIELD:9/30-10/31/21	13.16	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001353-00	TECH ED BUILDING: 9/30-10/31/21	95.07	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001353-00	TECH ED BUILDING: 9/30-10/31/21	111.00	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001354-00	STORAGE BUILDING: 9/30-10/31/21	89.79	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001354-00	STORAGE BUILDING: 9/30-10/31/21	21.26	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001354-00	STORAGE BUILDING: 9/30-10/31/21	12.68	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001360-00	MAES: 9/30-10/31/21	3,007.76	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001360-00	MAES: 9/30-10/31/21	604.19	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001360-00	MAES: 9/30-10/31/21	555.54	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001740-00	MAMS ELECTRICITY: 9/30-10/31/21	4,411.01	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001750-00	MAMS SEWER/WATER:9/30-10/31/21	399.89	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-001750-00	MAMS SEWER/WATER:9/30-10/31/21	416.30	10 E 800 338 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-003000-00	DISTRICT OFFICE:9/30-10/31/21	277.13	10 E 800 336 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-003000-00	DISTRICT OFFICE:9/30-10/31/21	31.68	10 E 800 337 253000 000	12/08/2021
173571	12/08/2021	Medford Utilities	0	07-003000-00	DISTRICT OFFICE:9/30-10/31/21	29.42	10 E 800 338 253000 000	12/08/2021
Totals for Medford Utilities						18,265.34		
173572	12/08/2021	Northwoods Embroidery & Screen	0	3603	STUDENT COUNCIL T-SHIRTS - REISSUE	485.00	21 E 200 411 240000 272	12/08/2021
Totals for Northwoods Embroidery & Scree						485.00		
173573	12/08/2021	All About Learning Press, Inc.	6002100256	909505	Student Invention Materials	208.75	99 E 600 439 110000 360	12/08/2021
Totals for All About Learning Press, Inc						208.75		



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173574	12/08/2021	American Red Cross	0	22388291	FIRST AID/CPR/AED TRAINING: QTY 1	5.00	80	E	800	940	240000	000	12/08/2021
					Totals for American Red Cross	5.00							
173575	12/08/2021	American Welding & Gas	4002100164	08141645	open po	148.91	10	E	400	411	136000	000	12/08/2021
					Totals for American Welding & Gas	148.91							
173576	12/08/2021	Central Wisconsin Auto Parts	0	371707	HMV/AUTO SHOP SUPPLIES	14.44	10	E	400	411	136000	000	12/08/2021
					Totals for Central Wisconsin Auto Parts	14.44							
173577	12/08/2021	Central Wisconsin Publications	0	183808	MADA	135.00	80	E	800	351	310000	735	12/08/2021
173577	12/08/2021	Central Wisconsin Publications	0	183810	BOE/EMP/EDUCATOR	695.76	10	E	800	351	260000	000	12/08/2021
173577	12/08/2021	Central Wisconsin Publications	0	183925	RVA EMP	495.02	99	E	600	351	221200	360	12/08/2021
					Totals for Central Wisconsin Publication	1,325.78							
173578	12/08/2021	Clear Country Water Solutions	0	460	MAES: REBED WATER SOFTENERS MAMS: SERVICE CALL	1,800.00	10	E	100	324	253000	000	12/08/2021
173578	12/08/2021	Clear Country Water Solutions	0	460	MAES: REBED WATER SOFTENERS MAMS: SERVICE CALL	65.00	10	E	200	324	253000	000	12/08/2021
					Totals for Clear Country Water Solutions	1,865.00							
