

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 19, 2022

Time: 4:30 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 2021-22 Audit
3. Consideration of Monthly Expenditures
5. Meeting Dates

Open Meeting Law Compliance: This notice was sent for posting to the Star News, WKEB/WIGM Radio, Medford Area Public Schools and the District Office on December 8, 2022. NOTE: This meeting is open to the public.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

REGULAR BOARD OF EDUCATION MEETING

December 19, 2022

VOUCHER CHECKS

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

Check # 180823 to

Check # 181041.

Amount \$ 1,092,853.10 for voucher checks and

Amount \$ 658,350.01 for payroll.

 REPORT SPECIFICATIONS
 DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT
 REPORT TITLE: 12/19/22 (Dates: 07/01/21 - 12/19/22)
 REQUESTED BY: lanneja DATE: 12/12/22
 PROGRAM NAME: fin/3frdt101. TIME: 11:26:44 AM
 COPIES: 1 LPI: 6
 RUN ON SERVER: yes CREATE ASCII FILE: NO

Report Parameters

Description: MONTHLY BOARD OF ED CHECK LISTING
 Report Title: 12/19/22
 Print Detail Lines: Yes

<u>Report Ranges</u>	<u>Low</u>	<u>High</u>
Check Number:	180823	181041
Check Amount:	-9999999999	9999999999
PO Number:	0	9999999999
Invoice Date:	07/01/21	12/19/22
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 000000 000	99 * 999 999 999999 999
O/S Account Ranges:	00 * 000 000 000000 000	99 * 999 999 999999 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

REPORT SPECIFICATIONS

DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT
 REPORT TITLE: 12/19/22 (Dates: 07/01/21 - 12/19/22)
 REQUESTED BY: lanneja DATE: 12/12/22
 PROGRAM NAME: TP-FIELD-HEAD TIME: 11:26:44 AM
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 RUN ON SERVER: yes CREATE ASCII FILE: NO

<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	
180823	11/29/2022	Medford Area Public School Dis	0 11/30 Payroll	11/30 Payroll	658,350.01	10 A 000 000 711100 000	11/29/2022
				Totals for Medford Area Public School Di	658,350.01		
180824	11/29/2022	Anatowind Music Clinic	0 SUMMER 2022	NESTLE VOLUNTEER FUNDRAISER DONATION	175.30	21 E 400 411 240000 495	11/29/2022
				Totals for Anatowind Music Clinic	175.30		
180825	11/29/2022	Brown, Ryan	0 REIMBURSE	STATE BASKETBALL TICKET	64.05	10 E 800 342 221300 381	11/29/2022
				Totals for Brown, Ryan	64.05		
180826	11/29/2022	Cenex Fleet Fueling	0 251222CL	FUEL	1,391.78	10 E 800 348 253000 000	11/29/2022
180826	11/29/2022	Cenex Fleet Fueling	0 251222CL	FUEL	41.59	99 E 600 348 253000 360	11/29/2022
				Totals for Cenex Fleet Fueling	1,433.37		
180827	11/29/2022	Deml, Michelle	0 REIMBURSE	CHILD COME FIRST CONFERENCE	178.74	10 E 800 342 219000 196	11/29/2022
				Totals for Deml, Michelle	178.74		
180828	11/29/2022	Grinker, Traci	0 REIMBURSE	WMEA/WEBIT CONFERENCE MEALS	64.14	10 E 800 342 221300 381	11/29/2022
				Totals for Grinker, Traci	64.14		
180829	11/29/2022	Heid Music	4002200124 3140672	320 Instrument Repair	161.40	10 E 400 310 125500 000	11/29/2022
180829	11/29/2022	Heid Music	4002200124 3140674	320 Instrument Repair	129.70	10 E 400 310 125500 000	11/29/2022
180829	11/29/2022	Heid Music	4002200125 3168109	411 Instrument Supplies	95.95	10 E 400 411 125500 000	11/29/2022
180829	11/29/2022	Heid Music	4002200125 3169545	411 Instrument Supplies	261.91	10 E 400 411 125500 000	11/29/2022
				Totals for Heid Music	648.96		
180830	11/29/2022	Kent, Trevor	0 REIMBURSE	HONOR BAND MEAL	119.38	21 E 400 411 240000 484	11/29/2022
				Totals for Kent, Trevor	119.38		
180831	11/29/2022	Krug, Grace	0 REIMBURSE	SOCIAL STUDIES SUPPLIES: SIMULATION	24.13	10 E 200 411 127000 000	11/29/2022
				Totals for Krug, Grace	24.13		
180832	11/29/2022	MASH Band Parents	0 SUMMER 2022	NESTLE VOLUNTEER FUNDRAISER DONATION	279.49	21 E 400 411 240000 495	11/29/2022
				Totals for MASH Band Parents	279.49		
180833	11/29/2022	MASH Soccer Booster Club	0 SUMMER 2022	NESTLE VOLUNTEER FUNDRAISER DONATION	174.23	21 E 400 411 240000 495	11/29/2022
				Totals for MASH Soccer Booster Club	174.23		
180834	11/29/2022	Rappe, Jason	0 REIMBURSE	WHPE CONFERENCE IN DELLS MEALS	53.55	10 E 800 342 221300 381	11/29/2022
				Totals for Rappe, Jason	53.55		
180835	11/29/2022	Stibbe, Angela	0 REIMBURSE	MAMS CROSS COUNTRY EXPENSES	284.94	80 E 200 411 393000 955	11/29/2022
				Totals for Stibbe, Angela	284.94		
180836	11/29/2022	Christianson, Jason	0 11/29/22	BOYS JV BB VS CHIPPEWA FALLS	55.00	10 E 400 310 162000 957	11/29/2022
				Totals for Christianson, Jason	55.00		
180837	11/29/2022	Dassow, Cole	0 11/29/22	BOYS 7TH A/B BB VS MARSHFIELD	70.00	80 E 200 310 393000 957	11/29/2022
				Totals for Dassow, Cole	70.00		
180838	11/29/2022	Decker, Mark	0 11/29/22	BOYS VARSITY BB VS CHIPPEWA FALLS	150.00	10 E 400 310 162000 957	11/29/2022

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			NUMBER			NUMBER	
				Totals for Decker, Mark	150.00		
180839	11/29/2022	Hackbarth, Ross	0 11/29/22	BOYS JV2 BB VS CHIPPEWA FALLS	55.00	10 E 400 310 162000 957	11/29/2022
				Totals for Hackbarth, Ross	55.00		
180840	11/29/2022	Henrichs, Pat	0 11/29/22	BOYS 8TH A/B BB VS CHIPPEWA FALLS	70.00	80 E 200 310 393000 957	11/29/2022
				Totals for Henrichs, Pat	70.00		
180841	11/29/2022	Kelley, Bryce	0 11/29/22	BOYS JV BB VS CHIPPEWA FALLS	55.00	10 E 400 310 162000 957	11/29/2022
				Totals for Kelley, Bryce	55.00		
180842	11/29/2022	Kleinhans, Matthew	0 11/29/22	BOYS VARSITY BB VS CHIPPEWA FALLS	120.00	10 E 400 310 162000 957	11/29/2022
				Totals for Kleinhans, Matthew	120.00		
180843	11/29/2022	Murphy, Michael	0 11/29/22	BOYS VARSITY BB VS CHIPPEWA FALLS	150.00	10 E 400 310 162000 957	11/29/2022
				Totals for Murphy, Michael	150.00		
180844	11/29/2022	Pilgrim, Ryan	0 11/29/22	BOYS JV2 BB VS CHIPPEWA FALLS	55.00	10 E 400 310 162000 957	11/29/2022
				Totals for Pilgrim, Ryan	55.00		
180845	11/29/2022	Sarver, Jerry	0 11/29/22	BOYS 8TH A/B BB VS CHIPPEWA FALLS	70.00	80 E 200 310 393000 957	11/29/2022
				Totals for Sarver, Jerry	70.00		
180846	11/29/2022	Wenzel, Leon	0 11/29/22	BOYS 7TH A/B BB VS CHIPPEWA FALLS	70.00	80 E 200 310 393000 957	11/29/2022
				Totals for Wenzel, Leon	70.00		
180847	11/29/2022	Thrivent Financial/Lutherans	0 20221115ADDA0	GROUP ID: 000192600-002; L JISKRA - \$300.00	150.00	10 L 000 000 811670 000	11/30/2022
180847	11/29/2022	Thrivent Financial/Lutherans	0 20221130ADDA0	GROUP ID: 000192600-002; L JISKRA - \$300.00	150.00	10 L 000 000 811670 000	11/30/2022
				Totals for Thrivent Financial/Lutherans	300.00		
180848	11/29/2022	Thrivent Mutual Funds	0 20221115ADDA2M	Thrivent Mutual Funds-J. Hraby-\$250.00	125.00	10 L 000 000 811670 000	11/30/2022
180848	11/29/2022	Thrivent Mutual Funds	0 20221130ADDA2M	Thrivent Mutual Funds-J. Hraby-\$250.00	125.00	10 L 000 000 811670 000	11/30/2022
				Totals for Thrivent Mutual Funds	250.00		
180849	11/29/2022	Ameriprise Financial Services	0 20221115ADDAB	NBS - National Benefit Services; B Walsh - \$200.00, M. Hawley-\$100.00	150.00	99 L 000 000 811670 000	11/30/2022
180849	11/29/2022	Ameriprise Financial Services	0 20221130ADDAB	NBS - National Benefit Services; B Walsh - \$200.00, M. Hawley-\$100.00	150.00	99 L 000 000 811670 000	11/30/2022
				Totals for Ameriprise Financial Services	300.00		
180850	11/29/2022	AXA Equitable	0 20221115ADDA2	UNIT#: 008365 001-B. Noelder & M. Phillips	250.00	10 L 000 000 811670 000	11/30/2022
180850	11/29/2022	AXA Equitable	0 20221115ADDA22	AXA EQUITABLE-B. Noelder & M. Phillips	250.00	99 L 000 000 811670 000	11/30/2022
180850	11/29/2022	AXA Equitable	0 20221130ADDA2	UNIT#: 008365 001-B. Noelder & M. Phillips	250.00	10 L 000 000 811670 000	11/30/2022
180850	11/29/2022	AXA Equitable	0 20221130ADDA22	AXA EQUITABLE-B. Noelder & M.	250.00	99 L 000 000 811670 000	11/30/2022

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Phillips			
				Totals for AXA Equitable	1,000.00		
180851	11/29/2022	WI SCTF	0 20221130ADDGA	WI SCTF-B. Wert-6063683-\$73.00,J. Cliver-778717-\$100.00, T. Swedlund-8232335-\$590.31	763.31	10 L 000 000 811680 000	11/30/2022
				Totals for WI SCTF	763.31		
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865831	Group:11511-000-00000-00000-Decembe r 2022	17,360.95	10 L 000 000 811632 000	11/30/2022
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865831	Group:11511-000-00000-00000-Decembe r 2022	9,864.18	27 L 000 000 811632 000	11/30/2022
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865831	Group:11511-000-00000-00000-Decembe r 2022	286.95	50 L 000 000 811632 000	11/30/2022
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865831	Group:11511-000-00000-00000-Decembe r 2022	212.50	80 L 000 000 811632 000	11/30/2022
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865831	Group:11511-000-00000-00000-Decembe r 2022	7,390.03	99 L 000 000 811632 000	11/30/2022
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865831	Group:11511-000-00000-00000-Decembe r 2022	63.53	99 E 600 243 126000 360	11/30/2022
180852	11/29/2022	Delta Dental of Wisconsin	0 000001865832	Group:11511-700-00000-00000-Decembe r 2022	172.70	10 L 000 000 811632 000	11/30/2022
				Totals for Delta Dental of Wisconsin	35,350.84		
180853	11/29/2022	Kansas City Life Insurance Co	0 1530008	Acct:100007500000000	2,814.46	10 L 000 000 811633 000	11/30/2022
180853	11/29/2022	Kansas City Life Insurance Co	0 1530008	Acct:100007500000000	1,449.62	27 L 000 000 811633 000	11/30/2022
180853	11/29/2022	Kansas City Life Insurance Co	0 1530008	Acct:100007500000000	31.77	50 L 000 000 811633 000	11/30/2022
180853	11/29/2022	Kansas City Life Insurance Co	0 1530008	Acct:100007500000000	27.58	80 L 000 000 811633 000	11/30/2022
180853	11/29/2022	Kansas City Life Insurance Co	0 1530008	Acct:100007500000000	1,308.85	99 L 000 000 811633 000	11/30/2022
				Totals for Kansas City Life Insurance Co	5,632.28		
180854	11/29/2022	Aspirus Health Plan	0 223210002990	Group:ASP10000-December 2022	260,344.70	10 L 000 000 811631 000	11/30/2022
180854	11/29/2022	Aspirus Health Plan	0 223210002990	Group:ASP10000-December 2022	153,964.48	27 L 000 000 811631 000	11/30/2022
180854	11/29/2022	Aspirus Health Plan	0 223210002990	Group:ASP10000-December 2022	6,457.11	50 L 000 000 811631 000	11/30/2022
180854	11/29/2022	Aspirus Health Plan	0 223210002990	Group:ASP10000-December 2022	2,606.00	80 L 000 000 811631 000	11/30/2022
180854	11/29/2022	Aspirus Health Plan	0 223210002990	Group:ASP10000-December 2022	108,468.10	99 L 000 000 811631 000	11/30/2022
180854	11/29/2022	Aspirus Health Plan	0 223210002990	Group:ASP10000-December 2022	1,025.59	99 E 600 244 126000 360	11/30/2022
				Totals for Aspirus Health Plan	532,865.98		
180855	11/29/2022	NVA Vision	0 4404277	Customer:5108	1,395.40	10 L 000 000 811639 000	11/30/2022
180855	11/29/2022	NVA Vision	0 4404277	Customer:5108	723.86	27 L 000 000 811639 000	11/30/2022
180855	11/29/2022	NVA Vision	0 4404277	Customer:5108	41.90	50 L 000 000 811639 000	11/30/2022
180855	11/29/2022	NVA Vision	0 4404277	Customer:5108	361.56	99 L 000 000 811639 000	11/30/2022
180855	11/29/2022	NVA Vision	0 4404277	Customer:5108	6.96	80 L 000 000 811639 000	11/30/2022

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			NUMBER			NUMBER	
				Totals for NVA Vision	2,529.68		
180856	11/30/2022	A'viands LLC	0 INV1900028527	OCTOBER 2022 FOOD SERVICE	96,205.40	50 L 000 000 811200 000	11/30/2022
				Totals for A'viands LLC	96,205.40		
180857	11/30/2022	Bub, Michael	0 10/21/22	VARSITY FOOTBALL SPOTTER	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Bub, Michael	30.00		
180858	11/30/2022	Bucki, Blake	0 10/21/22	VARSITY FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Bucki, Blake	30.00		
180859	11/30/2022	Bucki, Brian	0 10/21/22	VARSITY FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Bucki, Brian	30.00		
180860	11/30/2022	Christianson, Jason	0 10/21/22	VARSITY FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Christianson, Jason	30.00		
180861	11/30/2022	Hierlmeier, Cory	0 10/21/22	VARSITY FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Hierlmeier, Cory	30.00		
180862	11/30/2022	Kelley, Rhonda	0 10/21-10/27/22	VARSITY FOOTBALL/SOCCER TICKET TAKER	30.00	10 E 400 310 162000 950	11/30/2022
180862	11/30/2022	Kelley, Rhonda	0 10/21-10/27/22	VARSITY FOOTBALL/SOCCER TICKET TAKER	60.00	10 E 400 310 162000 952	11/30/2022
				Totals for Kelley, Rhonda	90.00		
180863	11/30/2022	Kohl, Joshua	0 10/22-10/27/22	VARSITY BOYS SOCCER ANNOUNCER	60.00	10 E 400 310 162000 952	11/30/2022
				Totals for Kohl, Joshua	60.00		
180864	11/30/2022	Loertscher, Monte	0 10/21/22	VARSITY FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Loertscher, Monte	30.00		
180865	11/30/2022	Wibben, Cheryl	0 10/21/22	VARSITY FOOTBALL TICKET TAKER	30.00	10 E 400 310 162000 950	11/30/2022
				Totals for Wibben, Cheryl	30.00		
180866	11/30/2022	Boyceville High School	0 2022-75	SCIENCE OLYMPIAD TEAM REGISTRATION	200.00	10 E 800 940 172000 000	11/30/2022
				Totals for Boyceville High School	200.00		
180867	11/30/2022	City of La Crosse	0 186946	RVA TECH SUMMIT 2022	5,050.00	99 E 600 328 255400 360	11/30/2022
180867	11/30/2022	City of La Crosse	0 186946	RVA TECH SUMMIT 2022	6,544.00	99 E 600 411 235000 360	11/30/2022
				Totals for City of La Crosse	11,594.00		
180868	11/30/2022	Dums, Rena	0 REFUND	AP TEST REUND -\$40 FOR LATE FEE	13.00	10 R 400 292 500000 000	11/30/2022
				Totals for Dums, Rena	13.00		
180869	11/30/2022	National FFA Organization	0 MDS281858	FFA PERSONALIZATION FEES	50.00	21 E 400 411 240000 444	11/30/2022
				Totals for National FFA Organization	50.00		
180870	11/30/2022	Northcentral Technical College	0 FALL 2022	C. GOELDNER FALL CLASSES 2022	2,429.88	99 E 600 389 431000 360	11/30/2022
				Totals for Northcentral Technical Colleg	2,429.88		
180871	11/30/2022	Pro Designs of WI LLC	0 1095	MASH BASKETBALL REGINAL SHIRTS	84.00	10 E 400 411 162000 957	11/30/2022
180871	11/30/2022	Pro Designs of WI LLC	0 1482	FFA YARD SIGNS/BANNERS	252.00	21 E 400 411 240000 444	11/30/2022
180871	11/30/2022	Pro Designs of WI LLC	0 1529	MAMS PLAYGROUND SIGN	1,115.00	21 E 200 440 240000 209	11/30/2022
				Totals for Pro Designs of WI LLC	1,451.00		

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			NUMBER	NUMBER		NUMBER		
180872	11/30/2022	The Tux Shoppe	0	1578352	MAMS CHOIR SHIRTS	745.87	21 E 200 411 240000 217	11/30/2022
					Totals for The Tux Shoppe	745.87		
180873	11/30/2022	Town Of Browning	0	2022	CHARGEBACK	933.83	10 E 800 940 491000 000	11/30/2022
					Totals for Town Of Browning	933.83		
180874	11/30/2022	Town Of Medford	0	2022	CHARGEBACK	274.23	10 E 800 940 491000 000	11/30/2022
180874	11/30/2022	Town Of Medford	0	2022	CHARGEBACK	274.23-	10 E 800 940 491000 000	11/30/2022
					Totals for Town Of Medford	0.00		
180875	11/30/2022	Town Of Medford	0	2022	CHARGEBACK	274.23	10 E 800 940 491000 000	11/30/2022
					Totals for Town Of Medford	274.23		
180876	12/01/2022	Bergman, Randy	0	12/1/22	BOYS VARSITY SWIMMING VS SHAWANO	120.00	10 E 400 310 162000 958	12/01/2022
					Totals for Bergman, Randy	120.00		
180877	12/01/2022	Biever, Michael JR	0	12/1/22	BOYS VARSITY HOCKEY VS ANTIGO	150.00	10 E 400 310 162000 961	12/01/2022
					Totals for Biever, Michael JR	150.00		
180878	12/01/2022	Gelhaus, Barbara	0	12/1/22	BOYS VARSITY SWIMMING VS SHAWANO	120.00	10 E 400 310 162000 958	12/01/2022
					Totals for Gelhaus, Barbara	120.00		
180879	12/01/2022	Kiefer, Ted	0	12/1/22	BOYS VARSITY WRESTLING VS NEILLSVILLE	190.00	10 E 400 310 162000 959	12/01/2022
					Totals for Kiefer, Ted	190.00		
180880	12/01/2022	Mazur, James	0	12/1/22	BOYS VARSITY HOCKEY VS ANTIGO	120.00	10 E 400 310 162000 961	12/01/2022
					Totals for Mazur, James	120.00		
180881	12/01/2022	Schroder, Bryan	0	12/1/22	BOYS VARSITY HOCKEY VS ANTIGO	120.00	10 E 400 310 162000 961	12/01/2022
					Totals for Schroder, Bryan	120.00		
180882	12/02/2022	Belleville High School	0	11/12/22	SCIENCE OLYMPIAD INVITE	120.00	10 E 800 940 172000 000	12/02/2022
					Totals for Belleville High School	120.00		
180883	12/02/2022	Boyceville High School	0	2022-46	MASH SCIENCE OLYMPIAD TEAM REGISTRATION	200.00	10 E 800 940 172000 000	12/02/2022
					Totals for Boyceville High School	200.00		
180884	12/02/2022	Department of Natural Resource	0	FORM 3400-253	J. CLIVER: SMALL WATER SYSTEM OPERATOR CERTIFICATION EXAM APPLICATION	25.00	10 E 800 940 253000 000	12/02/2022
					Totals for Department of Natural Resourc	25.00		
180885	12/02/2022	Kwik Trip	0	10313845	MASH BAND KWIK TRIP GIFT CARD FUNDRAISER	1,068.75	21 E 400 411 240000 484	12/02/2022
					Totals for Kwik Trip	1,068.75		
180886	12/02/2022	Medford Boys Basketball Booste	0	12/1/22	NESTLE DONATION	200.00	10 E 400 411 162000 957	12/02/2022
					Totals for Medford Boys Basketball Boost	200.00		
180887	12/02/2022	UW-River Falls	0	2022-2023	MASH SCIENCE OLYMPIAD REGISTRATION: 2 TEAMS	200.00	10 E 800 940 172000 000	12/02/2022
					Totals for UW-River Falls	200.00		

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
180888	12/02/2022	WHSFA	0 222300273	MASH SPEECH & DRAMATIC ARTS ASSOCIATION DUES	330.00	10 E 400 940 172000 000	12/02/2022
Totals for WHSFA					330.00		
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	58.90	10 E 200 341 256770 000	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	2,358.39	10 E 400 341 256741 000	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	144.96	10 E 400 341 256770 000	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	96.50	10 E 800 310 260000 000	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	117,373.45	10 E 800 341 256710 000	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	776.83	10 E 800 341 256720 000	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	585.14	10 E 400 341 256742 954	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	580.05	10 E 400 341 256742 957	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	1,339.71	10 E 400 341 256742 961	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	378.49	10 E 400 341 256742 956	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	895.10	10 E 400 341 256742 960	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	508.70	10 E 400 341 256742 958	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	2,265.75	27 E 800 348 256250 011	12/02/2022
180889	12/02/2022	Krug's Bus Service Inc	0 10/29/22-11/29/	PUPIL TRANSPORTATION	1,569.24	80 E 200 341 256790 957	12/02/2022
Totals for Krug's Bus Service Inc					128,931.21		
180890	12/02/2022	Altoona High School	0 10/26/22	MASH CHOIR ENTRY FEES FOR LOCOPALOOZA SHOW CHOIR COMPETITION	300.00	10 E 400 940 125400 000	12/02/2022
Totals for Altoona High School					300.00		
180891	12/02/2022	American Red Cross	0 22497461	AID/CPR/AED-BL: QTY 1	5.00	80 E 800 940 240000 000	12/02/2022
Totals for American Red Cross					5.00		
180892	12/02/2022	Ampro Data Services	8002200191 A86078	PC upgrade MASH & MAMS Eng. SS, Mus	3,000.00	10 E 800 480 132000 400	12/02/2022
180892	12/02/2022	Ampro Data Services	8002200191 A86078	PC upgrade MASH & MAMS Eng. SS, Mus	64,260.00	10 E 800 482 221500 165	12/02/2022
180892	12/02/2022	Ampro Data Services	9002200150 C86675	ink for SPED printers	159.00	27 E 800 481 158700 341	12/02/2022
Totals for Ampro Data Services					67,419.00		
180893	12/02/2022	Anderson, Darrell	0 2022-2023	MASH HISTORY CLUB FUNDRAISER	1,450.25	21 E 400 411 120000 607	12/02/2022
Totals for Anderson, Darrell					1,450.25		
180894	12/02/2022	Apple Inc.	8022200105 AK19550921	Library computer purchase	5,097.00	10 E 101 480 222200 031	12/02/2022
180894	12/02/2022	Apple Inc.	8022200105 AK19550921	Library computer purchase	1,699.00	10 E 100 480 222200 031	12/02/2022
Totals for Apple Inc.					6,796.00		
180895	12/02/2022	AWSA	0 30254	A. GUDEN: 2023 ASSOCIATE CONFERENCE	328.00	10 E 800 310 221300 583	12/02/2022
180895	12/02/2022	AWSA	0 30270	R. CRANK-WOLLER: 2023 ASSOCIATE CONFERENCE	328.00	10 E 800 310 221300 583	12/02/2022
180895	12/02/2022	AWSA	0 30357	J. LYBERT: 2023 MS/HS CONVENTION	298.00	10 E 800 310 221300 583	12/02/2022

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180895	12/02/2022	AWSA	0	30378	J. BUTLER: 2023 ASSOCIATE CONFERENCE	328.00	10 E 800 310 221300 583	12/02/2022
180895	12/02/2022	AWSA	0	30391	L. LUNDY: 2023 MS/HS CONVENTION	298.00	10 E 800 310 221300 583	12/02/2022
					Totals for AWSA	1,580.00		
180896	12/02/2022	Bauman Associates Ltd	0	117487	PROFESSIONAL SERVICES	3,500.00	10 E 800 310 231000 000	12/02/2022
					Totals for Bauman Associates Ltd	3,500.00		
180897	12/02/2022	Black River Transport	0	124499	7 PORTA POTTY CLEANINGS	210.00	10 E 800 324 253000 000	12/02/2022
					Totals for Black River Transport	210.00		
180898	12/02/2022	Blazer Works	0	20518442	L. BAILEY: 11/06/22	264.00	27 E 600 360 156700 019	12/02/2022
180898	12/02/2022	Blazer Works	0	20518443	J. SEVERSON: 11/06/22	468.56	27 E 600 360 156700 019	12/02/2022
180898	12/02/2022	Blazer Works	0	20533902	J. SVERSON: 11/20/22	959.44	27 E 600 360 156700 019	12/02/2022
					Totals for Blazer Works	1,692.00		
180899	12/02/2022	Broadway Theatre	0	20220045	TCDOP OCTOBER FREE FAMILY MOVIE	1,560.00	80 E 800 411 390000 901	12/02/2022
180899	12/02/2022	Broadway Theatre	0	2022049	MAES FIRST GRADE MOVIE	619.50	10 E 100 940 110000 000	12/02/2022
180899	12/02/2022	Broadway Theatre	0	2022050	MAES FOURTH GARDE MOVIE	477.75	10 E 100 940 110000 000	12/02/2022
180899	12/02/2022	Broadway Theatre	0	2022051	MAES PBIS SCHOOL WIDE POPCORN	831.25	10 E 100 415 213000 000	12/02/2022
					Totals for Broadway Theatre	3,488.50		
180900	12/02/2022	Cardio Partners Inc.	4002200177	847497	Anne Marie Grant	758.00	21 E 400 440 214000 000	12/02/2022
					Totals for Cardio Partners Inc.	758.00		
180901	12/02/2022	Cintas	0	4138771013	DO RUGS	126.97	10 E 800 324 253000 000	12/02/2022
					Totals for Cintas	126.97		
180902	12/02/2022	Complete Control Inc	2012200100	JC10521	MAMS Roof Ladder	5,490.00	10 E 200 324 254300 000	12/02/2022
180902	12/02/2022	Complete Control Inc	4012200118	JC10522	PROPOSAL #2145150	25,895.00	10 E 800 542 255300 163	12/02/2022
180902	12/02/2022	Complete Control Inc	4012200126	JC10537	2 RTU's for MASH	18,367.00	10 E 800 560 253000 163	12/02/2022
					Totals for Complete Control Inc	49,752.00		
180903	12/02/2022	Evan-Moor	6012200017	INV358615	Evan Moor Curriculum Order	44.97	27 E 600 470 158700 019	12/02/2022
					Totals for Evan-Moor	44.97		
180904	12/02/2022	Feiner Supply	9002200184	124483	velcro dots	114.90	27 E 800 411 158700 341	12/02/2022
					Totals for Feiner Supply	114.90		
180905	12/02/2022	Flowers by Laurie	0	159162	MASH STUDENT COUNCIL PLANT	100.00	21 E 400 411 120000 618	12/02/2022
180905	12/02/2022	Flowers by Laurie	0	159163	ROGERS FUNERAL FLOWERS	40.00	10 E 800 411 231000 000	12/02/2022
					Totals for Flowers by Laurie	140.00		
180907	12/02/2022	Follett School Solutions, Inc.	4002200192	571142	book orders for newly published titles *blanket PO so I can place orders throughout the semester	18.33	10 E 400 432 222200 031	12/02/2022
180907	12/02/2022	Follett School Solutions, Inc.	4002200192	571159A	book orders for newly published titles *blanket PO so I can place orders throughout the	205.30	10 E 400 432 222200 031	12/02/2022

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					semester			
180907	12/02/2022	Follett School Solutions, Inc.	4002200192	571769	book orders for newly published titles *blanket PO so I can place orders throughout the semester	94.93	10 E 400 432 222200 031	12/02/2022
180907	12/02/2022	Follett School Solutions, Inc.	4002200192	571769A	book orders for newly published titles *blanket PO so I can place orders throughout the semester	165.16	10 E 400 432 222200 031	12/02/2022
					Totals for Follett School Solutions, Inc	483.72		
180908	12/02/2022	Follett Content Solutions, LLC	2002200105	549743F	Follett	234.28	10 E 200 432 222200 031	12/02/2022
180908	12/02/2022	Follett Content Solutions, LLC	2002200105	574126	Follett	195.75	10 E 200 432 222200 031	12/02/2022
					Totals for Follett Content Solutions, LL	430.03		
180909	12/02/2022	Gopher Sport	3012200115	IN235109	rims	534.24	10 E 100 411 254300 000	12/02/2022
					Totals for Gopher Sport	534.24		
180910	12/02/2022	Hawthorne Educational Svc	9002200205	566997	Hawthorne Educational Services Intervention Manuals: Goals, Objectives, and Intervention Strategies	477.00	27 E 800 490 221300 341	12/02/2022
					Totals for Hawthorne Educational Svc	477.00		
180911	12/02/2022	Heid Music	2002200122	3167827	open po	211.16	10 E 200 310 125500 000	12/02/2022
180911	12/02/2022	Heid Music	2002200122	3167835	open po	74.50	10 E 200 310 125500 000	12/02/2022
180911	12/02/2022	Heid Music	2002200122	3180226	open po	75.50	10 E 200 310 125500 000	12/02/2022
180911	12/02/2022	Heid Music	4002200125	3183742	411 Instrument Supplies	25.98	10 E 400 411 125500 000	12/02/2022
					Totals for Heid Music	387.14		
180912	12/02/2022	Heid Music	2002200122	3167817	open po	193.66	10 E 200 310 125500 000	12/02/2022
180912	12/02/2022	Heid Music	4002200233	3183735	Music	30.00	10 E 400 411 125400 000	12/02/2022
					Totals for Heid Music	223.66		
180913	12/02/2022	Hillyard Inc.	0	700521232	MAMS FLOOR SCRUBBER REPAIR	817.50	10 E 200 324 254490 000	12/02/2022
180913	12/02/2022	Hillyard Inc.	0	700523549	SES FLOOR SCRUBBER REPAIR	590.45	10 E 101 324 254490 000	12/02/2022
180913	12/02/2022	Hillyard Inc.	0	700524154	MASH FLOOR SCRUBBER REPAIR	638.68	10 E 400 324 254490 000	12/02/2022
180913	12/02/2022	Hillyard Inc.	1012200107	700524231	2022-2023 Hillyard Purchases for SES	115.71	10 E 101 411 253000 000	12/02/2022
					Totals for Hillyard Inc.	2,162.34		
180914	12/02/2022	Howard, Luke	0	100	MASH WIAA WRESTLING SKINFOLDS	354.20	10 E 400 310 162000 959	12/02/2022
					Totals for Howard, Luke	354.20		
180915	12/02/2022	In Stitches & Ink LLC	0	23385	DRAMA CLUB SHIRTS	127.30	21 E 400 411 120000 605	12/02/2022
180915	12/02/2022	In Stitches & Ink LLC	0	23390	MASH NHS APPAREL	284.00	21 E 400 411 120000 611	12/02/2022
180915	12/02/2022	In Stitches & Ink LLC	0	23395	OUR SPECIAL FAMILY SHIRTS	1,152.85	10 E 800 411 219000 000	12/02/2022

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				Totals for In Stitches & Ink LLC	1,564.15		
180916	12/02/2022	Kramer Strick, Jacqueline	0 3	DOJ COUNSELING	800.00	10 E 800 310 213000 698	12/02/2022
				Totals for Kramer Strick, Jacqueline	800.00		
180917	12/02/2022	Laforce Inc.	0 1205973	MAMS DOOR SERVICE	843.72	10 E 200 324 254300 000	12/02/2022
				Totals for Laforce Inc.	843.72		
180918	12/02/2022	Learning A-Z	0 10085058	RAZ-PLUS LISCENSES: 5 CLASSROOMS	741.00	10 E 100 360 110000 000	12/02/2022
				Totals for Learning A-Z	741.00		
180919	12/02/2022	McMillan Electric	0 C39093	MAMS: INSTALL CONDUIT, WIRE & RECEPT FOR LOADING DOCK GARAGE DOOR	397.66	10 E 200 324 254300 000	12/02/2022
				Totals for McMillan Electric	397.66		
180920	12/02/2022	Medford Motors Inc	0 98021	VAN #13 OIL CHANGE	162.81	27 E 800 324 256600 341	12/02/2022
180920	12/02/2022	Medford Motors Inc	0 99200	RVA VEHICLE OIL CHANGE/INSPECTION	162.08	99 E 600 324 253000 360	12/02/2022
				Totals for Medford Motors Inc	324.89		
180921	12/02/2022	Menard's	0 14594	IT CONNECTORS/PLUGS	23.72	10 E 800 481 295000 000	12/02/2022
				Totals for Menard's	23.72		
180922	12/02/2022	Mid-Wisconsin Beverage Inc	0 2883596	MASH WEIGHT LIFTERS VENDING	144.00	21 E 400 411 240000 494	12/02/2022
180922	12/02/2022	Mid-Wisconsin Beverage Inc	0 2883597	MASH STUDENT VENDING	249.92	21 E 400 411 120000 610	12/02/2022
180922	12/02/2022	Mid-Wisconsin Beverage Inc	0 2883598	MASH MARKETING VENDING	1,224.00	21 E 400 411 120000 609	12/02/2022
				Totals for Mid-Wisconsin Beverage Inc	1,617.92		
180923	12/02/2022	Moving Beyond the Page	6002200155 275105	Open PO	277.58	99 E 600 470 110000 360	12/02/2022
180923	12/02/2022	Moving Beyond the Page	6002200155 275115	Open PO	985.41	99 E 600 470 110000 360	12/02/2022
180923	12/02/2022	Moving Beyond the Page	6002200155 275161	Open PO	831.10	99 E 600 470 110000 360	12/02/2022
				Totals for Moving Beyond the Page	2,094.09		
180924	12/02/2022	n2y	9002200204 INV-1060295	News 2 U Subscription Renewal for 22-23	239.99	27 E 800 362 158700 341	12/02/2022
				Totals for n2y	239.99		
180925	12/02/2022	Nassco Inc	4012200124 6227731	2022-2023 Nassco Custodial Supplies	659.71	10 E 400 411 253000 000	12/02/2022
				Totals for Nassco Inc	659.71		
180926	12/02/2022	Northwoods Embroidery & Screen	0 3729	STUDENT COUNCIL T-SHIRTS	488.00	21 E 200 411 240000 272	12/02/2022
				Totals for Northwoods Embroidery & Scree	488.00		
180927	12/02/2022	Olson, Jon	3002200200 968094	Christmas Trees for Kindergarten Curriculum	200.00	10 E 100 411 110000 000	12/02/2022
				Totals for Olson, Jon	200.00		
180928	12/02/2022	Pro Designs of WI LLC	0 1639	RAIDERS COMMITTED SHIRTS	927.50	80 E 800 411 390000 901	12/02/2022
				Totals for Pro Designs of WI LLC	927.50		
180929	12/02/2022	Quik Print	2002200242 72845	MAMS Detention Forms	356.76	10 E 200 411 240000 000	12/02/2022
				Totals for Quik Print	356.76		

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180930	12/02/2022	Rainbow Gymnastics Inc	0 11/17/22	MISS FARMER'S PHY ED CLASS FIELD TRIP	60.00	10 E 200 940 143000 000	12/02/2022
				Totals for Rainbow Gymnastics Inc	60.00		
180931	12/02/2022	Really Good Stuff	3002200201 8121546	100th Day Crowns - 24 per pack	73.91	10 E 100 411 110000 000	12/02/2022
				Totals for Really Good Stuff	73.91		
180932	12/02/2022	Renaissance Learning, Inc.	6002200251 INV5273467	Add-On STAR 360 licenses	173.80	99 E 600 360 110000 360	12/02/2022
				Totals for Renaissance Learning, Inc.	173.80		
180933	12/02/2022	Scholastic Book Fairs	0 W5176200BF	MAES BOOK FAIR	2,582.45	21 E 100 940 240000 010	12/02/2022
				Totals for Scholastic Book Fairs	2,582.45		
180934	12/02/2022	Scholastic Book Clubs	0 5441242	C.COULLARD:EERA BOOKS - TAX EXEMPT	64.00	27 E 800 439 152000 347	12/02/2022
				Totals for Scholastic Book Clubs	64.00		
180935	12/02/2022	School Specialty, LLC	3002200199 208131384373	Workroom and Classroom	72.20	10 E 100 411 110000 000	12/02/2022
				Totals for School Specialty, LLC	72.20		
180936	12/02/2022	The Sports Page	0 30007	BOWLING BONANZA EVENT	824.33	21 E 800 940 240000 182	12/02/2022
180936	12/02/2022	The Sports Page	0 30013	DRAMA CLUB MEAL - CAST PARTY	163.56	21 E 400 411 120000 605	12/02/2022
				Totals for The Sports Page	987.89		
180937	12/02/2022	Stacy Luther, LLC	0 9/12/22	REACTIVE ATTACHMENT DISORDER VIRTUAL PRESENTATION	300.00	10 E 800 310 221200 297	12/02/2022
				Totals for Stacy Luther, LLC	300.00		
180938	12/02/2022	Strang, Patteson, Renning, Lew	0 7313039	PROFESSIONAL SERVICES	413.00	10 E 800 310 231500 000	12/02/2022
				Totals for Strang, Patteson, Renning, Le	413.00		
180939	12/02/2022	Sun Printing	0 133399	RVA OFFICIAL TRANSCRIPT LETTERHEAD PAPER	483.00	99 E 600 411 235000 360	12/02/2022
				Totals for Sun Printing	483.00		
180940	12/02/2022	Taylor County Highway Dept	0 10/22-11/18/22	SALT/SNOWPLOWING	946.56	10 E 400 324 253000 000	12/02/2022
180940	12/02/2022	Taylor County Highway Dept	0 10/22-11/18/22	SALT/SNOWPLOWING	946.56	10 E 100 324 253000 000	12/02/2022
180940	12/02/2022	Taylor County Highway Dept	0 10/22-11/18/22	SALT/SNOWPLOWING	270.46	10 E 101 324 253000 000	12/02/2022
180940	12/02/2022	Taylor County Highway Dept	0 10/22-11/18/22	SALT/SNOWPLOWING	540.89	10 E 200 324 253000 000	12/02/2022
				Totals for Taylor County Highway Dept	2,704.47		
180941	12/02/2022	WanRack LLC	0 2047	DATA LINES: DECEMBER	442.50	10 E 800 360 295000 000	12/02/2022
				Totals for WanRack LLC	442.50		
180942	12/02/2022	WASB	0 28729	2023 STATE EDUCATION CONVENTION	780.00	10 E 800 310 231000 000	12/02/2022
180942	12/02/2022	WASB	0 28729	2023 STATE EDUCATION CONVENTION	260.00	10 E 800 310 232000 000	12/02/2022
180942	12/02/2022	WASB	0 28729	2023 STATE EDUCATION CONVENTION	260.00	10 E 800 310 252000 000	12/02/2022
180942	12/02/2022	WASB	0 28760	2023 STATE EDUCATION CONVENTION: J. NUERNBERGER	260.00	10 E 800 310 231000 000	12/02/2022
				Totals for WASB	1,560.00		
180943	12/02/2022	Wieser Educational Inc	9002200196 98339	Pullout Chemistry Materials	98.53	27 E 800 411 158700 341	12/02/2022