173579	12/08/2021	Complete Control Inc	4012100108	PB1065	MASH Boiler replacement	3,500.00	10	E	800	542	255300	163	12/08/2021
173579	12/08/2021	Complete Control Inc	4012100109	JC9838	HVAC Software upgrade	10,429.50	10	E	800	542	255300	163	12/08/2021
173579	12/08/2021	Complete Control Inc	4012100110	JC9848	Tech Ed Building work	5,000.38	10	E	800	542	255300	163	12/08/2021
					Totals for Complete Control Inc	18,929.88							
173580	12/08/2021	Complete Fencing	4012100133	1341	Baseball Fence and MAMS Fence repair	460.53	10	E	400	562	254200	000	12/08/2021
173580	12/08/2021	Complete Fencing	4012100133	1341	Baseball Fence and MAMS Fence repair	64.47	10	E	200	440	254200	000	12/08/2021
					Totals for Complete Fencing	525.00							
173581	12/08/2021	Draeger, Alex	0	12/2/21	PIANO TUNING	95.00	10	E	400	324	125400	000	12/08/2021
					Totals for Draeger, Alex	95.00							
173582	12/08/2021	E-Therapy LLC	0	22902	PHYSICAL THERAPY	537.50	27	E	600	360	218100	019	12/08/2021
					Totals for E-Therapy LLC	537.50							
173583	12/08/2021	Eau Claire North High School	0	12/11/21	VARSITY WRESTLING FEE	275.00	10	E	400	940	162000	959	12/08/2021
					Totals for Eau Claire North High School	275.00							
173584	12/08/2021	Equal Right Division	0	NOVEMBER 2021	WORK PERMITS	60.00	21	E	400	310	240000	497	12/08/2021
					Totals for Equal Right Division	60.00							
173585	12/08/2021	Fourmens Farm Home	0	005115	G. SHIPMAN: GENERAL CLASSROOM SUPPLIES	69.40	10	E	200	411	110000	000	12/08/2021
173585	12/08/2021	Fourmens Farm Home	0	3865	AG BARN SUPPLIES	46.99	10	E	400	411	131000	000	12/08/2021
					Totals for Fourmens Farm Home	116.39							
173586	12/08/2021	Gowey Earthwork LLC	0	25	MAMS PLAYGROUND EXCAVATING	7,352.60	10	E	200	521	255200	000	12/08/2021
					Totals for Gowey Earthwork LLC	7,352.60							
173587	12/08/2021	Hall's of Medford	0	762048	HMV PARTS	4.36	10	E	400	411	136000	000	12/08/2021

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Totals for Hall's of Medford						4.36							
173588	12/08/2021	Heid Music	4002100123	2892194	open po	79.50	10	E	400	411	125500	000	12/08/2021
173588	12/08/2021	Heid Music	4002100123	2908889	open po	38.50	10	E	400	411	125500	000	12/08/2021
Totals for Heid Music						118.00							
173589	12/08/2021	Heinzen Promotional	0	PROM-2856	T-SHIRTS FOR WASB CONFERNCE RVA	1,343.00	99	E	600	411	221200	360	12/08/2021
Totals for Heinzen Promotional						1,343.00							
173590	12/08/2021	Hobart Sales & Service	0	ZB89333	SERVICE ON CONVECTION OVEN	531.28	50	E	800	310	257000	000	12/08/2021
Totals for Hobart Sales & Service						531.28							
173591	12/08/2021	In Stitches & Ink LLC	0	22251	NHS SHIRTS	415.00	21	E	400	411	120000	611	12/08/2021
173591	12/08/2021	In Stitches & Ink LLC	0	22300	SCIENCE PLYMPIAD APPAREL	255.00	21	E	400	411	120000	615	12/08/2021
Totals for In Stitches & Ink LLC						670.00							
173592	12/08/2021	JW Pepper & Sons, Inc.	4002100111	363784216	open po	72.72	10	E	400	411	125400	000	12/08/2021
173592	12/08/2021	JW Pepper & Sons, Inc.	4002100111	363785171	open po	32.25	10	E	400	411	125400	000	12/08/2021
Totals for JW Pepper & Sons, Inc.						104.97							
173593	12/08/2021	McMillan Electric	0	C37619	BASEBALL DIMOND: LOCATE AND MARK UNDERGROUND TO SCOREBOARD	127.48	10	E	400	324	254300	000	12/08/2021