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					Totals for Wieser Educational Inc	98.53		
180944	12/02/2022	Wilson Language Training	9002200194	1956994	Items to support students with special needs in disability programming	583.20	27 E 800 470 158700 341	12/02/2022
					Totals for Wilson Language Training	583.20		
180945	12/02/2022	Xcel Energy	0	52-6418442-5	SES ELECTRICITY: 10/25-11/24/22	1,325.80	10 E 800 336 253000 000	12/02/2022
					Totals for Xcel Energy	1,325.80		
180946	12/02/2022	Brzezinski, Adam	0	12/2/22	BOYS VARSITY BB VS LAKELAND	150.00	10 E 400 310 162000 957	12/02/2022
					Totals for Brzezinski, Adam	150.00		
180947	12/02/2022	Brzezinski, Elina	0	12/3/22	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/02/2022
					Totals for Brzezinski, Elina	255.00		
180948	12/02/2022	Christianson, Jason	0	12/2/22	BOYS JV BB VS LAKELAND	55.00	10 E 400 310 162000 957	12/02/2022
					Totals for Christianson, Jason	55.00		
180949	12/02/2022	Conlon, Linda	0	12/3/22	VARSITY GYMNASTICS INVITE	225.00	10 E 400 310 162000 962	12/02/2022
					Totals for Conlon, Linda	225.00		
180950	12/02/2022	Ellenbecker, Connor	0	12/2/22	BOYS VARSITY BB VS LAKELAND	120.00	10 E 400 310 162000 957	12/02/2022
					Totals for Ellenbecker, Connor	120.00		
180951	12/02/2022	Goerg, Tanya	0	12/3/22	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/02/2022
					Totals for Goerg, Tanya	255.00		
180952	12/02/2022	Henrichs, Pat	0	12/2/22	BOYS JV BB VS LAKELAND	55.00	10 E 400 310 162000 957	12/02/2022
					Totals for Henrichs, Pat	55.00		
180953	12/02/2022	Jackson, Sayer	0	12/2/22	BOYS VARSITY BB VS LAKELAND	120.00	10 E 400 310 162000 957	12/02/2022
					Totals for Jackson, Sayer	120.00		
180954	12/02/2022	Kasowicz, Rebecca	0	12/3/22	VARSITY GYMNASTICS INVITE	225.00	10 E 400 310 162000 962	12/02/2022
					Totals for Kasowicz, Rebecca	225.00		
180955	12/02/2022	Kronberger, Kirsten	0	12/3/22	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/02/2022
					Totals for Kronberger, Kirsten	255.00		
180956	12/02/2022	Olszewski, Mary	0	12/3/22	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/02/2022
					Totals for Olszewski, Mary	255.00		
180957	12/02/2022	Sarver, Jerry	0	12/2/22	BOYS JV2 BB VS LAKELAND	55.00	10 E 400 310 162000 957	12/02/2022
					Totals for Sarver, Jerry	55.00		
180958	12/02/2022	Stevens, Donna	0	12/3/22	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/02/2022
					Totals for Stevens, Donna	255.00		
180959	12/02/2022	Wakefield, Lorelei	0	12/3/22	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/02/2022
					Totals for Wakefield, Lorelei	255.00		
180960	12/02/2022	Wenzel, Leon	0	12/2/22	BOYS JV2 BB VS LAKELAND	55.00	10 E 400 310 162000 957	12/02/2022
					Totals for Wenzel, Leon	55.00		
180961	12/05/2022	Butcher, Heather	0	REFUND	N. BUTCHER AP TEST -\$40 CANCELLATION FEE	13.00	10 R 400 292 500000 000	12/05/2022

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				Totals for Butcher, Heather	13.00		
180962	12/05/2022	Charter Communications	0 0062442112722	8245 11 246 0062442: RVA 11/27-12/26/22	44.91	99 E 600 360 295000 360	12/05/2022
				Totals for Charter Communications	44.91		
180963	12/05/2022	Draeger, Alex	0 12/2/22	PIANO TUNING	105.00	10 E 400 310 125400 000	12/05/2022
				Totals for Draeger, Alex	105.00		
180964	12/05/2022	Kwik Trip	0 10314996	MASH BAND FUNDRAISER	285.00	21 E 400 411 240000 484	12/05/2022
				Totals for Kwik Trip	285.00		
180965	12/05/2022	NCS Pearson, Inc.	9002200199 20063300	School psyc testing supplies	699.53	27 E 800 490 215200 341	12/05/2022
				Totals for NCS Pearson, Inc.	699.53		
180966	12/05/2022	Norcostco Inc	8002200167 197171	Lighting Console	11,855.50	10 E 800 560 295000 000	12/05/2022
				Totals for Norcostco Inc	11,855.50		
180967	12/05/2022	Remind 101, Inc.	0 2021-123079	DISTRICT MESSAGING SUBSCRIPTION 11/9/22-11/8/23	4,210.80	10 E 800 362 253000 165	12/05/2022
				Totals for Remind 101, Inc.	4,210.80		
180968	12/05/2022	Scholastic Book Clubs	0 5441008	C. COUILLARD:EERA BOOKS - TAX EXEMPT	6.50	27 E 800 439 152000 347	12/05/2022
				Totals for Scholastic Book Clubs	6.50		
180969	12/06/2022	Dassow, Cole	0 12/6/22	BOYS 7TH A/B BB VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/06/2022
				Totals for Dassow, Cole	70.00		
180970	12/06/2022	Sarver, Jerry	0 12/6/22	BOYS 7TH A/B BB VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/06/2022
				Totals for Sarver, Jerry	70.00		
180971	12/06/2022	Wenzel, Leon	0 12/6/22	BOYS 7TH A/B BB VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/06/2022
				Totals for Wenzel, Leon	70.00		
180978	12/08/2022	Amazon Capital Services	0 1KVT-GCHX-DFTQ	ONWARD: CULTIVATING EMOTIONAL RESILIENCE IN EDUCATORS BOOK	50.72	10 E 800 490 221200 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	0 1LF7-QQD1-H7X1	EASEL PADS	51.98	10 E 800 411 221300 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	1002200144 1NMM-HY7Y-JTV4	Class Set of Rulers	24.57	10 E 101 411 110000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	1002200145 19W4-6VR9-F6M4	Craft Sticks	14.75	10 E 101 411 110000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	1002200146 13N6-GKPQ-YTCY	Health Room Desk	209.99	10 E 101 440 214000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	2002200226 1KVT-GCHX-C74H	Classroom supplies.	7.76	10 E 200 411 122000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	2002200229 1YYT-FQ93-QKXN	Student Council Snack Shack	973.74	21 E 200 411 240000 272	12/08/2022
180978	12/08/2022	Amazon Capital Services	2002200230 17YY-FT43-D6JN	Pencils and hair ties	51.97	10 E 200 411 136000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	2002200232 1WQ7-HV3G-KDGD	Supply	31.99	10 E 200 411 110000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	2002200234 19W4-6VR9-J9WC	Bondic kit	19.98	10 E 200 411 136000 000	12/08/2022
180978	12/08/2022	Amazon Capital Services	2002200235 1WQ7-HV3G-K4PW	Stapler	21.38	10 E 200 411 136000 000	12/08/2022

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180978	12/08/2022	Amazon Capital Services	2002200236	1W79-PD47-GKQW	Student Council Fun Night Order	35.64	21	E	200	411	240000	272	12/08/2022
180978	12/08/2022	Amazon Capital Services	3002200184	1QHK-RT6H-G3K6	30 Bouncy Bands for Classrooms- Sarah Faude	163.38	10	E	100	411	110000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3002200188	1LLL-C33L-3W7F	Scotch Mainline Dispenser P56, 6 in, 1 per case- For workroom	60.67	10	E	100	411	110000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3002200189	1LF7-QQD1-HLWQ	Workroom Supplies	40.20	10	E	100	411	110000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3002200191	1WQ7-HV3G-NPRW	classroom supply	30.17	10	E	100	411	110000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3002200192	1NMM-HY7Y-KLYY	Office Supplies-Sign Holder	27.98	10	E	100	411	240000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3002200194	1LF7-QQD1-G6NQ	Art Supplies	109.20	10	E	100	411	110000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3012200119	13N6-GKPQ-QMDM	parts	29.98	10	E	100	411	253000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	3012200122	13N6-GKPQ-WK4R	parts	31.46	10	E	100	411	253000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200240	16Y6-FQ11-J4CX	Raider Cafe supplies	189.90	21	E	400	411	240000	411	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200242	1NMM-HY7Y-N334	Wireless Head Mic	45.99	10	E	400	481	125500	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200243	17YY-FT43-F6P4	printer ink	319.40	10	E	400	481	240000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200244	1WQ7-HV3G-DKTP	art supplies	321.46	21	E	400	411	120000	603	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200245	16Y6-FQ11-CTL1	Raider Cafe supplies	433.86	21	E	400	411	240000	411	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200246	1QHK-RT6H-MXMN	book order	326.15	10	E	400	432	222200	031	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200247	1WQ7-HV3G-NGHW	office supplies	104.29	10	E	400	411	240000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200248	1LF7-QQD1-NKCM	band supplies	35.72	21	E	400	411	240000	484	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200260	1WQ7-HV3G-PWVH	Art Resale supplies	29.99	21	E	400	411	120000	604	12/08/2022
180978	12/08/2022	Amazon Capital Services	4002200264	1WQ7-HV3G-QG96	Art Resale supplies:CREDIT \$13.99	107.89	21	E	400	411	120000	603	12/08/2022
180978	12/08/2022	Amazon Capital Services	4012200135	1YYT-FQ93-LTC3	Label Maker and Tape	35.78	10	E	400	411	253000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	6012200000	1W79-PD47-P9LW	Literature Books	19.95	27	E	600	470	158700	019	12/08/2022
180978	12/08/2022	Amazon Capital Services	6012200001	1QHK-RT6H-FNR6	Literature Books	30.96	27	E	600	470	158700	019	12/08/2022
180978	12/08/2022	Amazon Capital Services	6012200006	1YYT-FQ93-CRM1	Student Curriculum	113.19	27	E	600	411	158700	019	12/08/2022
180978	12/08/2022	Amazon Capital Services	6012200009	1LF7-QQD1-HC9G	Dry Erase Pockets	15.98	27	E	600	411	158700	019	12/08/2022
180978	12/08/2022	Amazon Capital Services	6012200011	1QXD-RW3J-CK17	Dry Erase Sleeves	15.98	27	E	600	411	158700	019	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200165	17YY-FT43-MLTW	Audiovisual Supplies	218.33	10	E	800	411	295000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200165	17YY-FT43-MLTW	Audiovisual Supplies	394.27	10	E	800	481	295000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200172	1QHK-RT6H-D1FQ	ELL Program Goal Prizes	42.74	10	E	800	411	171000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200176	1QXD-RW3J-MRPV	Desktop Whiteboard	49.98	10	E	800	411	171000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200178	16Y6-FQ11-FFHM	Office Supplies	138.43	10	E	800	411	252000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200179	1QHK-RT6H-JH99	MAMS CLC Esports	165.40	80	E	200	411	390000	367	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200180	1QHK-RT6H-CGCM	Supplies	29.35	10	E	800	411	252000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200183	13N6-GKPQ-XQR4	Office Supplies	41.57	10	E	800	411	260000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200184	1JQC-K9CM-CD7G	MAMS Book Club	89.90	80	E	200	411	390000	367	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200186	13N6-GKPQ-XDRK	Classroom consumables	128.73	10	E	800	411	122000	141	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200187	1LF7-QQD1-QCXD	AV Supplies and Tools	135.04	10	E	800	411	295000	000	12/08/2022
180978	12/08/2022	Amazon Capital Services	8002200187	1LF7-QQD1-QCXD	AV Supplies and Tools	546.97	10	E	800	480	295000	000	12/08/2022

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180978	12/08/2022	Amazon Capital Services	9002200153	1YYT-FQ93-C7V4	DBT Manuals and Books	163.00	10 E 800 439 219000 196	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200169	1LF7-QQD1-QF14	Speech Materials & Sensory Bins	111.44	27 E 800 411 156600 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200175	1W79-PD47-F67J	Classroom supplies: CREDIT \$91.15	53.79	27 E 800 411 158700 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200179	1NMM-HY7Y-CX31	Frylr Small Folding Writing Desk with USB Ports & Power Plugs 31.5x15.7x29 Inch Small Office Computer Desks Portable for Home Office, Foldable Student Study Tables for Small Space, Walnut	85.59	27 E 800 411 158700 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200180	19W4-6VR9-L1G9	Items for homeless family	231.21	10 E 800 420 219000 173	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200182	1YYT-FQ93-9QGM	Oct 2022	70.68	27 E 800 411 218100 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200183	1YYT-FQ93-F39F	Kitchen supplies: CREDIT \$350.19	325.39	27 E 800 411 158700 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200186	1W79-PD47-GG69	Prizes for Student Events	48.74	10 E 800 411 213000 297	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200187	17YY-FT43-NYFF	Prize Notebooks	18.98	27 E 800 411 158700 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200188	1JQC-K9CM-HLFJ	Ten Things Every Child with Autism Wishes You Knew, 3rd Edition: Revised and Updated Paperback - June 1, 2019	647.60	27 E 800 411 158700 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200190	19W4-6VR9-N3HX	Supplies	112.10	27 E 800 411 158700 341	12/08/2022
180978	12/08/2022	Amazon Capital Services	9002200191	1W79-PD47-D9PH	Speech and Language Resource: Difference or Disorder: Understanding Speech and Language Patterns in Culturally and Linguistically Diverse Students Totals for Amazon Capital Services	30.15	27 E 800 439 156600 341	12/08/2022
						8,013.38		
180979	12/08/2022	Portage High School	0	12/9/22	MASH CURLING BATTLE OF THE BROOMS EVENT Totals for Portage High School	100.00	10 E 400 940 162000 970	12/08/2022
						100.00		
180980	12/08/2022	Sarver, Jerry	0	12/8/22	BOYS 8TH/7TH B BB VS TOMAHAWK Totals for Sarver, Jerry	70.00	80 E 200 310 393000 957	12/08/2022
						70.00		
180981	12/08/2022	Wenzel, Leon	0	12/8/22	BOYS 8TH/7TH B BB VS TOMAHAWK Totals for Wenzel, Leon	70.00	80 E 200 310 393000 957	12/08/2022
						70.00		
180982	12/09/2022	Advance Auto Parts	0	2217-854035	AUTO SHOP SUPPLIES: POWER KLENZ Totals for Advance Auto Parts	24.85	10 E 200 411 253000 000	12/09/2022
						24.85		
180983	12/09/2022	All American Scoreboards	4012200138	1502963	Repair Basketball Scoreboard Controller Totals for All American Scoreboards	236.00	10 E 400 324 253000 000	12/09/2022
						236.00		
180984	12/09/2022	American Welding & Gas	4002200163	08875839	open po	248.90	10 E 400 411 136000 000	12/09/2022
180984	12/09/2022	American Welding & Gas	4002200163	08892244	open po	183.42	10 E 400 411 136000 000	12/09/2022

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180984	12/09/2022	American Welding & Gas	4002200163	08912199	open po	261.08	10	E	400	411	136000	000	12/09/2022
					Totals for American Welding & Gas	693.40							
180985	12/09/2022	Ampro Data Services	0	A86082		51.48	10	E	800	481	295000	000	12/09/2022
180985	12/09/2022	Ampro Data Services	0	A86082		792.50	10	E	800	482	295000	000	12/09/2022
180985	12/09/2022	Ampro Data Services	0	A86099	MOBILE CART/ACCESSORY SHELF	131.59	10	E	101	481	222200	031	12/09/2022
180985	12/09/2022	Ampro Data Services	0	A86099	MOBILE CART/ACCESSORY SHELF	831.58	10	E	101	482	222200	031	12/09/2022
180985	12/09/2022	Ampro Data Services	0	C86684	CHROMEBOOKS	375.00	10	E	800	482	129300	000	12/09/2022
180985	12/09/2022	Ampro Data Services	8002200175	C86685	Network software renewal	7,138.64	10	E	800	362	295000	165	12/09/2022
180985	12/09/2022	Ampro Data Services	8002200203	A86100	AV laptop	144.78	10	E	800	481	295000	000	12/09/2022
180985	12/09/2022	Ampro Data Services	8002200203	A86100	AV laptop	790.20	10	E	800	482	295000	000	12/09/2022
180985	12/09/2022	Ampro Data Services	8002200203	C86678	AV laptop	16.21	10	E	800	481	295000	000	12/09/2022
180985	12/09/2022	Ampro Data Services	8002200203	C86678	AV laptop	88.49	10	E	800	482	295000	000	12/09/2022
180985	12/09/2022	Ampro Data Services	9002200150	C86705	ink for SPED printers	228.00	27	E	800	481	158700	341	12/09/2022
					Totals for Ampro Data Services	10,588.47							
180986	12/09/2022	Blazer Works	0	20524987		736.31	27	E	600	360	156700	019	12/09/2022
					Totals for Blazer Works	736.31							
180987	12/09/2022	Blue Edge Energy, LLC	0	3947	NOVEMBER NATURAL GAS	350.00	10	E	800	331	253000	000	12/09/2022
					Totals for Blue Edge Energy, LLC	350.00							
180988	12/09/2022	Centering on Children, Inc.	9002200218	14351	replacement	42.00	27	E	800	411	158700	341	12/09/2022
					Totals for Centering on Children, Inc.	42.00							
180989	12/09/2022	Central Wisconsin Auto Parts	0	390326	AUTO SHOP SUPPLIES: FLOOR DRY	9.99	10	E	400	411	136000	000	12/09/2022
180989	12/09/2022	Central Wisconsin Auto Parts	0	390574	AUTO SHOP SUPPLIES: TUBING	12.26	10	E	400	411	136000	000	12/09/2022
					Totals for Central Wisconsin Auto Parts	22.25							
180990	12/09/2022	Central Wisconsin Publications	0	208610	MASH THEATRE DEPT	378.75	10	E	400	351	122600	000	12/09/2022
180990	12/09/2022	Central Wisconsin Publications	0	208615	MADA	90.00	80	E	800	351	310000	735	12/09/2022
180990	12/09/2022	Central Wisconsin Publications	0	208616	BOE	844.00	10	E	800	351	260000	000	12/09/2022
180990	12/09/2022	Central Wisconsin Publications	0	208617	RAIDER CAFE SMALL BUSINESS SATURDAY	126.00	21	E	400	411	240000	411	12/09/2022
180990	12/09/2022	Central Wisconsin Publications	0	208716	TAYLOR COUNTY DOP	225.00	80	E	800	351	390000	901	12/09/2022
180990	12/09/2022	Central Wisconsin Publications	0	208720	RVA	140.00	99	E	600	351	263300	360	12/09/2022
					Totals for Central Wisconsin Publication	1,803.75							
180991	12/09/2022	Dc Everest School District	0	11/25/22	JV GIRLS HOCKEY FEE	200.00	10	E	400	940	162000	960	12/09/2022
180991	12/09/2022	Dc Everest School District	0	12/3/22	JV WRESTLING	100.00	10	E	400	940	162000	959	12/09/2022
					Totals for Dc Everest School District	300.00							
180992	12/09/2022	Demco	2002200246	7223379	Laminating Film	436.90	10	E	205	411	240000	000	12/09/2022
					Totals for Demco	436.90							
180993	12/09/2022	E-Therapy LLC	0	28118	RVA PHYSICAL THERAPY	1,568.75	27	E	600	360	218200	019	12/09/2022
					Totals for E-Therapy LLC	1,568.75							
180994	12/09/2022	Eau Claire North High School	0	12/10/22	VARSITY WRESTLING FEE	275.00	10	E	400	940	162000	959	12/09/2022

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			NUMBER			NUMBER	
				Totals for Eau Claire North High School	275.00		
180995	12/09/2022	Equal Right Division	0 NOVEMBER 2022	WORK PERMITS: 9 TOTAL	67.50	21 E 400 310 240000 497	12/09/2022
				Totals for Equal Right Division	67.50		
180996	12/09/2022	Fastenal Company	8012200107 WIABB49786	2022-2023 Purchase's	388.34	10 E 400 411 253000 000	12/09/2022
				Totals for Fastenal Company	388.34		
180997	12/09/2022	Feiner Supply	9002200192 124503	Velcro Rolls	228.90	27 E 800 411 158700 341	12/09/2022
				Totals for Feiner Supply	228.90		
180999	12/09/2022	Follett School Solutions, Inc.	4002200192 556645A	book orders for newly published titles *blanket PO so I can place orders throughout the semester	243.03	10 E 400 432 222200 031	12/09/2022
180999	12/09/2022	Follett School Solutions, Inc.	4002200192 571142F	book orders for newly published titles *blanket PO so I can place orders throughout the semester	130.75	10 E 400 432 222200 031	12/09/2022
180999	12/09/2022	Follett School Solutions, Inc.	4002200192 571159F	book orders for newly published titles *blanket PO so I can place orders throughout the semester	223.89	10 E 400 432 222200 031	12/09/2022
180999	12/09/2022	Follett School Solutions, Inc.	4002200192 577401F	book orders for newly published titles *blanket PO so I can place orders throughout the semester	16.20	10 E 400 432 222200 031	12/09/2022
				Totals for Follett School Solutions, Inc	613.87		
181000	12/09/2022	Follett Content Solutions, LLC	2002200105 574126F	Follett	143.36	10 E 200 432 222200 031	12/09/2022
				Totals for Follett Content Solutions, LL	143.36		
181001	12/09/2022	Fun and Function	9002200208 618546	sensory supplies	551.75	27 E 800 411 158700 341	12/09/2022
181001	12/09/2022	Fun and Function	9002200208 618546	sensory supplies	978.05	27 E 800 440 158700 341	12/09/2022
				Totals for Fun and Function	1,529.80		
181002	12/09/2022	Heid Music	2002200122 3180209	open po	93.80	10 E 200 310 125500 000	12/09/2022
181002	12/09/2022	Heid Music	2002200122 3192527	open po	257.50	10 E 200 310 125500 000	12/09/2022
181002	12/09/2022	Heid Music	2002200123 3204567	Music supplies	79.95	10 E 200 411 125500 000	12/09/2022
				Totals for Heid Music	431.25		
181003	12/09/2022	Hillyard Inc.	2012200108 604937230	2022-2023 Hillyard Supplies	274.80	10 E 200 411 253000 000	12/09/2022
181003	12/09/2022	Hillyard Inc.	3012200109 604932501	2022-2023 Hillyard Supplies for MAES	501.99	10 E 100 411 253000 000	12/09/2022
				Totals for Hillyard Inc.	776.79		
181004	12/09/2022	Houghton Mifflin Company	8002200200 710259893	READ 180	1,690.00	10 E 200 360 122000 000	12/09/2022
				Totals for Houghton Mifflin Company	1,690.00		

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
181005	12/09/2022	In Stitches & Ink LLC	0 23414	SCIENCE OLYMPIAD SHIRTS	294.00	21 E 400 411 120000 615	12/09/2022
				Totals for In Stitches & Ink LLC	294.00		
181006	12/09/2022	JW Pepper & Sons, Inc.	2002200130 364768314	Concert music	29.50	10 E 200 411 125400 000	12/09/2022
181006	12/09/2022	JW Pepper & Sons, Inc.	2002200130 364772062	Concert music	11.25	10 E 200 411 125400 000	12/09/2022
				Totals for JW Pepper & Sons, Inc.	40.75		
181007	12/09/2022	Kwik Trip	0 10315441	MASH BAND FUNDRAISER	727.50	21 E 400 411 240000 484	12/09/2022
				Totals for Kwik Trip	727.50		
181008	12/09/2022	Learning Without Tears	9002200212 INV164398	VIRTUAL WORKSHOP	49.00	27 E 800 310 221300 341	12/09/2022
				Totals for Learning Without Tears	49.00		
181009	12/09/2022	Logic of English	6012200019 SI-166731	Student curriculum materials	223.19	27 E 600 439 158700 019	12/09/2022
181009	12/09/2022	Logic of English	6012200021 SI-166661	ELA curriculum for student	49.99	27 E 600 360 158700 019	12/09/2022
181009	12/09/2022	Logic of English	6012200021 SI-166730	ELA curriculum for student	83.80	27 E 600 360 158700 019	12/09/2022
				Totals for Logic of English	356.98		
181010	12/09/2022	Make-A-Wish Wisconsin	0 12/6/22	BASKETBALL FUNDRAISER	158.00	21 E 400 411 240000 495	12/09/2022
				Totals for Make-A-Wish Wisconsin	158.00		
181011	12/09/2022	Marshfield Book & Stationery	0 363359	MAES MAINT SUPPLIES: LOCK CORE KIT	36.50	10 E 100 411 253000 000	12/09/2022
181011	12/09/2022	Marshfield Book & Stationery	2002200118 363260	General Supplies	19.98	10 E 200 411 110000 000	12/09/2022
181011	12/09/2022	Marshfield Book & Stationery	3002200195 363351	4x8 White Board for room 328	612.00	27 E 800 411 152000 347	12/09/2022
181011	12/09/2022	Marshfield Book & Stationery	8002200163 363352	COPY PAPER	13,398.00	10 E 800 417 260000 000	12/09/2022
181011	12/09/2022	Marshfield Book & Stationery	8002200163 363352	COPY PAPER	522.00	99 E 600 417 235000 360	12/09/2022
181011	12/09/2022	Marshfield Book & Stationery	8002200181 363292	Pencil Drawer	92.00	10 E 800 411 252000 000	12/09/2022
				Totals for Marshfield Book & Stationery	14,680.48		
181012	12/09/2022	Maurer Roofing Inc	0 20221116-0015	MAES PATCHING/MASH ROOF CURB FLASHING	450.00	10 E 400 324 254300 000	12/09/2022
181012	12/09/2022	Maurer Roofing Inc	0 20221116-0015	MAES PATCHING/MASH ROOF CURB FLASHING	275.00	10 E 100 324 254300 000	12/09/2022
				Totals for Maurer Roofing Inc	725.00		
181013	12/09/2022	McGraw-Hill School Education H	8002200194 125907209001	Immanuel Title I	323.96	10 E 510 439 122000 141	12/09/2022
				Totals for McGraw-Hill School Education	323.96		
181014	12/09/2022	Medford Area Community Theater	0 1/14/22	DRAMA BUS TRIP TO ORPHEUM THEATRE	645.00	21 E 400 411 120000 605	12/09/2022
				Totals for Medford Area Community Theate	645.00		
181015	12/09/2022	Mid-Wisconsin Beverage Inc	0 2885012	STUDENT COUNCIL VENDING	414.00	21 E 400 411 120000 618	12/09/2022
181015	12/09/2022	Mid-Wisconsin Beverage Inc	0 2885013	RAIDER CAFE VENDING	906.75	21 E 400 411 240000 411	12/09/2022
181015	12/09/2022	Mid-Wisconsin Beverage Inc	0 2885014	STUDENT VENDING	328.42	21 E 400 411 120000 610	12/09/2022
				Totals for Mid-Wisconsin Beverage Inc	1,649.17		
181016	12/09/2022	Moving Beyond the Page	6002200155 275190	Open PO	831.10	99 E 600 470 110000 360	12/09/2022
181016	12/09/2022	Moving Beyond the Page	6002200155 275287	Open PO	613.02	99 E 600 470 110000 360	12/09/2022
181016	12/09/2022	Moving Beyond the Page	6002200155 275291	Open PO	205.61	99 E 600 470 110000 360	12/09/2022
				Totals for Moving Beyond the Page	1,649.73		

CHECK #	CHECK DATE	VENDOR	PO	INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER	NUMBER		NUMBER		
181029	12/09/2022	Voyager Sopris Learning	9002200219	6131189	Vmath Order for Vmath Level C and D Teacher Editions	741.40	27 E 800 470 158700 341	12/09/2022
					Totals for Voyager Sopris Learning	11,192.50		
181030	12/09/2022	WPS	9002200207	WPS-446305	replacement forms	668.80	27 E 800 490 218100 341	12/09/2022
					Totals for WPS	668.80		
181031	12/09/2022	Dassow, Cole	0	12/9/22	BOYS JV2 BB VS ANTIGO	55.00	10 E 400 310 162000 957	12/09/2022
					Totals for Dassow, Cole	55.00		
181032	12/09/2022	Henrichs, Pat	0	12/9/22	BOYS JV BB VS ANTIGO	55.00	10 E 400 310 162000 957	12/09/2022
					Totals for Henrichs, Pat	55.00		
181033	12/09/2022	Keeble, Woodrow	0	12/9/22	BOYS VARSITY BB VS ANTIGO	120.00	10 E 400 310 162000 957	12/09/2022
					Totals for Keeble, Woodrow	120.00		
181034	12/09/2022	Lind, Gabriel	0	12/9/22	BOYS VARSITY BB VS ANTIGO	120.00	10 E 400 310 162000 957	12/09/2022
					Totals for Lind, Gabriel	120.00		
181035	12/09/2022	Probst, Trevor	0	12/9/22	BOYS VARSITY BB VS ANTIGO	150.00	10 E 400 310 162000 957	12/09/2022
					Totals for Probst, Trevor	150.00		
181036	12/09/2022	Sarver, Jerry	0	12/9/22	BOYS JV2 BB VS ANTIGO	55.00	10 E 400 310 162000 957	12/09/2022
					Totals for Sarver, Jerry	55.00		
181037	12/09/2022	Wenzel, Leon	0	12/9/22	BOYS JV BB VS ANTIGO	55.00	10 E 400 310 162000 957	12/09/2022
					Totals for Wenzel, Leon	55.00		
181038	12/09/2022	Kramer Plumbing & Heating Inc	0	46633	MAMS URINAL REPAIR	161.25	10 E 200 324 254300 000	12/09/2022
181038	12/09/2022	Kramer Plumbing & Heating Inc	0	46643	SES WALL MOUNT TOLIET GASKET	36.00	10 E 101 411 254300 000	12/09/2022
					Totals for Kramer Plumbing & Heating Inc	197.25		
181039	12/09/2022	McMaster-Carr	4002200276	88226986	Duct work for Table Saw	147.48	10 E 400 411 136000 000	12/09/2022
					Totals for McMaster-Carr	147.48		
181040	12/09/2022	Mimeo.com, Inc.	0	1864268	MASH PLANNERS	1,539.30	21 E 400 411 120000 610	12/09/2022
					Totals for Mimeo.com, Inc.	1,539.30		
181041	12/09/2022	ST CROIX CENTRAL HIGH SCHOOL	0	01119014	FBLA EVENT FEE	350.00	21 E 400 411 240000 443	12/09/2022
					Totals for ST CROIX CENTRAL HIGH SCHOOL	350.00		
Totals for checks						1,751,203.11		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	942,251.53	26.00	338,902.85	1,281,180.38
21	GIFT FUND	0.00	0.00	20,475.50	20,475.50
27	SPECIAL EDUCATION FUND	166,002.14	0.00	32,025.00	198,027.14
50	FOOD SERVICE FUND	103,023.13	0.00	0.00	103,023.13
80	COMMUNITY SERVICE FUND	2,853.04	0.00	5,546.98	8,400.02
99	OTHER PKG/COOP PROGRAM FUNDS	118,328.54	0.00	21,768.40	140,096.94
***	Fund Summary Totals ***	1,332,458.38	26.00	418,718.73	1,751,203.11

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT

REGULAR BOARD OF EDUCATION MEETING

December 19, 2022

ADDENDUM

VOUCHER CHECKS

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

Check # 181042 to

Check # 181380.

Amount \$ 183,332.60 for voucher checks and

Amount \$ 657,797.62 for payroll.

 REPORT SPECIFICATIONS
 DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT
 REPORT TITLE: 12/19/22 (Dates: 07/01/21 - 12/19/22)
 REQUESTED BY: lanneja DATE: 12/19/22
 PROGRAM NAME: fin/3frdt101. TIME: 12:01:21 PM
 COPIES: 1 LPI: 6
 RUN ON SERVER: yes CREATE ASCII FILE: NO

Report Parameters

Description: MONTHLY BOARD OF ED CHECK LISTING
 Report Title: 12/19/22
 Print Detail Lines: Yes

<u>Report Ranges</u>	<u>Low</u>	<u>High</u>
Check Number:	181042	181380
Check Amount:	-9999999999	9999999999
PO Number:	0	9999999999
Invoice Date:	07/01/21	12/19/22
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 000000 000	99 * 999 999 999999 999
O/S Account Ranges:	00 * 000 000 000000 000	99 * 999 999 999999 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

REPORT SPECIFICATIONS

DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT
REPORT TITLE: 12/19/22 (Dates: 07/01/21 - 12/19/22)
REQUESTED BY: lanneja DATE: 12/19/22
PROGRAM NAME: TP-FIELD-HEAD TIME: 12:01:21 PM
COPIES: 1 LPI: 6
RUN ON SERVER: yes CREATE ASCII FILE: NO

<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	
181042	12/13/2022	Bergman, Randy	0 12/13/2022	Boys Varsity Swimming vs. Lakeland	120.00	10 E 400 310 162000 958	12/13/2022
				Totals for Bergman, Randy	120.00		
181043	12/13/2022	Gelhaus, Barbara	0 12/13/2022	Boys Varsity Swimming vs. Lakeland	120.00	10 E 400 310 162000 958	12/13/2022
				Totals for Gelhaus, Barbara	120.00		
181044	12/13/2022	Advance Auto Parts	0 1206077	MASH AG: SPECIAL FITTING/BOLT	9.95	10 E 400 411 131000 000	12/13/2022
181044	12/13/2022	Advance Auto Parts	0 1206080	MASH AG: TOP TERMINAL	4.55	10 E 400 411 131000 000	12/13/2022
181044	12/13/2022	Advance Auto Parts	0 1206961	MASH AG: DISESEL ADD, FUEL STABILIZER, FRAM ANT GREEN, BATTERY PROTECTION	101.34	10 E 400 411 131000 000	12/13/2022
181044	12/13/2022	Advance Auto Parts	0 1210786	MASH AG: TOP TERMINAL	4.55	10 E 400 411 131000 000	12/13/2022
181044	12/13/2022	Advance Auto Parts	0 1212180	MASH AG: LUBE ELEMENT	33.70	10 E 400 411 131000 000	12/13/2022
				Totals for Advance Auto Parts	154.09		
181045	12/13/2022	Bolster Hardware, LLC	0 11034/3	MAINT: PUTTY KNIFE/WALLPAPER STRIPPER	11.48	10 E 400 411 253000 000	12/13/2022
181045	12/13/2022	Bolster Hardware, LLC	0 11041/3	MASH AG: DE-ICE TANK	99.98	21 E 400 411 240000 403	12/13/2022
181045	12/13/2022	Bolster Hardware, LLC	0 11289/3	MASH AG: TREE STAND	39.99	21 E 400 411 240000 403	12/13/2022
181045	12/13/2022	Bolster Hardware, LLC	8012200109 11330/3	2022-2023 Annual Water Softener Salt	381.78	10 E 100 411 253000 000	12/13/2022
181045	12/13/2022	Bolster Hardware, LLC	8012200109 11330/3	2022-2023 Annual Water Softener Salt	587.51	10 E 400 411 253000 000	12/13/2022
				Totals for Bolster Hardware, LLC	1,120.74		
181046	12/13/2022	Hamland, Sarah	0 12/16/22	MAMS DANCE DJ	250.00	21 E 200 310 240000 272	12/13/2022
				Totals for Hamland, Sarah	250.00		
181047	12/13/2022	National FFA Organization	0 MDS284050	MASH FFA JACKET/HANGER/TIE	90.00	21 E 400 411 240000 444	12/13/2022
				Totals for National FFA Organization	90.00		
181048	12/13/2022	Sodexo, Inc & Affiliates	0 204136	RVA HS FIELD TRIP MEAL VOUCHERS	120.00	99 E 600 411 120000 360	12/13/2022
				Totals for Sodexo, Inc & Affiliates	120.00		
181049	12/13/2022	Transcended Educational Collab	1002200156 120922-21	TEC Christmas Ship Story Hour	145.00	10 E 101 411 110000 000	12/13/2022
				Totals for Transcended Educational Colla	145.00		
181050	12/13/2022	Unified School District of Ant	0 12/9/22	RVA FIELD TRIP	202.00	99 E 600 940 110000 360	12/13/2022
				Totals for Unified School District of An	202.00		
181051	12/13/2022	Direct Energy Inc.	0 HS23369597	MASH \$6,077.10/MAMS \$2,349.99	8,427.09	10 E 800 331 253000 000	12/13/2022
				Totals for Direct Energy Inc.	8,427.09		
181052	12/13/2022	GFL Environmental	0 UE0000329430	WASTE SERVICES	961.79	10 E 400 324 253000 000	12/13/2022
181052	12/13/2022	GFL Environmental	0 UE0000329430	WASTE SERVICES	789.26	10 E 100 324 253000 000	12/13/2022
181052	12/13/2022	GFL Environmental	0 UE0000329430	WASTE SERVICES	476.33	10 E 101 324 253000 000	12/13/2022
181052	12/13/2022	GFL Environmental	0 UE0000329430	WASTE SERVICES	730.80	10 E 200 324 253000 000	12/13/2022
				Totals for GFL Environmental	2,958.18		
181053	12/13/2022	Kwik Trip	0 9456769/817678	FUEL/MAMS FOOD	46.72	10 E 800 348 253000 000	12/13/2022

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
181053	12/13/2022	Kwik Trip	0 9456769/817678	FUEL/MAMS FOOD	376.65	21 E 200 411 240000 267	12/13/2022
				Totals for Kwik Trip	423.37		
181055	12/13/2022	Medford Utilities	0 01-000961-10	MAMS STORAGE SHED: 10/31/22-11/30/22	7.43	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 03-000192-04	1055 W BROADWAY:10/31-11/30/22	179.18	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 03-000192-04	1055 W BROADWAY:10/31-11/30/22	29.29	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 03-000192-04	1055 W BROADWAY:10/31-11/30/22	26.17	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001350-00	MASH ELECTRICITY:10/31-11/30/22	6,338.76	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001351-00	MASH SEWER/WATER:10/31-11/30/22	794.20	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001351-00	MASH SEWER/WATER:10/31-11/30/22	879.90	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001352-00	FOOTBALL FIELD:10/31-11/30/22	40.73	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001352-00	FOOTBALL FIELD:10/31-11/30/22	74.33	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001352-00	FOOTBALL FIELD:10/31-11/30/22	0.34	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001353-00	TECH ED BUILDING:10/31-11/30/22	49.69	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001353-00	TECH ED BUILDING:10/31-11/30/22	28.52	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001354-00	STORAGE BUILDING:10/31-11/30/22	98.65	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001354-00	STORAGE BUILDING:10/31-11/30/22	20.56	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001354-00	STORAGE BUILDING:10/31-11/30/22	11.42	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001360-00	MAES:10/31-11/30/22	2,864.90	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001360-00	MAES:10/31-11/30/22	620.74	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001360-00	MAES:10/31-11/30/22	602.02	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001740-00	MAMS ELECTRICITY: 10/31-11/30/22	4,241.07	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001750-00	MAMS SEWER/WATER:10/31-11/30/22	393.27	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-001750-00	MAMS SEWER/WATER:10/31-11/30/22	392.32	10 E 800 338 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-003000-00	DISTRICT OFFICE:10/31-11/30/22	263.28	10 E 800 336 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-003000-00	DISTRICT OFFICE:10/31-11/30/22	29.67	10 E 800 337 253000 000	12/13/2022
181055	12/13/2022	Medford Utilities	0 07-003000-00	DISTRICT OFFICE:10/31-11/30/22	26.81	10 E 800 338 253000 000	12/13/2022
				Totals for Medford Utilities	18,013.25		
181056	12/13/2022	Sterling Water, Inc.	0 342X10695008	RVA MEDFORD WATER	69.20	99 E 600 411 235000 360	12/13/2022
181056	12/13/2022	Sterling Water, Inc.	0 342X10703604	RVA MOSINEE WATER	50.50	99 E 600 411 235000 360	12/13/2022
181056	12/13/2022	Sterling Water, Inc.	4002200109 342X10694001	Health Water	26.70	10 E 400 411 214000 000	12/13/2022
				Totals for Sterling Water, Inc.	146.40		
181057	12/13/2022	Taylor Electric Cooperative	0 75601	SCHOOL FOREST: NOVEMBER	51.01	10 E 800 336 253000 000	12/13/2022
				Totals for Taylor Electric Cooperative	51.01		
181058	12/13/2022	Taylor County DOP, Inc.	0 12/2/22	WEATHER SHIELD DONATION	1,500.00	21 R 800 291 500000 182	12/13/2022
				Totals for Taylor County DOP, Inc.	1,500.00		
181059	12/13/2022	Verizon Wireless	0 9921547780	582944984-00001: 10/27-11/26/22	729.07	10 E 800 355 260000 000	12/13/2022
181059	12/13/2022	Verizon Wireless	0 9921547780	582944984-00001: 10/27-11/26/22	115.19	10 E 800 355 171000 000	12/13/2022
181059	12/13/2022	Verizon Wireless	0 9921547780	582944984-00001: 10/27-11/26/22	263.18	99 E 600 355 263300 360	12/13/2022

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Verizon Wireless	1,107.44		
181060	12/13/2022	Village Of Stetsonville	0 504-0000-00	NOVEMBER SEWER	750.00	10 E 800 338 253000 000	12/13/2022
				Totals for Village Of Stetsonville	750.00		
181061	12/14/2022	Bacholl, Kelli	0 REFUND	AP TEST REFUND -\$40 AP CENTRAL FEE	13.00	10 R 400 292 500000 000	12/14/2022
				Totals for Bacholl, Kelli	13.00		
181062	12/14/2022	Belland Group Inc.	0 2022	FALL YEARBOOK WORKSHOP: 7 STUDENTS@\$10 EACH	70.00	21 E 400 411 240000 402	12/14/2022
				Totals for Belland Group Inc.	70.00		
181063	12/14/2022	Rhineland High School	0 12/17/22	MASH GYMNASTICS FEE	250.00	10 E 400 940 162000 962	12/14/2022
				Totals for Rhineland High School	250.00		
181064	12/14/2022	Shawano School District	0 12/17/22	MASH WRESTLING FEE	135.00	10 E 400 940 162000 959	12/14/2022
				Totals for Shawano School District	135.00		
181065	12/14/2022	Medford Area Public School Dis	0 12/15 Payroll	12/15 Payroll	657,797.62	10 A 000 000 711100 000	12/14/2022
				Totals for Medford Area Public School Di	657,797.62		
181066	12/15/2022	WI SCTF	0 20221215ADDGA	B. Wert-6063683-\$73.00, J. Cliver-778717-\$100, T. Swedlund-8232335-\$590.31	763.31	10 L 000 000 811680 000	12/15/2022
				Totals for WI SCTF	763.31		
181067	12/14/2022	Abdl-Haleem, Omar	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Abdl-Haleem, Omar	90.00		
181068	12/14/2022	Abidi, Syed	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Abidi, Syed	90.00		
181069	12/14/2022	Abrahamson, Vanessa	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Abrahamson, Vanessa	90.00		
181070	12/14/2022	Ace, Kirsten	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Ace, Kirsten	90.00		
181071	12/14/2022	Adams, Cari	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Adams, Cari	90.00		
181072	12/14/2022	Aguilar, Jewle	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Aguilar, Jewle	90.00		
181073	12/14/2022	Aleson, Janel	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Aleson, Janel	90.00		
181074	12/14/2022	Alexander, Tiffany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Alexander, Tiffany	90.00		
181075	12/14/2022	Allar, Krista	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Allar, Krista	90.00		
181076	12/14/2022	Allard, Rachel	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Allard, Rachel	90.00		
181077	12/14/2022	Anderson, Mary	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022

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			NUMBER			NUMBER	
				Totals for Anderson, Mary	90.00		
181078	12/14/2022	Anderson, Shawna	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Anderson, Shawna	90.00		
181079	12/14/2022	Annexstad, Tansy	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Annexstad, Tansy	90.00		
181080	12/14/2022	Arkola, Denise	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Arkola, Denise	90.00		
181081	12/14/2022	Armstrong, Kristine	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Armstrong, Kristine	90.00		
181082	12/14/2022	Arndt, Kaylinn	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Arndt, Kaylinn	90.00		
181083	12/14/2022	Arrowood, Michelle	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Arrowood, Michelle	90.00		
181084	12/14/2022	Aulenbacher, Julianne	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Aulenbacher, Julianne	90.00		
181085	12/14/2022	Ault, Terry	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Ault, Terry	90.00		
181086	12/14/2022	Aumann, John	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Aumann, John	90.00		
181087	12/14/2022	Ayer, Tiffany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Ayer, Tiffany	90.00		
181088	12/14/2022	Babcock, Nicole	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Babcock, Nicole	90.00		
181089	12/14/2022	Baca, Unique	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Baca, Unique	90.00		
181090	12/14/2022	Badzinski, Sarah	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Badzinski, Sarah	90.00		
181091	12/14/2022	Baerlocher, Lynette	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Baerlocher, Lynette	90.00		
181092	12/14/2022	Bahr, Katie	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Bahr, Katie	90.00		
181093	12/14/2022	Baldwin, Jaclyn	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Baldwin, Jaclyn	90.00		
181094	12/14/2022	Baldwin, Rochelle	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Baldwin, Rochelle	90.00		
181095	12/14/2022	Bant, Melissa	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Bant, Melissa	90.00		
181096	12/14/2022	Barclay, Taylor	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
				Totals for Barclay, Taylor	90.00		

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181097	12/14/2022	Bauknecht, Bethany	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bauknecht, Bethany	90.00		
181098	12/14/2022	Baumler, Katie	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Baumler, Katie	90.00		
181099	12/14/2022	Beascochea, Brenda	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Beascochea, Brenda	90.00		
181100	12/14/2022	Behling, Michael	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Behling, Michael	90.00		
181101	12/14/2022	Behnke, Amy	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Behnke, Amy	90.00		
181102	12/14/2022	Behrens, Tina	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Behrens, Tina	90.00		
181103	12/14/2022	Bendig, Matthew	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bendig, Matthew	90.00		
181104	12/14/2022	Benetti, Danielle	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Benetti, Danielle	90.00		
181105	12/14/2022	Beniger, Amanda	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Beniger, Amanda	90.00		
181106	12/14/2022	Bennett, Josie	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bennett, Josie	90.00		
181107	12/14/2022	Benninger, Mandy	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Benninger, Mandy	90.00		
181108	12/14/2022	Benson, Hannah	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Benson, Hannah	90.00		
181109	12/14/2022	Beranek, Meegan	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Beranek, Meegan	90.00		
181110	12/14/2022	Bergman, Shari	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bergman, Shari	90.00		
181111	12/14/2022	Bergman, Treasure	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bergman, Treasure	90.00		
181112	12/14/2022	Bice, Missie	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bice, Missie	90.00		
181113	12/14/2022	Bluhm Tran, Jena	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bluhm Tran, Jena	90.00		
181114	12/14/2022	Bochman, Bryan	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Bochman, Bryan	90.00		
181115	12/14/2022	Geiger, Jennifer	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
					Totals for Geiger, Jennifer	90.00		
181116	12/14/2022	Bohman, Ashley	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022

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					Totals for Bohman, Ashley	90.00					
181117	12/14/2022	Borchardt, Rebecca	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Borchardt, Rebecca	90.00					
181118	12/14/2022	Borger, Sarah	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Borger, Sarah	90.00					
181119	12/14/2022	Bortz, Peggy	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bortz, Peggy	90.00					
181120	12/14/2022	Bostwick, Barbara	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bostwick, Barbara	90.00					
181121	12/14/2022	Bowe, Cory	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bowe, Cory	90.00					
181122	12/14/2022	Bratz, Donna	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bratz, Donna	90.00					
181123	12/14/2022	Brenner, Katherine	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Brenner, Katherine	90.00					
181124	12/14/2022	Breske, Heather	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Breske, Heather	90.00					
181125	12/14/2022	Bretl, Bethanie	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bretl, Bethanie	90.00					
181126	12/14/2022	Bricco, Allyn	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bricco, Allyn	90.00					
181127	12/14/2022	Brier, Karin	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Brier, Karin	90.00					
181128	12/14/2022	Bristol, Echo	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bristol, Echo	90.00					
181129	12/14/2022	Brostowitz, Gregory	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Brostowitz, Gregory	90.00					
181130	12/14/2022	Brown, Sonya	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Brown, Sonya	90.00					
181131	12/14/2022	Bruckert, Sara	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bruckert, Sara	90.00					
181132	12/14/2022	Brumm, Shannon	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Brumm, Shannon	90.00					
181133	12/14/2022	Bruns, Elizabeth	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bruns, Elizabeth	90.00					
181134	12/14/2022	Bruschuk, Jennifer	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Bruschuk, Jennifer	90.00					
181135	12/14/2022	Buchanan, Mary	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000	360	12/14/2022
					Totals for Buchanan, Mary	90.00					

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181136	12/14/2022	Bucher, Cassandra	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Bucher, Cassandra				90.00		
181137	12/14/2022	Bukovic, Katherine	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Bukovic, Katherine				90.00		
181138	12/14/2022	Bundy, Kimberly	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Bundy, Kimberly				90.00		
181139	12/14/2022	Bush, Kayla	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Bush, Kayla				90.00		
181140	12/14/2022	Busse, Kristina	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Busse, Kristina				90.00		
181141	12/14/2022	Cady-Severson, Carol	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Cady-Severson, Carol				90.00		
181142	12/14/2022	Campbell, Samantha	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Campbell, Samantha				90.00		
181143	12/14/2022	Carlsen, Julie	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Carlsen, Julie				90.00		
181144	12/14/2022	Carter, Trista	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Carter, Trista				90.00		
181145	12/14/2022	Casale, Christy	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Casale, Christy				90.00		
181146	12/14/2022	Chin, Kristin	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Chin, Kristin				90.00		
181147	12/14/2022	Christensen, Dani	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Christensen, Dani				90.00		
181148	12/14/2022	Ciula, Jerry	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Ciula, Jerry				90.00		
181149	12/14/2022	Claeys, Joshua	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Claeys, Joshua				90.00		
181150	12/14/2022	Colson, Bob	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Colson, Bob				90.00		
181151	12/14/2022	Colstad, Ashley	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Colstad, Ashley				90.00		
181152	12/14/2022	Conner, Ashley	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Conner, Ashley				90.00		
181153	12/14/2022	Coon, Ellen	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Coon, Ellen				90.00		
181154	12/14/2022	Coots, Angela	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022
		Totals for Coots, Angela				90.00		
181155	12/14/2022	Courchaine, Kimberly	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/14/2022

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					Totals for Courchaine, Kimberly	90.00					
181156	12/14/2022	Cowell, Mistyrose	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Cowell, Mistyrose	90.00					
181157	12/14/2022	Craig, Jolene	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Craig, Jolene	90.00					
181158	12/14/2022	Crook, Preston	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Crook, Preston	90.00					
181159	12/14/2022	Crubaugh, Rachel	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Crubaugh, Rachel	90.00					
181160	12/14/2022	Cummings, Joani	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Cummings, Joani	90.00					
181161	12/14/2022	Czys, Amber	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Czys, Amber	90.00					
181162	12/14/2022	Dahlstrom, Heather	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Dahlstrom, Heather	90.00					
181163	12/14/2022	Dahmen, Konnie	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Dahmen, Konnie	90.00					
181164	12/14/2022	Kreul Buskerud, Jennifer	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99	E	600 358 235000 360		12/14/2022
					Totals for Kreul Buskerud, Jennifer	90.00					
181165	12/15/2022	Clark, Christopher	0	11/22-11/29/22	MASH GIRLS/BOYS BB TABLE WORKER	20.00	10	E	400 310 162000 957		12/15/2022
181165	12/15/2022	Clark, Christopher	0	11/22-11/29/22	MASH GIRLS/BOYS BB TABLE WORKER	55.00	10	E	400 310 162000 956		12/15/2022
					Totals for Clark, Christopher	75.00					
181166	12/15/2022	Clausnitzer, Dawn	0	11/22/22	MASH GIRLS BB TABLE WORKER	55.00	10	E	400 310 162000 956		12/15/2022
					Totals for Clausnitzer, Dawn	55.00					
181167	12/15/2022	Henrichs, Gary	0	11/29-12/2/22	MASH BOYS BB TABLE WORKER	110.00	10	E	400 310 162000 957		12/15/2022
					Totals for Henrichs, Gary	110.00					
181168	12/15/2022	Henrichs, Pat	0	12/2/22	MASH BOYS BB ANNOUNCER	30.00	10	E	400 310 162000 957		12/15/2022
					Totals for Henrichs, Pat	30.00					
181169	12/15/2022	Kelley, Bryce	0	11/22-11/29/22	MASH GIRLS/BOYS BB ANNOUNCER	30.00	10	E	400 310 162000 957		12/15/2022
181169	12/15/2022	Kelley, Bryce	0	11/22-11/29/22	MASH GIRLS/BOYS BB ANNOUNCER	30.00	10	E	400 310 162000 956		12/15/2022
					Totals for Kelley, Bryce	60.00					
181170	12/15/2022	Kelley, Rhonda	0	11/22/22	MASH GIRLS BB TICKET TAKER	30.00	10	E	400 310 162000 956		12/15/2022
					Totals for Kelley, Rhonda	30.00					
181171	12/15/2022	Lange, Johnathon	0	11/29/22	MASH BOYS BB TABLE WORKER	55.00	10	E	400 310 162000 957		12/15/2022
					Totals for Lange, Johnathon	55.00					
181172	12/15/2022	Reimann, Marcus	0	12/1/22	MASH BOYS SWIM TIMER	30.00	10	E	400 310 162000 958		12/15/2022
					Totals for Reimann, Marcus	30.00					
181173	12/15/2022	Reimann, Sarah	0	12/1/22	MASH BOYS SWIM TIMER	30.00	10	E	400 310 162000 958		12/15/2022
					Totals for Reimann, Sarah	30.00					

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181174	12/15/2022	Searles, Corrie	0 12/1/22	MASH BOYS HOCKEY ANNOUNCER	30.00	10 E 400 310 162000 961	12/15/2022
				Totals for Searles, Corrie	30.00		
181175	12/15/2022	TDS Telecom	0 715-678-2600	SES: 12/10/22-1/9/23	466.99	10 E 800 355 260000 000	12/15/2022
181175	12/15/2022	TDS Telecom	0 715-693-0505	MOSINEE RVA: 12/9/22-1/10/23	109.11	99 E 600 355 263300 360	12/15/2022
181175	12/15/2022	TDS Telecom	0 715-748-2316	MAES: 12/10/22-1/9/23	1,001.70	10 E 800 355 260000 000	12/15/2022
181175	12/15/2022	TDS Telecom	0 715-748-2400	RVA: 12/10/22-1/9/23	2,084.36	99 E 600 355 263300 360	12/15/2022
181175	12/15/2022	TDS Telecom	0 715-748-2516	MAMS: 12/10/22-1/9/23	1,162.49	10 E 800 355 260000 000	12/15/2022
181175	12/15/2022	TDS Telecom	0 715-748-4620	DISTRICT OFFICE: 12/10/22-1/9/23	489.23	10 E 800 355 260000 000	12/15/2022
181175	12/15/2022	TDS Telecom	0 715-748-5951	MASH: 12/10/22-1/9/23	1,540.23	10 E 800 355 260000 000	12/15/2022
				Totals for TDS Telecom	6,854.11		
181176	12/15/2022	USPS - MEDFORD	0 12/15/22	NEWSLETTER BULK MAILING	177.21	10 E 800 353 260000 000	12/15/2022
				Totals for USPS - MEDFORD	177.21		
181177	12/15/2022	Stevens Point Area School Dist	0 20230013	SKAYWARD TRAINING 11/17/22	148.56	10 E 800 310 232000 000	12/15/2022
181177	12/15/2022	Stevens Point Area School Dist	0 20230013	SKAYWARD TRAINING 11/17/22	148.56	10 E 800 310 252000 000	12/15/2022
				Totals for Stevens Point Area School Dis	297.12		
181178	12/15/2022	Taylor County Clerk	0 2022-2023	ANNUAL RENT FOR ROOMS 105, 106, 108, 110, 111, AND 112	8,878.75	27 E 800 328 255400 341	12/15/2022
181178	12/15/2022	Taylor County Clerk	0 2022-2023	ANNUAL RENT FOR ROOMS 105, 106, 108, 110, 111, AND 112	17,757.52	99 E 405 328 255400 394	12/15/2022
181178	12/15/2022	Taylor County Clerk	0 2022-2023	ANNUAL RENT FOR ROOMS 105, 106, 108, 110, 111, AND 112	8,878.75-	27 E 800 328 255400 341	12/15/2022
181178	12/15/2022	Taylor County Clerk	0 2022-2023	ANNUAL RENT FOR ROOMS 105, 106, 108, 110, 111, AND 112	17,757.52-	99 E 405 328 255400 394	12/15/2022
				Totals for Taylor County Clerk	0.00		
181179	12/15/2022	Taylor County Clerk	0 2022-2023	ANNUAL RENT FOR ROOMS 105, 106, 108, 110, 111, AND 112	8,878.75	27 E 800 328 255400 341	12/15/2022
181179	12/15/2022	Taylor County Clerk	0 2022-2023	ANNUAL RENT FOR ROOMS 105, 106, 108, 110, 111, AND 112	17,757.52	99 E 405 328 255400 394	12/15/2022
				Totals for Taylor County Clerk	26,636.27		
181180	12/15/2022	Dananay, Lisa	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Dananay, Lisa	90.00		
181181	12/15/2022	Dandar, Kassi	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Dandar, Kassi	90.00		
181182	12/15/2022	Davis, Hope	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Davis, Hope	90.00		
181183	12/15/2022	Davis, Tim	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Davis, Tim	90.00		
181184	12/15/2022	Decorah, Jennifer	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Decorah, Jennifer	90.00		

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181185	12/15/2022	DeJong, Nikki	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for DeJong, Nikki	90.00		
181186	12/15/2022	Delsart, Todd	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Delsart, Todd	90.00		
181187	12/15/2022	Denzine, Rebekah	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Denzine, Rebekah	90.00		
181188	12/15/2022	Denzine, Roxanne	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Denzine, Roxanne	90.00		
181189	12/15/2022	Derks, Elizabeth	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Derks, Elizabeth	90.00		
181190	12/15/2022	Deters, Rebecca	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Deters, Rebecca	90.00		
181191	12/15/2022	Diamond, Rebecca	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Diamond, Rebecca	90.00		
181192	12/15/2022	Diercks, Billie	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Diercks, Billie	90.00		
181193	12/15/2022	Divine, Valerie	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Divine, Valerie	90.00		
181194	12/15/2022	Doepke, Mackenzie	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Doepke, Mackenzie	90.00		
181195	12/15/2022	Doherty, Anastasia	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Doherty, Anastasia	90.00		
181196	12/15/2022	Domaradzki, Yvette	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Domaradzki, Yvette	90.00		
181197	12/15/2022	Doucette, Laura	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Doucette, Laura	90.00		
181198	12/15/2022	Draeger, Tiffany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Draeger, Tiffany	90.00		
181199	12/15/2022	Drenthe, Thomas	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Drenthe, Thomas	90.00		
181200	12/15/2022	Dresser, Nathanael	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Dresser, Nathanael	90.00		
181201	12/15/2022	Drexler, Cara	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Drexler, Cara	90.00		
181202	12/15/2022	Dunford, Amy	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Dunford, Amy	90.00		
181203	12/15/2022	Duran, Kristina	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Duran, Kristina	90.00		
181204	12/15/2022	Dwyer, Michele	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022

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				Totals for Dwyer, Michele	90.00		
181205	12/15/2022	Edinger, Tiffany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Edinger, Tiffany	90.00		
181206	12/15/2022	Edwards, Christopher	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Edwards, Christopher	90.00		
181207	12/15/2022	Ehlert, Robert	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Ehlert, Robert	90.00		
181208	12/15/2022	Eiche, Jessica	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Eiche, Jessica	90.00		
181209	12/15/2022	Eichmiller, Jessica	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Eichmiller, Jessica	90.00		
181210	12/15/2022	Eickstaedt, Jessica	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Eickstaedt, Jessica	90.00		
181211	12/15/2022	Elfstrom, Amanda	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Elfstrom, Amanda	90.00		
181212	12/15/2022	Emerich, Sharon	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Emerich, Sharon	90.00		
181213	12/15/2022	Engels, Nikki	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Engels, Nikki	90.00		
181214	12/15/2022	Epperly, Scott	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Epperly, Scott	90.00		
181215	12/15/2022	Erickson, Aarin	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Erickson, Aarin	90.00		
181216	12/15/2022	Erickson, Katie	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Erickson, Katie	90.00		
181217	12/15/2022	Ernster, Emily	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Ernster, Emily	90.00		
181218	12/15/2022	Ertl, Teresa	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Ertl, Teresa	90.00		
181219	12/15/2022	Ewing, Chandra	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Ewing, Chandra	90.00		
181220	12/15/2022	Falk, Jill	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Falk, Jill	90.00		
181221	12/15/2022	Falkenhagen, Laura	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Falkenhagen, Laura	90.00		
181222	12/15/2022	Faulkner, Shanin	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Faulkner, Shanin	90.00		
181223	12/15/2022	Felzien, Shannon	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
				Totals for Felzien, Shannon	90.00		

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181224	12/15/2022	Fenn, Chandra	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
					Totals for Fenn, Chandra	90.00		
181225	12/15/2022	Fernandes, Kelly	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
					Totals for Fernandes, Kelly	90.00		
181226	12/15/2022	Ferry, Rebekah	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
					Totals for Ferry, Rebekah	90.00		
181227	12/15/2022	Filla, Lori	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
					Totals for Filla, Lori	90.00		
181228	12/15/2022	Finch, Nicole	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/15/2022
					Totals for Finch, Nicole	90.00		
181229	12/16/2022	Bauer, Ronald	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Bauer, Ronald	90.00		
181230	12/16/2022	Finley, LoriAnn	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Finley, LoriAnn	90.00		
181231	12/16/2022	Firkus, Gregory	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Firkus, Gregory	90.00		
181232	12/16/2022	Fischer, Dominique	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fischer, Dominique	90.00		
181233	12/16/2022	Fischer, Kristi	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fischer, Kristi	90.00		
181234	12/16/2022	Fisher, Jaclyn	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fisher, Jaclyn	90.00		
181235	12/16/2022	Fogarty, Maureen	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fogarty, Maureen	90.00		
181236	12/16/2022	Fosterling, Rein	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fosterling, Rein	90.00		
181237	12/16/2022	Freeman, Kimberly	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Freeman, Kimberly	90.00		
181238	12/16/2022	Fregien, Elisa	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fregien, Elisa	90.00		
181239	12/16/2022	Fremstad, Heidi	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fremstad, Heidi	90.00		
181240	12/16/2022	Fuller, Erica	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fuller, Erica	90.00		
181241	12/16/2022	Fuller, Nicole	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Fuller, Nicole	90.00		
181242	12/16/2022	Funk, Sarah	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
					Totals for Funk, Sarah	90.00		
181243	12/16/2022	Gable, Cara	0	QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022

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				Totals for Gable, Cara	90.00		
181244	12/16/2022	Gardebrecht, Nyssa	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gardebrecht, Nyssa	90.00		
181245	12/16/2022	Gartner, Mikella	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gartner, Mikella	90.00		
181246	12/16/2022	Gebczyk, Robert	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gebczyk, Robert	90.00		
181247	12/16/2022	Genrich, Shannon	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Genrich, Shannon	90.00		
181248	12/16/2022	Georgeson, Jennifer	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Georgeson, Jennifer	90.00		
181249	12/16/2022	Georgeson, Stephany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Georgeson, Stephany	90.00		
181250	12/16/2022	Gerhardstein, Veronica	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gerhardstein, Veronica	90.00		
181251	12/16/2022	Gibson, Peggy	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gibson, Peggy	90.00		
181252	12/16/2022	Gilbertson, Jennifer	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gilbertson, Jennifer	90.00		
181253	12/16/2022	Gillespie, Kelly	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gillespie, Kelly	90.00		
181254	12/16/2022	Gilmour, Erin	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gilmour, Erin	90.00		
181255	12/16/2022	Glab, Michelle	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Glab, Michelle	90.00		
181256	12/16/2022	Gleesing, Krystal	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gleesing, Krystal	90.00		
181257	12/16/2022	Gneiser, Ruthann	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gneiser, Ruthann	90.00		
181258	12/16/2022	Goeldner, Andrea	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Goeldner, Andrea	90.00		
181259	12/16/2022	Gollubske, Deanna	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gollubske, Deanna	90.00		
181260	12/16/2022	Gorell, Holly	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gorell, Holly	90.00		
181261	12/16/2022	Gosse, Brittany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gosse, Brittany	90.00		
181262	12/16/2022	Grabian, Tiffany	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Grabian, Tiffany	90.00		

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181263	12/16/2022	Greenman, Molly	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Greenman, Molly	90.00		
181264	12/16/2022	Gregurich, Michelle	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gregurich, Michelle	90.00		
181265	12/16/2022	Grover, Clarissa	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Grover, Clarissa	90.00		
181266	12/16/2022	Guerrero Silva, Jose	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Guerrero Silva, Jose	90.00		
181267	12/16/2022	Gukenberger, Jennifer	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gukenberger, Jennifer	90.00		
181268	12/16/2022	Gulko, Marc	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gulko, Marc	90.00		
181269	12/16/2022	Gunderson, Kate	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gunderson, Kate	90.00		
181270	12/16/2022	Gutowski, Shannon	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gutowski, Shannon	90.00		
181271	12/16/2022	Guzinski, Darcey	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Guzinski, Darcey	90.00		
181272	12/16/2022	Gylten, Heather	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Gylten, Heather	90.00		
181273	12/16/2022	Habedank, Amy	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Habedank, Amy	90.00		
181274	12/16/2022	Hackbarth, Ann	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Hackbarth, Ann	90.00		
181275	12/16/2022	Hadden, Anita	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Hadden, Anita	90.00		
181276	12/16/2022	Haigler, Jonathan	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Haigler, Jonathan	90.00		
181277	12/16/2022	Hamland, Janelle	0 QTR 1 2022-2023	RVA INTERNET REIMBURSEMENT	90.00	99 E 600 358 235000 360	12/16/2022
				Totals for Hamland, Janelle	90.00		
181278	12/16/2022	Cebula, Robert	0 12/16/22	GIRLS VARSITY BB VS TOMAHAWK	120.00	10 E 400 310 162000 956	12/16/2022
				Totals for Cebula, Robert	120.00		
181279	12/16/2022	Christianson, Jason	0 12/16/22	GIRLS JV BB VS TOMAHAWK	55.00	10 E 400 310 162000 956	12/16/2022
				Totals for Christianson, Jason	55.00		
181280	12/16/2022	Haupt, Justin	0 12/16/22	GIRLS VARSITY BB VS TOMAHAWK	150.00	10 E 400 310 162000 956	12/16/2022
				Totals for Haupt, Justin	150.00		
181281	12/16/2022	Knetter, Paul	0 12/16/22	GIRLS JV BB VS TOMAHAWK	55.00	10 E 400 310 162000 956	12/16/2022
				Totals for Knetter, Paul	55.00		
181282	12/16/2022	Peloquin, Christopher	0 12/16/22	BOYS VASITY HOCKEY VS MARSHFIELD	120.00	10 E 400 310 162000 961	12/16/2022

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				Totals for Peloquin, Christopher	120.00					
181283	12/16/2022	Peters, Justin	0 12/16/22	BOYS VASITY HOCKEY VS MARSHFIELD	120.00	10	E	400 310 162000	961	12/16/2022
				Totals for Peters, Justin	120.00					
181284	12/16/2022	Poyer, Roger	0 12/16/22	BOYS VARSITY HOCKEY VS MARSHFIELD	150.00	10	E	400 310 162000	961	12/16/2022
				Totals for Poyer, Roger	150.00					
181285	12/16/2022	Skibba, Mark	0 12/16/22	GIRLS VARSITY BB VS TOMAHAWK	120.00	10	E	400 310 162000	956	12/16/2022
				Totals for Skibba, Mark	120.00					
181287	12/16/2022	Klingbeil Lumber Company	0 2211-010091	Antifreeze	9.58	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-010151	Window/Screen Repair	12.00	10	E	100 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-010280	Stabilizer Fuel	11.37	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-011409	Spee-Dee Shipping	9.24	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-011858	Utility Locks	21.24	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-012308	Tape	26.17	10	E	200 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-012537	Table Rental	202.50	10	E	400 325 240000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-013958	Cleaning Supplies	25.97	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-014227	Vinyl and Supplies	39.96	10	E	800 411 295000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-014420	Furniture Leg Tip Blk	20.46	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-015618	Wires and Rivet	15.67	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-015704	Photo/Elect Btt	9.99	10	E	400 411 253000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	0 2211-015918	Fastners	8.96	10	E	400 411 136000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	2002200210 2211-010032	Blanket requisition	53.59	10	E	200 411 136000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200157 2211-010611	Building materials	7.98	10	E	400 411 122600	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200157 2211-013280	Building materials	30.86	10	E	400 411 122600	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200161 2211-013895	open PO	33.98	10	E	400 411 136000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200209 2211-010093	Klingbeil Lumber Open PO for MASH woodshop	25.99	10	E	400 411 136000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200209 2211-011478	Klingbeil Lumber Open PO for MASH woodshop	30.97	10	E	400 411 136000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200255 2211-010573	Class Supplies Open PO	7.66	10	E	400 411 131000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200255 2211-011616	Class Supplies Open PO	82.94	10	E	400 411 131000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200255 2211-014497	Class Supplies Open PO	6.99	10	E	400 411 131000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200255 2211-015906	Class Supplies Open PO	8.19	10	E	400 411 131000	000	12/16/2022
181287	12/16/2022	Klingbeil Lumber Company	4002200257 2211-011892	Fall Musical Supplies	8.99	10	E	400 411 122600	000	12/16/2022
				Totals for Klingbeil Lumber Company	711.25					
181294	12/16/2022	Medford Cooperative Inc	0 1184	Staff Luncheon Treat	29.95	21	E	100 411 240000	080	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 2059	Groceries	33.94	21	E	400 411 240000	444	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 2101	Soda & Water	128.90	21	E	200 411 240000	272	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 2300	Meals in a Backpack	43.82	21	E	100 411 240000	050	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23007	Plastic Pump	16.18	10	E	400 411 253000	000	12/16/2022

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181294	12/16/2022	Medford Cooperative Inc	0 2301	Meals in a Backpack	245.72	21 E 100 411 240000 050	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23085	Unthread Rod	40.06	10 E 400 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23100	Drill Set	18.99	10 E 400 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 231178	Grounding Connector	9.99	10 E 800 411 295000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23160	Industrial Plug	36.97	10 E 800 411 295000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23228	Supplies for baking/cooking for the Daily Living and pull-out classes.	19.98	10 E 200 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23230	Hardware Supplies	29.88	10 E 101 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23244	Hardware Supplies	16.38	10 E 200 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23298	Hardware Supplies	3.75	10 E 200 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23306	Hardware Supplies	7.31	10 E 200 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 23411	Spanish Club Supplies	139.99	10 E 400 411 253000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 2541	MASH Science Olympiad	189.72	10 E 400 415 161000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 2713	Reward Candy Staff Soda	18.27	10 E 100 415 213000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 2713	Reward Candy Staff Soda	87.90	21 E 100 415 240000 070	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 3258	MAMS CLC	305.35	80 E 200 411 390000 367	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 3281	Meals in a Backpack	8.18	21 E 100 411 240000 050	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 3761	SPED Supplies DO Supplies	10.99	10 E 800 411 232000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 3761	SPED Supplies DO Supplies	24.94	27 E 800 415 213000 341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 3838	SPED Supplies	30.06	27 E 800 415 213000 341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 3894	MASH November Staff Social	213.36	10 E 400 415 240000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 4151	1st Grade Holiday	8.81	10 E 100 411 110000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 4427	MASH Student Services-Reality Fair	97.85	10 E 400 415 213000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 4848	Coffee Creamer for MASH Cafe	30.63	21 E 400 411 240000 411	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 4850	Food for SPED	81.78	27 E 800 415 213000 341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 4963	Food for SPED	28.28	27 E 800 415 213000 341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 4964	Meals in a Backpack	175.12	21 E 100 411 240000 050	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 5274117	Feed & Mineral Block	187.39	21 E 400 411 240000 403	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 5274378	Hog Feed	137.10	21 E 400 411 240000 403	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 5274530	Feed & Shavings	254.13	21 E 400 411 240000 403	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 5346	Meals in a Backpack	100.28	21 E 100 411 240000 050	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 55145	Medicated Steer Grower	429.89	21 E 400 411 240000 403	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 6060	Flowers for Funeral	57.00	10 E 400 411 240000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 6617	Spanish Club Supplies	16.15	21 E 400 411 120000 616	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	0 7386	1st Grade Holiday	54.43	10 E 100 411 110000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	1002200121 5313	Open PO Science Consumables	33.46	10 E 101 411 110000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	2002200164 5336	County Market for Science	9.00	10 E 200 411 126000 000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	2002200164 7768	County Market for Science	45.10	10 E 200 411 126000 000	12/16/2022

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181294	12/16/2022	Medford Cooperative Inc	2002200178	3477	Medford Cooperative/Do-It Best Open PO	57.65	10	E	200	411	126000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	2002200223	4652	Supplies	16.38	10	E	205	411	110000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	2002200231	2515	Open PO @ County Market for FACE	96.74	10	E	200	411	135000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	2002200231	5312	Open PO @ County Market for FACE	66.04	10	E	200	411	135000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	3002200149	4336	Open PO for Science Consumables	33.05	10	E	100	411	110000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	3002200218	4029	Open PO for Medford Cooperative	61.72	10	E	100	411	110000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200106	2802	Open PO to purchase groceries and supplies for food classes	27.04	10	E	400	411	135000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200106	5062	Open PO to purchase groceries and supplies for food classes	37.94	10	E	400	411	135000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200106	9649	Open PO to purchase groceries and supplies for food classes	34.16	10	E	400	411	135000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200158	3716	Supplies	14.29	10	E	400	411	122600	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200256	2855	Class Supplies	118.84	10	E	400	411	131000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200256	4380	Class Supplies	30.18	10	E	400	411	131000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	4002200256	8430	Class Supplies	17.98	10	E	400	411	131000	000	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200136	1408	DAILE open PO	8.89	27	E	800	411	218100	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200136	4643	DAILE open PO	11.78	27	E	800	411	218100	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200136	5367	DAILE open PO	41.90	27	E	800	411	218100	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200136	5396	DAILE open PO	53.57	27	E	800	411	218100	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200136	5435	DAILE open PO	54.05	27	E	800	411	218100	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200167	2016	\$400 Medford Cooperative for student functional learning materials and life skills.	38.00	27	E	800	411	158700	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200167	816	\$400 Medford Cooperative for student functional learning materials and life skills.	39.48	27	E	800	411	158700	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200181	4625	Supplies for baking/cooking for the Daily Living and pull-out classes.	141.44	27	E	800	411	158700	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200181	5269	Supplies for baking/cooking for the Daily Living and pull-out classes.	60.71	27	E	800	411	158700	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200200	3280	Classroom cooking supplies	53.03	27	E	800	411	158700	341	12/16/2022
181294	12/16/2022	Medford Cooperative Inc	9002200230	4283	rewards and general supplies	67.46	27	E	800	411	215200	341	12/16/2022
					Totals for Medford Cooperative Inc	4,639.30							
181295	12/19/2022	Bergman, Shari		0 REIMBURSE	TWO HDMI CABLES FOR TV/SCOREBOARDS	9.88	10	E	400	411	162000	954	12/19/2022
181295	12/19/2022	Bergman, Shari		0 REIMBURSE	TWO HDMI CABLES FOR TV/SCOREBOARDS	9.88	10	E	400	411	162000	958	12/19/2022

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Totals for Bergman, Shari						19.76		
181296	12/19/2022	Brandner-Heier, Dawn	0	11/1-11/29/22	MILEAGE	93.50	10 E 100 342 240000 000	12/19/2022
181296	12/19/2022	Brandner-Heier, Dawn	0	11/1-11/29/22	MILEAGE	93.50	10 E 101 342 240000 000	12/19/2022
Totals for Brandner-Heier, Dawn						187.00		
181297	12/19/2022	Couillard, Carol	0	8/25-11/4/22	MILEAGE	21.09	10 E 100 342 240000 000	12/19/2022
181297	12/19/2022	Couillard, Carol	0	8/25-11/4/22	MILEAGE	21.09	10 E 101 342 240000 000	12/19/2022
Totals for Couillard, Carol						42.18		
181298	12/19/2022	Decker, Eliza	0	9/6-11/18/22	MILEAGE/SUPPLIES/ASHA DUES	168.25	27 E 800 342 156600 341	12/19/2022
181298	12/19/2022	Decker, Eliza	0	9/6-11/18/22	MILEAGE/SUPPLIES/ASHA DUES	69.56	27 E 800 411 156600 341	12/19/2022
181298	12/19/2022	Decker, Eliza	0	9/6-11/18/22	MILEAGE/SUPPLIES/ASHA DUES	225.00	27 E 800 940 156600 341	12/19/2022
Totals for Decker, Eliza						462.81		
181299	12/19/2022	Faude, Sarah	0	REIMBURSE	SUPPLIES	12.96	10 E 100 411 213000 000	12/19/2022
181299	12/19/2022	Faude, Sarah	0	REIMBURSE	PBIS PRIZES	26.25	10 E 100 411 213000 000	12/19/2022
Totals for Faude, Sarah						39.21		
181300	12/19/2022	Gaudreau, Renee	0	REIMBURSE	RVAPOSTAGE	5.24	99 E 600 353 263300 360	12/19/2022
Totals for Gaudreau, Renee						5.24		
181301	12/19/2022	Gowey, Lea	0	REIMBURSE	ASHA MEMBERSHIP DUES	225.00	27 E 800 940 156600 341	12/19/2022
Totals for Gowey, Lea						225.00		
181302	12/19/2022	Greene, Tanya	0	REIMBURSE	RVA MILEAGE	183.75	27 E 600 342 221300 019	12/19/2022
Totals for Greene, Tanya						183.75		
181303	12/19/2022	Heikkinen, Rebeckah	0	REIMBURSE	MASH RPM SUPPLIES	21.96	21 E 400 411 120000 610	12/19/2022
Totals for Heikkinen, Rebeckah						21.96		
181304	12/19/2022	Hudak, Alison	0	11/3-11/28/22	MILEAGE	25.50	10 E 800 342 171000 000	12/19/2022
Totals for Hudak, Alison						25.50		
181305	12/19/2022	Iwaszczenko, John III	0	REIMBURSE	RVA STIPULATION LICENSE	125.00	27 E 600 940 215200 019	12/19/2022
181305	12/19/2022	Iwaszczenko, John III	0	REIMBURSE	RVA MILEAGE/POSTAGE	83.00	99 E 600 353 263300 360	12/19/2022
181305	12/19/2022	Iwaszczenko, John III	0	REIMBURSE	RVA MILEAGE/POSTAGE	67.50	27 E 600 342 215200 019	12/19/2022
181305	12/19/2022	Iwaszczenko, John III	0	REIMBURSE	RVA MILEAGE/POSTAGE	131.25	27 E 600 342 221300 019	12/19/2022
Totals for Iwaszczenko, John III						406.75		
181306	12/19/2022	Jolivette, Kirsten	0	REIMBURSE	RVA MILEAGE/SCHOOL SUPPLIES	8.00	99 E 600 411 110000 360	12/19/2022
181306	12/19/2022	Jolivette, Kirsten	0	REIMBURSE	RVA MILEAGE/SCHOOL SUPPLIES	106.25	99 E 600 342 221300 360	12/19/2022
Totals for Jolivette, Kirsten						114.25		
181307	12/19/2022	Kozey, Heather	0	REIMBURSE	STATE VOLLEYBALL	31.00	10 E 400 940 162000 951	12/19/2022
181307	12/19/2022	Kozey, Heather	0	REIMBURSE	MASH RPM SUPPLIES	27.85	21 E 400 411 120000 610	12/19/2022
Totals for Kozey, Heather						58.85		
181308	12/19/2022	Krause, Heidi	0	REIMBURSE	YOUTH APPRENTICESHIP CLOTHING	242.31	21 E 400 411 120000 613	12/19/2022
Totals for Krause, Heidi						242.31		
181309	12/19/2022	Krawze, Karley	0	REIMBURSE	RVA MILEAGE	212.50	99 E 600 342 221300 360	12/19/2022
Totals for Krawze, Karley						212.50		