Totals for McMillan Electric						127.48							
173594	12/08/2021	Mid-Wisconsin Beverage Inc	0	2804196	MASH STUDENT VENDING	278.68	21	E	400	411	120000	610	12/08/2021
173594	12/08/2021	Mid-Wisconsin Beverage Inc	0	2804197	MASH MARKETING VENDING	782.80	21	E	400	411	120000	609	12/08/2021
173594	12/08/2021	Mid-Wisconsin Beverage Inc	0	2804202	MAMS VENDING	143.00	21	E	200	411	240000	249	12/08/2021
173594	12/08/2021	Mid-Wisconsin Beverage Inc	0	2805607	MASH STUDENT VENDING	221.38	21	E	400	411	120000	610	12/08/2021
Totals for Mid-Wisconsin Beverage Inc						1,425.86							
173595	12/08/2021	Mosinee High School	0	11/18/21	NATIONAL FFA CONVENTION: HOTELS/PARKING/REGISTRATION	569.58	21	E	400	940	240000	444	12/08/2021
Totals for Mosinee High School						569.58							
173596	12/08/2021	National FFA Organization	0	MDS249309	FFA APPREAL	105.50	21	E	400	411	240000	444	12/08/2021
Totals for National FFA Organization						105.50							
173597	12/08/2021	O'Reilly Automotive, Inc.	0	3844-175213	SNOWBRUSH/WIPER FLUID	69.73	10	E	400	411	254300	000	12/08/2021
Totals for O'Reilly Automotive, Inc.						69.73							
173598	12/08/2021	Peace Farms	0	XMAS 2021	CLASS CHRISTMAS TREES	25.00	21	E	400	411	120000	624	12/08/2021
173598	12/08/2021	Peace Farms	0	XMAS 2021	CLASS CHRISTMAS TREES	25.00	21	E	400	411	120000	622	12/08/2021
173598	12/08/2021	Peace Farms	0	XMAS 2021	CLASS CHRISTMAS TREES	25.00	21	E	400	411	120000	623	12/08/2021
173598	12/08/2021	Peace Farms	0	XMAS 2021	CLASS CHRISTMAS TREES	25.00	21	E	400	411	120000	625	12/08/2021
Totals for Peace Farms						100.00							
173599	12/08/2021	Porten, Lisa	0	2021/22	FALL MUSICAL	2,301.00	10	E	400	310	122600	000	12/08/2021
Totals for Porten, Lisa						2,301.00							
173600	12/08/2021	Progress Publications	3002100176	50168748	Language Arts Portfolios	324.00	10	E	100	411	110000	000	12/08/2021
Totals for Progress Publications						324.00							
173601	12/08/2021	Rainbow Resource Center	6002100253	3600951	History	55.45	99	E	600	470	110000	360	12/08/2021

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				Totals for Rainbow Resource Center	55.45		
173602	12/08/2021	Rhineland High School	0 12/11/21	VARSITY GYMNASTICS INVITE	150.00	10 E 400 940 162000 962	12/08/2021
				Totals for Rhineland High School	150.00		
173603	12/08/2021	RMM Solutions	0 117208	DECEMBER	349.00	10 E 800 360 295000 000	12/08/2021
				Totals for RMM Solutions	349.00		
173604	12/08/2021	School Specialty, LLC	2002100119 208129044894	Art Supplies	38.10	10 E 200 411 121000 000	12/08/2021
				Totals for School Specialty, LLC	38.10		
173605	12/08/2021	Soundworks Systems Inc	0 114825	A/V SUPPLIES	68.84	10 E 800 481 221500 000	12/08/2021
173605	12/08/2021	Soundworks Systems Inc	0 114907	STEREO USB LAPTOP DIRECT BOX	180.00	10 E 800 481 221500 000	12/08/2021
				Totals for Soundworks Systems Inc	248.84		
173606	12/08/2021	William V Macgill & Co	4002100195 IN0777969	Supplies	152.53	10 E 400 411 214000 000	12/08/2021
				Totals for William V Macgill & Co	152.53		
173607	12/09/2021	Goessl, Cody	0 12/9/21	VARSITY WRESTLING VS STANLEY-BOYD	135.00	10 E 400 310 162000 959	12/09/2021
				Totals for Goessl, Cody	135.00		