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181310	12/19/2022	Langdon, Amanda	0	8/16-11/22/22	MILEAGE	35.75	10 E 101 342 240000 000	12/19/2022
181310	12/19/2022	Langdon, Amanda	0	REIMBURSE	CLASSROOM ALLOTMENT SUPPLIES	70.33	10 E 101 411 110000 000	12/19/2022
					Totals for Langdon, Amanda	106.08		
181311	12/19/2022	Larocque, Mya	0	REIMBURSE	MAES BATTERIES	27.96	10 E 100 411 240000 000	12/19/2022
					Totals for Larocque, Mya	27.96		
181312	12/19/2022	Le Mahieu, Jeffrey	0	REIMBURSE	RVA MILEAGE/MEAL	138.50	99 E 600 342 120000 360	12/19/2022
					Totals for Le Mahieu, Jeffrey	138.50		
181313	12/19/2022	Lybert, Jill	0	REIMBURSE	GNC CONFERENCE IN TOMAHAWK MILEAGE	35.63	10 E 800 342 221300 000	12/19/2022
181313	12/19/2022	Lybert, Jill	0	2022-2023	CELL PHONE REIMBURSEMENT	420.00	10 E 400 355 240000 000	12/19/2022
181313	12/19/2022	Lybert, Jill	0	REIMBURSE	SNACKS FOR STAFF MEETINGS	30.01	10 E 400 411 240000 000	12/19/2022
					Totals for Lybert, Jill	485.64		
181314	12/19/2022	Miller, Allison	0	REIMBURSE	RVA MILEAGE	67.50	99 E 600 342 110000 360	12/19/2022
181314	12/19/2022	Miller, Allison	0	REIMBURSE	RVA MILEAGE	75.00	99 E 600 342 221300 360	12/19/2022
					Totals for Miller, Allison	142.50		
181315	12/19/2022	Miller, Jed	0	REIMBURSE	CPO CLASS FUEL/MEAL	61.28	10 E 400 342 253000 000	12/19/2022
					Totals for Miller, Jed	61.28		
181316	12/19/2022	Paul, Dana	0	REIMBURSE	STUDENT CHRISTMAS GIFT	38.25	10 E 101 411 110000 000	12/19/2022
					Totals for Paul, Dana	38.25		
181317	12/19/2022	Peterson, Amanda	0	9/12-12/18/22	MILEAGE	58.63	10 E 200 342 214000 000	12/19/2022
					Totals for Peterson, Amanda	58.63		
181318	12/19/2022	Schoenborn, Alyssa	0	REIMBURSE	STUDENT BIRTHDAY TREAT	47.51	27 E 800 411 158700 341	12/19/2022
					Totals for Schoenborn, Alyssa	47.51		
181319	12/19/2022	Thompson, Jenny	0	REIMBURSE	RVA MILEAGE/POSTAGE	36.25	99 E 600 342 221300 360	12/19/2022
181319	12/19/2022	Thompson, Jenny	0	REIMBURSE	RVA MILEAGE/POSTAGE	27.90	99 E 600 353 263300 360	12/19/2022
					Totals for Thompson, Jenny	64.15		
181320	12/19/2022	Vanusek-Hartl, Lisa	0	8/10-10/31/22	MILEAGE	87.13	10 E 100 342 240000 000	12/19/2022
181320	12/19/2022	Vanusek-Hartl, Lisa	0	8/10-10/31/22	MILEAGE	87.12	10 E 101 342 240000 000	12/19/2022
181320	12/19/2022	Vanusek-Hartl, Lisa	0	REIMBURSE	CLASSROOM ALLOTMENT	27.88	10 E 101 411 110000 000	12/19/2022
					Totals for Vanusek-Hartl, Lisa	202.13		
181321	12/19/2022	Biever, Michael JR	0	12/19/2022	Boys Varsity Hockey vs. Waupaca	150.00	10 E 400 310 162000 961	12/19/2022
					Totals for Biever, Michael JR	150.00		
181322	12/19/2022	Nelmark, Nathan	0	12/19/2022	Boys Varsity Hockey vs. Waupaca	120.00	10 E 400 310 162000 961	12/19/2022
					Totals for Nelmark, Nathan	120.00		
181323	12/19/2022	Peters, Jason	0	12/19/2022	Boys Varsity Hockey vs. Waupaca	150.00	10 E 400 310 162000 961	12/19/2022
					Totals for Peters, Jason	150.00		
181324	12/19/2022	Advance Auto Parts	0	2217-847086	AUTO SHOP SUPPLIES: TIG ROD	9.25	10 E 400 411 136000 000	12/19/2022
181324	12/19/2022	Advance Auto Parts	0	2217-852905	AUTO SHOP SUPPLIES: ELECTRODE	79.20	10 E 400 411 136000 000	12/19/2022
					Totals for Advance Auto Parts	88.45		
181325	12/19/2022	All About Learning Press, Inc.	6012200025	913863	All About Reading, Level 2 Student	77.90	27 E 600 470 158700 019	12/19/2022

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181325	12/19/2022	All About Learning Press, Inc.	6012200026	913920	All About Reading Level 4	169.90	27 E 600 439 158700 019	12/19/2022
181325	12/19/2022	All About Learning Press, Inc.	6012200028	913921	Intervention Materials	60.90	27 E 600 439 158700 019	12/19/2022
181325	12/19/2022	All About Learning Press, Inc.	6012200030	913919	Intervention Materials	195.85	27 E 600 439 158700 019	12/19/2022
					Totals for All About Learning Press, Inc	504.55		
181326	12/19/2022	American Welding & Gas	4002200163	08956908	open po	177.80	10 E 400 411 136000 000	12/19/2022
181326	12/19/2022	American Welding & Gas	4002200163	08972462	open po	23.25	10 E 400 411 136000 000	12/19/2022
					Totals for American Welding & Gas	201.05		
181327	12/19/2022	Ampro Data Services	0	A86018	BUMP ARMOR	1,629.60	10 E 800 481 295000 000	12/19/2022
					Totals for Ampro Data Services	1,629.60		
181328	12/19/2022	Aspirus Clinics Inc	0	108693	POST OFFER EXAM	336.00	10 E 800 310 260000 000	12/19/2022
181328	12/19/2022	Aspirus Clinics Inc	0	110626	POST OFFER EXAM	168.00	10 E 800 310 260000 000	12/19/2022
181328	12/19/2022	Aspirus Clinics Inc	0	110874	EAS FOR NOVEMBER 2022	329.57	27 E 800 310 264400 341	12/19/2022
181328	12/19/2022	Aspirus Clinics Inc	0	110874	EAS FOR NOVEMBER 2022	329.58	99 E 600 310 235000 360	12/19/2022
181328	12/19/2022	Aspirus Clinics Inc	0	110874	EAS FOR NOVEMBER 2022	439.43	10 E 800 310 259000 000	12/19/2022
					Totals for Aspirus Clinics Inc	1,602.58		
181329	12/19/2022	Background Investigation Burea	0	INV-14200	BACKGROUND CHECKS: 15 TOTAL	216.75	10 E 800 310 260000 000	12/19/2022
					Totals for Background Investigation Bure	216.75		
181330	12/19/2022	Batteries Plus	8012200105	P57468309	2022-2023 District Battery and Light Supplies	59.90	10 E 400 411 253000 000	12/19/2022
					Totals for Batteries Plus	59.90		
181331	12/19/2022	Bender Investments, Inc.	0	JANUARY 2023	LEASE PAYMENT: RVA MOSINEE	3,183.62	99 E 600 328 255400 360	12/19/2022
181331	12/19/2022	Bender Investments, Inc.	0	JANUARY 2023	LEASE PAYMNET: RVA MOSINEE SUITE 130	750.00	99 E 600 328 255400 360	12/19/2022
					Totals for Bender Investments, Inc.	3,933.62		
181332	12/19/2022	Benson PH. D., Glenis	0	962	AUTISM 101 TRAINING	400.00	10 E 800 310 221200 297	12/19/2022
					Totals for Benson PH. D., Glenis	400.00		
181333	12/19/2022	Black River Industries	0	39031	TRANSPORTATION SERVICES NOVEMBER: A. WILHELM, J. CZARNECKI, K. MESSMANN	2,136.00	27 E 800 341 256750 451	12/19/2022
					Totals for Black River Industries	2,136.00		
181334	12/19/2022	Blazer Works	0	20537228	J. SEVERSON 11/27/22	401.63	27 E 600 360 156700 019	12/19/2022
181334	12/19/2022	Blazer Works	0	20541257	L. BAILEY 12/4/22	154.00	27 E 600 360 156700 019	12/19/2022
181334	12/19/2022	Blazer Works	0	20541451	J. SEVERSON 12/4/22	44.63	27 E 600 360 156700 019	12/19/2022
					Totals for Blazer Works	600.26		
181335	12/19/2022	Carrico Aquatic Resources Inc	0	20227155	MASH REPAIR POOL LIGHT	135.00	10 E 400 324 254300 000	12/19/2022
					Totals for Carrico Aquatic Resources Inc	135.00		
181336	12/19/2022	Central Wisconsin Auto Parts	0	391580	AUTO SHOP SUPPLIES: ORANGE SOAP	10.99	10 E 400 411 136000 000	12/19/2022
					Totals for Central Wisconsin Auto Parts	10.99		

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181337	12/19/2022	Chippewa Valley Sporting Goods	2012200105	264937	Open PO	189.50	80 E 200 411 393000 957	12/19/2022
181337	12/19/2022	Chippewa Valley Sporting Goods	4012200116	264938	Open PO	1,050.00	10 E 400 411 162000 960	12/19/2022
181337	12/19/2022	Chippewa Valley Sporting Goods	4012200116	264939	Open PO	1,085.32	10 E 400 411 162000 000	12/19/2022
181337	12/19/2022	Chippewa Valley Sporting Goods	4012200116	264940	Open PO	289.63	10 E 400 411 162000 956	12/19/2022
181337	12/19/2022	Chippewa Valley Sporting Goods	4012200116	265358	Open PO	1,088.55	10 E 400 411 162000 000	12/19/2022
181337	12/19/2022	Chippewa Valley Sporting Goods	4012200116	265359	Open PO	120.67	10 E 400 411 162000 962	12/19/2022
181337	12/19/2022	Chippewa Valley Sporting Goods	4012200116	265360	Open PO	95.67	10 E 400 411 162000 963	12/19/2022
					Totals for Chippewa Valley Sporting Good	3,919.34		
181338	12/19/2022	Commercial Recycling Corp	0	74762	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 400 324 253000 000	12/19/2022
181338	12/19/2022	Commercial Recycling Corp	0	74762	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 100 324 253000 000	12/19/2022
181338	12/19/2022	Commercial Recycling Corp	0	74762	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 101 324 253000 000	12/19/2022
181338	12/19/2022	Commercial Recycling Corp	0	74762	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 200 324 253000 000	12/19/2022
					Totals for Commercial Recycling Corp	200.00		
181339	12/19/2022	Complete Control Inc	0	SRVCE047408	SES BOILER PIPE LEAKING	113.25	10 E 101 324 254300 000	12/19/2022
181339	12/19/2022	Complete Control Inc	0	SRVCE047478	MASH REFRIGERANT CYLINDER	261.43	10 E 400 411 254300 000	12/19/2022
181339	12/19/2022	Complete Control Inc	0	SRVCE047479	MASH ROOM 207 UNITVENT REPAIR	863.37	10 E 400 324 254300 000	12/19/2022
					Totals for Complete Control Inc	1,238.05		
181340	12/19/2022	Counseling Connection	0	NOVEMBER	CARES: M. BOWE, M. STONE, KELLY, COURTNEY, DANIELLE, JACK	5,000.00	10 E 800 310 213000 698	12/19/2022
					Totals for Counseling Connection	5,000.00		
181341	12/19/2022	Country Meats	0	370158	FFA SNACK STICKS	472.00	21 E 400 411 240000 444	12/19/2022
					Totals for Country Meats	472.00		
181342	12/19/2022	Department of Public Instructi	0	255-0000050458	INTERM. CERTIFICATION FALL 2022: T. KADLECEK	500.00	10 E 800 387 431000 000	12/19/2022
					Totals for Department of Public Instruct	500.00		
181343	12/19/2022	Department of Administration	0	505-0000074890	TEACH SERVICES 7/1-12/31/22	1,500.00	10 E 800 360 295000 000	12/19/2022
					Totals for Department of Administration	1,500.00		
181344	12/19/2022	E-Therapy LLC	0	28357	RVA SPEECH/PHYSICAL THERAPY	956.25	27 E 600 360 218200 019	12/19/2022
181344	12/19/2022	E-Therapy LLC	0	28357	RVA SPEECH/PHYSICAL THERAPY	550.00	27 E 600 360 218100 019	12/19/2022
					Totals for E-Therapy LLC	1,506.25		
181345	12/19/2022	EMC Insurance Companies	0	7000555639	INSURANCE	3,310.37	10 E 800 711 270000 000	12/19/2022
181345	12/19/2022	EMC Insurance Companies	0	7000555639	INSURANCE	4,186.20	10 E 800 712 270000 000	12/19/2022
181345	12/19/2022	EMC Insurance Companies	0	7000555639	INSURANCE	4,420.48	10 E 800 713 270000 000	12/19/2022
181345	12/19/2022	EMC Insurance Companies	0	7000555639	INSURANCE	170.74	10 E 800 714 270000 000	12/19/2022
181345	12/19/2022	EMC Insurance Companies	0	7000555639	INSURANCE	3,070.14	99 E 600 713 270000 360	12/19/2022

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					Totals for EMC Insurance Companies	15,157.93		
181346	12/19/2022	Evan-Moor	6012200022	INV359856	Evan Moor supplemental workbooks	47.96	27 E 600 470 158700 019	12/19/2022
181346	12/19/2022	Evan-Moor	6012200024	INV359855	Evan Moor Curriculum Order	72.55	27 E 600 470 158700 019	12/19/2022
					Totals for Evan-Moor	120.51		
181347	12/19/2022	Feed My People Food Bank	0	525323	MEALS IN A BACKPACK: CREDIT OF \$0.32	755.14	21 E 100 411 240000 050	12/19/2022
181347	12/19/2022	Feed My People Food Bank	0	MF-64-202212090	MEALS IN A BACKPACK FEE	75.00	21 E 100 411 240000 050	12/19/2022
					Totals for Feed My People Food Bank	830.14		
181348	12/19/2022	Follett Book Company	4002200192	582642	book orders for newly published titles *blanket PO so I can place orders throughout the semester	113.40	10 E 400 432 222200 031	12/19/2022
181348	12/19/2022	Follett Book Company	4002200192	584660	book orders for newly published titles *blanket PO so I can place orders throughout the semester	25.41	10 E 400 432 222200 031	12/19/2022
					Totals for Follett Book Company	138.81		
181349	12/19/2022	Bolster Hardware, LLC	8012200109	11349/3	2022-2023 Annual Water Softener Salt	381.78	10 E 101 411 253000 000	12/19/2022
					Totals for Bolster Hardware, LLC	381.78		
181350	12/19/2022	Gopher Sport	4002200286	IN242572	Unified PE Equipment	293.03	27 E 800 411 218200 341	12/19/2022
					Totals for Gopher Sport	293.03		
181351	12/19/2022	Gowey Earthwork LLC	0	76	SES PLAYGROUND DIRTWORK	10,139.89	10 E 101 324 254200 000	12/19/2022
181351	12/19/2022	Gowey Earthwork LLC	0	92	MAES PLAYGROUND DIRTWORK	290.00	10 E 100 324 254200 000	12/19/2022
					Totals for Gowey Earthwork LLC	10,429.89		
181352	12/19/2022	Grainger	4012200141	9536357008	Replacement Belts	8.53	10 E 400 411 253000 000	12/19/2022
					Totals for Grainger	8.53		
181353	12/19/2022	The Graphic Edge	2002200245	1645661	MAMS Phy Ed Uniforms	6,898.88	10 E 200 420 143000 000	12/19/2022
					Totals for The Graphic Edge	6,898.88		
181354	12/19/2022	Heid Music	2002200123	3207344	Music supplies	291.00	10 E 200 411 125500 000	12/19/2022
					Totals for Heid Music	291.00		
181355	12/19/2022	Heinzen Promotional	0	PROM-3942	RVA YOUTH TSHIRTS	259.60	99 E 600 411 110000 360	12/19/2022
					Totals for Heinzen Promotional	259.60		
181356	12/19/2022	ITsavvy LLC	0	38658	DEDUCTIBLE ON BROKEN TOUCHSCREEN	100.00	10 E 800 482 295000 000	12/19/2022
					Totals for ITsavvy LLC	100.00		
181358	12/19/2022	J H Larson Company	8012200108	S102849092.001	2022-2023 JH Larson Electrical and Plumbing Supplies	309.05	10 E 101 411 253000 000	12/19/2022
181358	12/19/2022	J H Larson Company	8012200108	S102849092.002	2022-2023 JH Larson Electrical and Plumbing Supplies	250.92	10 E 101 411 253000 000	12/19/2022

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181358	12/19/2022	J H Larson Company	8012200108	S102849092.003	2022-2023 JH Larson Electrical and Plumbing Supplies	64.01	10 E 101 411 253000 000	12/19/2022
181358	12/19/2022	J H Larson Company	8012200108	S102849092.004	2022-2023 JH Larson Electrical and Plumbing Supplies	85.91	10 E 101 411 253000 000	12/19/2022
181358	12/19/2022	J H Larson Company	8012200108	S102849092.005	2022-2023 JH Larson Electrical and Plumbing Supplies	89.38	10 E 101 411 253000 000	12/19/2022
181358	12/19/2022	J H Larson Company	8012200108	S102853352.001	2022-2023 JH Larson Electrical and Plumbing Supplies	448.01	10 E 200 411 253000 000	12/19/2022
181358	12/19/2022	J H Larson Company	8012200108	S102853352.001	2022-2023 JH Larson Electrical and Plumbing Supplies	224.01	10 E 400 411 253000 000	12/19/2022
					Totals for J H Larson Company	1,471.29		
181359	12/19/2022	Jostens Inc	0	N003094196	STATE TEAM BANNERS	562.39	10 E 400 411 162000 000	12/19/2022
					Totals for Jostens Inc	562.39		
181360	12/19/2022	JW Pepper & Sons, Inc.	2002200120	364821631	music literature	69.99	10 E 200 411 125500 000	12/19/2022
181360	12/19/2022	JW Pepper & Sons, Inc.	4002200119	364821630	open po, Sheet Music	147.99	10 E 400 411 125500 000	12/19/2022
181360	12/19/2022	JW Pepper & Sons, Inc.	4002200232	364823901	Music for Concert Choir, All Choirs, Take Note	25.00	10 E 400 411 125400 000	12/19/2022
					Totals for JW Pepper & Sons, Inc.	242.98		
181361	12/19/2022	Learning A-Z	3002200216	6190727	Learning A-Z Sped 1 License	156.00	10 E 100 360 110000 000	12/19/2022
					Totals for Learning A-Z	156.00		
181362	12/19/2022	Learning Without Tears	9002200212	INV165222	VIRTUAL WORKSHOP	278.00	27 E 800 310 221300 341	12/19/2022
					Totals for Learning Without Tears	278.00		
181363	12/19/2022	Logic of English	6012200023	SI-167629	Student curriculum materials	90.29	27 E 600 470 158700 019	12/19/2022
181363	12/19/2022	Logic of English	6012200029	SI-167916	Logic of English Foundations B Set and Online Supplement	24.99	27 E 600 470 158700 019	12/19/2022
181363	12/19/2022	Logic of English	6012200029	SI-167948	Logic of English Foundations B Set and Online Supplement	105.45	27 E 600 470 158700 019	12/19/2022
					Totals for Logic of English	220.73		
181364	12/19/2022	Marshfield Book & Stationery	3002200155	363433	Classroom Consumables	1.65	10 E 100 411 110000 000	12/19/2022
					Totals for Marshfield Book & Stationery	1.65		
181365	12/19/2022	McGraw-Hill School Education H	2002200243	125935674001	SCIENCE BOOKS	701.34	10 E 200 470 126000 000	12/19/2022
					Totals for McGraw-Hill School Education	701.34		
181366	12/19/2022	Medco Supply Company, Inc	9002200226	IN95836610	Special Education General Care Supplies	128.06	27 E 800 411 158700 341	12/19/2022
					Totals for Medco Supply Company, Inc	128.06		
181367	12/19/2022	Medford Motors Inc	0	142015	HEAD REST FOR VAN	68.81	10 E 400 411 253000 000	12/19/2022
					Totals for Medford Motors Inc	68.81		
181368	12/19/2022	Menard's	0	52531	MAINT 2X6 BOARDS/STEP LADDER	131.32	10 E 400 411 253000 000	12/19/2022
					Totals for Menard's	131.32		

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181369	12/19/2022	Mid-Wisconsin Beverage Inc	0	2887770	MASH STUDENT VENDING	304.19	21 E 400 411 120000 610	12/19/2022
181369	12/19/2022	Mid-Wisconsin Beverage Inc	0	2889617	MASH STUDENT VENDING	274.18	21 E 400 411 120000 610	12/19/2022
181369	12/19/2022	Mid-Wisconsin Beverage Inc	0	2890968	MASH STUDENT COUNCIL VENDING	234.00	21 E 400 411 120000 618	12/19/2022
181369	12/19/2022	Mid-Wisconsin Beverage Inc	0	2890969	MASH RAIDER CAFE VENDING	753.00	21 E 400 411 240000 411	12/19/2022
181369	12/19/2022	Mid-Wisconsin Beverage Inc	0	2890970	MASH STUDENT VENDING	251.71	21 E 400 411 120000 610	12/19/2022
181369	12/19/2022	Mid-Wisconsin Beverage Inc	0	2890971	MASH MARKETING VENDING	1,152.00	21 E 400 411 120000 609	12/19/2022
					Totals for Mid-Wisconsin Beverage Inc	2,969.08		
181370	12/19/2022	Moving Beyond the Page	6002200155	275417	Open PO	920.38	99 E 600 470 110000 360	12/19/2022
181370	12/19/2022	Moving Beyond the Page	6002200155	275467	Open PO	507.42	99 E 600 470 110000 360	12/19/2022
181370	12/19/2022	Moving Beyond the Page	6002200155	275650	Open PO	613.02	99 E 600 470 110000 360	12/19/2022
					Totals for Moving Beyond the Page	2,040.82		
181371	12/19/2022	Omega Laboratories Inc	0	22199 11-2022	STUDENT DRUG PANELS	137.50	10 E 800 310 219000 000	12/19/2022
181371	12/19/2022	Omega Laboratories Inc	0	24105 11-2022	MAPS DRUG PANELS	97.50	10 E 800 310 260000 000	12/19/2022
					Totals for Omega Laboratories Inc	235.00		
181372	12/19/2022	Oriental Trading Co Inc	1002200151	721406110-01	Kindergarten Holiday Items	72.95	10 E 101 411 110000 000	12/19/2022
181372	12/19/2022	Oriental Trading Co Inc	9002200229	721162286-01	preK Centers	58.41	27 E 800 411 158700 341	12/19/2022
					Totals for Oriental Trading Co Inc	131.36		
181373	12/19/2022	Quik Print	0	72999	SUICIDE PREVENTION POSTER	69.56	10 E 800 411 221200 297	12/19/2022
181373	12/19/2022	Quik Print	0	73026	STUDENT SERVICES NEWSLETTER	1,639.07	10 E 800 351 219000 000	12/19/2022
181373	12/19/2022	Quik Print	3002200137	72940	copying math workbooks	1,677.79	10 E 100 411 110000 000	12/19/2022
181373	12/19/2022	Quik Print	3002200137	72940	copying math workbooks	838.89	10 E 101 411 110000 000	12/19/2022
					Totals for Quik Print	4,225.31		
181374	12/19/2022	Really Good Stuff	9002200222	8126617	Speech Materials	46.13	27 E 800 411 156600 341	12/19/2022
					Totals for Really Good Stuff	46.13		
181375	12/19/2022	RJ Cooper & Associates	6012200027	52832	Accessable Equipment for Student	44.00	27 E 600 411 158700 019	12/19/2022
					Totals for RJ Cooper & Associates	44.00		
181376	12/19/2022	Voyager Sopris Learning	9002200137	5768240	Voyager Math Order for Medford Area Middle School	4,207.50	27 E 800 470 158700 341	12/19/2022
					Totals for Voyager Sopris Learning	4,207.50		
181377	12/19/2022	WKEB/WIGM Radio	0	22110289	BOE	75.00	10 E 800 351 260000 000	12/19/2022
181377	12/19/2022	WKEB/WIGM Radio	0	22110290	BOE	75.00	10 E 800 351 260000 000	12/19/2022
181377	12/19/2022	WKEB/WIGM Radio	0	22110459	BOE AMERICAN EDUCATION WEEK	200.00	10 E 800 351 260000 000	12/19/2022
181377	12/19/2022	WKEB/WIGM Radio	0	22110580	DRAMA DEPT	350.00	10 E 400 351 122600 000	12/19/2022
181377	12/19/2022	WKEB/WIGM Radio	0	22110585	TAYLOR COUNTY DOP	200.00	80 E 800 351 390000 901	12/19/2022
					Totals for WKEB/WIGM Radio	900.00		
181378	12/19/2022	Lake 11 Brewing LLC	0	12/19/22	RENTAL OF BUILDING FOR BOE CHRISTMAS GATHERING	200.00	10 E 800 328 255400 000	12/19/2022
					Totals for Lake 11 Brewing LLC	200.00		
181379	12/19/2022	Miller, Daniel	0	12/19/22	IN LOVING MEMORY OF AMY MILLER	40.00	10 E 800 411 231000 000	12/19/2022

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Miller, Daniel	40.00		
181380	12/19/2022	Strang, Patteson, Renning, Lew	0 7313990	PROFESSIONAL SERVICES	327.00	10 E 800 310 231500 000	12/19/2022
181380	12/19/2022	Strang, Patteson, Renning, Lew	0 7313991	PROFESSIONAL SERVICES	3,919.50	10 E 800 310 231500 000	12/19/2022
				Totals for Strang, Patteson, Renning, Le	4,246.50		
				Totals for checks	841,130.22		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	658,560.93	13.00	102,942.67	761,516.60
21	GIFT FUND	0.00	1,500.00	7,399.06	8,899.06
27	SPECIAL EDUCATION FUND	0.00	0.00	21,329.94	21,329.94
80	COMMUNITY SERVICE FUND	0.00	0.00	694.85	694.85
99	OTHER PKG/COOP PROGRAM FUNDS	0.00	0.00	48,689.77	48,689.77
***	Fund Summary Totals ***	658,560.93	1,513.00	181,056.29	841,130.22

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

MONTHLY SCHOOL NUTRITION SERVICES REPORT



School Name/District Medford Area Public School District	Month November	Year 2022
To Audra Brooks	Prepared by: David Fisher	

FINANCIALS & PROGRAM PARTICIPATION

November 2022 with 19 days we had 6873 breakfast, 25807 lunch and 9812 in a la carte
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

In November we participated in the annual Apple Crunch. Dave went around to all the schools sampling a wide variety of apples. The apples were brought in from Rock Ridge Orchards. The partnership between Rock Ridge and Medford schools has been a big success this year. The quality of apples from a local orchard has been far superior than purchasing from our food supplier Sysco. Guest Chef Camilio also visited Medford in November and we sampled a Pumpkin Mousse dessert to MASH and MAMS. I attached some pictures on page 2 so you can see the fun we had sampling to the students. The samplings have always been a fun event and kids love to sample many new dishes.

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

The monthly cooks meeting has been completed. Staff training has been completed which included Ergonomics and Storage. All positions are filled in the kitchens except dishwasher at MAMS. I am interviewing applicants and currently covering shifts with subs.

CATERING EVENTS

Catering included policy meetings, school board meeting, American education week, Family Game Night, MADA Graduation, Academic awards, SES turkey bingo, and IEP workshops.

OTHER

Looking to add more graphics to the Nutrislice digital menus. I'm creating a spreadsheet for a la carte pricing for MASH and MAMS. Because of the price increases in products from Sysco this year I may have to increase the price of a la carte items. The prices have not increased since 2016. Working on prep for our Administrative Review for next year.

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

PHOTOS



Dave sampling different variety of apples at SES.



Students taking part of Apple Crunch at MAMS.



Guest Chef talking to the MAMS students.



Sampling a pumpkin mousse dessert at MAMS.



SES can't get enough of the delicious apples from Rock River Orchards.



Guest Chef Camilio talking to the students at MASH.



Sampling a pumpkin mousse dessert at MASH.



Fresh variety of apples offered to our students.



We had many compliments at MAMS about our featured sample.



Dave sampling at MAMS.

**Treasurer's Report – (Cash Balance Report) Balance Sheet
As of November 30, 2022**

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.

Budget Actual	Fund 10-General	Thru November			
		Budget	Actual	Remaining	November
Salaries, Wages and Benefits		17,070,995	4,513,840	12,557,155	- 4,513,840
ESSER Wages & Benefits		120,857	125,006	(4,149)	125,006
Instructional Budget					
MAES		104,280	56,607	47,673	- 56,607
SES		46,728	19,760	26,968	- 19,760
MAMS		133,282	85,363	47,919	- 85,363
MASH		268,799	106,782	162,017	- 106,782
Common School Funds - MAES		23,292	6,585	16,707	- 6,585
Common School Funds - SES		10,040	5,548	4,492	- 5,548
Common School Funds - MAMS		27,402	12,526	14,876	- 12,526
Common School Funds - MASH		29,266	14,592	14,674	- 14,592
Co-Curricular		170,000	69,742	100,258	- 69,742
Student Services		12,000	3,876	8,124	- 3,876
Carl Perkins-fully funded		15,000	-	15,000	- -
Title IA fully funded		16,750	241	16,509	- 241
Intervention		21,165	20,985	180	- 20,985
Gifted and Talented		11,125	4,425	6,700	- 4,425
ELL		4,700	2,224	2,476	- 2,224
Improvement of Instruction		18,870	3,448	15,422	- 3,448
Mental Health Grant		75,000	13,532	61,469	- 13,532
Project Lead the Way		5,200	4,761	439	- 4,761
Title IV		23,000	7,362	15,638	- 7,362
Support Media Technology		394,000	337,186	56,814	- 337,186
Instructional Media Technology		12,080	16,133	(4,053)	- 16,133
Staff Development		17,665	9,813	7,852	- 9,813
Title II-A (Grant Fully Funded)		27,645	26,019	1,626	- 26,019
Threat Assessment Grant		33,000	11,660	21,340	- 11,660
School Forest		2,000	1,208	792	- 1,208
Total Instructional		1,502,289	840,378	661,911	- 840,378
Operations and Maintenance Budget					
Operations		685,279	244,940	440,339	- 244,940
Maintenance		603,840	174,550	429,290	- 174,550
Facilities		218,200	211,330	6,870	- 211,330
ESSER Funds (Covid -19)		-	-	-	- -
From Fund Balance		-	-	-	- -
Total Oper and Main		1,507,319	630,819	876,500	- 630,819
Total Transportation		1,357,110	191,546	1,165,564	- 191,546
All Other Budgets					
Central Administration		70,650	23,572	47,078	- 23,572
Fiscal		20,000	9,124	10,876	- 9,124
Central Services		140,800	59,680	81,120	- 59,680
Insurance and Judgments		163,158	24,814	138,344	- 24,814
Debt Services		40,000	-	40,000	- -
Other Support Services		4,247	2,124	2,124	- 2,124
Non Program Transactions		664,091	1,971	662,120	- 1,971
Transfer to Fund 80/99		5,834,321	-	5,834,321	- -
		6,937,267	121,285	6,815,982	- 121,285
Transfer to Fund 27	ESTIMATE	5,223,966	-	5,223,966	- -
		5,223,966			
Transfer to Fund 46		\$ 15,000	0		
Total Expenditures		33,719,803	6,297,868	27,421,935	- 6,297,868

5 YEAR UTILITY REPORT

Nov-22

UTILITY			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
GAS/HEAT	(331)	BUDGET	125,400.00	125,400.00	115,050.00	114,000.00	114,000.00	\$140,000.00
		YEAR-END	85,000.00	95,000.00	70,948.77	95,655.44	130,180.27	\$140,000.00
		MONTH-END	-	-	-	-	-	\$20,459.69
ELECTRICITY	(336)	BUDGET	203,000.00	203,000.00	203,000.00	202,750.00	202,750.00	\$208,500.00
		YEAR-END	203,000.00	197,000.00	156,763.07	202,750.00	174,291.81	\$208,500.00
		MONTH-END	189,662.10	183,065.32	158,974.68	173,400.82	174,291.81	\$56,387.42
WATER	(337)	BUDGET	16,500.00	16,500.00	22,500.00	22,000.00	22,000.00	\$17,500.00
		YEAR-END	20,000.00	19,000.00	22,500.00	22,000.00	21,859.81	\$17,500.00
		MONTH-END	21,786.88	20,320.48	19,192.96	19,272.64	21,859.81	\$7,127.61
SEWER	(338)	BUDGET	25,000.00	25,000.00	28,000.00	27,000.00	27,000.00	\$27,500.00
		YEAR-END	27,000.00	27,000.00	28,000.00	27,000.00	24,457.63	\$27,500.00
		MONTH-END	28,335.57	27,122.56	24,841.60	25,530.23	24,457.63	\$8,845.90
POSTAGE	(353)	BUDGET	25,000.00	25,600.00	25,600.00	25,600.00	25,600.00	\$25,600.00
		YEAR-END	25,000.00	24,000.00	25,600.00	25,600.00	20,883.32	\$20,883.32
		MONTH-END	19,356.74	23,949.84	23,871.29	23,427.82	20,883.32	\$4,681.40
TELEPHONE	(355)	BUDGET	86,450.00	65,000.00	59,200.00	59,200.00	59,200.00	\$59,200.00
		YEAR-END	58,000.00	57,000.00	59,200.00	59,200.00	63,713.75	\$59,200.00
		MONTH-END	54,694.75	58,856.53	47,521.74	29,186.58	63,713.75	\$29,241.91
TOTAL BUDGET			481,350.00	460,500.00	453,350.00	450,550.00	450,550.00	\$478,300.00
TOTAL ESTIMATED YEAR-END			418,000.00	419,000.00	363,011.84	450,550.00	435,386.59	\$478,300.00
TOTAL MONTH-END			397,888.67	407,686.76	346,958.22	366,088.50	435,386.59	\$126,743.93
Remaining Budget Dollars			83,461.33	52,813.24	106,391.78	84,461.50	15,163.41	\$351,556.07

Medford Area Public School District
11/30/2022

Co-Curricular Salary and Benefits

OBJECT 100-299

Middle School

Football	5,492.66
Volleyball	6,825.13
Soccer	1,507.10
Swim-Girls	3,000.20
Cross Country	3,413.33
Basketball-Girls	2,224.02
Basketball-Boys	691.93
Swim Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
Esports	-
District Wide	11,354.15
Co-curricular-ACADEMIC	-
	<u>34,508.52</u>

est budget 323,764

Co-Curricular Salary and Benefits

High School

Football	19,222.83
Volleyball	11,405.79
Soccer-Boys	6,565.64
Tennis-Girls	5,691.12
Swim-Girls	717.67
Cross Country	6,054.98
Basketball-Girls	-
Basketball-Boys	-
Swim-Boys	-
Wrestling	-
Hockey-Girls	-
Hockey-Boys	-
Gymnastics	-
Baseball	-
Softball	-
Soccer-Girls	-
Track-Girls	-
Track-Boys	-
Tennis-Boys	-
Golf	-
Curling	-
Esports	-
District Wide	13,075.36
Co-curricular-ACADEMIC	14,311.02
	<u>77,044.41</u>

Remaining

Total

-
24,715.49
18,230.92
8,072.74
5,691.12
3,717.87
9,468.31
2,224.02
691.93
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
24,429.51
<u>14,311.02</u>
<u>111,552.93</u>

212,211.07

Co-curricular budget

OBJECT 300-999

Football	1,694.56
Volleyball	908.41
Soccer	1,419.92
Swim-Girls	533.69
Cross Country	984.94
Basketball-Girls	-
Basketball-Boys	910.00
Swim-Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
Esports	200.50
OTHER	-
Co-Curricular-ATHLETICS	2,611.88
Co-Curricular-ACADEMIC	-
	<u>9,263.90</u>

est budget 192,790

Co-curricular budget

Football	14,625.46
Volleyball	6,783.69
Soccer-Boys	5,608.58
Tennis-Girls	994.92
Swim-Girls	3,979.52
Cross Country	4,638.84
Basketball-Girls	540.00
Basketball-Boys	1,430.97
Swim-Boys	686.06
Wrestling	936.06
Hockey-Girls	15,420.00
Hockey-Boys	15,000.00
Gymnastics	616.44
Baseball	-
Softball	-
Soccer-Girls	-
Track-Girls	-
Track-Boys	-
Tennis-Boys	-
Golf	-
Curling	-
Eports	-
District Wide Co-Curricular	235.23
District Wide - Athletics	16,029.59
Co-Curricular-ATHLETICS	10,737.70
Co-Curricular-ACADEMIC	3,274.98
	<u>101,538.04</u>

Remaining

98,904.21

-
16,320.02
7,692.10
7,028.50
994.92
4,513.21
5,623.78
540.00
2,340.97
936.06
936.06
15,420.00
15,000.00
616.44
-
-
-
-
-
-
-
-
-
235.23
16,029.59
-
<u>13,349.58</u>
<u>3,274.98</u>
<u>93,885.79</u>

Transportation	
Football	1,981.02
Volleyball	3,821.94
Soccer	3,201.19
Swim-Girls	1,354.53
Cross Country	3,133.29
Basketball-Girls	-
Basketball-Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
Other	-
	<u>13,491.97</u>

Transportation		
Football	11,052.18	13,033.20
Volleyball	12,242.01	16,063.95
Soccer-Boys	7,987.35	11,188.54
Tennis-Girls	7,044.79	7,044.79
Swim-Girls	3,720.83	5,075.36
Cross Country	6,861.13	9,994.42
Basketball-Girls	-	-
Basketball-Boys	-	-
Swim-Boys	-	-
Wrestling	-	-
Hockey-Girls	-	-
Hockey-Boys	-	-
Gymnastics	-	-
Baseball	-	-
Softball	-	-
Soccer-Girls	-	-
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	-	-
Curling	-	-
	<u>48,908.29</u>	<u>62,400.26</u>

TRANS BUDGET 130,210

Remaining

67,809.74

Total 57,264.39

227,490.74

267,838.98

est budget 646,764

Remaining

378,925.02

By Sport:

SUMMARY BY SPORT	
Football	9,168.24
Volleyball	11,555.48
	6,128.21
	-
Swim-Girls	4,888.42
Cross Country	7,531.56
Basketball-Girls	2,224.02
Basketball-Boys	1,601.93
	-
Wrestling	-
	-
	-
Gymnastics	-
	-
Softball	-
	-
Track-Girls	-
Track-Boys	-
	-
District Wide	-
Not defined	2,611.88
NOT DEFINED	-
	<u>45,709.74</u>
Co-curricular academic	-
Total	<u>45,709.74</u>

District Wide	-	-
Football	44,900.47	54,068.71
Volleyball	30,431.49	41,986.97
Soccer-Boys	20,161.57	26,289.78
Tennis-Girls	13,730.83	13,730.83
Swim-Girls	8,418.02	13,306.44
Cross Country	17,554.95	25,086.51
Basketball-Girls	540.00	2,764.02
Basketball-Boys	1,430.97	3,032.90
Swim-Boys	686.06	686.06
Wrestling	936.06	936.06
Hockey-Girls	15,420.00	15,420.00
Hockey-Boys	15,000.00	15,000.00
Gymnastics	616.44	616.44
Baseball	-	-
Softball	-	-
Soccer-Girls	-	-
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	-	-
Curling	13,075.36	13,075.36
DW - COCURR & ACADEMIC	10,737.70	13,349.58
	<u>193,639.92</u>	<u>239,349.66</u>
Co-curricular academic	17,586.00	17,586.00
Total	<u>211,225.92</u>	<u>256,935.66</u>

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	110000	---	SALARIES	3,264,587.00	247,089.58	759,742.91	23.27	0.00	2,504,844.09	2,504,844.09
10	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,521,126.00	106,446.45	319,070.44	20.98	0.00	1,202,055.56	1,202,055.56
10	E	---	3--	110000	---	PURCHASED SERVICES	37,298.00	174.87	21,996.09	58.97	1,266.50	14,035.41	15,301.91
10	E	---	4--	110000	---	NON-CAPITAL OBJECTS	70,115.00	2,084.97	55,540.89	79.21	8,555.40	6,018.71	14,574.11
10	E	---	9--	110000	---	OTHER EXPENDITURES	8,500.00	190.00	1,665.00	19.59	0.00	6,835.00	6,835.00
10	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,901,626.00	355,985.87	1,158,015.33	23.63	9,821.90	3,733,788.77	3,743,610.67
10	E	---	1--	120000	---	SALARIES	0.00	3,575.00	10,725.00	0.00	0.00	10,725.00-	10,725.00-
10	E	---	2--	120000	---	EMPLOYEE BENEFITS	0.00	1,328.27	3,985.74	0.00	0.00	3,985.74-	3,985.74-
10	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	0.00	310.82	0.00	31,233.50	31,544.32-	310.82-
10	E	---	---	120000	---	REGULAR CURRICULUM	0.00	4,903.27	15,021.56	0.00	31,233.50	46,255.06-	15,021.56-
10	E	---	1--	121000	---	SALARIES	229,200.00	18,016.70	54,050.10	23.58	0.00	175,149.90	175,149.90
10	E	---	2--	121000	---	EMPLOYEE BENEFITS	95,062.00	6,540.83	19,527.38	20.54	0.00	75,534.62	75,534.62
10	E	---	3--	121000	---	PURCHASED SERVICES	700.00	0.00	0.00	0.00	0.00	700.00	700.00
10	E	---	4--	121000	---	NON-CAPITAL OBJECTS	27,000.00	3,044.90	29,386.62	108.84	1,445.09	3,831.71-	2,386.62-
10	E	---	---	121000	---	ART	351,962.00	27,602.43	102,964.10	29.25	1,445.09	247,552.81	248,997.90
10	E	---	1--	122000	---	SALARIES	1,094,717.00	81,421.33	244,873.92	22.37	0.00	849,843.08	849,843.08
10	E	---	2--	122000	---	EMPLOYEE BENEFITS	505,057.00	38,934.76	116,871.26	23.14	0.00	388,185.74	388,185.74
10	E	---	3--	122000	---	PURCHASED SERVICES	15,662.00	0.00	21,213.55	135.45	1,690.00	7,241.55-	5,551.55-
10	E	---	4--	122000	---	NON-CAPITAL OBJECTS	8,837.00	527.75	3,086.37	34.93	943.08	4,807.55	5,750.63
10	E	---	9--	122000	---	OTHER EXPENDITURES	300.00	20.00	20.00	6.67	0.00	280.00	280.00
10	E	---	---	122000	---	ENGLISH LANGUAGE	1,624,573.00	120,903.84	386,065.10	23.76	2,633.08	1,235,874.82	1,238,507.90
10	E	---	1--	122115	---	SALARIES	139,322.00	8,899.04	25,521.02	18.32	0.00	113,800.98	113,800.98
10	E	---	2--	122115	---	EMPLOYEE BENEFITS	91,914.00	6,101.93	15,856.83	17.25	0.00	76,057.17	76,057.17
10	E	---	3--	122115	---	PURCHASED SERVICES	18,742.00	0.00	20,985.00	111.97	0.00	2,243.00-	2,243.00-
10	E	---	4--	122115	---	NON-CAPITAL OBJECTS	2,423.00	0.00	0.00	0.00	0.00	2,423.00	2,423.00
10	E	---	---	122115	---	INTERVENTION	252,401.00	15,000.97	62,362.85	24.71	0.00	190,038.15	190,038.15
10	E	---	3--	122600	---	PURCHASED SERVICES	3,200.00	411.75	411.75	12.87	0.00	2,788.25	2,788.25
10	E	---	4--	122600	---	NON-CAPITAL OBJECTS	4,000.00	594.95	1,403.09	35.08	1,125.96	1,470.95	2,596.91
10	E	---	9--	122600	---	OTHER EXPENDITURES	3,200.00	0.00	2,681.41	83.79	0.00	518.59	518.59
10	E	---	---	122600	---	DRAMA	10,400.00	1,006.70	4,496.25	43.23	1,125.96	4,777.79	5,903.75
10	E	---	1--	123219	---	SALARIES	89,700.00	7,566.68	22,700.04	25.31	0.00	66,999.96	66,999.96
10	E	---	2--	123219	---	EMPLOYEE BENEFITS	33,081.00	2,695.23	8,077.84	24.42	0.00	25,003.16	25,003.16
10	E	---	3--	123219	---	PURCHASED SERVICES	700.00	0.00	55.00	7.86	0.00	645.00	645.00
10	E	---	4--	123219	---	NON-CAPITAL OBJECTS	2,400.00	534.47	1,784.29	74.35	106.31	509.40	615.71

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	123219	---	SPANISH	125,881.00	10,796.38	32,617.17	25.91	106.31	93,157.52	93,263.83
10	E	---	1--	124000	---	SALARIES	668,932.00	53,113.71	157,872.97	23.60	0.00	511,059.03	511,059.03
10	E	---	2--	124000	---	EMPLOYEE BENEFITS	395,364.00	27,712.18	81,732.17	20.67	0.00	313,631.83	313,631.83
10	E	---	3--	124000	---	PURCHASED SERVICES	0.00	0.00	2,286.00	0.00	0.00	2,286.00-	2,286.00-
10	E	---	4--	124000	---	NON-CAPITAL OBJECTS	6,078.00	49.35	4,757.28	78.27	133.30	1,187.42	1,320.72
10	E	---	---	124000	---	MATHEMATICS	1,070,374.00	80,875.24	246,648.42	23.04	133.30	823,592.28	823,725.58
10	E	---	1--	125400	---	SALARIES	232,527.00	19,260.60	57,781.80	24.85	0.00	174,745.20	174,745.20
10	E	---	2--	125400	---	EMPLOYEE BENEFITS	135,747.00	9,355.31	27,848.82	20.52	0.00	107,898.18	107,898.18
10	E	---	3--	125400	---	PURCHASED SERVICES	9,720.00	0.00	4,506.63	46.36	100.00	5,113.37	5,213.37
10	E	---	4--	125400	---	NON-CAPITAL OBJECTS	15,457.00	2,077.24	7,557.28	48.89	2,951.78	4,947.94	7,899.72
10	E	---	9--	125400	---	OTHER EXPENDITURES	750.00	300.00	1,356.50	180.87	600.00	1,206.50-	606.50-
10	E	---	---	125400	---	VOCAL MUSIC	394,201.00	30,993.15	99,051.03	25.13	3,651.78	291,498.19	295,149.97
10	E	---	1--	125500	---	SALARIES	162,670.00	13,555.86	40,667.58	25.00	0.00	122,002.42	122,002.42
10	E	---	2--	125500	---	EMPLOYEE BENEFITS	70,244.00	5,582.61	16,748.24	23.84	0.00	53,495.76	53,495.76
10	E	---	3--	125500	---	PURCHASED SERVICES	10,900.00	2,244.37	3,504.78	32.15	6,776.28	618.94	7,395.22
10	E	---	4--	125500	---	NON-CAPITAL OBJECTS	14,032.00	2,363.40	11,564.31	82.41	12,545.84	10,078.15-	2,467.69
10	E	---	5--	125500	---	CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
10	E	---	9--	125500	---	OTHER EXPENDITURES	800.00	140.00	1,091.50	136.44	0.00	291.50-	291.50-
10	E	---	---	125500	---	INSTRUMENTAL MUSIC	261,646.00	23,886.24	73,576.41	28.12	19,322.12	168,747.47	188,069.59
10	E	---	1--	126000	---	SALARIES	478,654.00	39,887.86	119,663.58	25.00	0.00	358,990.42	358,990.42
10	E	---	2--	126000	---	EMPLOYEE BENEFITS	250,757.00	19,699.33	59,099.23	23.57	0.00	191,657.77	191,657.77
10	E	---	3--	126000	---	PURCHASED SERVICES	1,750.00	0.00	0.00	0.00	0.00	1,750.00	1,750.00
10	E	---	4--	126000	---	NON-CAPITAL OBJECTS	29,976.00	4,103.27	37,981.75	126.71	3,099.21	11,104.96-	8,005.75-
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	766,137.00	63,690.46	216,744.56	28.29	3,099.21	546,293.23	549,392.44
10	E	---	1--	127000	---	SALARIES	434,723.00	35,235.34	105,706.02	24.32	0.00	329,016.98	329,016.98
10	E	---	2--	127000	---	EMPLOYEE BENEFITS	200,410.00	15,650.13	46,925.26	23.41	0.00	153,484.74	153,484.74
10	E	---	4--	127000	---	NON-CAPITAL OBJECTS	3,700.00	46.88	523.31	14.14	50.00	3,126.69	3,176.69
10	E	---	9--	127000	---	OTHER EXPENDITURES	250.00	0.00	0.00	0.00	0.00	250.00	250.00
10	E	---	---	127000	---	SOCIAL SCIENCE	639,083.00	50,932.35	153,154.59	23.96	50.00	485,878.41	485,928.41
10	E	---	3--	129300	---	PURCHASED SERVICES	2,660.00	2,766.15	5,403.65	203.14	1,031.91	3,775.56-	2,743.65-
10	E	---	4--	129300	---	NON-CAPITAL OBJECTS	46,142.00	15,400.00	28,442.76	61.64	0.00	17,699.24	17,699.24
10	E	---	---	129300	---	COMPUTER LITERACY	48,802.00	18,166.15	33,846.41	69.35	1,031.91	13,923.68	14,955.59

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	131000	---	SALARIES	95,500.00	7,216.70	23,133.38	24.22	0.00	72,366.62	72,366.62
10	E	---	2--	131000	---	EMPLOYEE BENEFITS	66,600.00	5,135.26	15,629.00	23.47	0.00	50,971.00	50,971.00
10	E	---	3--	131000	---	PURCHASED SERVICES	0.00	0.00	11.70	0.00	0.00	11.70-	11.70-
10	E	---	4--	131000	---	NON-CAPITAL OBJECTS	17,900.00	306.98	1,036.05	5.79	1,661.27	15,202.68	16,863.95
10	E	---	9--	131000	---	OTHER EXPENDITURES	750.00	0.00	0.00	0.00	0.00	750.00	750.00
10	E	---	---	131000	---	AGRICULTURE	180,750.00	12,658.94	39,810.13	22.02	1,661.27	139,278.60	140,939.87
10	E	---	1--	132000	---	SALARIES	94,400.00	7,866.68	23,600.04	25.00	0.00	70,799.96	70,799.96
10	E	---	2--	132000	---	EMPLOYEE BENEFITS	40,153.00	3,183.81	9,551.29	23.79	0.00	30,601.71	30,601.71
10	E	---	3--	132000	---	PURCHASED SERVICES	500.00	0.00	880.70	176.14	0.00	380.70-	380.70-
10	E	---	4--	132000	---	NON-CAPITAL OBJECTS	10,150.00	0.00	3,771.11	37.15	3,057.30	3,321.59	6,378.89
10	E	---	9--	132000	---	OTHER EXPENDITURES	1,800.00	224.00	274.00	15.22	0.00	1,526.00	1,526.00
10	E	---	---	132000	---	BUSINESS OCCUPATIONS	147,003.00	11,274.49	38,077.14	25.90	3,057.30	105,868.56	108,925.86
10	E	---	1--	135000	---	SALARIES	129,850.00	9,320.86	27,962.58	21.53	0.00	101,887.42	101,887.42
10	E	---	2--	135000	---	EMPLOYEE BENEFITS	64,275.00	4,210.56	12,631.60	19.65	0.00	51,643.40	51,643.40
10	E	---	3--	135000	---	PURCHASED SERVICES	1,306.00	0.00	1,064.00	81.47	456.00	214.00-	242.00
10	E	---	4--	135000	---	NON-CAPITAL OBJECTS	14,425.00	1,325.77	2,821.79	19.56	7,447.47	4,155.74	11,603.21
10	E	---	---	135000	---	HOME ECONOMICS	209,856.00	14,857.19	44,479.97	21.20	7,903.47	157,472.56	165,376.03
10	E	---	1--	136000	---	SALARIES	258,206.00	20,830.86	61,719.56	23.90	0.00	196,486.44	196,486.44
10	E	---	2--	136000	---	EMPLOYEE BENEFITS	120,703.00	8,424.45	25,258.57	20.93	0.00	95,444.43	95,444.43
10	E	---	3--	136000	---	PURCHASED SERVICES	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	4--	136000	---	NON-CAPITAL OBJECTS	30,410.00	3,212.85	10,350.79	34.04	4,878.14	15,181.07	20,059.21
10	E	---	5--	136000	---	CAPITAL OBJECTS	0.00	3,688.00	101,059.00	0.00	35,856.00	136,915.00-	101,059.00-
10	E	---	---	136000	---	TECHNOLOGY EDUCATION	411,319.00	36,156.16	198,387.92	48.23	40,734.14	172,196.94	212,931.08
10	E	---	1--	138000	---	SALARIES	34,953.00	2,665.85	12,676.38	36.27	0.00	22,276.62	22,276.62
10	E	---	2--	138000	---	EMPLOYEE BENEFITS	27,820.00	2,196.83	10,600.23	38.10	0.00	17,219.77	17,219.77
10	E	---	---	138000	---	VOCATIONAL SPECIAL NEEDS	62,773.00	4,862.68	23,276.61	37.08	0.00	39,496.39	39,496.39
10	E	---	1--	139000	---	SALARIES	10,000.00	1,000.13	2,800.52	28.01	0.00	7,199.48	7,199.48
10	E	---	2--	139000	---	EMPLOYEE BENEFITS	0.00	76.53	214.26	0.00	0.00	214.26-	214.26-
10	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	10,000.00	1,076.66	3,014.78	30.15	0.00	6,985.22	6,985.22
10	E	---	1--	143000	---	SALARIES	410,386.00	34,368.50	103,105.50	25.12	0.00	307,280.50	307,280.50
10	E	---	2--	143000	---	EMPLOYEE BENEFITS	156,993.00	12,830.06	38,459.62	24.50	0.00	118,533.38	118,533.38
10	E	---	3--	143000	---	PURCHASED SERVICES	4,425.00	0.00	0.00	0.00	0.00	4,425.00	4,425.00
10	E	---	4--	143000	---	NON-CAPITAL OBJECTS	17,628.00	667.57	8,468.47	48.04	11,263.49	2,103.96-	9,159.53
10	E	---	---	143000	---	PHYSICAL EDUCATION	589,432.00	47,866.13	150,033.59	25.45	11,263.49	428,134.92	439,398.41

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	161000	---	SALARIES	64,674.00	2,682.13	12,327.24	19.06	0.00	52,346.76	52,346.76
10	E	---	2--	161000	---	EMPLOYEE BENEFITS	9,298.00	425.35	1,983.78	21.34	0.00	7,314.22	7,314.22
10	E	---	3--	161000	---	PURCHASED SERVICES	645.00	0.00	50.00	7.75	0.00	595.00	595.00
10	E	---	4--	161000	---	NON-CAPITAL OBJECTS	50.00	0.00	82.53	165.06	0.00	32.53-	32.53-
10	E	---	9--	161000	---	OTHER EXPENDITURES	275.00	0.00	102.70	37.35	0.00	172.30	172.30
10	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	74,942.00	3,107.48	14,546.25	19.41	0.00	60,395.75	60,395.75
10	E	---	1--	162000	---	SALARIES	166,674.00	24,385.84	59,027.46	35.41	0.00	107,646.54	107,646.54
10	E	---	2--	162000	---	EMPLOYEE BENEFITS	24,986.00	3,267.34	7,506.43	30.04	0.00	17,479.57	17,479.57
10	E	---	3--	162000	---	PURCHASED SERVICES	86,000.00	3,098.99	34,232.68	39.81	0.00	51,767.32	51,767.32
10	E	---	4--	162000	---	NON-CAPITAL OBJECTS	63,030.00	3,806.39	22,575.04	35.82	13,006.69	27,448.27	40,454.96
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	15,000.00	5,331.93	12,851.93	85.68	0.00	2,148.07	2,148.07
10	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	360,690.00	39,890.49	136,193.54	37.76	13,006.69	211,489.77	224,496.46
10	E	---	1--	171000	---	SALARIES	150,455.00	13,560.90	36,254.83	24.10	0.00	114,200.17	114,200.17
10	E	---	2--	171000	---	EMPLOYEE BENEFITS	116,063.00	6,979.03	20,023.76	17.25	0.00	96,039.24	96,039.24
10	E	---	3--	171000	---	PURCHASED SERVICES	0.00	167.69	514.09	0.00	0.00	514.09-	514.09-
10	E	---	4--	171000	---	NON-CAPITAL OBJECTS	4,700.00	718.02	1,709.85	36.38	198.41	2,791.74	2,990.15
10	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	271,218.00	21,425.64	58,502.53	21.57	198.41	212,517.06	212,715.47
10	E	---	2--	172000	---	EMPLOYEE BENEFITS	0.00	0.00	8.44-	0.00	0.00	8.44	8.44
10	E	---	3--	172000	---	PURCHASED SERVICES	3,000.00	0.00	350.00	11.67	0.00	2,650.00	2,650.00
10	E	---	4--	172000	---	NON-CAPITAL OBJECTS	5,525.00	1,556.72	2,234.84	40.45	0.00	3,290.16	3,290.16
10	E	---	9--	172000	---	OTHER EXPENDITURES	2,600.00	900.00	1,840.00	70.77	0.00	760.00	760.00
10	E	---	---	172000	---	GIFTED AND TALENTED	11,125.00	2,456.72	4,416.40	39.70	0.00	6,708.60	6,708.60
10	E	---	---	1-----	---	INSTRUCTION	12,776,194.00	1,000,375.63	3,295,302.64	25.79	151,478.93	9,329,412.43	9,480,891.36
10	E	---	1--	212000	---	SALARIES	42,000.00	2,087.50	6,262.50	14.91	0.00	35,737.50	35,737.50
10	E	---	2--	212000	---	EMPLOYEE BENEFITS	4,690.00	1,199.99	3,600.23	76.76	0.00	1,089.77	1,089.77
10	E	---	---	212000	---	SOCIAL WORK	46,690.00	3,287.49	9,862.73	21.12	0.00	36,827.27	36,827.27
10	E	---	1--	213000	---	SALARIES	246,794.00	20,677.00	65,800.95	26.66	0.00	180,993.05	180,993.05
10	E	---	2--	213000	---	EMPLOYEE BENEFITS	99,862.00	8,271.45	26,646.35	26.68	0.00	73,215.65	73,215.65
10	E	---	3--	213000	---	PURCHASED SERVICES	41,525.00	5,859.81	12,399.81	29.86	200.00	28,925.19	29,125.19
10	E	---	4--	213000	---	NON-CAPITAL OBJECTS	9,700.00	1,017.03	3,646.42	37.59	2,737.24	3,316.34	6,053.58
10	E	---	9--	213000	---	OTHER EXPENDITURES	3,500.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00
10	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	401,381.00	35,825.29	108,493.53	27.03	2,937.24	289,950.23	292,887.47

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	214000	---	SALARIES	117,250.00	9,816.68	29,525.04	25.18	0.00	87,724.96	87,724.96
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	74,354.00	5,916.64	17,761.46	23.89	0.00	56,592.54	56,592.54
10	E	---	3--	214000	---	PURCHASED SERVICES	1,960.00	0.00	645.00	32.91	0.00	1,315.00	1,315.00
10	E	---	4--	214000	---	NON-CAPITAL OBJECTS	5,900.00	244.50	2,726.84	46.22	743.71	2,429.45	3,173.16
10	E	---	9--	214000	---	OTHER EXPENDITURES	1,160.00	0.00	0.00	0.00	0.00	1,160.00	1,160.00
10	E	---	---	214000	---	PUPIL SERVICES - NURSE	200,624.00	15,977.82	50,658.34	25.25	743.71	149,221.95	149,965.66
10	E	---	1--	219000	---	SALARIES	32,703.00	5,159.34	14,212.66	43.46	0.00	18,490.34	18,490.34
10	E	---	2--	219000	---	EMPLOYEE BENEFITS	14,225.00	1,697.46	4,893.92	34.40	0.00	9,331.08	9,331.08
10	E	---	3--	219000	---	PURCHASED SERVICES	0.00	3,712.03	10,315.64	0.00	0.00	10,315.64-	10,315.64-
10	E	---	4--	219000	---	NON-CAPITAL OBJECTS	10,000.00	3,242.64	13,366.04	133.66	1,157.55	4,523.59-	3,366.04-
10	E	---	---	219000	---	OTHER PUPIL SERVICES	56,928.00	13,811.47	42,788.26	75.16	1,157.55	12,982.19	14,139.74
10	E	---	1--	221100	---	SALARIES	0.00	0.00	3,116.00	0.00	0.00	3,116.00-	3,116.00-
10	E	---	2--	221100	---	EMPLOYEE BENEFITS	0.00	0.00	238.37	0.00	0.00	238.37-	238.37-
10	E	---	---	221100	---	DIRECTION OF IMPROV OF I	0.00	0.00	3,354.37	0.00	0.00	3,354.37-	3,354.37-
10	E	---	1--	221200	---	SALARIES	10,868.00	766.00	1,067.14	9.82	0.00	9,800.86	9,800.86
10	E	---	2--	221200	---	EMPLOYEE BENEFITS	124.00	103.90	146.51	118.15	0.00	22.51-	22.51-
10	E	---	3--	221200	---	PURCHASED SERVICES	46,820.00	241.00	8,798.00	18.79	0.00	38,022.00	38,022.00
10	E	---	4--	221200	---	NON-CAPITAL OBJECTS	16,535.00	1,008.47	3,350.90	20.27	0.00	13,184.10	13,184.10
10	E	---	9--	221200	---	OTHER EXPENDITURES	3,715.00	0.00	3,200.00	86.14	0.00	515.00	515.00
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	78,062.00	2,119.37	16,562.55	21.22	0.00	61,499.45	61,499.45
10	E	---	1--	221201	---	SALARIES	115,405.00	9,617.10	48,085.50	41.67	0.00	67,319.50	67,319.50
10	E	---	2--	221201	---	EMPLOYEE BENEFITS	39,543.00	3,185.90	15,929.50	40.28	0.00	23,613.50	23,613.50
10	E	---	---	221201	---	CURRICULUM DEVELOPMENT	154,948.00	12,803.00	64,015.00	41.31	0.00	90,933.00	90,933.00
10	E	---	1--	221300	---	SALARIES	55,145.00	447.13	28,881.39	52.37	0.00	26,263.61	26,263.61
10	E	---	2--	221300	---	EMPLOYEE BENEFITS	30,000.00	62.14	8,390.00	27.97	0.00	21,610.00	21,610.00
10	E	---	3--	221300	---	PURCHASED SERVICES	28,715.00	6,180.43	11,286.52	39.31	0.00	17,428.48	17,428.48
10	E	---	4--	221300	---	NON-CAPITAL OBJECTS	4,450.00	82.92	4,838.29	108.73	0.00	388.29-	388.29-
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	118,310.00	6,772.62	53,396.20	45.13	0.00	64,913.80	64,913.80
10	E	---	3--	221500	---	PURCHASED SERVICES	86,114.00	0.00	76,380.20	88.70	0.00	9,733.80	9,733.80
10	E	---	4--	221500	---	NON-CAPITAL OBJECTS	88,759.00	0.00	54,408.78	61.30	64,260.00	29,909.78-	34,350.22
10	E	---	---	221500	---	INSTRUCTION RELATED TECH	174,873.00	0.00	130,788.98	74.79	64,260.00	20,175.98-	44,084.02
10	E	---	1--	221900	---	SALARIES	0.00	14,260.28	42,780.84	0.00	0.00	42,780.84-	42,780.84-
10	E	---	2--	221900	---	EMPLOYEE BENEFITS	0.00	7,689.93	23,070.07	0.00	0.00	23,070.07-	23,070.07-

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	0.00	21,950.21	65,850.91	0.00	0.00	65,850.91-	65,850.91-
10	E	---	1--	222200	---	SALARIES	252,649.00	25,255.29	74,392.08	29.44	0.00	178,256.92	178,256.92
10	E	---	2--	222200	---	EMPLOYEE BENEFITS	169,998.00	14,995.74	42,330.02	24.90	0.00	127,667.98	127,667.98
10	E	---	3--	222200	---	PURCHASED SERVICES	20,300.00	0.00	18,571.09	91.48	0.00	1,728.91	1,728.91
10	E	---	4--	222200	---	NON-CAPITAL OBJECTS	70,450.00	2,722.78	21,222.54	30.12	20,102.30	29,125.16	49,227.46
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	513,797.00	42,973.81	156,515.73	30.46	20,102.30	337,178.97	357,281.27
10	E	---	1--	222300	---	SALARIES	0.00	0.00	2,087.50	0.00	0.00	2,087.50-	2,087.50-
10	E	---	2--	222300	---	EMPLOYEE BENEFITS	0.00	0.00	763.01	0.00	0.00	763.01-	763.01-
10	E	---	---	222300	---	AUDIOVISUAL	0.00	0.00	2,850.51	0.00	0.00	2,850.51-	2,850.51-
10	E	---	1--	223700	---	SALARIES	31,200.00	2,537.50	7,612.50	24.40	0.00	23,587.50	23,587.50
10	E	---	2--	223700	---	EMPLOYEE BENEFITS	18,051.00	1,389.15	4,167.50	23.09	0.00	13,883.50	13,883.50
10	E	---	---	223700	---	SUP/COOR VOC ED - LVEC	49,251.00	3,926.65	11,780.00	23.92	0.00	37,471.00	37,471.00
10	E	---	1--	223900	---	SALARIES	42,545.00	3,780.00	18,265.69	42.93	0.00	24,279.31	24,279.31
10	E	---	2--	223900	---	EMPLOYEE BENEFITS	41,802.00	2,395.82	11,379.51	27.22	0.00	30,422.49	30,422.49
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	---	9--	223900	---	OTHER EXPENDITURES	0.00	0.00	920.00	0.00	0.00	920.00-	920.00-
10	E	---	---	223900	---	SUPERVISION AND COORD-OT	86,347.00	6,175.82	30,565.20	35.40	0.00	55,781.80	55,781.80
10	E	---	1--	229000	---	SALARIES	51,233.00	5.63	21,373.50	41.72	0.00	29,859.50	29,859.50
10	E	---	2--	229000	---	EMPLOYEE BENEFITS	31,672.00	0.73	7,815.76	24.68	0.00	23,856.24	23,856.24
10	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	82,905.00	6.36	29,189.26	35.21	0.00	53,715.74	53,715.74
10	E	---	1--	231000	---	SALARIES	18,500.00	2,265.00	7,420.00	40.11	0.00	11,080.00	11,080.00
10	E	---	2--	231000	---	EMPLOYEE BENEFITS	1,350.00	173.27	567.61	42.05	0.00	782.39	782.39
10	E	---	3--	231000	---	PURCHASED SERVICES	40,000.00	0.00	14,165.00	35.41	0.00	25,835.00	25,835.00
10	E	---	4--	231000	---	NON-CAPITAL OBJECTS	4,000.00	40.00	679.67	16.99	0.00	3,320.33	3,320.33
10	E	---	9--	231000	---	OTHER EXPENDITURES	8,500.00	0.00	390.00	4.59	0.00	8,110.00	8,110.00
10	E	---	---	231000	---	BOARD OF EDUCATION	72,350.00	2,478.27	23,222.28	32.10	0.00	49,127.72	49,127.72
10	E	---	3--	231500	---	PURCHASED SERVICES	11,500.00	0.00	6,475.66	56.31	0.00	5,024.34	5,024.34
10	E	---	---	231500	---	BOARD OF EDUCATION - LEG	11,500.00	0.00	6,475.66	56.31	0.00	5,024.34	5,024.34
10	E	---	1--	232000	---	SALARIES	194,888.00	15,371.95	76,369.77	39.19	0.00	118,518.23	118,518.23
10	E	---	2--	232000	---	EMPLOYEE BENEFITS	76,193.00	6,021.08	29,313.88	38.47	0.00	46,879.12	46,879.12
10	E	---	3--	232000	---	PURCHASED SERVICES	2,120.00	0.00	789.00	37.22	0.00	1,331.00	1,331.00

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	4--	232000	---	NON-CAPITAL OBJECTS	4,530.00	135.60	1,357.95	29.98	0.00	3,172.05	3,172.05
10	E	---	---	232000	---	CENTRAL ADMINISTRATION	277,731.00	21,528.63	107,830.60	38.83	0.00	169,900.40	169,900.40
10	E	---	9--	239000	---	OTHER EXPENDITURES	0.00	0.00	658.88	0.00	0.00	658.88-	658.88-
10	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	0.00	0.00	658.88	0.00	0.00	658.88-	658.88-
10	E	---	1--	240000	---	SALARIES	851,854.00	72,851.19	349,087.82	40.98	0.00	502,766.18	502,766.18
10	E	---	2--	240000	---	EMPLOYEE BENEFITS	453,867.00	32,184.37	142,149.15	31.32	0.00	311,717.85	311,717.85
10	E	---	3--	240000	---	PURCHASED SERVICES	20,015.00	594.90	7,209.39	36.02	0.00	12,805.61	12,805.61
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	87,978.00	9,504.28	46,380.75	52.72	2,509.92	39,087.33	41,597.25
10	E	---	9--	240000	---	OTHER EXPENDITURES	6,000.00	0.00	1,092.00	18.20	0.00	4,908.00	4,908.00
10	E	---	---	240000	---	BUILDING ADMINISTRATION	1,419,714.00	115,134.74	545,919.11	38.45	2,509.92	871,284.97	873,794.89
10	E	---	1--	252000	---	SALARIES	193,519.00	17,316.80	79,661.84	41.16	0.00	113,857.16	113,857.16
10	E	---	2--	252000	---	EMPLOYEE BENEFITS	82,865.00	7,643.33	34,021.28	41.06	0.00	48,843.72	48,843.72
10	E	---	3--	252000	---	PURCHASED SERVICES	11,370.00	2,954.25	6,624.25	58.26	2,100.00	2,645.75	4,745.75
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	1,200.00	1.95	5.10	0.43	1,512.78	317.88-	1,194.90
10	E	---	9--	252000	---	OTHER EXPENDITURES	7,430.00	0.00	2,494.72	33.58	0.00	4,935.28	4,935.28
10	E	---	---	252000	---	FISCAL	296,384.00	27,916.33	122,807.19	41.44	3,612.78	169,964.03	173,576.81
10	E	---	1--	253000	---	SALARIES	730,056.00	54,951.53	270,231.91	37.02	0.00	459,824.09	459,824.09
10	E	---	2--	253000	---	EMPLOYEE BENEFITS	395,189.00	30,780.06	138,691.62	35.10	0.00	256,497.38	256,497.38
10	E	---	3--	253000	---	PURCHASED SERVICES	535,569.00	68,188.69	177,350.61	33.11	5,083.88	353,134.51	358,218.39
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	139,400.00	10,061.82	40,781.98	29.26	62,090.79	36,527.23	98,618.02
10	E	---	5--	253000	---	CAPITAL OBJECTS	7,500.00	0.00	26,602.15	354.70	18,367.00	37,469.15-	19,102.15-
10	E	---	9--	253000	---	OTHER EXPENDITURES	2,810.00	0.00	205.00	7.30	0.00	2,605.00	2,605.00
10	E	---	---	253000	---	OPERATION	1,810,524.00	163,982.10	653,863.27	36.11	85,541.67	1,071,119.06	1,156,660.73
10	E	---	4--	254000	---	NON-CAPITAL OBJECTS	0.00	162.66	162.66	0.00	0.00	162.66-	162.66-
10	E	---	---	254000	---	MAINTENANCE	0.00	162.66	162.66	0.00	0.00	162.66-	162.66-
10	E	---	1--	254100	---	SALARIES	48,904.00	3,457.64	16,744.56	34.24	0.00	32,159.44	32,159.44
10	E	---	2--	254100	---	EMPLOYEE BENEFITS	17,803.00	1,426.32	6,713.54	37.71	0.00	11,089.46	11,089.46
10	E	---	4--	254100	---	NON-CAPITAL OBJECTS	0.00	192.68	300.43	0.00	0.00	300.43-	300.43-
10	E	---	---	254100	---	DIRECTION OF MAINTENANCE	66,707.00	5,076.64	23,758.53	35.62	0.00	42,948.47	42,948.47
10	E	---	3--	254200	---	PURCHASED SERVICES	181,150.00	1,020.00	67,209.08	37.10	54,943.94	58,996.98	113,940.92
10	E	---	4--	254200	---	NON-CAPITAL OBJECTS	3,400.00	52.88	4,467.79	131.41	0.00	1,067.79-	1,067.79-
10	E	---	5--	254200	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	16,479.10-	16,479.10	0.00
10	E	---	---	254200	---	SITE REPAIRS	184,550.00	1,072.88	71,676.87	38.84	38,464.84	74,408.29	112,873.13

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	254300	---	PURCHASED SERVICES	314,690.00	21,411.14	77,787.14	24.72	264,294.71	27,391.85-	236,902.86
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	11,650.00	3,769.15	8,415.98	72.24	1,175.27	2,058.75	3,234.02
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	326,790.00	25,180.29	86,203.12	26.38	265,469.98	24,883.10-	240,586.88
10	E	---	3--	254490	---	PURCHASED SERVICES	0.00	1,797.05	4,338.44	0.00	0.00	4,338.44-	4,338.44-
10	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	0.00	1,797.05	4,338.44	0.00	0.00	4,338.44-	4,338.44-
10	E	---	3--	254900	---	PURCHASED SERVICES	3,575.00	0.00	0.00	0.00	0.00	3,575.00	3,575.00
10	E	---	4--	254900	---	NON-CAPITAL OBJECTS	51,925.00	0.00	13,076.59	25.18	2,081.49	36,766.92	38,848.41
10	E	---	5--	254900	---	CAPITAL OBJECTS	39,000.00	0.00	0.00	0.00	7,492.00	31,508.00	39,000.00
10	E	---	---	254900	---	OTHER MAINTENANCE	94,500.00	0.00	13,076.59	13.84	9,573.49	71,849.92	81,423.41
10	E	---	3--	255100	---	PURCHASED SERVICES	0.00	0.00	48,640.00	0.00	64,150.00	112,790.00-	48,640.00-
10	E	---	5--	255100	---	CAPITAL OBJECTS	0.00	0.00	1,275.40	0.00	0.00	1,275.40-	1,275.40-
10	E	---	---	255100	---	CONSTRUCTION	0.00	0.00	49,915.40	0.00	64,150.00	114,065.40-	49,915.40-
10	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	33,605.30	0.00	0.00	33,605.30-	33,605.30-
10	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	33,605.30	0.00	0.00	33,605.30-	33,605.30-
10	E	---	3--	255300	---	PURCHASED SERVICES	141,300.00	0.00	26,524.00	18.77	12,690.00	102,086.00	114,776.00
10	E	---	4--	255300	---	NON-CAPITAL OBJECTS	0.00	0.00	56,434.86	0.00	0.00	56,434.86-	56,434.86-
10	E	---	5--	255300	---	CAPITAL OBJECTS	25,000.00	8,355.00	22,030.00	88.12	58,151.65	55,181.65-	2,970.00
10	E	---	---	255300	---	REMODELING	166,300.00	8,355.00	104,988.86	63.13	70,841.65	9,530.51-	61,311.14
10	E	---	3--	255400	---	PURCHASED SERVICES	51,900.00	30,160.00	31,175.00	60.07	0.00	20,725.00	20,725.00
10	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	51,900.00	30,160.00	31,175.00	60.07	0.00	20,725.00	20,725.00
10	E	---	5--	256300	---	CAPITAL OBJECTS	0.00	0.00	37,219.00	0.00	0.00	37,219.00-	37,219.00-
10	E	---	---	256300	---	VEHICLE ACQUISITION	0.00	0.00	37,219.00	0.00	0.00	37,219.00-	37,219.00-
10	E	---	3--	256710	---	PURCHASED SERVICES	1,187,930.00	117,890.76	233,793.80	19.68	0.00	954,136.20	954,136.20
10	E	---	---	256710	---	CONTR TRANSPORTATION-FLE	1,187,930.00	117,890.76	233,793.80	19.68	0.00	954,136.20	954,136.20
10	E	---	3--	256720	---	PURCHASED SERVICES	15,000.00	2,858.81	4,588.42	30.59	0.00	10,411.58	10,411.58
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	2,858.81	4,588.42	30.59	0.00	10,411.58	10,411.58
10	E	---	3--	256741	---	PURCHASED SERVICES	17,000.00	1,319.01	3,133.17	18.43	0.00	13,866.83	13,866.83
10	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	17,000.00	1,319.01	3,133.17	18.43	0.00	13,866.83	13,866.83

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
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10	E	---	3--	256742	---	PURCHASED SERVICES	109,180.00	12,257.63	47,137.39	43.17	0.00	62,042.61	62,042.61
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	109,180.00	12,257.63	47,137.39	43.17	0.00	62,042.61	62,042.61
10	E	---	3--	256770	---	PURCHASED SERVICES	28,000.00	1,992.82	1,992.82	7.12	0.00	26,007.18	26,007.18
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	1,992.82	1,992.82	7.12	0.00	26,007.18	26,007.18
10	E	---	3--	259000	---	PURCHASED SERVICES	0.00	439.43	1,626.86	0.00	0.00	1,626.86-	1,626.86-
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	439.43	1,626.86	0.00	0.00	1,626.86-	1,626.86-
10	E	---	3--	260000	---	PURCHASED SERVICES	111,800.00	7,505.00	47,210.64	42.23	0.00	64,589.36	64,589.36
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	29,000.00	6,469.81	10,599.72	36.55	25,546.02	7,145.74-	18,400.28
10	E	---	---	260000	---	CENTRAL SERVICES	140,800.00	13,974.81	57,810.36	41.06	25,546.02	57,443.62	82,989.64
10	E	---	1--	264400	---	SALARIES	0.00	0.00	33.52	0.00	0.00	33.52-	33.52-
10	E	---	2--	264400	---	EMPLOYEE BENEFITS	0.00	0.00	4.39	0.00	0.00	4.39-	4.39-
10	E	---	3--	264400	---	PURCHASED SERVICES	0.00	0.00	243.04	0.00	0.00	243.04-	243.04-
10	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	0.00	280.95	0.00	0.00	280.95-	280.95-
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	163,158.00	5,052.54	24,814.16	15.21	0.00	138,343.84	138,343.84
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	163,158.00	5,052.54	24,814.16	15.21	0.00	138,343.84	138,343.84
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	183,598.00	22,282.28	97,757.89	53.25	0.00	85,840.11	85,840.11
10	E	---	2--	295000	---	EMPLOYEE BENEFITS	94,635.00	10,379.95	39,975.92	42.24	0.00	54,659.08	54,659.08
10	E	---	3--	295000	---	PURCHASED SERVICES	156,907.00	3,482.14	229,826.50	146.47	7,138.64	80,058.14-	72,919.50-
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	67,710.00	25,962.47	77,802.83	114.91	17,443.92	27,536.75-	10,092.83-
10	E	---	5--	295000	---	CAPITAL OBJECTS	0.00	5,972.72	16,898.00	0.00	11,855.50	28,753.50-	16,898.00-
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	502,850.00	68,079.56	462,261.14	91.93	36,438.06	4,150.80	40,588.86
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	4,247.00	1,061.75	2,578.50	60.71	0.00	1,668.50	1,668.50
10	E	---	---	299000	---	MISCELLANEOUS	44,247.00	1,061.75	2,578.50	5.83	0.00	41,668.50	41,668.50
10	E	---	---	2-----	---	SUPPORT SERVICES	9,201,231.00	793,401.62	3,533,585.90	38.40	691,349.21	4,976,295.89	5,667,645.10

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	8--	411000	---	OPERATING TRANSFER - OUT	11,073,287.00	0.00	0.00	0.00	0.00	11,073,287.00	11,073,287.00
10	E	---	---	411000	---	TRANSFER FROM FUND 10	11,073,287.00	0.00	0.00	0.00	0.00	11,073,287.00	11,073,287.00
10	E	---	3--	431000	---	PURCHASED SERVICES	5,000.00	0.00	3,112.46	62.25	0.00	1,887.54	1,887.54
10	E	---	---	431000	---	GENERAL TUITION PAYMENTS	5,000.00	0.00	3,112.46	62.25	0.00	1,887.54	1,887.54
10	E	---	3--	435000	---	PURCHASED SERVICES	380,000.00	0.00	0.00	0.00	0.00	380,000.00	380,000.00
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	380,000.00	0.00	0.00	0.00	0.00	380,000.00	380,000.00
10	E	---	3--	438000	---	PURCHASED SERVICES	284,091.00	0.00	0.00	0.00	0.00	284,091.00	284,091.00
10	E	---	---	438000	---	GENERAL AID REDUCTION	284,091.00	0.00	0.00	0.00	0.00	284,091.00	284,091.00
10	E	---	9--	491000	---	OTHER EXPENDITURES	0.00	1,208.06	1,208.06	0.00	0.00	1,208.06-	1,208.06-
10	E	---	---	491000	---	SPEC REV TRANSFERS TO OT	0.00	1,208.06	1,208.06	0.00	0.00	1,208.06-	1,208.06-
10	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	11,742,378.00	1,208.06	4,320.52	0.04	0.00	11,738,057.48	11,738,057.48
10	-	---	---	-----	---	GENERAL FUND	33,719,803.00	1,794,985.31	6,833,209.06	20.26	842,828.14	26,043,765.80	26,886,593.94

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	2022-23 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	0.00	203.99	0.00	0.00	203.99-	203.99-
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	0.00	203.99	0.00	0.00	203.99-	203.99-
21	E	---	1--	120000	---	SALARIES	0.00	350.00	350.00	0.00	0.00	350.00-	350.00-
21	E	---	2--	120000	---	EMPLOYEE BENEFITS	0.00	49.53	49.53	0.00	0.00	49.53-	49.53-
21	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	5,587.75	29,703.29	0.00	476.08	30,179.37-	29,703.29-
21	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	2,495.00	2,875.00	0.00	0.00	2,875.00-	2,875.00-
21	E	---	---	120000	---	REGULAR CURRICULUM	0.00	8,482.28	32,977.82	0.00	476.08	33,453.90-	32,977.82-
21	E	---	4--	121000	---	NON-CAPITAL OBJECTS	0.00	1,027.97	1,027.97	0.00	0.00	1,027.97-	1,027.97-
21	E	---	---	121000	---	ART	0.00	1,027.97	1,027.97	0.00	0.00	1,027.97-	1,027.97-
21	E	---	4--	135000	---	NON-CAPITAL OBJECTS	0.00	0.00	999.00	0.00	0.00	999.00-	999.00-
21	E	---	---	135000	---	HOME ECONOMICS	0.00	0.00	999.00	0.00	0.00	999.00-	999.00-
21	E	---	4--	136000	---	NON-CAPITAL OBJECTS	0.00	0.00	2,464.84	0.00	0.00	2,464.84-	2,464.84-
21	E	---	---	136000	---	TECHNOLOGY EDUCATION	0.00	0.00	2,464.84	0.00	0.00	2,464.84-	2,464.84-
21	E	---	---	1-----	---	INSTRUCTION	0.00	9,510.25	37,673.62	0.00	476.08	38,149.70-	37,673.62-
21	E	---	4--	214000	---	NON-CAPITAL OBJECTS	0.00	1,238.40	1,238.40	0.00	758.00	1,996.40-	1,238.40-
21	E	---	---	214000	---	PUPIL SERVICES - NURSE	0.00	1,238.40	1,238.40	0.00	758.00	1,996.40-	1,238.40-
21	E	---	4--	219000	---	NON-CAPITAL OBJECTS	0.00	0.00	1,826.69	0.00	0.00	1,826.69-	1,826.69-
21	E	---	---	219000	---	OTHER PUPIL SERVICES	0.00	0.00	1,826.69	0.00	0.00	1,826.69-	1,826.69-
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	2,502.50	14,630.37	0.00	0.00	14,630.37-	14,630.37-
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	39,667.93	108,364.30	0.00	5,058.16	113,422.46-	108,364.30-
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	916.99	8,183.49	0.00	0.00	8,183.49-	8,183.49-
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	43,087.42	131,178.16	0.00	5,058.16	136,236.32-	131,178.16-
21	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	44,486.70	0.00	32,993.80-	11,492.90-	44,486.70-
21	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	44,486.70	0.00	32,993.80-	11,492.90-	44,486.70-
21	E	---	3--	256770	---	PURCHASED SERVICES	0.00	6,378.00	6,378.00	0.00	0.00	6,378.00-	6,378.00-
21	E	---	---	256770	---	FIELD TRIPS	0.00	6,378.00	6,378.00	0.00	0.00	6,378.00-	6,378.00-
21	E	---	---	2-----	---	SUPPORT SERVICES	0.00	50,703.82	185,107.95	0.00	27,177.64-	157,930.31-	185,107.95-
21	-	---	---	-----	---	GIFT FUND	0.00	60,214.07	222,781.57	0.00	26,701.56-	196,080.01-	222,781.57-