173608	12/09/2021	Hockin, Timothy	0 12/9/21	BOYS VARSITY HOCKEY VS ANTIGO	90.00	10 E 400 310 162000 961	12/09/2021
				Totals for Hockin, Timothy	90.00		
173609	12/09/2021	Nelmark, Nathan	0 12/9/21	BOYS VARSITY HOCKEY VS ANTIGO	90.00	10 E 400 310 162000 961	12/09/2021
				Totals for Nelmark, Nathan	90.00		
173610	12/09/2021	Sarver, Jerry	0 12/9/21	GRILS JV2 BASKETBALL VS LAKELAND	50.00	10 E 400 310 162000 956	12/09/2021
				Totals for Sarver, Jerry	50.00		
173611	12/09/2021	Swid, Scott	0 12/9/21	BOYS VARSITY HOCKEY VS ANTIGO	120.00	10 E 400 310 162000 961	12/09/2021
				Totals for Swid, Scott	120.00		
173612	12/09/2021	Wenzel, Leon	0 12/9/21	GIRLS JV2 BB VS LAKELAND	50.00	10 E 400 310 162000 956	12/09/2021
				Totals for Wenzel, Leon	50.00		
173613	12/10/2021	Agednet.Com	0 52527	AG ONLINE CURRICULUM	465.00	10 E 400 360 131000 000	12/10/2021
				Totals for Agednet.Com	465.00		
173614	12/10/2021	Ampro Data Services	2002100220 C85885	printer cartridge costs	54.00	10 E 200 481 129300 000	12/10/2021
173614	12/10/2021	Ampro Data Services	8002100172 C85834	Network License renewal	7,138.64	10 E 800 360 221500 000	12/10/2021
				Totals for Ampro Data Services	7,192.64		
173615	12/10/2021	Central Wisconsin Publications	0 183803	MASH THEATRE DEPT: MUSICAL AD	277.50	10 E 400 351 122600 000	12/10/2021
				Totals for Central Wisconsin Publication	277.50		
173616	12/10/2021	Dura Weld, Inc	0 28918	HMV SUPPLIES TUBING	49.50	10 E 400 411 136000 000	12/10/2021
				Totals for Dura Weld, Inc	49.50		
173617	12/10/2021	Eau Claire Children's Theatre	0 11/29/21	RENTAL OF COTUMES: DRAMA	233.00	21 E 400 411 120000 605	12/10/2021
				Totals for Eau Claire Children's Theatre	233.00		
173618	12/10/2021	Fourmens Farm Home	8012100113 5032/3	2021-2022 Annual Water Softener	314.37	10 E 100 411 253000 000	12/10/2021
				Salt			
				Totals for Fourmens Farm Home	314.37		
173619	12/10/2021	Gerlach, Martha	0 12/8/21	IN LOVING MEMORY OF KATHLEEN KIN	40.00	10 E 800 411 231000 000	12/10/2021

CHECK #	CHECK DATE	VENDOR	PO INVOICE #		DESCRIPTION	CHECK AMOUNT	ACCOUNT				POST DATE		
			NUMBER	NUMBER			NUMBER	NUMBER	NUMBER	NUMBER			
					Totals for Gerlach, Martha	40.00							
173620	12/10/2021	Gopher Sport	2002100225	IN96989	Rainbow DuraBall Kickballs Item	1,178.65	10	E	200	411	143000	000	12/10/2021
					No: 72-039 Unit: Set of 6								
					Totals for Gopher Sport	1,178.65							
173621	12/10/2021	Mach Lock LLC	0	2868	SERVICE CALL DOOR OPENER	185.00	10	E	400	324	254300	000	12/10/2021
					Totals for Mach Lock LLC	185.00							
173622	12/10/2021	Medford Veterinary Clinic	0	395695	BOVINE: MELOXICAM TABLETS	12.73	21	E	400	310	240000	403	12/10/2021
					Totals for Medford Veterinary Clinic	12.73							
173623	12/10/2021	Molina, David	0	12/8/21	FROSTED FORMAL DANCE DJ - DOWN	200.00	21	E	400	411	120000	618	12/10/2021
					PAYMENT								
					Totals for Molina, David	200.00							
173624	12/10/2021	Nassco Inc	4012100121	6084825	2021-2022 Nassco Custodial	46.86	10	E	400	411	253000	000	12/10/2021
					Supplies								
					Totals for Nassco Inc	46.86							
173625	12/10/2021	Quik Print	0	69412	SES/MAES MATH BOOKS	306.52	10	E	101	310	110000	000	12/10/2021
173625	12/10/2021	Quik Print	0	69412	SES/MAES MATH BOOKS	613.13	10	E	100	310	110000	000	12/10/2021