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	152000	---	SALARIES	47,900.00	3,991.68	11,975.04	25.00	0.00	35,924.96	35,924.96
27	E	---	2--	152000	---	EMPLOYEE BENEFITS	7,036.61	578.41	1,735.21	24.66	0.00	5,301.40	5,301.40
27	E	---	4--	152000	---	NON-CAPITAL OBJECTS	15,500.00	529.09	679.09	4.38	612.00	14,208.91	14,820.91
27	E	---	9--	152000	---	OTHER EXPENDITURES	950.00	0.00	600.00	63.16	0.00	350.00	350.00
27	E	---	---	152000	---	EARLY CHILDHOOD	71,386.61	5,099.18	14,989.34	21.00	612.00	55,785.27	56,397.27
27	E	---	1--	156110	---	SALARIES	31,852.00	3,638.32	9,965.93	31.29	0.00	21,886.07	21,886.07
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	16,449.00	1,786.18	4,616.41	28.06	0.00	11,832.59	11,832.59
27	E	---	---	156110	---	HEARING IMPAIRMENT	48,301.00	5,424.50	14,582.34	30.19	0.00	33,718.66	33,718.66
27	E	---	1--	156600	---	SALARIES	537,032.00	39,822.02	158,330.24	29.48	0.00	378,701.76	378,701.76
27	E	---	2--	156600	---	EMPLOYEE BENEFITS	265,242.00	19,679.75	74,201.18	27.97	0.00	191,040.82	191,040.82
27	E	---	3--	156600	---	PURCHASED SERVICES	800.00	16.87	1,001.28	125.16	0.00	201.28-	201.28-
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	5,200.00	730.23	6,147.96	118.23	384.66	1,332.62-	947.96-
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	809,334.00	60,473.87	239,905.66	29.64	384.66	569,043.68	569,428.34
27	E	---	3--	156700	---	PURCHASED SERVICES	0.00	2,694.20	2,958.20	0.00	0.00	2,958.20-	2,958.20-
27	E	---	---	156700	---	VISUALLY IMPAIRED	0.00	2,694.20	2,958.20	0.00	0.00	2,958.20-	2,958.20-
27	E	---	1--	158700	---	SALARIES	2,527,215.00	186,739.10	696,771.89	27.57	0.00	1,830,443.11	1,830,443.11
27	E	---	2--	158700	---	EMPLOYEE BENEFITS	1,380,507.39	99,740.07	363,279.50	26.31	0.00	1,017,227.89	1,017,227.89
27	E	---	3--	158700	---	PURCHASED SERVICES	21,000.00	36.87	12,089.87	57.57	6,373.78	2,536.35	8,910.13
27	E	---	4--	158700	---	NON-CAPITAL OBJECTS	112,500.00	7,385.18	34,354.21	30.54	32,947.39	45,198.40	78,145.79
27	E	---	5--	158700	---	CAPITAL OBJECTS	7,000.00	0.00	0.00	0.00	6,552.00	448.00	7,000.00
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	4,049,222.39	293,901.22	1,106,495.47	27.33	45,873.17	2,896,853.75	2,942,726.92
27	E	---	4--	158777	---	NON-CAPITAL OBJECTS	0.00	3.00	442.59	0.00	23.22	465.81-	442.59-
27	E	---	---	158777	---	RVA CROSS CATEGORICAL	0.00	3.00	442.59	0.00	23.22	465.81-	442.59-
27	E	---	9--	159100	---	OTHER EXPENDITURES	2,000.00	300.00	2,106.00	105.30	0.00	106.00-	106.00-
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	2,000.00	300.00	2,106.00	105.30	0.00	106.00-	106.00-
27	E	---	1--	159180	---	SALARIES	776,579.00	92,193.71	249,664.93	32.15	0.00	526,914.07	526,914.07
27	E	---	2--	159180	---	EMPLOYEE BENEFITS	488,464.00	49,949.93	126,377.05	25.87	0.00	362,086.95	362,086.95
27	E	---	---	159180	---	CROSS CATEGORICAL - ASST	1,265,043.00	142,143.64	376,041.98	29.73	0.00	889,001.02	889,001.02
27	E	---	1--	159300	---	SALARIES	29,583.00	2,321.52	6,964.56	23.54	0.00	22,618.44	22,618.44
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	15,970.00	1,202.43	3,607.40	22.59	0.00	12,362.60	12,362.60

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	2022-23 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
27	E	---	---	159300	---	ADAPTIVE PHY ED	45,553.00	3,523.95	10,571.96	23.21	0.00	34,981.04	34,981.04
27	E	---	---	1-----	---	INSTRUCTION	6,290,840.00	513,563.56	1,768,093.54	28.11	46,893.05	4,475,853.41	4,522,746.46
27	E	---	1--	212000	---	SALARIES	75,150.00	6,379.18	19,137.54	25.47	0.00	56,012.46	56,012.46
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	51,113.00	3,865.63	11,597.38	22.69	0.00	39,515.62	39,515.62
27	E	---	3--	212000	---	PURCHASED SERVICES	0.00	107.44	107.44	0.00	0.00	107.44-	107.44-
27	E	---	---	212000	---	SOCIAL WORK	126,263.00	10,352.25	30,842.36	24.43	0.00	95,420.64	95,420.64
27	E	---	4--	213000	---	NON-CAPITAL OBJECTS	0.00	12.46	12.46	0.00	0.00	12.46-	12.46-
27	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	0.00	12.46	12.46	0.00	0.00	12.46-	12.46-
27	E	---	1--	215000	---	SALARIES	459,749.00	44,572.44	174,984.64	38.06	0.00	284,764.36	284,764.36
27	E	---	2--	215000	---	EMPLOYEE BENEFITS	208,938.00	19,522.45	73,348.67	35.11	0.00	135,589.33	135,589.33
27	E	---	4--	215000	---	NON-CAPITAL OBJECTS	3,000.00	0.00	3,809.60	126.99	47.06	856.66-	809.60-
27	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	671,687.00	64,094.89	252,142.91	37.54	47.06	419,497.03	419,544.09
27	E	---	3--	215200	---	PURCHASED SERVICES	3,590.00	58.75	589.88	16.43	0.00	3,000.12	3,000.12
27	E	---	4--	215200	---	NON-CAPITAL OBJECTS	3,850.00	180.00	1,524.87	39.61	1,207.70	1,117.43	2,325.13
27	E	---	---	215200	---	DIRECT PSYCHOLOGICAL SER	7,440.00	238.75	2,114.75	28.42	1,207.70	4,117.55	5,325.25
27	E	---	1--	218100	---	SALARIES	228,397.00	21,403.01	86,101.95	37.70	0.00	142,295.05	142,295.05
27	E	---	2--	218100	---	EMPLOYEE BENEFITS	81,493.00	7,042.27	25,320.36	31.07	0.00	56,172.64	56,172.64
27	E	---	3--	218100	---	PURCHASED SERVICES	600.00	472.12	1,547.12	257.85	0.00	947.12-	947.12-
27	E	---	4--	218100	---	NON-CAPITAL OBJECTS	5,000.00	287.82	1,575.50	31.51	888.88	2,535.62	3,424.50
27	E	---	9--	218100	---	OTHER EXPENDITURES	310.00	0.00	0.00	0.00	0.00	310.00	310.00
27	E	---	---	218100	---	OCCUPATIONAL THERAPY	315,800.00	29,205.22	114,544.93	36.27	888.88	200,366.19	201,255.07
27	E	---	1--	218200	---	SALARIES	69,728.00	5,810.68	17,432.04	25.00	0.00	52,295.96	52,295.96
27	E	---	2--	218200	---	EMPLOYEE BENEFITS	36,528.00	2,888.96	8,667.22	23.73	0.00	27,860.78	27,860.78
27	E	---	3--	218200	---	PURCHASED SERVICES	600.00	2,631.25	4,468.75	744.79	0.00	3,868.75-	3,868.75-
27	E	---	4--	218200	---	NON-CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
27	E	---	---	218200	---	PHYSICAL THERAPY	109,856.00	11,330.89	30,568.01	27.83	0.00	79,287.99	79,287.99
27	E	---	3--	219000	---	PURCHASED SERVICES	0.00	0.00	250.00	0.00	0.00	250.00-	250.00-
27	E	---	4--	219000	---	NON-CAPITAL OBJECTS	0.00	0.00	1,729.00	0.00	0.00	1,729.00-	1,729.00-
27	E	---	---	219000	---	OTHER PUPIL SERVICES	0.00	0.00	1,979.00	0.00	0.00	1,979.00-	1,979.00-
27	E	---	1--	221200	---	SALARIES	0.00	0.00	1,299.50	0.00	0.00	1,299.50-	1,299.50-
27	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	0.00	182.81	0.00	0.00	182.81-	182.81-

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	---	221200	---	CURRICULUM DEVELOPMENT	0.00	0.00	1,482.31	0.00	0.00	1,482.31-	1,482.31-
27	E	---	1--	221300	---	SALARIES	0.00	5,397.24	19,515.02	0.00	0.00	19,515.02-	19,515.02-
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	5,000.00	1,221.55	5,390.91	107.82	0.00	390.91-	390.91-
27	E	---	3--	221300	---	PURCHASED SERVICES	30,500.00	825.08	4,758.99	15.60	327.00	25,414.01	25,741.01
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	6,000.00	1,151.44	2,502.26	41.70	1,477.00	2,020.74	3,497.74
27	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	41,500.00	8,595.31	32,167.18	77.51	1,804.00	7,528.82	9,332.82
27	E	---	4--	221900	---	NON-CAPITAL OBJECTS	3,500.00	0.00	68.77	1.96	0.00	3,431.23	3,431.23
27	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	3,500.00	0.00	68.77	1.96	0.00	3,431.23	3,431.23
27	E	---	1--	223300	---	SALARIES	114,893.00	9,574.42	47,872.10	41.67	0.00	67,020.90	67,020.90
27	E	---	2--	223300	---	EMPLOYEE BENEFITS	28,631.00	2,306.80	11,534.00	40.29	0.00	17,097.00	17,097.00
27	E	---	3--	223300	---	PURCHASED SERVICES	3,500.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00
27	E	---	4--	223300	---	NON-CAPITAL OBJECTS	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
27	E	---	---	223300	---	SUP/COOR EXCEPTIONAL EDU	148,024.00	11,881.22	59,406.10	40.13	0.00	88,617.90	88,617.90
27	E	---	1--	223390	---	SALARIES	45,289.00	3,694.32	17,339.16	38.29	0.00	27,949.84	27,949.84
27	E	---	2--	223390	---	EMPLOYEE BENEFITS	29,349.00	2,342.68	10,820.26	36.87	0.00	18,528.74	18,528.74
27	E	---	3--	223390	---	PURCHASED SERVICES	0.00	0.00	3,566.00	0.00	526.45	4,092.45-	3,566.00-
27	E	---	4--	223390	---	NON-CAPITAL OBJECTS	0.00	0.00	25.60	0.00	0.00	25.60-	25.60-
27	E	---	---	223390	---	SPECIAL ED SUPERIVSION &	74,638.00	6,037.00	31,751.02	42.54	526.45	42,360.53	42,886.98
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	---	4--	254410	---	NON-CAPITAL OBJECTS	0.00	0.00	21.00	0.00	0.00	21.00-	21.00-
27	E	---	---	254410	---	INSTRUCTIONAL EQUIPMENT	0.00	0.00	21.00	0.00	0.00	21.00-	21.00-
27	E	---	5--	255200	---	CAPITAL OBJECTS	50,000.00	0.00	0.00	0.00	16,479.10-	66,479.10	50,000.00
27	E	---	---	255200	---	SITE REPAIRS	50,000.00	0.00	0.00	0.00	16,479.10-	66,479.10	50,000.00
27	E	---	3--	255400	---	PURCHASED SERVICES	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
27	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
27	E	---	1--	256250	---	SALARIES	60,934.00	7,140.17	19,036.33	31.24	0.00	41,897.67	41,897.67
27	E	---	2--	256250	---	EMPLOYEE BENEFITS	46,936.00	5,179.68	13,215.25	28.16	0.00	33,720.75	33,720.75
27	E	---	3--	256250	---	PURCHASED SERVICES	27,000.00	1,986.51	6,651.97	24.64	0.00	20,348.03	20,348.03
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	135,870.00	14,306.36	38,903.55	28.63	0.00	96,966.45	96,966.45

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	3--	256750	---	PURCHASED SERVICES	0.00	2,670.00	2,670.00	0.00	0.00	2,670.00-	2,670.00-
27	E	---	---	256750	---	CONTRACTED SP ED TRANSP-	0.00	2,670.00	2,670.00	0.00	0.00	2,670.00-	2,670.00-
27	E	---	3--	256770	---	PURCHASED SERVICES	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
27	E	---	---	256770	---	FIELD TRIPS	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
27	E	---	7--	256800	---	INSURANCE AND JUDGEMENTS	2,000.00	0.00	2,386.00	119.30	0.00	386.00-	386.00-
27	E	---	---	256800	---	INSURANCE SERVICES	2,000.00	0.00	2,386.00	119.30	0.00	386.00-	386.00-
27	E	---	3--	259000	---	PURCHASED SERVICES	0.00	0.00	890.56	0.00	0.00	890.56-	890.56-
27	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	0.00	890.56	0.00	0.00	890.56-	890.56-
27	E	---	3--	263300	---	PURCHASED SERVICES	2,000.00	55.71	1,114.62	55.73	0.00	885.38	885.38
27	E	---	---	263300	---	PUBLIC INFORMATION	2,000.00	55.71	1,114.62	55.73	0.00	885.38	885.38
27	E	---	3--	264400	---	PURCHASED SERVICES	0.00	329.57	329.57	0.00	0.00	329.57-	329.57-
27	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	329.57	329.57	0.00	0.00	329.57-	329.57-
27	E	---	---	2-----	---	SUPPORT SERVICES	1,702,578.00	159,109.63	614,693.10	36.10	12,005.01-	1,099,889.91	1,087,884.90
27	E	---	3--	436611	---	PURCHASED SERVICES	75,206.00	12,525.00	25,050.00	33.31	0.00	50,156.00	50,156.00
27	E	---	---	436611	---	HEARING IMPAIRMENT	75,206.00	12,525.00	25,050.00	33.31	0.00	50,156.00	50,156.00
27	E	---	3--	436670	---	PURCHASED SERVICES	0.00	6,151.50	12,303.00	0.00	0.00	12,303.00-	12,303.00-
27	E	---	---	436670	---	VISUAL IMPAIRMENT	0.00	6,151.50	12,303.00	0.00	0.00	12,303.00-	12,303.00-
27	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	75,206.00	18,676.50	37,353.00	49.67	0.00	37,853.00	37,853.00
27	-	---	---	-----	---	SPECIAL EDUCATION FUND	8,068,624.00	691,349.69	2,420,139.64	29.99	34,888.04	5,613,596.32	5,648,484.36

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	2022-23 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
38	E	---	6--	281000	---	DEBT REITREMENT	85,737.00	0.00	0.00	0.00	0.00	85,737.00	85,737.00
38	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	85,737.00	0.00	0.00	0.00	0.00	85,737.00	85,737.00
38	E	---	6--	282000	---	DEBT REITREMENT	0.00	0.00	4,018.30	0.00	0.00	4,018.30-	4,018.30-
38	E	---	---	282000	---	REFINANCING	0.00	0.00	4,018.30	0.00	0.00	4,018.30-	4,018.30-
38	E	---	---	2-----	---	SUPPORT SERVICES	85,737.00	0.00	4,018.30	4.69	0.00	81,718.70	81,718.70
38	-	---	---	-----	---	Non-Referendum Debt Serv	85,737.00	0.00	4,018.30	4.69	0.00	81,718.70	81,718.70

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
39	E	---	6--	281000	---	DEBT REITREMENT	112,200.00	0.00	1,100.00	0.98	0.00	111,100.00	111,100.00
39	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	112,200.00	0.00	1,100.00	0.98	0.00	111,100.00	111,100.00
39	E	---	---	2-----	---	SUPPORT SERVICES	112,200.00	0.00	1,100.00	0.98	0.00	111,100.00	111,100.00
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	112,200.00	0.00	1,100.00	0.98	0.00	111,100.00	111,100.00

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	2022-23 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
49	E	---	3--	255300	---	PURCHASED SERVICES	0.00	0.00	179,085.73	0.00	53,074.84-	126,010.89-	179,085.73-
49	E	---	4--	255300	---	NON-CAPITAL OBJECTS	789,225.00	0.00	10,461.90	1.33	0.00	778,763.10	778,763.10
49	E	---	5--	255300	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	450,847.27	450,847.27-	0.00
49	E	---	---	255300	---	REMODELING	789,225.00	0.00	189,547.63	24.02	397,772.43	201,904.94	599,677.37
49	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	0.00	0.00	743.00	0.00	0.00	743.00-	743.00-
49	E	---	---	270000	---	INSURANCE AND JUDGMENTS	0.00	0.00	743.00	0.00	0.00	743.00-	743.00-
49	E	---	---	2-----	---	SUPPORT SERVICES	789,225.00	0.00	190,290.63	24.11	397,772.43	201,161.94	598,934.37
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS F	789,225.00	0.00	190,290.63	24.11	397,772.43	201,161.94	598,934.37

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
50	E	---	3--	254300	---	PURCHASED SERVICES	0.00	0.00	3,163.00	0.00	0.00	3,163.00-	3,163.00-
50	E	---	---	254300	---	BUILDING REPAIRS	0.00	0.00	3,163.00	0.00	0.00	3,163.00-	3,163.00-
50	E	---	1--	257000	---	SALARIES	79,958.00	9,807.61	17,881.53	22.36	0.00	62,076.47	62,076.47
50	E	---	2--	257000	---	EMPLOYEE BENEFITS	55,341.00	7,479.27	10,718.03	19.37	0.00	44,622.97	44,622.97
50	E	---	3--	257000	---	PURCHASED SERVICES	1,155,000.00	514.60	264,277.79	22.88	0.00	890,722.21	890,722.21
50	E	---	4--	257000	---	NON-CAPITAL OBJECTS	0.00	0.00	8,350.76	0.00	2,764.50	11,115.26-	8,350.76-
50	E	---	5--	257000	---	CAPITAL OBJECTS	0.00	0.00	4,977.00	0.00	17,453.00	22,430.00-	4,977.00-
50	E	---	9--	257000	---	OTHER EXPENDITURES	0.00	0.00	548.78-	0.00	0.00	548.78	548.78
50	E	---	---	257000	---	FOOD SERVICES	1,290,299.00	17,801.48	305,656.33	23.69	20,217.50	964,425.17	984,642.67
50	E	---	3--	295000	---	PURCHASED SERVICES	0.00	0.00	6,619.00	0.00	0.00	6,619.00-	6,619.00-
50	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	0.00	0.00	6,619.00	0.00	0.00	6,619.00-	6,619.00-
50	E	---	---	2-----	---	SUPPORT SERVICES	1,290,299.00	17,801.48	315,438.33	24.45	20,217.50	954,643.17	974,860.67
50	-	---	---	-----	---	FOOD SERVICE FUND	1,290,299.00	17,801.48	315,438.33	24.45	20,217.50	954,643.17	974,860.67

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
73	E	---	9--	420000	---	OTHER EXPENDITURES	0.00	1,021.56	646,064.20	0.00	0.00	646,064.20-	646,064.20-
73	E	---	---	420000	---	TRUST FUND AWARD/SCHOLAR	0.00	1,021.56	646,064.20	0.00	0.00	646,064.20-	646,064.20-
73	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	1,021.56	646,064.20	0.00	0.00	646,064.20-	646,064.20-
73	-	---	---	-----	---	FIDUCIARY FUND	0.00	1,021.56	646,064.20	0.00	0.00	646,064.20-	646,064.20-

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	1--	229000	---	SALARIES	0.00	25.00	137.50	0.00	0.00	137.50-	137.50-
80	E	---	2--	229000	---	EMPLOYEE BENEFITS	0.00	3.33	18.80	0.00	0.00	18.80-	18.80-
80	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	0.00	28.33	156.30	0.00	0.00	156.30-	156.30-
80	E	---	3--	230000	---	PURCHASED SERVICES	0.00	30.62	153.10	0.00	0.00	153.10-	153.10-
80	E	---	---	230000	---	GENERAL ADMINISTRATION	0.00	30.62	153.10	0.00	0.00	153.10-	153.10-
80	E	---	1--	232200	---	SALARIES	12,500.00	1,124.00	3,549.00	28.39	0.00	8,951.00	8,951.00
80	E	---	2--	232200	---	EMPLOYEE BENEFITS	1,185.00	85.99	271.59	22.92	0.00	913.41	913.41
80	E	---	3--	232200	---	PURCHASED SERVICES	50,000.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
80	E	---	---	232200	---	COMMUNITY RELATIONS	63,685.00	1,209.99	3,820.59	6.00	0.00	59,864.41	59,864.41
80	E	---	1--	240000	---	SALARIES	79,700.00	10,647.45	25,372.98	31.84	0.00	54,327.02	54,327.02
80	E	---	2--	240000	---	EMPLOYEE BENEFITS	16,215.00	1,781.60	5,567.28	34.33	0.00	10,647.72	10,647.72
80	E	---	3--	240000	---	PURCHASED SERVICES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
80	E	---	4--	240000	---	NON-CAPITAL OBJECTS	5,000.00	0.00	1,872.51	37.45	0.00	3,127.49	3,127.49
80	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	50.00	50.00	0.00	0.00	50.00-	50.00-
80	E	---	---	240000	---	BUILDING ADMINISTRATION	105,915.00	12,479.05	32,862.77	31.03	0.00	73,052.23	73,052.23
80	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	6,224.44	0.00	3,775.56	10,000.00-	6,224.44-
80	E	---	5--	253000	---	CAPITAL OBJECTS	87,095.00	0.00	0.00	0.00	0.00	87,095.00	87,095.00
80	E	---	---	253000	---	OPERATION	87,095.00	0.00	6,224.44	7.15	3,775.56	77,095.00	80,870.56
80	E	---	4--	254490	---	NON-CAPITAL OBJECTS	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
80	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
80	E	---	3--	256790	---	PURCHASED SERVICES	29,000.00	4,122.86	13,491.97	46.52	0.00	15,508.03	15,508.03
80	E	---	---	256790	---	OTHER CONTRACTED TRANSP	29,000.00	4,122.86	13,491.97	46.52	0.00	15,508.03	15,508.03
80	E	---	3--	264400	---	PURCHASED SERVICES	0.00	90.00	90.00	0.00	0.00	90.00-	90.00-
80	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	90.00	90.00	0.00	0.00	90.00-	90.00-
80	E	---	---	2-----	---	SUPPORT SERVICES	295,695.00	17,960.85	56,799.17	19.21	3,775.56	235,120.27	238,895.83
80	E	---	1--	310000	---	SALARIES	18,000.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
80	E	---	2--	310000	---	EMPLOYEE BENEFITS	2,800.00	0.00	0.00	0.00	0.00	2,800.00	2,800.00
80	E	---	3--	310000	---	PURCHASED SERVICES	1,000.00	90.00	1,650.00	165.00	61.47	711.47-	650.00-
80	E	---	4--	310000	---	NON-CAPITAL OBJECTS	700.00	114.87	141.22	20.17	81.05	477.73	558.78
80	E	---	---	310000	---	COMMUNITY SRVCS - ADULT	22,500.00	204.87	1,791.22	7.96	142.52	20,566.26	20,708.78

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	1--	390000	---	SALARIES	108,294.00	12,420.43	32,313.71	29.84	0.00	75,980.29	75,980.29
80	E	---	2--	390000	---	EMPLOYEE BENEFITS	16,706.00	4,084.57	13,446.21	80.49	0.00	3,259.79	3,259.79
80	E	---	3--	390000	---	PURCHASED SERVICES	0.00	2,686.60	4,908.70	0.00	3,705.00	8,613.70-	4,908.70-
80	E	---	4--	390000	---	NON-CAPITAL OBJECTS	0.00	4,466.44	8,493.17	0.00	1,052.46	9,545.63-	8,493.17-
80	E	---	9--	390000	---	OTHER EXPENDITURES	0.00	0.00	300.00	0.00	0.00	300.00-	300.00-
80	E	---	---	390000	---	COMMUNITY SERVICES - OTH	125,000.00	23,658.04	59,461.79	47.57	4,757.46	60,780.75	65,538.21
80	E	---	1--	393000	---	SALARIES	83,337.00	5,631.69	31,056.06	37.27	0.00	52,280.94	52,280.94
80	E	---	2--	393000	---	EMPLOYEE BENEFITS	11,318.00	699.46	3,566.24	31.51	0.00	7,751.76	7,751.76
80	E	---	3--	393000	---	PURCHASED SERVICES	13,700.00	910.00	3,628.90	26.49	0.00	10,071.10	10,071.10
80	E	---	4--	393000	---	NON-CAPITAL OBJECTS	13,000.00	422.82	4,790.01	36.85	3,704.00	4,505.99	8,209.99
80	E	---	9--	393000	---	OTHER EXPENDITURES	450.00	0.00	850.00	188.89	0.00	400.00-	400.00-
80	E	---	---	393000	---	RECREATION ATHLETIC COMM	121,805.00	7,663.97	43,891.21	36.03	3,704.00	74,209.79	77,913.79
80	E	---	---	3-----	---	COMMUNITY SERVICES	269,305.00	31,526.88	105,144.22	39.04	8,603.98	155,556.80	164,160.78
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	565,000.00	49,487.73	161,943.39	28.66	12,379.54	390,677.07	403,056.61

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	1--	110000	---	SALARIES	1,613,705.00	142,871.45	701,693.10	43.48	0.00	912,011.90	912,011.90
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	809,160.00	63,311.27	298,189.94	36.85	0.00	510,970.06	510,970.06
99	E	---	3--	110000	---	PURCHASED SERVICES	75,000.00	2,350.91	70,115.45	93.49	4,553.10	331.45	4,884.55
99	E	---	4--	110000	---	NON-CAPITAL OBJECTS	982,500.00	23,296.76	554,152.55	56.40	65,423.55	362,923.90	428,347.45
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	9,301.22	27,131.42	0.00	0.00	27,131.42-	27,131.42-
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	3,480,365.00	241,131.61	1,651,282.46	47.45	69,976.65	1,759,105.89	1,829,082.54
99	E	---	3--	120000	---	PURCHASED SERVICES	0.00	1,094.13	9,756.14	0.00	0.00	9,756.14-	9,756.14-
99	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	2,870.23	9,474.27	0.00	0.00	9,474.27-	9,474.27-
99	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	0.00	660.00	0.00	0.00	660.00-	660.00-
99	E	---	---	120000	---	REGULAR CURRICULUM	0.00	3,964.36	19,890.41	0.00	0.00	19,890.41-	19,890.41-
99	E	---	1--	121000	---	SALARIES	113,500.00	15,027.10	75,135.50	66.20	0.00	38,364.50	38,364.50
99	E	---	2--	121000	---	EMPLOYEE BENEFITS	64,575.00	7,974.86	39,877.06	61.75	0.00	24,697.94	24,697.94
99	E	---	---	121000	---	ART	178,075.00	23,001.96	115,012.56	64.59	0.00	63,062.44	63,062.44
99	E	---	1--	122000	---	SALARIES	202,900.00	19,840.84	99,204.20	48.89	0.00	103,695.80	103,695.80
99	E	---	2--	122000	---	EMPLOYEE BENEFITS	94,184.00	5,625.22	28,126.10	29.86	0.00	66,057.90	66,057.90
99	E	---	---	122000	---	ENGLISH LANGUAGE	297,084.00	25,466.06	127,330.30	42.86	0.00	169,753.70	169,753.70
99	E	---	1--	122115	---	SALARIES	0.00	9,250.00	46,250.00	0.00	0.00	46,250.00-	46,250.00-
99	E	---	2--	122115	---	EMPLOYEE BENEFITS	0.00	4,291.20	21,461.04	0.00	0.00	21,461.04-	21,461.04-
99	E	---	---	122115	---	INTERVENTION	0.00	13,541.20	67,711.04	0.00	0.00	67,711.04-	67,711.04-
99	E	---	1--	123219	---	SALARIES	160,000.00	13,333.34	66,666.70	41.67	0.00	93,333.30	93,333.30
99	E	---	2--	123219	---	EMPLOYEE BENEFITS	72,522.00	5,715.44	28,588.62	39.42	0.00	43,933.38	43,933.38
99	E	---	---	123219	---	SPANISH	232,522.00	19,048.78	95,255.32	40.97	0.00	137,266.68	137,266.68
99	E	---	1--	124000	---	SALARIES	155,300.00	13,241.68	66,208.40	42.63	0.00	89,091.60	89,091.60
99	E	---	2--	124000	---	EMPLOYEE BENEFITS	69,275.00	4,751.76	23,758.80	34.30	0.00	45,516.20	45,516.20
99	E	---	---	124000	---	MATHEMATICS	224,575.00	17,993.44	89,967.20	40.06	0.00	134,607.80	134,607.80
99	E	---	1--	126000	---	SALARIES	273,370.00	14,613.76	87,039.68	31.84	0.00	186,330.32	186,330.32
99	E	---	2--	126000	---	EMPLOYEE BENEFITS	157,080.00	8,215.16	45,893.99	29.22	0.00	111,186.01	111,186.01
99	E	---	---	126000	---	SCIENCE	430,450.00	22,828.92	132,933.67	30.88	0.00	297,516.33	297,516.33
99	E	---	1--	127000	---	SALARIES	216,941.00	20,570.12	102,850.60	47.41	0.00	114,090.40	114,090.40
99	E	---	2--	127000	---	EMPLOYEE BENEFITS	122,505.00	9,806.00	49,030.00	40.02	0.00	73,475.00	73,475.00
99	E	---	---	127000	---	SOCIAL SCIENCE	339,446.00	30,376.12	151,880.60	44.74	0.00	187,565.40	187,565.40

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	3--	129100	---	PURCHASED SERVICES	8,600.00	0.00	6,136.50	71.35	0.00	2,463.50	2,463.50
99	E	---	4--	129100	---	NON-CAPITAL OBJECTS	1,683.00	0.00	2,064.06	122.64	168.46	549.52-	381.06-
99	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	10,283.00	0.00	8,200.56	79.75	168.46	1,913.98	2,082.44
99	E	---	1--	132000	---	SALARIES	44,300.00	3,691.68	18,458.40	41.67	0.00	25,841.60	25,841.60
99	E	---	2--	132000	---	EMPLOYEE BENEFITS	6,508.00	534.92	2,674.60	41.10	0.00	3,833.40	3,833.40
99	E	---	---	132000	---	BUSINESS OCCUPATIONS	50,808.00	4,226.60	21,133.00	41.59	0.00	29,675.00	29,675.00
99	E	---	1--	143000	---	SALARIES	220,030.00	18,335.86	91,679.30	41.67	0.00	128,350.70	128,350.70
99	E	---	2--	143000	---	EMPLOYEE BENEFITS	106,130.00	8,480.72	42,407.74	39.96	0.00	63,722.26	63,722.26
99	E	---	---	143000	---	PHYSICAL EDUCATION	326,160.00	26,816.58	134,087.04	41.11	0.00	192,072.96	192,072.96
99	E	---	3--	161000	---	PURCHASED SERVICES	0.00	0.00	550.00	0.00	0.00	550.00-	550.00-
99	E	---	4--	161000	---	NON-CAPITAL OBJECTS	15,000.00	0.00	227.63	1.52	0.00	14,772.37	14,772.37
99	E	---	9--	161000	---	OTHER EXPENDITURES	0.00	0.00	62.18	0.00	0.00	62.18-	62.18-
99	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	15,000.00	0.00	839.81	5.60	0.00	14,160.19	14,160.19
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	---	3--	165000	---	PURCHASED SERVICES	0.00	0.00	285.50	0.00	0.00	285.50-	285.50-
99	E	---	---	165000	---	SOCIAL	0.00	0.00	285.50	0.00	0.00	285.50-	285.50-
99	E	---	1--	171000	---	SALARIES	0.00	6,260.00	31,300.00	0.00	0.00	31,300.00-	31,300.00-
99	E	---	2--	171000	---	EMPLOYEE BENEFITS	0.00	907.08	4,535.40	0.00	0.00	4,535.40-	4,535.40-
99	E	---	3--	171000	---	PURCHASED SERVICES	0.00	0.00	74.88	0.00	0.00	74.88-	74.88-
99	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	0.00	7,167.08	35,910.28	0.00	0.00	35,910.28-	35,910.28-
99	E	---	---	1-----	---	INSTRUCTION	5,599,768.00	435,562.71	2,651,719.75	47.35	70,145.11	2,877,903.14	2,948,048.25
99	E	---	1--	213000	---	SALARIES	96,900.00	4,951.44	24,874.49	25.67	0.00	72,025.51	72,025.51
99	E	---	2--	213000	---	EMPLOYEE BENEFITS	66,806.00	2,752.26	11,684.97	17.49	0.00	55,121.03	55,121.03
99	E	---	3--	213000	---	PURCHASED SERVICES	0.00	1,855.00	1,927.50	0.00	0.00	1,927.50-	1,927.50-
99	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	163,706.00	9,558.70	38,486.96	23.51	0.00	125,219.04	125,219.04
99	E	---	1--	215000	---	SALARIES	100,356.00	2,103.04	10,515.20	10.48	0.00	89,840.80	89,840.80
99	E	---	2--	215000	---	EMPLOYEE BENEFITS	48,642.00	899.64	4,498.20	9.25	0.00	44,143.80	44,143.80
99	E	---	3--	215000	---	PURCHASED SERVICES	0.00	50.00	90.00	0.00	0.00	90.00-	90.00-
99	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	148,998.00	3,052.68	15,103.40	10.14	0.00	133,894.60	133,894.60

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	3--	219000	---	PURCHASED SERVICES	905,500.00	361,483.63	361,483.63	39.92	0.00	544,016.37	544,016.37
99	E	---	4--	219000	---	NON-CAPITAL OBJECTS	25,000.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
99	E	---	---	219000	---	OTHER PUPIL SERVICES	930,500.00	361,483.63	361,483.63	38.85	0.00	569,016.37	569,016.37
99	E	---	3--	221000	---	PURCHASED SERVICES	0.00	0.00	1,734.54	0.00	0.00	1,734.54-	1,734.54-
99	E	---	---	221000	---	IMPROVEMENT OF INSTRUCTI	0.00	0.00	1,734.54	0.00	0.00	1,734.54-	1,734.54-
99	E	---	1--	221200	---	SALARIES	877,315.00	35,544.06	202,077.07	23.03	0.00	675,237.93	675,237.93
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	503,908.00	13,059.35	68,985.91	13.69	0.00	434,922.09	434,922.09
99	E	---	3--	221200	---	PURCHASED SERVICES	876,000.00	0.00	40,006.55	4.57	0.00	835,993.45	835,993.45
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	213,000.00	0.00	12.98	0.01	0.00	212,987.02	212,987.02
99	E	---	9--	221200	---	OTHER EXPENDITURES	15,000.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	2,485,223.00	48,603.41	311,082.51	12.52	0.00	2,174,140.49	2,174,140.49
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	375.00	11,348.00	0.00	0.00	11,348.00-	11,348.00-
99	E	---	3--	221300	---	PURCHASED SERVICES	75,000.00	8,280.33	29,720.54	39.63	0.00	45,279.46	45,279.46
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	75,000.00	8,655.33	41,068.54	54.76	0.00	33,931.46	33,931.46
99	E	---	3--	221500	---	PURCHASED SERVICES	0.00	2,097.91	5,608.45	0.00	0.00	5,608.45-	5,608.45-
99	E	---	---	221500	---	INSTRUCTION RELATED TECH	0.00	2,097.91	5,608.45	0.00	0.00	5,608.45-	5,608.45-
99	E	---	3--	231000	---	PURCHASED SERVICES	0.00	977.14	977.14	0.00	0.00	977.14-	977.14-
99	E	---	---	231000	---	BOARD OF EDUCATION	0.00	977.14	977.14	0.00	0.00	977.14-	977.14-
99	E	---	1--	235000	---	SALARIES	122,085.00	10,236.96	51,326.32	42.04	0.00	70,758.68	70,758.68
99	E	---	2--	235000	---	EMPLOYEE BENEFITS	40,531.00	3,268.22	16,361.62	40.37	0.00	24,169.38	24,169.38
99	E	---	3--	235000	---	PURCHASED SERVICES	0.00	630.77	10,431.81	0.00	0.00	10,431.81-	10,431.81-
99	E	---	4--	235000	---	NON-CAPITAL OBJECTS	0.00	19,449.30	72,947.02	0.00	1,341.34	74,288.36-	72,947.02-
99	E	---	9--	235000	---	OTHER EXPENDITURES	0.00	0.00	25.00	0.00	0.00	25.00-	25.00-
99	E	---	---	235000	---	CHARTER AUTHORIZER OP. C	162,616.00	33,585.25	151,091.77	92.91	1,341.34	10,182.89	11,524.23
99	E	---	1--	239000	---	SALARIES	65,826.00	5,485.50	27,427.50	41.67	0.00	38,398.50	38,398.50
99	E	---	2--	239000	---	EMPLOYEE BENEFITS	35,954.00	2,841.54	14,207.70	39.52	0.00	21,746.30	21,746.30
99	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	101,780.00	8,327.04	41,635.20	40.91	0.00	60,144.80	60,144.80
99	E	---	1--	240000	---	SALARIES	571,954.00	46,757.17	234,602.58	41.02	0.00	337,351.42	337,351.42
99	E	---	2--	240000	---	EMPLOYEE BENEFITS	342,175.00	27,275.65	129,695.57	37.90	0.00	212,479.43	212,479.43
99	E	---	3--	240000	---	PURCHASED SERVICES	0.00	377.50	1,156.50	0.00	0.00	1,156.50-	1,156.50-
99	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	0.00	3,089.15	0.00	0.00	3,089.15-	3,089.15-
99	E	---	---	240000	---	BUILDING ADMINISTRATION	914,129.00	74,410.32	368,543.80	40.32	0.00	545,585.20	545,585.20

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	1--	252000	---	SALARIES	27,395.00	2,231.90	10,622.67	38.78	0.00	16,772.33	16,772.33
99	E	---	2--	252000	---	EMPLOYEE BENEFITS	13,391.00	1,067.90	4,997.96	37.32	0.00	8,393.04	8,393.04
99	E	---	---	252000	---	FISCAL	40,786.00	3,299.80	15,620.63	38.30	0.00	25,165.37	25,165.37
99	E	---	1--	253000	---	SALARIES	7,700.00	641.66	3,208.30	41.67	0.00	4,491.70	4,491.70
99	E	---	2--	253000	---	EMPLOYEE BENEFITS	2,242.00	185.12	925.60	41.28	0.00	1,316.40	1,316.40
99	E	---	3--	253000	---	PURCHASED SERVICES	0.00	970.65	3,493.40	0.00	0.00	3,493.40-	3,493.40-
99	E	---	4--	253000	---	NON-CAPITAL OBJECTS	0.00	225.00	232.39	0.00	0.00	232.39-	232.39-
99	E	---	---	253000	---	OPERATION	9,942.00	2,022.43	7,859.69	79.06	0.00	2,082.31	2,082.31
99	E	---	3--	255000	---	PURCHASED SERVICES	0.00	0.00	28,766.00	0.00	0.00	28,766.00-	28,766.00-
99	E	---	5--	255000	---	CAPITAL OBJECTS	0.00	0.00	6,630.00	0.00	0.00	6,630.00-	6,630.00-
99	E	---	---	255000	---	FACILITY ACQUISITION/REM	0.00	0.00	35,396.00	0.00	0.00	35,396.00-	35,396.00-
99	E	---	5--	255300	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	5,692.35	5,692.35-	0.00
99	E	---	---	255300	---	REMODELING	0.00	0.00	0.00	0.00	5,692.35	5,692.35-	0.00
99	E	---	3--	255400	---	PURCHASED SERVICES	118,000.00	14,941.20	31,289.98	26.52	0.00	86,710.02	86,710.02
99	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	118,000.00	14,941.20	31,289.98	26.52	0.00	86,710.02	86,710.02
99	E	---	5--	256300	---	CAPITAL OBJECTS	20,000.00	0.00	64,867.00	324.34	0.00	44,867.00-	44,867.00-
99	E	---	---	256300	---	VEHICLE ACQUISITION	20,000.00	0.00	64,867.00	324.34	0.00	44,867.00-	44,867.00-
99	E	---	9--	259000	---	OTHER EXPENDITURES	0.00	0.00	5,000.00	0.00	0.00	5,000.00-	5,000.00-
99	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	0.00	5,000.00	0.00	0.00	5,000.00-	5,000.00-
99	E	---	3--	263300	---	PURCHASED SERVICES	0.00	2,587.21	181,324.53	0.00	0.00	181,324.53-	181,324.53-
99	E	---	---	263300	---	PUBLIC INFORMATION	0.00	2,587.21	181,324.53	0.00	0.00	181,324.53-	181,324.53-
99	E	---	3--	264400	---	PURCHASED SERVICES	0.00	682.93	1,329.19	0.00	0.00	1,329.19-	1,329.19-
99	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	682.93	1,329.19	0.00	0.00	1,329.19-	1,329.19-
99	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	69,100.00	10,098.71	46,825.06	67.76	0.00	22,274.94	22,274.94
99	E	---	---	270000	---	INSURANCE AND JUDGMENTS	69,100.00	10,098.71	46,825.06	67.76	0.00	22,274.94	22,274.94
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	114,600.00	10,609.40	51,440.20	44.89	0.00	63,159.80	63,159.80
99	E	---	2--	295000	---	EMPLOYEE BENEFITS	43,120.00	2,598.88	12,406.30	28.77	0.00	30,713.70	30,713.70

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23 Revised Budget	November 2022-23 Monthly Activity	2022-23 FYTD Activity	2022-23 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
99	E	---	3--	295000	---	PURCHASED SERVICES	15,000.00	44.91	8,341.79	55.61	0.00	6,658.21	6,658.21
99	E	---	4--	295000	---	NON-CAPITAL OBJECTS	0.00	0.00	78,372.28	0.00	0.00	78,372.28-	78,372.28-
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	172,720.00	13,253.19	150,560.57	87.17	0.00	22,159.43	22,159.43
99	E	---	---	2-----	---	SUPPORT SERVICES	5,472,500.00	597,636.88	1,876,888.59	34.30	7,033.69	3,588,577.72	3,595,611.41
99	E	---	3--	431000	---	PURCHASED SERVICES	0.00	2,429.88	3,737.88	0.00	0.00	3,737.88-	3,737.88-
99	E	---	---	431000	---	GENERAL TUITION PAYMENTS	0.00	2,429.88	3,737.88	0.00	0.00	3,737.88-	3,737.88-
99	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	2,429.88	3,737.88	0.00	0.00	3,737.88-	3,737.88-
99	-	---	---	-----	---	OTHER PKG/COOP PROGRAM F	11,072,268.00	1,035,629.47	4,532,346.22	40.93	77,178.80	6,462,742.98	6,539,921.78

Number of Accounts: 2455

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
REVENUE BUDGET REPORT (Date: 11/2022)

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23	November 2022-23	2022-23	2022-23	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	800	211	500000	000	PROPERTY TAX	5,462,350.00	0.00	0.00	0.00	0.00	5,462,350.00
10	R	800	213	500000	000	MOBILE HOME TAX	17,030.00	0.00	6,880.72	40.40	0.00	10,149.28
10	R	800	244	139000	000	PAYMENTS FOR SERVICES	0.00	0.00	148.69	0.00	0.00	148.69-
10	R	800	244	500000	000	PAYMENTS FOR SERVICES	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10	R	800	262	500000	000	NON-CAP FOR RESALE	0.00	650.00	1,635.00	0.00	0.00	1,635.00-
10	R	800	264	500000	000	NON CAPITAL SURPLUS PROP.	18,000.00	0.00	1,300.72	7.23	0.00	16,699.28
10	R	800	271	500000	000	ADMISSIONS	25,000.00	2,067.00	15,885.00	63.54	0.00	9,115.00
10	R	800	279	500000	000	OTHER SCHOOL ACTIVITY INC	8,000.00	150.00	3,261.80	40.77	0.00	4,738.20
10	R	800	280	500000	000	INTEREST ON INVESTMENTS	2,000.00	4,762.67	29,303.61	1,465.18	0.00	27,303.61-
10	R	800	290	500000	000	OTHER REVENUE FROM LOC SO	0.00	147.00	151.00	0.00	0.00	151.00-
10	R	400	291	500000	957	GIFTS	0.00	200.00	200.00	0.00	0.00	200.00-
10	R	800	291	500000	000	GIFTS	5,000.00	0.00	19,681.67	393.63	0.00	14,681.67-
10	R	400	292	500000	000	STUDENT FEES	0.00	1,418.00	7,817.00	0.00	0.00	7,817.00-
10	R	800	292	500000	000	STUDENT FEES	30,000.00	734.50	12,019.50	40.07	0.00	17,980.50
10	R	800	293	500000	000	RENTALS	3,000.00	0.00	990.00	33.00	0.00	2,010.00
10	R	800	295	500000	900	SUMMER SCHOOL REVENUE	0.00	0.00	75.00	0.00	0.00	75.00-
10	R	800	297	500000	000	STUDENT FINES	500.00	42.95	491.19	98.24	0.00	8.81
10	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	5,571,880.00	10,172.12	99,840.90	1.79	0.00	5,472,039.10
10	R	800	345	500000	000	GENERAL TUITION-OPEN ENRO	9,501,009.00	0.00	0.00	0.00	0.00	9,501,009.00
10	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	9,501,009.00	0.00	0.00	0.00	0.00	9,501,009.00
10	R	800	517	500000	000	TRANSIT OF FEDERAL AIDS	0.00	0.00	150.00	0.00	0.00	150.00-
10	R	---	5--	-----	---	*REV FROM INTERMEDIATE SO	0.00	0.00	150.00	0.00	0.00	150.00-
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	95,000.00	0.00	0.00	0.00	0.00	95,000.00
10	R	800	619	500000	445	OTHER CATEGORICAL AID	0.00	0.00	473.99	0.00	0.00	473.99-
10	R	800	621	500000	000	EQUALIZATION AID	15,443,854.00	0.00	2,431,115.00	15.74	0.00	13,012,739.00
10	R	800	630	500000	297	SPECIAL PROJECT GRANTS	75,000.00	0.00	0.00	0.00	0.00	75,000.00
10	R	800	630	500000	522	SPECIAL PROJECT GRANTS	10,068.00	0.00	0.00	0.00	0.00	10,068.00
10	R	800	630	500000	577	SPECIAL PROJECT GRANTS	16,034.00	0.00	16,034.67	100.00	0.00	0.67-
10	R	800	691	500000	000	COMPUTER AID	198,313.00	0.00	0.00	0.00	0.00	198,313.00
10	R	800	695	500000	000	STATE CATEGORICAL AID	1,536,435.00	0.00	0.00	0.00	0.00	1,536,435.00
10	R	800	699	500000	000	OTHER REVENUE FROM STATE	0.00	0.00	78.00	0.00	0.00	78.00-
10	R	800	699	500000	697	OTHER REVENUE FROM STATE	0.00	0.00	42,445.00	0.00	0.00	42,445.00-
10	R	800	699	500000	698	OTHER REVENUE FROM STATE	75,000.00	0.00	0.00	0.00	0.00	75,000.00
10	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	17,581,704.00	0.00	2,490,146.66	14.16	0.00	15,091,557.34
10	R	800	713	500000	400	VOCATIONAL EDUCATION AID	17,176.00	0.00	0.00	0.00	0.00	17,176.00

Fd	T	Loc	Obj	Func	Prj	Obj	2022-23 Revised Budget	November 2022-23 Monthly Revenue	2022-23 FYTD Revenue	2022-23 FYTD %	Encumbered Balance	Unreceived Balance
10	R	800	730	500000	165	SPECIAL PROJECT GRANT	162,687.00	0.00	0.00	0.00	0.00	162,687.00
10	R	800	730	500000	341	SPECIAL PROJECT GRANT	89,480.00	0.00	0.00	0.00	0.00	89,480.00
10	R	800	730	500000	365	SPECIAL PROJECT GRANT	64,415.00	0.00	0.00	0.00	0.00	64,415.00
10	R	800	730	500000	381	SPECIAL PROJECT GRANT	23,000.00	0.00	0.00	0.00	0.00	23,000.00
10	R	510	751	500000	141	ECIA - CHAPTER 1	27,000.00	6,453.51	6,453.51	23.90	0.00	20,546.49
10	R	520	751	500000	141	ECIA - CHAPTER 1	0.00	423.84	423.84	0.00	0.00	423.84-
10	R	800	751	500000	141	ECIA - CHAPTER 1	290,407.00	0.00	0.00	0.00	0.00	290,407.00
10	R	800	780	500000	000	FED-DHS	78,000.00	0.00	0.00	0.00	0.00	78,000.00
10	R	800	780	500000	197	FED-DHS	189,045.00	0.00	189,045.00	100.00	0.00	0.00
10	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	941,210.00	6,877.35	195,922.35	20.82	0.00	745,287.65
10	R	800	861	500000	000	EQUIPMENT SALES	3,000.00	0.00	3,600.00	120.00	0.00	600.00-
10	R	---	8--	-----	---	*OTHER FINANCING SOURCES	3,000.00	0.00	3,600.00	120.00	0.00	600.00-
10	R	800	964	500000	000	INSURANCE	0.00	0.00	17.00	0.00	0.00	17.00-
10	R	800	971	500000	000	REFUND OF DISB - AIDABLE	120,000.00	0.00	41,125.42	34.27	0.00	78,874.58
10	R	800	971	500000	619	REFUND OF DISB - AIDABLE	0.00	0.00	47,530.00	0.00	0.00	47,530.00-
10	R	800	990	500000	000	MISCELLANEOUS OTHER REVEN	1,000.00	2,312.29	2,372.29	237.23	0.00	1,372.29-
10	R	---	9--	-----	---	*OTHER REVENUES	121,000.00	2,312.29	91,044.71	75.24	0.00	29,955.29
10	-	---	---	-----	---	*GENERAL FUND	33,719,803.00	19,361.76	2,880,704.62	8.54	0.00	30,839,098.38
Grand Revenue Totals							33,719,803.00	19,361.76	2,880,704.62	8.54	0.00	30,839,098.38

Number of Accounts: 46

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

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account					1099		
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
10	CHARLES HECKEL, Paw Rodneys Cafe, Oshkosh, WI, 54902, US,					160.00		
	99 E 600 411 110000 360					160.00		
20	CHARLES HECKEL, Afton Apple Orchards, Hastings, MN, 55033, US,					1,218.00		
	99 E 600 940 110000 360					1,218.00		
30	CHARLES HECKEL, 4imprint, Inc, 4imprint.Com, WI, 54901, US,					297.08		
	99 E 600 411 110000 360					297.08		
40	CHARLES HECKEL, In Taliesin Preservat, 608-5887090, WI, 53588, US,					655.00		
	99 E 600 940 110000 360					655.00		
50	CHARLES HECKEL, Mailchimp, Atlanta, GA, 30308, US,					59.00		
	99 E 600 360 221500 360					59.00		
60	CHARLES HECKEL, Sticker Mule, Amsterdam, NY, 12010, US,					876.00		
	99 E 600 411 110000 360					876.00		
70	CHARLES HECKEL, Shell Oil 548560000qps, Mosinee, WI, 54455, US,					15.76		
	99 E 600 411 120000 360					15.76		
80	CHARLES HECKEL, Sq Hidden Trails Corn, West Salem, WI, 54669, US,					1,014.00		
	99 E 600 940 110000 360					1,014.00		
90	CHARLES HECKEL, Polly's Pumpkin Patch, Chilton, WI, 53014, US,					517.14		
	99 E 600 940 110000 360					517.14		
100	CHARLES HECKEL, Officemax/Depot 6367, Wausau, WI, 54401, US,					37.98		
	99 E 600 411 120000 360					37.98		
110	CHARLES HECKEL, Wm Supercenter #2127, Wausau, WI, 54401, US,					14.97		
	99 E 600 411 235000 360					14.97		
120	CHARLES HECKEL, Sq Cedarburg Creek Fa, Oconomowoc, WI, 53066, US,					594.00		
	99 E 600 940 110000 360					594.00		
130	CHARLES HECKEL, Squarespace Inc., New York, NY, 10014, US,					252.00		
	99 E 600 360 221500 360					252.00		
140	CHARLES HECKEL, Tst Gorskis Pub And, Mosinee, WI, 54455, US,					825.00		
	99 E 600 411 120000 360					825.00		
150	CHARLES HECKEL, Schairer S Autumn Acre, Birnamwood, WI, 54414, US,					888.00		
	99 E 600 940 110000 360					888.00		
160	CHARLES HECKEL, Tst Gorskis Pub And, Mosinee, WI, 54455, US,					103.35		
	99 E 600 411 120000 360					103.35		
170	CHARLES HECKEL, Porters Patch, Bonduel, WI, 54107, US,					880.00		
	99 E 600 940 110000 360					880.00		
180	CHARLES HECKEL, In Trophyman, 800-3703564, CA, 91367-2609, US,					68.48		
	99 E 600 411 235000 360					68.48		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
190	CHARLES HECKEL, The Inn At Sentryworld, Stevens Point, WI, 54481, US,					3,920.00		
	99 E 600 328 255400 360			3,920.00				
200	CHARLES HECKEL, Fh Mid-Continent Rail, North Freedom, WI, 53951, US,					1,296.00		
	99 E 600 940 110000 360			1,296.00				
210	CHARLES HECKEL, Fh Mid-Continent Rail, North Freedom, WI, 53951, US,					576.00		
	99 E 600 940 110000 360			576.00				
220	CHARLES HECKEL, 4imprint, Inc, 4imprint.Com, WI, 54901, US,					76.26		
	99 E 600 411 235000 360			76.26				
230	CHARLES HECKEL, Shell Oil 548560000qps, Mosinee, WI, 54455, US,					49.25		
	99 E 600 348 253000 360			49.25				
240	CHARLES HECKEL, Kwik Trip 44000004408, Mosinee, WI, 54455, US,					22.41		
	99 E 600 411 120000 360			22.41				
250	CHARLES HECKEL, Take Flight, Wisc Dells, WI, 53965, US,					1,663.08		
	99 E 600 940 110000 360			1,663.08				
260	CHARLES HECKEL, Shell Oil 548560000qps, Mosinee, WI, 54455, US,					47.53		
	99 E 600 348 253000 360			47.53				
270	CHARLES HECKEL, Sp Guardian Proline, Ofallon, IL, 62269, US,					754.00		
	99 E 600 411 120000 360			754.00				
280	CHARLES HECKEL, Wal-Mart #1828, Plover, WI, 54467, US,					177.22		
	99 E 600 411 120000 360			177.22				
290	CHARLES HECKEL, Tst Gorskis Pub And, Mosinee, WI, 54455, US,					704.25		
	99 E 600 411 120000 360			704.25				
300	DENNIS HINDERLITER, Wm Supercenter #3643, Medford, WI, 54451, US,					88.00		
	10 E 800 481 295000 000			88.00				
310	DENNIS HINDERLITER, Dnh Godaddy.Com, 480-5058855, AZ, 85284, US,					91.38		
	10 E 800 360 295000 000			91.38				
320	DENNIS HINDERLITER, Ninite.Com 866.925.082, 866-9250825, NY, 10011, US,					816.00		
	10 E 800 360 295000 000			816.00				
330	JOSEPH GREGET, Wal-Mart #3643, Medford, WI, 54451, US,					336.20		
	10 E 800 411 221200 297			336.20				
340	JOSEPH GREGET, Wal-Mart #3643, Medford, WI, 54451, US,					147.76		
	10 E 800 411 219000 000			147.76				
350	JOSEPH GREGET, Culvers Of Medford, Medford, WI, 54451, US,					20.00		
	80 E 800 411 310000 735			20.00				
360	JOSEPH GREGET, McDonalds F11800, Medford, WI, 54451, US,					51.44		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount	1099				
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
27 E 800 415 221300 341				51.44				
370 JOSEPH GREGET, Kwik Trip 11000011064, Medford, WI, 54451, US,						20.00		
80 E 800 411 310000 735				20.00				
380 JOSEPH GREGET, Riverside Insights, Itasca, IL, 60143, US,						180.00		
27 E 800 490 215200 341				180.00				
390 JOSEPH GREGET, Ncs Ged Exam, 800-511-3478, MN, 55437, US,						55.92		
80 E 800 411 310000 735				55.92				
400 MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,						41.25		
10 E 200 411 135000 000				41.25				
410 MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,						135.60		
10 E 800 411 232000 000				135.60				
420 MAPSDDO, Cari Ebert Semi, New York, NY, 10016, US,						52.75		
27 E 800 310 221300 341				52.75				
430 MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,						312.22		
10 E 400 411 135000 000				312.22				
440 MAPSDDO, Dpi Educator Licensing, 608-2669616, WI, 53703, US,						100.00		
27 E 800 949 159100 341				100.00				
450 MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,						44.00		
27 E 800 353 263300 341				44.00				
460 MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,						100.04		
10 E 400 411 135000 000				100.04				
470 MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,						122.40		
10 E 200 411 135000 000				122.40				
480 MAPSDDO, The Ingleside Hotel, Pewaukee, WI, 53072, US,						292.67		
10 E 800 342 221300 381				292.67				
490 MAPSDDO, The Ingleside Hotel, Pewaukee, WI, 53072, US,						-41.79		
10 E 800 342 221300 381				-41.79				
500 MAPSDDO, Medford County Market, 7157489212, WI, 54451, US,						320.53		
10 E 400 411 135000 000				320.53				
510 MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,						11.71		
27 E 800 353 263300 341				11.71				
520 MAPSDDO, Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US,						-114.40		
10 E 200 342 240000 000				-114.40				
530 MAPSDDO, Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US,						-114.40		
10 E 400 342 240000 000				-114.40				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
540	MAPSDDO,	Hyatt Regency Green Ba, 9204321234, WI, 54301, US,				338.00		
	10 E 800	342 221300 583		338.00				
550	MAPSDDO,	Paypal Whpe, 4029357733, WI, 54601, US,				80.00		
	10 E 800	310 221300 381		80.00				
560	MAPSDDO,	Medford County Marke, Medford, WI, 54451, US,				59.76		
	10 E 800	411 221200 000		59.76				
570	MAPSDDO,	Paypal Whpe, 4029357733, WI, 54601, US,				80.00		
	10 E 800	310 221300 381		80.00				
580	MAPSDDO,	Glacier Canyon Llc, Wisconsin Del, WI, 53965, US,				90.00		
	80 E 200	342 264400 367		90.00				
590	MAPSDDO,	Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US,				134.00		
	10 E 800	342 221300 381		134.00				
600	MAPSDDO,	Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US,				134.00		
	10 E 800	342 221300 381		134.00				
610	MAPSDDO,	Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US,				134.00		
	10 E 800	342 221300 381		134.00				
620	MAPSDDO,	Children Come First Co, Madison, WI, 53703, US,				275.00		
	10 E 800	310 219000 196		275.00				
630	MAPSDDO,	Dpi Educator Licensing, 608-2669616, WI, 53703, US,				100.00		
	27 E 800	949 159100 341		100.00				
640	MAPSDDO,	Nbx Slate 6082410300, 608-241-0300, WI, 53704, US,				1,880.00		
	10 E 800	310 221300 381		1,880.00				
650	MAPSDDO,	Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US,				134.00		
	10 E 800	342 221300 381		134.00				
660	MAPSDDO,	Medford County Market, 7157489212, WI, 54451, US,				87.40		
	10 E 400	411 135000 000		87.40				
670	MAPSDDO,	Tirc-Hotel, Welch, MN, 55089, US,				333.80		
	10 E 800	342 221300 381		333.80				
680	MAPSDDO,	Tirc-Hotel, Welch, MN, 55089, US,				333.80		
	10 E 800	342 221300 381		333.80				
690	MAPSDDO,	Samsclub.Com, 888-746-7726, AR, 72712, US,				24.44		
	10 E 800	411 260000 000		24.44				
700	MAPSDDO,	Sq Gt Parking Inc, Gosq.Com, IN, 46225, US,				225.00		
	21 E 400	342 240000 444		225.00				
710	MAPSDDO,	Py Cesa #1, 262-7879500, WI, 53072, US,				175.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount	1099				
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
27	E 800 386 221300 341			175.00				
720	MAPSDDO, Dpi Educator Licensing, 608-2669616, WI, 53703, US,					100.00		
27	E 800 949 159100 341			100.00				
730	LAURA LUNDY., Hilton Garden Inn, Brookfield, WI, 53005, US,					-28.68		
10	E 800 342 221300 141			-28.68				
740	LAURA LUNDY., Untwist Massage Therap, Chelsea, WI, 54451, US,					82.92		
10	E 800 411 221300 000			82.92				
750	LAURA LUNDY., Kwik Trip 86300008631, Stevens Point, WI, 54482, US,					46.51		
10	E 800 342 221300 141			46.51				
760	LAURA LUNDY., Hilton Garden Inn, Brookfield, WI, 53005, US,					185.00		
10	E 800 342 221300 141			185.00				
770	LAURA LUNDY., Hilton Garden Inn, Brookfield, WI, 53005, US,					185.00		
10	E 800 342 221300 141			185.00				
780	LAURA LUNDY., Hilton Garden Inn, Brookfield, WI, 53005, US,					213.68		
10	E 800 342 221300 141			213.68				
790	LAURA LUNDY., Cozumel Mexical Restua, Oshkosh, WI, 54904, US,					85.61		
10	E 800 342 221300 141			85.61				
800	Jill Lybert 8013, 99designs.Com Contests, Oakland, CA, 94609, US,					398.00		
10	E 400 411 240000 000			398.00				
810	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					-5.56		
99	E 600 470 110000 360			-5.56				
820	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					1,027.99		
99	E 600 470 110000 360			1,027.99				
830	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					531.16		
99	E 600 470 110000 360			531.16				
840	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					54.85		
99	E 600 470 110000 360			54.85				
850	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					1,072.71		
99	E 600 470 110000 360			1,072.71				
860	Charles Heckel 2785, Gimkit Pro - 1 Year, Seattle, WA, 98109, US,					59.88		
99	E 600 360 221500 360			59.88				
870	Charles Heckel 2785, Kwik Trip 11000011064, Medford, WI, 54451-0000, US,					32.10		
99	E 600 348 253000 360			32.10				
880	Charles Heckel 2785, Par Inc, 8139683003, FL, 33549, US,					214.20		
99	E 600 411 235000 360			214.20				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
890	Charles Heckel	2785, Onstar Data Plan-At&t, 8884667827, TX, 75211, US,				20.00		
99	E 600 358 235000 360			20.00				
900	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				805.79		
99	E 600 470 110000 360			805.79				
910	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				51.02		
99	E 600 470 110000 360			51.02				
920	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				57.16		
99	E 600 470 110000 360			57.16				
930	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				1,073.92		
99	E 600 470 110000 360			1,073.92				
940	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				54.85		
99	E 600 470 110000 360			54.85				
950	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				783.12		
99	E 600 470 110000 360			783.12				
960	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				55.97		
99	E 600 470 110000 360			55.97				
970	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				58.44		
99	E 600 470 110000 360			58.44				
980	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				110.80		
99	E 600 470 110000 360			110.80				
990	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				55.97		
99	E 600 470 110000 360			55.97				
1000	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				182.00		
99	E 600 470 110000 360			182.00				
1010	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				79.45		
99	E 600 470 110000 360			79.45				
1020	Charles Heckel	2785, Office Depot #405, Lacrosse, WI, 54601, US,				-84.38		
99	E 600 411 120000 360			-84.38				
1030	Charles Heckel	2785, Springhill Suites - Ma, Madison, WI, 53705, US,				239.00		
99	E 600 342 235000 360			239.00				
1040	Charles Heckel	2785, Country Inn & Suites, 6513889000, MN, 55066, US,				208.61		
99	E 600 342 221300 360			208.61				
1050	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				928.92		
99	E 600 470 110000 360			928.92				
1060	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				207.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
	99 E 600 470 110000 360			207.00				
1070	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					216.88		
	99 E 600 470 110000 360			216.88				
1080	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					967.97		
	99 E 600 470 110000 360			967.97				
1090	Charles Heckel 2785, Jefferson Street Inn, Wausau, WI, 54403, US,					1,430.00		
	99 E 600 342 221300 360			1,430.00				
1100	Charles Heckel 2785, Jefferson Street Inn, Wausau, WI, 54403, US,					2,200.00		
	99 E 600 328 255400 360			2,200.00				
1110	Charles Heckel 2785, Jefferson Street Inn, Wausau, WI, 54403, US,					6,597.50		
	99 E 600 411 235000 360			6,597.50				
1120	Charles Heckel 2785, Heggerty Literacy Res, Oak Park, IL, 60301, US,					89.00		
	99 E 600 360 221500 360			89.00				
1130	Charles Heckel 2785, Office Depot #1090, 800-463-3768, MN, 55441, US,					84.39		
	99 E 600 411 120000 360			84.39				
1140	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					-211.92		
	99 E 600 470 110000 360			-211.92				
1150	Charles Heckel 2785, Sp Singapore Math, Tualatin, OR, 97062, US,					154.86		
	99 E 600 470 110000 360			154.86				
1160	Charles Heckel 2785, Bp#2033207capl Wi00qps, Abbotsford, WI, 54405, US,					84.66		
	99 E 600 348 253000 360			84.66				
1170	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					-161.60		
	99 E 600 470 110000 360			-161.60				
1180	Charles Heckel 2785, Institute For Excellen, 8008565815, OK, 74352, US,					-1.75		
	99 E 600 470 110000 360			-1.75				
1190	Charles Heckel 2785, Institute For Excellen, 8008565815, OK, 74352, US,					-12.75		
	99 E 600 470 110000 360			-12.75				
1200	Charles Heckel 2785, Scholastic, Inc., Jeffersoncity, MO, 65101, US,					-19.80		
	99 E 600 439 110000 360			-19.80				
1210	Charles Heckel 2785, Scholastic, Inc., Jeffersoncity, MO, 65101, US,					-19.80		
	99 E 600 439 110000 360			-19.80				
1220	Charles Heckel 2785, Scholastic, Inc., Jeffersoncity, MO, 65101, US,					-19.80		
	99 E 600 439 110000 360			-19.80				
1230	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					5.56		
	99 E 600 470 110000 360			5.56				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
1240	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.56
	99 E 600 470 110000 360							5.56
1250	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.91
	99 E 600 470 110000 360							5.91
1260	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.56
	99 E 600 470 110000 360							5.56
1270	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.56
	99 E 600 470 110000 360							5.56
1280	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.91
	99 E 600 470 110000 360							5.91
1290	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.56
	99 E 600 470 110000 360							5.56
1300	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.56
	99 E 600 470 110000 360							5.56
1310	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.91
	99 E 600 470 110000 360							5.91
1320	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.56
	99 E 600 470 110000 360							5.56
1330	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				5.91
	99 E 600 470 110000 360							5.91
1340	Charles Heckel	2785, McGraw-Hill K-12,	8003383987, NY,	10019, US,				1,455.15
	99 E 600 360 110000 360							1,455.15
1350	Charles Heckel	2785, Institute For Excellen,	8008565815, OK,	74352, US,				267.75
	99 E 600 470 110000 360							267.75
1360	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				182.00
	99 E 600 470 110000 360							182.00
1370	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				1,060.61
	99 E 600 470 110000 360							1,060.61
1380	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				100.00
	99 E 600 470 110000 360							100.00
1390	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				75.85
	99 E 600 470 110000 360							75.85
1400	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				1,116.02
	99 E 600 470 110000 360							1,116.02
1410	Charles Heckel	2785, Bookshark, Llc.,	3037972954, CO,	80122, US,				156.00

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
1590	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				524.63		
	99 E 600 470 110000 360			524.63				
1600	Charles Heckel	2785, All About Learning, 715-4771976, WI, 54521-8058, US,				416.47		
	99 E 600 470 110000 360			416.47				
1610	Charles Heckel	2785, All About Learning, 715-4771976, WI, 54521-8058, US,				205.65		
	99 E 600 470 110000 360			205.65				
1620	Charles Heckel	2785, Sq Reading Reading Bo, 877-417-4551, PA, 19610, US,				126.75		
	99 E 600 360 221500 360			126.75				
1630	Charles Heckel	2785, Scholastic, Inc., 800-724-6527, MO, 65101, US,				113.19		
	99 E 600 439 110000 360			113.19				
1640	Charles Heckel	2785, Dbc Blick Art Material, 800-447-1892, IL, 61401, US,				170.08		
	99 E 600 411 110000 360			170.08				
1650	Charles Heckel	2785, Institute For Excellen, 8008565815, OK, 74352, US,				-1.75		
	99 E 600 470 110000 360			-1.75				
1660	Charles Heckel	2785, Awl Pearson Education, Prsoncs.Com, NJ, 07458, US,				90.00		
	99 E 600 360 221500 360			90.00				
1670	Charles Heckel	2785, Holiday Inn Rothschild, 7153551111, WI, 54474, US,				90.00		
	99 E 600 342 120000 360			90.00				
1680	Charles Heckel	2785, Holiday Inn Rothschild, 7153551111, WI, 54474, US,				90.00		
	99 E 600 342 120000 360			90.00				
1690	Charles Heckel	2785, Holiday Inn Rothschild, 7153551111, WI, 54474, US,				90.00		
	99 E 600 342 120000 360			90.00				
1700	Charles Heckel	2785, Onstar Services, 888-4onstar, MI, 48243, US,				42.19		
	99 E 600 358 235000 360			42.19				
1710	Charles Heckel	2785, Holiday Inn Express-Wi, 6082533000, WI, 53913, US,				192.00		
	99 E 600 342 264400 360			192.00				
1720	Charles Heckel	2785, Holiday Inn Express-Wi, 6082533000, WI, 53913, US,				192.00		
	99 E 600 342 264400 360			192.00				
1730	Charles Heckel	2785, Holiday Inn Express-Wi, 6082533000, WI, 53913, US,				192.00		
	99 E 600 342 264400 360			192.00				
1740	Charles Heckel	2785, 4imprint, Inc, 4imprint.Com, WI, 54901, US,				714.38		
	99 E 600 411 235000 360			714.38				
1750	Charles Heckel	2785, Institute For Excellen, 8008565815, OK, 74352, US,				36.75		
	99 E 600 470 110000 360			36.75				
1760	Charles Heckel	2785, Institute For Excellen, 8008565815, OK, 74352, US,				-1.75		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
1940	MEDFORD AREA HI 7691,	Quality Logo Products, 8663125646, IL, 60506, US,				990.36		
	21 E 400 411 120000 610		990.36					
1950	MEDFORD AREA HI 7691,	Northwoods Tractor, 715-8734083, WI, 54435, US,				38.21		
	21 E 400 411 240000 444		38.21					
1960	MEDFORD AREA HI 7691,	Wm Supercenter #3643, Medford, WI, 54451, US,				110.68		
	21 E 400 411 240000 484		110.68					
1970	MEDFORD AREA HI 7691,	Musicians Friend Cc, 8187358800, CA, 91362, US,				352.00		
	10 E 400 411 125500 000		352.00					
1980	MEDFORD AREA HI 7691,	Samsclub.Com, 888-746-7726, AR, 72712, US,				370.40		
	21 E 400 411 240000 411		370.40					
1990	MEDFORD AREA HI 7691,	Northwoods Tractor, 715-8734083, WI, 54435, US,				552.25		
	21 E 400 411 240000 444		552.25					
2000	MEDFORD AREA HI 7691,	Sq Wildwood Pets, Medford, WI, 54451, US,				191.98		
	10 E 400 411 131000 000		191.98					
2010	MEDFORD AREA HI 7691,	Wal-Mart #3643, Medford, WI, 54451, US,				115.00		
	10 E 400 411 131000 000		115.00					
2020	MEDFORD AREA HI 7691,	Samsclub.Com, 888-746-7726, AR, 72712, US,				494.14		
	21 E 400 411 240000 411		494.14					
2030	Dave Makovsky 0558,	Kwik Trip 10800010843, Marshfield, WI, 54449-0000, US				50.00		
	10 E 800 348 253000 000		50.00					
2040	Dave Makovsky 0558,	Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US,				164.00		
	10 E 800 342 253000 000		164.00					
2050	Dave Makovsky 0558,	Wasbo Foundation, Madison, WI, 53704, US,				275.00		
	10 E 800 310 253000 000		275.00					
2060	Dave Makovsky 0558,	Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US,				164.00		
	10 E 800 342 253000 000		164.00					
2070	Dave Makovsky 0558,	Decker Equipment, 800-7624899, MI, 48768, US,				255.59		
	10 E 400 411 253000 000		255.59					
2080	Dave Makovsky 0558,	Decker Equipment, 800-7624899, MI, 48768, US,				140.84		
	10 E 400 411 253000 000		140.84					
2090	Sara Holewinski 1174,	Amazon.Com H24uv3550, Amzn.Com/Bill, WA, 98109, US,				68.04		
	99 E 600 411 235000 360		68.04					
2100	Sara Holewinski 1174,	Math U See, 7178852240, PA, 17601, US,				2,103.55		
	99 E 600 470 110000 360		2,103.55					
2110	Sara Holewinski 1174,	Kwik Trip 35100003517, Medford, WI, 54451-0000, US,				225.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount	1099	
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
2290	Sara Holewinski	1174, Amzn Mktp US 1k7pj59dl, Amzn.Com/Bill, WA, 98109, U				6.99		
	99 E 600 411 110000 360					6.99		
2300	Sara Holewinski	1174, Amzn Mktp US 1kle15kyl, Amzn.Com/Bill, WA, 98109, U				171.34		
	99 E 600 411 110000 360					171.34		
2310	Sara Holewinski	1174, Amzn Mktp US 1k4yh2yo0, Amzn.Com/Bill, WA, 98109, U				247.62		
	99 E 600 411 110000 360					247.62		
2320	Sara Holewinski	1174, Amzn Mktp US 1k7se3ml2, Amzn.Com/Bill, WA, 98109, U				28.95		
	99 E 600 411 110000 360					28.95		
2330	Sara Holewinski	1174, Amzn Mktp US 1k5i91092, Amzn.Com/Bill, WA, 98109, U				724.30		
	99 E 600 411 110000 360					724.30		
2340	Sara Holewinski	1174, Amzn Mktp US 1k3m50ab2, Amzn.Com/Bill, WA, 98109, U				28.99		
	99 E 600 411 110000 360					28.99		
2350	Sara Holewinski	1174, Amzn Mktp US 1k08196r1, Amzn.Com/Bill, WA, 98109, U				49.60		
	99 E 600 411 110000 360					49.60		
2360	Sara Holewinski	1174, Amzn Mktp US 1k91m38g0, Amzn.Com/Bill, WA, 98109, U				15.98		
	99 E 600 411 110000 360					15.98		
2370	Sara Holewinski	1174, Amazon.Com 1k37485p1 A, Amzn.Com/Bill, WA, 98109, U				39.95		
	99 E 600 439 110000 360					39.95		
2380	Sara Holewinski	1174, Amazon.Com 1k2do8fa1 A, Amzn.Com/Bill, WA, 98109, U				310.98		
	99 E 600 439 110000 360					310.98		
2390	Sara Holewinski	1174, Kwik Trip 35100003517, Medford, WI, 54451-0000, US,				93.15		
	99 E 600 348 253000 360					93.15		
2400	MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,					46.49		
	27 E 800 411 158700 341					46.49		
2410	MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,					85.58		
	10 E 100 411 110000 000					85.58		
2420	MAES2020, Amzn Mktp US H29jo44r1, Amzn.Com/Bill, WA, 98109, US,					9.44		
	10 E 100 411 110000 000					9.44		
2430	MAES2020, Zoro Tools Inc, 855-2899676, IL, 60089, US,					19.70		
	10 E 100 411 254100 000					19.70		
2440	MAES2020, Dollartree, Medford, WI, 54451, US,					5.28		
	10 E 800 411 219000 173					5.28		
2450	MAES2020, Encompass Parts, Lawrenceville, GA, 30046, US,					116.95		
	10 E 100 411 254100 000					116.95		
2460	MAES2020, The Webstaurant Store, 717-392-7472, PA, 17602, US,					56.03		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
10 E 100 411 254100 000			56.03					
2470 MAES2020, Teacherspayteachers.Co, 6465880910, NY, 10003, US,						60.35		
10 E 100 360 110000 000			60.35					
2480 MAES2020, Robert Brooke & Associ, 8006422403, MI, 48084, US,						162.66		
10 E 100 411 254000 000			162.66					
2490 MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,						85.73		
10 E 100 411 214000 000			85.73					
2500 MAES2020, Walmart.Com, 800-966-6546, AR, 72716, US,						178.74		
10 E 100 411 110000 000			178.74					
2510 MAES2020, Usps Po 5652500887, Medford, WI, 54451, US,						12.84		
10 E 800 353 260000 000			12.84					
2520 MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,						298.20		
10 E 800 411 219000 173			298.20					
2530 MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,						99.71		
21 E 100 411 240000 036			99.71					
2540 MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,						131.43		
10 E 100 411 213000 000			131.43					
2550 MAES2020, Teacherspayteachers.Co, 6465880910, NY, 10003, US,						-4.48		
10 E 100 360 110000 000			-4.48					
2560 MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,						60.94		
10 E 100 411 110000 000			60.94					
2570 RYAN PILGRIM 0409, Gofan Gofan, High Sch, Alpharetta, GA, 30005, US,						180.20		
10 E 400 411 162000 950			180.20					
2580 RYAN PILGRIM 0409, Woodside Sports Comple, 866-7411353, WI, 53948, US,						445.00		
10 E 400 940 162000 963			445.00					
2590 RYAN PILGRIM 0409, Woodside Sports Comple, 866-7411353, WI, 53948, US,						445.00		
10 E 400 940 162000 964			445.00					
2600 RYAN PILGRIM 0409, Sp Swimoutlet.Com, Campbell, CA, 95138, US,						137.88		
80 E 200 411 393000 000			137.88					
2610 RYAN PILGRIM 0409, Stoney Creek Inn - La, Onalaska, WI, 54650, US,						249.00		
10 E 400 342 162000 962			249.00					
2620 RYAN PILGRIM 0409, Northland Outlet Store, Medford, WI, 54451, US,						27.40		
10 E 400 411 162000 952			27.40					
2630 RYAN PILGRIM 0409, Resilite Sports Store, 5704733529, PA, 17857, US,						80.00		
10 E 400 411 162000 959			80.00					

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
2640	Audra J Brooks	2676, Strnow.Biz, 833-585-1720, FL, 33069, US,						1.95
	10 E 800 411 252000 000			1.95				
2650	Audra J Brooks	2676, The Osthoff Resort, Elkhart Lake, WI, 53020, US,						-33.50
	10 E 800 342 252000 000			-33.50				
2660	Audra J Brooks	2676, The Osthoff Resort F&b, Elkhart Lake, WI, 53020, US,						4.50
	10 E 800 342 252000 000			4.50				
2670	Audra J Brooks	2676, The Osthoff Resort, Elkhart Lake, WI, 53020, US,						301.50
	10 E 800 342 252000 000			301.50				
2680	MAMS - 0827,	Wm Supercenter #3643, Medford, WI, 54451, US,						35.82
	10 E 200 411 126000 000			35.82				
2690	MAMS - 0827,	Wm Supercenter #3643, Medford, WI, 54451, US,						386.44
	21 E 200 411 240000 272			386.44				
2700	MAMS - 0827,	Wm Supercenter #3643, Medford, WI, 54451, US,						63.94
	10 E 200 411 240000 000			63.94				
2710	MAMS - 0827,	Ebay O 25-09262-46530, San Jose, CA, 95131, US,						86.18
	10 E 200 411 110000 000			86.18				
2720	MAMS - 0827,	Paypal Guruenginee Gu, 4029357733, CA, 95131, US,						108.99
	10 E 800 439 172000 000			108.99				
2730	MAMS - 0827,	In Stitches And Ink Ll, Medford, WI, 54451, US,						223.06
	10 E 200 420 143000 000			223.06				
2740	MAMS - 0827,	Scholastic, Inc., 888-412-9124, NY, 10012, US,						1,545.30
	21 E 200 411 240000 210			1,545.30				
2750	MAMS - 0827,	Usps Po 5652500887, Medford, WI, 54451, US,						9.55
	10 E 800 353 260000 000			9.55				
2760	MAMS - 0827,	Dollartree, Medford, WI, 54451, US,						6.59
	10 E 200 411 240000 000			6.59				
2770	MAMS - 0827,	Wal-Mart #3643, Medford, WI, 54451, US,						374.58
	21 E 200 411 240000 272			374.58				
2780	MAMS - 0827,	Wm Supercenter #3643, Medford, WI, 54451, US,						37.41
	10 E 200 411 126000 000			37.41				
2790	MAMS - 0827,	Wal-Mart #3643, Medford, WI, 54451, US,						16.37
	10 E 200 411 124000 000			16.37				
2800	MAMS - 0827,	Wisconsin Educational, 608-5886006, WI, 53713, US,						20.00
	10 E 200 940 122000 000			20.00				
2810	MAMS - 0827,	Usps Po 5652500887, Medford, WI, 54451, US,						11.45