					Totals for Quik Print	919.65							
173626	12/10/2021	S & A Trophy	0	42183	GIRLS SWIM PLAQUES	12.55	10	E	400	411	162000	954	12/10/2021
173626	12/10/2021	S & A Trophy	0	42185	MASH ALUM DISC	17.60	10	E	400	411	162000	000	12/10/2021
173626	12/10/2021	S & A Trophy	0	42186	GIRLS TENNIS MVP	11.25	10	E	400	411	162000	953	12/10/2021
173626	12/10/2021	S & A Trophy	0	42191	MASH GIRLS SWIM PLATE	5.00	10	E	400	411	162000	954	12/10/2021
173626	12/10/2021	S & A Trophy	0	42192	GYMNASTICS INVITE MEDALS/TROPHY	205.91	10	E	400	411	162000	962	12/10/2021
					Totals for S & A Trophy	252.31							
173627	12/10/2021	Sun Printing	0	124856	RVA MAGNETIC NAME TAG	56.00	99	E	600	411	221200	360	12/10/2021
					Totals for Sun Printing	56.00							
173628	12/10/2021	WHSGA	0	2021/22	MEMBERSHIP: J. LANNET/S. CAIN	100.00	10	E	400	940	162000	962	12/10/2021
					Totals for WHSGA	100.00							
173630	12/10/2021	Marshfield Book & Stationery	1002100135	360614	general supplies	3.72	10	E	101	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100121	360615	General Supplies	3.10	10	E	200	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100135	360616	Classroom Supplies	3.72	10	E	200	411	122000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100153	360617	general supplies	9.30	10	E	205	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100181	360618	General Supplies	3.72	10	E	200	411	126000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100195	360620	2021-2022 School Supplies	0.31	10	E	205	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100217	360640	classroom supplies	3.10	10	E	200	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	2002100224	360641	Classroom Supplies	1.55	10	E	200	411	127000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	3002100137	360621	MBS supply order form	18.60	10	E	100	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	3002100151	360625	Kidney Tables	1,356.00	10	E	100	440	253000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	3002100153	360632	classroom consumables	24.05	10	E	100	411	110000	000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	4002100133	360613	general supplies	3.10	10	E	400	411	125400	000	12/10/2021

<u>CHECK #</u>	<u>CHECK DATE</u>	<u>VENDOR</u>	<u>PO INVOICE #</u>	<u>DESCRIPTION</u>	<u>CHECK AMOUNT</u>	<u>ACCOUNT</u>	<u>POST DATE</u>
			<u>NUMBER</u>			<u>NUMBER</u>	
173630	12/10/2021	Marshfield Book & Stationery	4002100154 360633	2021 - 2022 Science Department Supplies	1.55	10 E 400 411 126000 000	12/10/2021
173630	12/10/2021	Marshfield Book & Stationery	4002100201 360646	Classroom Supplies	103.64	10 E 400 411 131000 000	12/10/2021
				Totals for Marshfield Book & Stationery	1,535.46		
				Totals for checks	793,394.44		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	278,255.58	0.00	262,116.58	540,372.16
21	GIFT FUND	0.00	0.00	4,789.12	4,789.12
27	SPECIAL EDUCATION FUND	131,839.25	0.00	3,571.52	135,410.77
50	FOOD SERVICE FUND	4,632.81	0.00	785.19	5,418.00
80	COMMUNITY SERVICE FUND	802.52	0.00	2,585.42	3,387.94
99	OTHER PKG/COOP PROGRAM FUNDS	93,517.83	0.00	10,498.62	104,016.45
***	Fund Summary Totals ***	509,047.99	0.00	284,346.45	793,394.44

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