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202200000 continued								
BMO FINA000					YDA	BMOOCT202200000	A/P-ACCR	78,636.08
10 E 800 353 260000 000				11.45				
2820 MAMS - 0827, Brainpop Llc, New York, NY, 10010, US,						647.50		
10 E 800 439 171000 000				647.50				
2830 MAMS - 0827, Wisconsin Educational, 608-5886006, WI, 53713, US,						22.00		
10 E 200 439 122000 000				22.00				
2840 MAMS - 0827, Wm Supercenter #3643, Medford, WI, 54451, US,						52.88		
10 E 800 411 254200 195				52.88				
2850 Richelle Crank W 119, Tst Huhot Mongolian G, Ashwaubenon, WI, 54304, US,						39.81		
10 E 100 342 213000 000				39.81				
2860 Richelle Crank W 119, Olive Garden 0021346, Green Bay, WI, 54304, US,						27.86		
10 E 100 415 240000 000				27.86				
2870 Richelle Crank W 119, Wm Supercenter #3643, Medford, WI, 54451, US,						86.12		
10 E 100 411 240000 000				86.12				
2880 Richelle Crank W 119, Subway 20799, Green Bay, WI, 54302, US,						23.59		
10 E 101 342 240000 000				23.59				
2890 Richelle Crank W 119, Wal-Mart #3643, Medford, WI, 54451, US,						55.28		
10 E 100 415 240000 000				55.28				
2900 Richelle Crank W 119, Panera Bread #601700 P, Wausau, WI, 54401, US,						44.81		
10 E 101 415 240000 000				44.81				
2910 STETSONVILLE EL 3873, Scholastic, Inc., 888-412-9124, NY, 10012, US,						984.81		
21 E 100 411 240000 010				984.81				
2920 STETSONVILLE EL 3873, Scholastic Book Fairs, Lake Mary, FL, 32746, US,						38.97		
10 E 101 432 222200 031				38.97				
2930 STETSONVILLE EL 3873, Sq Wilkes Extra Sweet, Wausau, WI, 54403, US,						190.00		
10 E 101 940 110000 000				190.00				
TOTAL INVOICES CREATED =====> 1						TOTAL AMOUNT OF INVOICES =====>		78,636.08

Invoice Parameters:

Invoice Date: 11/23/2022 Due Date: 11/23/2022 Batch: 0001 Bank: BNK0 Check Type: Wire Transfer

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

Medford Area Public School District
 Post Retirement Trust
 July 1, 2022 through June 30, 2023

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	2,195,585.85	1,957,362.16	1,925,080.51	1,843,977.74	1,870,968.21	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	2,195,585.85
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings	1,549.24	724.19	7,382.25	1,489.72	2,995.54								14,140.94
Unrealized (Loss)/Gain	49,129.04	(41,117.48)	(87,434.15)	26,507.69	66,505.64								13,590.74
Fees	(1,197.39)	(1,068.36)	(1,050.87)	(1,006.94)	(1,021.56)								(5,345.12)
Annual Implicit Rate Subsidy	(64,850.50)		-	-	-	-	-	-	-	-	-	-	(64,850.50)
Contributions	427,045.00		-	-	-	-	-	-	-	-	-	-	427,045.00
Other			-	-	-	-	-	-	-	-	-	-	-
Disbursements	(649,899.08)	9,180.00	-										(640,719.08)
Ending Balance	1,957,362.16	1,925,080.51	1,843,977.74	1,870,968.21	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83
Liability Value (-) Investment at Cost	2,084,117.01	2,029,798.27	2,036,024.25	2,086,120.18									-
Accum Unrealized (Loss) Gain	(126,754.85)	(104,717.76)	(192,046.51)	(215,151.97)	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83	1,939,447.83

Beginning Balance	2,195,585.85
Additions	-
Earnings	14,140.94
Unrealized Gain	13,590.74
Fees	(5,345.12)
Implicit Rate	(64,850.50)
Annual Contribution	427,045.00
Disbursements	(640,719.08)
	<u>1,939,447.83</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
INDEPENDENT AUDITORS' REPORT
ON FINANCIAL STATEMENTS
WITH SUPPLEMENTAL FINANCIAL INFORMATION
June 30, 2022**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
June 30, 2022
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Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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. 87, *Leases*, during the year ended June 30, 2022.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 information in accordance with auditing standards generally accepted in the United

States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted 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 13, 2022, 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 13, 2022

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 8,661,246	\$ 1,141,444	\$ 9,802,690
Taxes receivable	1,707,451	-	1,707,451
Other receivables	605,197	-	605,197
Due from other governments	563,658	43,047	606,705
Due from fiduciary fund	1,382,822	-	1,382,822
Due from fiduciary component unit	64,851	-	64,851
Total current assets	<u>12,985,225</u>	<u>1,184,491</u>	<u>14,169,716</u>
Noncurrent assets:			
Net pension asset	8,139,879	-	8,139,879
Capital assets, net accumulated depreciation	20,099,586	260,178	20,359,764
Leased assets, net accumulated amortization	411,211	-	411,211
Total capital assets, net of depreciation	<u>20,510,797</u>	<u>260,178</u>	<u>20,770,975</u>
Total noncurrent assets	<u>28,650,676</u>	<u>260,178</u>	<u>28,910,854</u>
Total assets	<u>\$ 41,635,901</u>	<u>\$ 1,444,669</u>	<u>\$ 43,080,570</u>
DEFERRED OUTFLOWS OF RESOURCES			
Resources related to OPEB	\$ 1,683,732	\$ -	\$ 1,683,732
Resources related to pensions	15,434,840	-	15,434,840
Total deferred outflows of resources	<u>\$ 17,118,572</u>	<u>\$ -</u>	<u>\$ 17,118,572</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	\$ 1,076,978	\$ 28,645	\$ 1,105,623
Due to other funds	1,382,822	-	1,382,822
Due to fiduciary component unit	427,045	-	427,045
Deferred revenue	-	32,249	32,249
Current portion of long-term obligations	195,623	-	195,623
Total current liabilities	<u>3,082,468</u>	<u>60,894</u>	<u>3,143,362</u>
Noncurrent liabilities:			
Net OPEB liability	1,981,776	-	1,981,776
Noncurrent portion of long-term obligations	1,076,815	-	1,076,815
Total noncurrent liabilities	<u>3,058,591</u>	<u>-</u>	<u>3,058,591</u>
Total liabilities	<u>\$ 6,141,059</u>	<u>\$ 60,894</u>	<u>\$ 6,201,953</u>
DEFERRED INFLOWS OF RESOURCES			
Resources related to OPEB	\$ 243,432	\$ -	\$ 243,432
Resources related to pensions	19,169,917	-	19,169,917
Total deferred inflows of resources	<u>\$ 19,413,349</u>	<u>\$ -</u>	<u>\$ 19,413,349</u>
NET POSITION			
Net investment in capital assets	\$ 19,238,359	\$ 260,178	\$ 19,498,537
Restricted	3,129,437	1,123,597	4,253,034
Unrestricted	10,832,269	-	10,832,269
Total net position	<u>\$ 33,200,065</u>	<u>\$ 1,383,775</u>	<u>\$ 34,583,840</u>

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

<u>Functions/Programs</u>	Program revenues			Net (expenses) revenue and changes in net position		
	Expenses	Charges for Services	Operating Grants and Contributions	Government Activities	Business-type Activities	Total
Governmental activities						
Instruction:						
Regular	\$ 15,278,448	\$ 8,965,806	\$ 1,909,312	\$ (4,403,330)	\$ -	\$ (4,403,330)
Vocational	846,454	1,087	-	(845,367)	-	(845,367)
Special education	4,900,190	8,041	2,376,489	(2,515,660)	-	(2,515,660)
Other	1,464,472	50,073	242,322	(1,172,077)	-	(1,172,077)
Total instruction	22,489,563	9,025,007	4,528,123	(8,936,433)	-	(8,936,433)
Support services:						
Pupil services	2,133,287	29,754	22,238	(2,081,295)	-	(2,081,295)
Instructional staff services	3,051,865	3,239,203	730,399	917,737	-	917,737
General administration services	753,059	-	-	(753,059)	-	(753,059)
School administration services	2,346,443	-	-	(2,346,443)	-	(2,346,443)
Business services	252,352	-	-	(252,352)	-	(252,352)
Operations and maintenance of plant services	2,553,789	-	115,212	(2,438,577)	-	(2,438,577)
Pupil transportation services	1,333,928	-	163,893	(1,170,035)	-	(1,170,035)
Central services	160,007	-	-	(160,007)	-	(160,007)
Other support services	1,104,422	-	361	(1,104,061)	-	(1,104,061)
Community services	299,169	48,853	206,657	(43,659)	-	(43,659)
Interest and fees (excludes direct allocations to functions)	41,845	-	-	(41,845)	-	(41,845)
Depreciation - unallocated (excludes direct allocations to functions)	546,441	-	-	(546,441)	-	(546,441)
Total support services	14,576,607	3,317,810	1,238,760	(10,020,037)	-	(10,020,037)
Total governmental activities	37,066,170	12,342,817	5,766,883	(18,956,470)	-	(18,956,470)
Business-type activities						
Food services	1,607,274	98,737	1,936,349	-	427,812	427,812
Total school district	\$ 38,673,444	\$ 12,441,554	\$ 7,703,232	(18,956,470)	427,812	(18,528,658)
General revenues:						
Taxes:						
Property taxes, levied for general purposes				4,881,092	-	4,881,092
Property taxes, levied for debt service on long-term debt				707,772	-	707,772
Property taxes, levied for community services				317,928	-	317,928
Other taxes				23,415	-	23,415
State and federal aids not restricted to specific purposes:						
General				17,698,258	-	17,698,258
Other				229,137	-	229,137
Interest				2,626	-	2,626
Miscellaneous				133,979	-	133,979
Total general revenues				23,994,207	-	23,994,207
Change in net position				5,037,737	427,812	5,465,549
Net position - Beginning of year				28,162,328	955,963	29,118,291
Net position - End of year				\$ 33,200,065	\$ 1,383,775	\$ 34,583,840

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022**

	General Fund	Capital Projects Fund	Package/ Cooperative Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 6,513,831	\$ 1,325,620	\$ -	\$ 118,355	\$ 703,440	\$ 8,661,246
Property taxes receivable	1,707,451	-	-	-	-	1,707,451
Accounts receivable	6,978	-	598,219	-	-	605,197
Due from other governments	560,559	-	-	-	3,099	563,658
Due from other funds	382,822	1,000,000	-	-	-	1,382,822
Due from fiduciary component unit	51,611	-	13,240	-	-	64,851
Total assets	<u>\$ 9,223,252</u>	<u>\$ 2,325,620</u>	<u>\$ 611,459</u>	<u>\$ 118,355</u>	<u>\$ 706,539</u>	<u>\$ 12,985,225</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 922,063	\$ -	\$ 133,838	\$ -	\$ 18,518	\$ 1,074,419
Due to other funds	1,000,000	-	382,822	-	-	1,382,822
Due to fiduciary component unit	332,246	-	94,799	-	-	427,045
Total liabilities	<u>2,254,309</u>	<u>-</u>	<u>611,459</u>	<u>-</u>	<u>18,518</u>	<u>2,884,286</u>
Fund balances:						
Restricted for:						
District operations per donor specifications	-	-	-	-	515,789	515,789
Debt service	-	-	-	118,355	-	118,355
Capital projects	-	2,325,620	-	-	-	2,325,620
Future community service expenditures	-	-	-	-	172,232	172,232
Unassigned	6,968,943	-	-	-	-	6,968,943
Total fund balances	<u>6,968,943</u>	<u>2,325,620</u>	<u>-</u>	<u>118,355</u>	<u>688,021</u>	<u>10,100,939</u>
Total liabilities and fund balances	<u>\$ 9,223,252</u>	<u>\$ 2,325,620</u>	<u>\$ 611,459</u>	<u>\$ 118,355</u>	<u>\$ 706,539</u>	<u>\$ 12,985,225</u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022**

Total fund balances - governmental funds	\$	10,100,939
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 \$49,072,916 and the accumulated depreciation is \$28,973,330.		20,099,586
Leased assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the leased assets is \$610,001 and the accumulated amortization is \$198,790.		411,211
The net OPEB liability related to the District's postemployment benefits is not a financial resource and therefore is not reported as a liability in the governmental funds. The net OPEB liability of \$1,981,776 and deferred inflows of resources of \$243,432 is more than the deferred outflows of resources of \$1,683,732.		(541,476)
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 \$15,434,840 plus the net pension asset of \$8,139,879 exceeds the deferred inflows of resources related to pensions of \$19,169,917.		4,404,802
Long-term liabilities, such as notes payable, leases, 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		(2,559)
G.O. promissory notes	\$	(840,600)
Premium on G.O. promissory notes		(6,680)
Lease liability		(425,158)
Total long-term liabilities		<u>(1,272,438)</u>
Net position of governmental activities	\$	<u><u>33,200,065</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, 2022

	General Fund	Capital Projects Fund	Package/ Cooperative Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Local	\$ 5,019,549	\$ 1,354	\$ 16,486	\$ 707,772	\$ 904,939	\$ 6,650,100
Interdistrict	9,056,892	-	3,223,286	-	-	12,280,178
Intermediate	13,204	-	1,250	-	-	14,454
State	20,142,661	-	-	-	-	20,142,661
Federal	2,706,005	-	-	-	206,657	2,912,662
Other	98,433	-	1,124	-	-	99,557
Total revenues	37,036,744	1,354	3,242,146	707,772	1,111,596	42,099,612
EXPENDITURES						
Instruction:						
Regular	11,583,146	-	4,541,430	-	100,924	16,225,500
Vocational education	825,670	-	49,632	-	4,022	879,324
Special education	5,238,864	-	-	-	-	5,238,864
Other	1,336,437	-	227,023	-	-	1,563,460
Total instruction	18,984,117	-	4,818,085	-	104,946	23,907,148
Support services:						
Pupil services	1,785,310	-	468,319	-	13,570	2,267,199
Instructional staff services	1,678,375	-	1,487,090	-	-	3,165,465
General administration services	370,712	-	350,836	-	63,863	785,411
School administration services	1,472,314	-	688,603	-	314,381	2,475,298
Business services	285,832	-	29,290	-	-	315,122
Operations and maintenance	3,166,933	-	121,692	-	159,699	3,448,324
Pupil transportation	1,260,007	-	-	-	22,624	1,282,631
Central services	157,237	-	2,809	-	-	160,046
Community service	-	-	-	-	310,809	310,809
Debt service:						
Principal	-	-	-	694,400	-	694,400
Interest and other charges	9,139	16,375	-	32,503	-	58,017
Other support services/nonprogram	650,643	-	400,520	-	60,510	1,111,673
Total support services	10,836,502	16,375	3,549,159	726,903	945,456	16,074,395
Total expenditures	29,820,619	16,375	8,367,244	726,903	1,050,402	39,981,543
Excess (deficiency) of revenues over (under) expenditures	7,216,125	(15,021)	(5,125,098)	(19,131)	61,194	2,118,069
OTHER FINANCING SOURCES (USES)						
Proceeds on long-term debt	-	805,600	-	-	-	805,600
Proceeds on sale of equipment	4,295	-	-	-	-	4,295
Operating transfers in	-	1,015,000	5,125,098	114,400	-	6,254,498
Operating transfers out	(6,254,498)	-	-	-	-	(6,254,498)
	(6,250,203)	1,820,600	5,125,098	114,400	-	809,895
Net change in fund balances	965,922	1,805,579	-	95,269	61,194	2,927,964
Fund balances - beginning of year	6,003,021	520,041	-	23,086	626,827	7,172,975
Fund balances - end of year	\$ 6,968,943	\$ 2,325,620	\$ -	\$ 118,355	\$ 688,021	\$ 10,100,939

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, 2022

Net change in fund balances—Total governmental funds	\$	2,927,964
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	\$ 1,030,196	
Depreciation expense reported in the statement of activities	<u>(786,850)</u>	243,346
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		6,681
Repayment of debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position.		
Long-term debt proceeds received provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position by the amount of the bonds issued.		
Loan proceeds issued	(805,600)	
Principal repayments on long-term debt	<u>694,400</u>	(111,200)
Principal payments on the leases are expenditures in the governmental funds, but these repayments reduce the long-term liability in the statement of net position. In addition, the associated lease asset is amortized over the term of the lease and the amortization is expensed on the statement of activities.		
New lease agreements	(363,697)	
Principal repayment on lease liability	107,523	
Lease asset additions	363,696	
Amortization expense	<u>(111,694)</u>	<u>(4,172)</u>
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	(702,698)	
Contributions subsequent to the measurement date from January 1, 2021 through June 30, 2021	731,853	
Adjustment for the difference in basis of pension expense reporting for government-wide financial statements	<u>1,926,835</u>	1,955,990
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 decrease in the net OPEB obligation for the year.	315,151	
Deferred inflows of resources related to OPEB will be recognized in OPEB expense.	<u>(305,515)</u>	9,636
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:		
Accrued interest payable	<u>9,491</u>	<u>9,491</u>
Change in net position of governmental activities	\$	<u><u>5,037,737</u></u>

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022**

	Business-type Activities Enterprise Funds <u>Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,141,444
Due from other governments	<u>43,047</u>
Total current assets	<u>1,184,491</u>
Noncurrent assets:	
Furniture and equipment	611,588
Less - Accumulated depreciation	<u>(351,410)</u>
Total noncurrent assets	<u>260,178</u>
Total assets	<u>\$ 1,444,669</u>
LIABILITIES	
Current liabilities:	
Accounts payable and Accrued liabilities	\$ 28,645
Deferred Revenue	<u>32,249</u>
Total current liabilities	<u>60,894</u>
Total liabilities	<u>\$ 60,894</u>
NET POSITION	
Net investment in capital assets	\$ 260,178
Restricted for use in food service operations	<u>1,123,597</u>
Total net position	<u>\$ 1,383,775</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, 2022**

	Business-type Activities Enterprise Funds Food Service
OPERATING REVENUES	
Food service sales	\$ 98,737
State matching and other	4,734
Grants - child nutrition program	1,931,615
Total operating revenues	2,035,086
OPERATING EXPENSES	
Professional and contract services	1,583,048
Depreciation	24,226
Total operating expenses	1,607,274
Operating income	427,812
Change in net position	427,812
Net position - Beginning of year	955,963
Net position - End of year	\$ 1,383,775

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2022**

	Business-type Activities Enterprise Funds <u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from user charges	\$ 98,737
Operating grants received	1,967,692
Cash payments to contractors for goods and services	<u>(1,589,584)</u>
Net cash provided by operating activities	<u>476,845</u>
Net change in cash and cash equivalents	476,845
Cash and cash equivalents - beginning	<u>664,599</u>
Cash and cash equivalents - end	<u><u>\$ 1,141,444</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 427,812
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	24,226
Changes in assets and liabilities:	
Due from other governments	31,343
Accounts payable and accrued expenses	<u>(6,536)</u>
Net cash provided by operating activities	<u><u>\$ 476,845</u></u>

NONCASH NONCAPITAL OPERATING ACTIVITIES

During the year the District received \$103,194 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, 2022

	Component Unit	
	Private- Purpose Trust	Employee- Benefit Trust
ASSETS		
Cash and cash equivalents	\$ 300	\$ 1,014,903
Investment, at fair value:		
Bonds and bond mutual funds	-	784,600
Equity mutual funds	-	396,083
Due from other funds	-	427,045
	<u>300</u>	<u>2,622,631</u>
LIABILITIES		
Due to other funds	-	64,851
	<u>-</u>	<u>64,851</u>
NET POSITION		
Restricted for scholarships	\$ 300	\$ -
Restricted for employee benefit plans (held in trust)	-	2,557,780
	<u>300</u>	<u>2,557,780</u>
Total net position	<u>\$ 300</u>	<u>\$ 2,557,780</u>

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended June 30, 2022

	Component Unit	
	Private- Purpose Trust	Employee- Benefit Trust
ADDITIONS:		
Investment income (loss):		
Interest and dividends	\$ -	\$ 48,418
Net change in fair value	-	(260,421)
Contributions	-	427,045
Less - Investment expense	-	(15,766)
Net investment income	-	199,276
Total additions	-	199,276
DEDUCTIONS:		
Payment of benefits to trust fund participants	-	582,303
Implicit rate subsidy	-	64,851
Scholarships awarded	(300)	-
Total deductions	(300)	647,154
Change in net position	300	(447,878)
Net position - beginning of year	-	3,005,658
Net position - end of year	\$ 300	\$ 2,557,780

See accompanying notes to the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022. The Plan does not issue separate financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION AND NEW ACCOUNTING PRINCIPLE

New Accounting Principle

For the year ended June 30, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information on the District’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use asset. In its district-wide financial statements, the District, in its agreements as a lessee is required to recognize a lease liability and an intangible right to use lease asset. These changes were incorporated in the District’s financial statements for the year ended June 30, 2022, which is reflected in the restatement of the beginning net position of the Governmental Activities.

GASB Statement No. 84, *Fiduciary Activities*, was issued and implemented for the year ended June 30, 2021. At that time, the District brought over student activity funds only and incorporated them into the special purpose trust fund. For the year ended June 30, 2022, the District concluded that the amounts reported for scholarships in the private-purpose trust fund should be reported in the special purpose trust fund and subsequently concluded implementation. These adjustments to fund balance/net position are shown below.

The implementation of GASB Statement No. 84 and GASB Statement No. 87 requires a retroactive adjustment to the beginning fund balances. See below for details of the restated net position balances required by the Statements.

Opinion Unit =====>	Government- wide FS's	Governmental Funds	Non-major Fund	Fiduciary Fund
Fund/Activity =====>	<u>Governmental Activities</u>	<u>Other Governmental Funds</u>	<u>Special Purpose Trust</u>	<u>Private-Purpose Trust</u>
Net Position, 6/30/2021	\$ 28,087,795	\$ 542,519	\$ 407,535	\$ 84,308
Effects of GASB Statement No. 87 implementation				
Leased asset, net accumulated amortization	159,209			
Lease liability	<u>(168,984)</u>			
Total effects of GASB No. 87 implementation	(9,775)			
Effects of GASB Statement No. 84 implementation	<u>84,308</u>	<u>84,308</u>	<u>84,308</u>	<u>(84,308)</u>
Restated Net Position, 6/30/2021	<u>\$ 28,162,328</u>	<u>\$ 626,827</u>	<u>\$ 491,843</u>	<u>\$ -</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION AND NEW ACCOUNTING PRINCIPLE (Continued)

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.

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, 2022

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION AND NEW ACCOUNTING PRINCIPLE (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, 2022

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION AND NEW ACCOUNTING PRINCIPLE (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
- Capital Projects 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

Fiduciary Funds

The District reports the following fiduciary funds:

- Private-purpose trust

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 – 2021 tax roll:

Lien date and levy date	October, 2021
Tax bills mailed	December, 2021
Payment in full, or	
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. LONG-TERM OBLIGATIONS

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

Long-term obligations 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, 2022

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, 2022

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, 2022

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, 2022.

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, 2022

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, 2022

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, 2022

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.

T. LEASES

The district follows GASB Statement No. 87, *Leases*, to account for significant lease agreements which convey control of the right to use another entity's nonfinancial asset. This applies to those agreements in which the District is the lessee (incurring expenditures to control a right to use an asset) and lessor (conveying control to another entity to use an asset owned by the District). Lessee agreements are recorded as a lease asset and liability discounted to the present value of payments expected to be made during the lease term using the rate charged by the lessor or an estimated incremental borrowing rate in the District's government-wide financial statements. Lessor agreements are recorded as a lease receivable and deferred inflow of resources discounted to the present value of payments expected to be received during the lease term using the rate charged by the lessor or an estimated incremental borrowing rate in the District's government-wide financial statements. A contract that transfers ownership of the underlying asset to the lessee at the end of the contract and does not contain termination options is reported as a financed purchase of the underlying asset by the District.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 2 CASH AND INVESTMENTS (Continued)

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, 2022, \$11,277,510 of the District’s bank balance of \$12,802,947 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 69,505
Uninsured and collateralized by securities held by the pledging institution's agent not in the name of the District	<u>11,208,005</u>
	<u>\$ 11,277,510</u>

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, 2022

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, 2022, the District had the following recurring fair value measurements.

	Level 1	Level 2	Level 3	Total
Bond mutual funds	\$ 784,600	\$ -	\$ -	\$ 784,600
Equity mutual funds	396,083	-	-	396,083
	\$ 1,180,683	\$ -	\$ -	\$ 1,180,683

As of June 30, 2022, 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 (5 funds)	2.9 to 9.8 years	\$ 784,600
Equity mutual funds	None	396,083

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, 2022

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, 2022, the entire amount of the District’s investments in its employee benefit trust totaling \$1,180,683 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 (five funds issue at June 30, 2022) 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, 2022 follows:

<u>Range of ratings by by each mutual bond fund</u>	<u>Percentage of Holdings</u>	<u>Dollar amount of investments</u>
AAA	45.36%	\$ 355,889
AA	3.30%	25,917
A	11.63%	91,228
BBB	24.69%	193,748
BB	8.86%	69,498
B	4.86%	38,169
Below B	1.11%	8,701
Not rated	0.18%	1,451
	<u>100%</u>	<u>\$ 784,600</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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	\$ 11,998,411
Petty cash	165
Total deposits	<u>\$ 11,998,576</u>
Per statement of net position:	
Governmental activities	\$ 8,661,246
Business-type activities	1,141,444
Per statement of fiduciary net position:	
Private-purpose trust	300
Employee-benefit trust:	
Cash and cash equivalents	1,014,903
Bonds and bond mutual funds	784,600
Equity mutual funds	396,083
Total Employee-benefit trust	<u>2,195,586</u>
Total	<u>\$ 11,998,576</u>

Note 3 CAPITAL ASSETS

Leased Assets

Leased asset activity for the year ended June 30, 2022 was as follows:

	Balance 7/1/2021	Additions	Deletions/ Reclass	Balance 06/30/2022
Governmental activities:				
Leased assets being amortized:				
Building and improvements	\$ 180,280	356,700	-	536,980
Furniture and equipment	66,025	6,996	-	73,021
Total leased assets being amortized	<u>246,305</u>	<u>363,696</u>	<u>-</u>	<u>610,001</u>
Less - Accumulated amortization for:				
Building and improvements	(54,084)	(96,157)	-	(150,241)
Furniture and equipment	(33,012)	(15,537)	-	(48,549)
Total accumulated amortization	<u>(87,096)</u>	<u>(111,694)</u>	<u>-</u>	<u>(198,790)</u>
Governmental activities leased assets - net	<u>\$ 159,209</u>	<u>252,002</u>	<u>-</u>	<u>411,211</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 3 CAPITAL ASSETS (Continued)

Leased Assets (continued)

Amortization expense is charged to governmental activities functions as follows:

Support services:		
Business services	\$	98,489
Other support services		<u>13,205</u>
 Total amortization expenses - governmental activities	 \$	 <u><u>111,694</u></u>

District Owned Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance 7/1/2021	Additions	Deletions/ Reclass	Balance 06/30/2022
Governmental activities:				
Capital assets not being depreciated:				
Sites	\$ 716,390	-	-	716,390
Construction work in progress	-	129,133	-	129,133
Total capital assets not being depreciated	<u>716,390</u>	<u>129,133</u>	<u>-</u>	<u>845,523</u>
Capital assets being depreciated:				
Site improvements	1,821,256	301,576	-	2,122,832
Building and improvements	42,405,637	375,938	-	42,781,575
Furniture and equipment	3,110,844	225,637	(13,495)	3,322,986
Total capital assets being depreciated	<u>47,337,737</u>	<u>903,151</u>	<u>(13,495)</u>	<u>48,227,393</u>
Less - Accumulated depreciation for:				
Site improvements	(20,944)	(7,287)	-	(28,231)
Building and improvements	(25,928,562)	(575,184)	-	(26,503,746)
Furniture and equipment	(2,248,381)	(204,379)	11,407	(2,441,353)
Total accumulated depreciation	<u>(28,197,887)</u>	<u>(786,850)</u>	<u>11,407</u>	<u>(28,973,330)</u>
Governmental activities capital assets - net	<u>\$ 19,856,240</u>	<u>245,434</u>	<u>(2,088)</u>	<u>20,099,586</u>
	Balance			Balance
	7/1/2021	Additions	Deletions	06/30/2022
Business-type activities:				
Capital assets being depreciated:				
Food service equipment	\$ 622,594	-	(11,006)	611,588
Less - Accumulated depreciation for:				
Food service equipment	(338,190)	(24,226)	11,006	(351,410)
Business-type activities capital assets - net	<u>\$ 284,404</u>	<u>(24,226)</u>	<u>-</u>	<u>260,178</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 3 CAPITAL ASSETS (Continued)

District Owned Capital Assets (continued)

Depreciation expense is charged to governmental activities functions as follows:

Instruction:	
Regular	\$ 7,744
Vocational	26,868
Special education	605
Other	3,373
Support services:	
Pupil services	3,173
Instructional staff services	6,739
School administration services	1,412
Business services	12,841
Operations and maintenance of plant services	120,421
Pupil transportation services	51,322
Other support services	3,700
Community services	2,210
Unallocated	<u>546,442</u>
Total depreciation expenses - governmental activities	<u>\$ 786,850</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 \$8,500,000 in short-term debt for the year ended June 30, 2022.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 5 LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Balance 7/1/2021	Increases	Decreases	Balance 06/30/2022	Amounts due within one year
Promissory note	\$ -	805,600	(75,000)	730,600	-
Notes payable	535,000	-	(425,000)	110,000	77,700
Land contract from direct borrowings and direct placements	194,400	-	(194,400)	-	-
Add: Deferred issuance premium	13,361	-	(6,681)	6,680	6,680
Total long-term liabilities, excluding lease liabilities	742,761	805,600	(701,081)	847,280	84,380
Lease liabilities, see below	168,984	363,697	(107,523)	425,158	111,243
Total long-term liabilities	\$ 911,745	1,169,297	(808,604)	1,272,438	195,623

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, 2022, general obligation debt consisted of the following:

Type	Date of Issue	Final Maturity	Interest Rates (%)	Original Indebtedness	Balance Outstanding 06/30/2022
General obligation debt					
G.O. promissory notes	6/22/16	4/1/2026	1.5 - 2	\$ 4,180,000	\$ 110,000
G.O. promissory notes	7/16/21	4/1/2031	1.5 - 3	805,600	730,600
Direct borrowings:					840,600
Land contract	4/8/19	12/31/2024	2.5	411,200	-
					840,600
Add - Unamortized note premium					6,680
Total general obligation debt					847,280
Other long-term liabilities:					
Lease liability					425,158
Less - current portion					(195,623)
Total governmental activities long-term obligations					\$ 1,076,815

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 5 LONG-TERM OBLIGATIONS (Continued)

Future debt service requirements to maturity on general obligation debt at June 30, 2022 are as follows:

Year	G.O. bonds and notes		Total
	Principal	Interest	
2023	77,700	7,609	85,309
2024	188,500	7,850	196,350
2025	79,400	5,882	85,282
2026	80,300	5,003	85,303
2027	81,100	4,116	85,216
2028-2031	333,600	7,391	340,991
Totals	\$ 840,600	37,851	878,451

For the year ended June 30, 2022, interest costs on general obligation debt totaled \$32,503 and the entire amount was charged to expense. No interest cost was capitalized during the year ended June 30, 2022.

The 2021 equalized valuation of the District as certified by the Wisconsin Department of Revenue is \$973,845,597. The legal debt limit and margin of indebtedness as of June 30, 2022 in accordance with Wisconsin statutes follows:

Debt limit (10% of \$973,845,597)	\$ 97,384,560
Less - outstanding debt subject to limitation	(840,600)
Margin on indebtedness	<u>\$ 96,543,960</u>

Lease Liability

Lease agreements for the year ended June 30, 2022 was as follows:

Lessor	Date of Issue	Final Maturity	Non-cancellable Term	Interest Rates (%)	Original Indebtedness	Balance Outstanding 06/30/2022
Rainbow Gymnastics	7/1/2021	6/30/2024	Yes	3.50%	\$ 13,992	\$ 9,732
Bender Investments (Mosinee Location RVA)	1/1/2020	12/31/2024	No - 60 day notice	1.50%	180,280	94,051
Taylor County Lease Agreement (RVA Office)	7/16/2021	7/16/2030	No - 180 day notice	3.50%	292,708	265,359
Simek Recreation Center - Hockey Rink	7/1/2021	6/30/2023	Yes	3.50%	56,996	28,986
Bauernfeind- copiers	8/6/2019	8/6/2025	Yes	5.23%	66,025	27,030
Total general lease obligations						\$ <u>425,158</u>

For the above leases, the District used an estimated incremental borrowing rate of 3.5% for leases without a stated rate included in the individual lease agreement.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 5 LONG-TERM OBLIGATIONS (Continued)

Lease Liability (continued)

For the Taylor County lease agreement for the RVA office space, the lease did not specify a term, rather the lease shall be renewed annually. The District is reasonably certain the term is for ten years, therefore this is the term for accounting purposes.

The lease activity for the year ended June 30, 2022 was as follows:

	<u>Balance 7/1/2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 06/30/2022</u>	<u>Amounts due within one year</u>
Lease Obligation	\$ 168,984	363,697	(107,523)	425,158	111,243
Total long-term lease liabilities	\$ <u>168,984</u>	<u>363,697</u>	<u>(107,523)</u>	<u>425,158</u>	<u>111,243</u>

Debt service requirements for leased assets at June 30, 2022 is as follows:

<u>Year</u>	<u>Long-term Lease Obligations</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2023	111,243	4,936	116,179
2024	85,091	2,469	87,560
2025	47,997	1,122	49,119
2026	29,027	1,053	30,080
2027	29,463	1,069	30,531
2028-2031	122,337	4,437	126,774
Totals	\$ <u>425,158</u>	<u>15,086</u>	<u>440,244</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 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, 2022

Note 6 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
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%
2021	5.1%	13.0%

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 \$1,231,005 in contributions from the employer.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 DEFINED BENEFIT PENSION (Continued)

Contributions (Continued)

Contribution rates as of June 30, 2022 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

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

At June 30, 2022, the District reported a liability (asset) of (\$8,139,879) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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, 2021, the District's proportion was 0.10098875%, which was an increase of 0.00411268% from its proportion measured as of the prior measurement date of December 31, 2020.

For the year ended June 30, 2022, the District recognized pension income of \$694,017.

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Cost-Sharing Multiple-Employer Pension Plan:		
Differences between expected and actual experience	\$ 13,149,563	\$ 948,225
Changes in assumptions	1,518,623	-
Net differences between projected and actual earnings on pension plan investments	-	18,209,586
Changes in proportionate and difference between employer contributions and proportionate share of contributions	34,801	12,106
Employer contributions subsequent to the measurement date	<u>731,853</u>	<u>-</u>
Total - cost-sharing multiple-employer pension plan	<u>\$ 15,434,840</u>	<u>\$ 19,169,917</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 DEFINED BENEFIT PENSION (Continued)

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

\$731,853 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, 2022.

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
2023	\$ 6,413,862	\$ 6,950,653
2024	4,012,080	6,104,368
2025	2,907,713	3,867,865
2026	1,369,331	2,247,031
2027	-	-
Thereafter	-	-

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 DEFINED BENEFIT PENSION (Continued)

Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 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	52.0%	6.8%	4.2%
Fixed Income	25.0%	4.3%	1.8%
Inflation Sensitive Assets	19.0%	2.7%	20.0%
Real Estate	7.0%	5.6%	3.0%
Private Equity/Debt	12.0%	9.7%	7.0%
Total Core Fund	115.0%	6.6%	4.0%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	6.3%	3.7%
International Equities	30.0%	7.2%	4.6%
Total Variable Fund	100.0%	6.8%	4.2%

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

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

Note 6 DEFINED BENEFIT PENSION (Continued)

Actuarial Assumptions (Continued)

A single discount rate of 6.8% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (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, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax- exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8 percent, as well as what the District’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate <u>(5.80%)</u>	Current Discount Rate <u>(6.80%)</u>	1% Increase to Discount Rate <u>(7.80%)</u>
District's proportionate share of the net pension liability (asset) \$	5,775,821 \$	(8,139,879) \$	(18,156,594)

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, 2022 the District has accrued liabilities totaling \$433,103 relating to the pension plan. This amount represents legally required contributions based on the June 2022 payroll reporting period.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

Note 7 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, 2022, 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, 2022

Note 7 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, 2022, 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, 2022

Note 7 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, 2022, the annual money-weighted rate of return on the investments, net of investment expense was 8.75% 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, 2022**

Note 7 OTHER POST EMPLOYMENT BENEFITS (Continued)

Receivables

As of June 30, 2022 the Plan reported \$427,045 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2022.

Change in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
Balances at 6/30/21	\$ 5,223,308	\$ 2,926,380	\$ 2,296,928
Changes for the year:			
Service cost	313,866	-	313,866
Interest	113,593	-	113,593
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions or other input	-	-	-
Contributions - employer	-	427,045	(427,045)
Net investment income	-	315,566	(315,566)
Benefit payments	(663,333)	(663,333)	-
Net changes	<u>(235,874)</u>	<u>79,278</u>	<u>(315,152)</u>
Balances at 6/30/22 (measurement date)	<u>\$ 4,987,434</u>	<u>\$ 3,005,658</u>	<u>\$ 1,981,776</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, 2021. The components of the net OPEB liability of the District reported at June 30, 2022, were as follows:

	Net OPEB Obligation (Asset)
Total OPEB liability	\$ 4,987,434
Plan fiduciary net position	<u>(3,005,658)</u>
District's net OPEB liability	<u>\$ 1,981,776</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 <u>60.26%</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

Note 7 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, 2021, 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, 2021 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:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
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, 2022

Note 7 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)	\$	2,212,976	1,981,776	1,753,094

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)	\$	1,823,504	1,981,776	2,158,455

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$9,637. At June 30, 2022 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	\$	770,197	\$ -
Changes in assumptions		486,490	45,399
Net differences between projected and actual earnings on OPEB plan investments		-	198,033
District contributions subsequent to the measurement date	\$	427,045	-
Total	\$	1,683,732	243,432

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

Note 7 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
2023	\$ 91,022	\$ 17,632
2024	88,993	17,239
2025	93,548	18,121
2026	89,586	17,354
2027	152,190	29,481
Thereafter	741,348	143,605

Payable to the OPEB Plan

At June 30, 2022, the District reported a payable of \$427,045 for the 2021-2022 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, 2022

Note 8 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, 2022, consisted of the following:

	<u>Due from other funds</u>	<u>Due to other funds</u>
<i>Governmental funds:</i>		
General fund:		
Due from fiduciary component unit	\$ 51,611	-
Due from package/cooperative fund	382,822	-
Due to capital projects fund		1,000,000
Due to fiduciary component unit	-	332,246
Capital Projects fund:		
Due from general fund	1,000,000	-
Package/Cooperative fund:		
Due from fiduciary component unit	13,240	-
Due to fiduciary component unit	-	94,799
Due to general fund	-	382,822
Subtotal - governmental funds	<u>1,447,673</u>	<u>1,809,867</u>
<i>Component unit - fiduciary funds:</i>		
Due from general fund	332,246	-
Due from package/cooperative fund	94,799	
Due to other funds	-	64,851
Subtotal - fiduciary funds	<u>427,045</u>	<u>64,851</u>
	<u>\$ 1,874,718</u>	<u>1,874,718</u>

Interfund transfers for the year ended June 30, 2022, consisted of the following:

	<u>Transfer from</u>	<u>Transfer to</u>
General fund	\$ 6,254,498	-
Debt Service fund	-	114,400
Capital Projects	-	1,015,000
Package/Cooperative fund	-	5,125,098
	<u>\$ 6,254,498</u>	<u>6,254,498</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, 2022

Note 9 NET POSITION

Net position reported on the district wide statement of net position at June 30, 2022 includes the following:

Governmental activities:

Net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 20,099,586
Leased assets, net of accumulated amortization	411,211
Less - related long-term lease liability outstanding	(425,158)
Less - related long-term debt outstanding	(847,280)
Total invested in capital assets	<u>19,238,359</u>

Restricted for:

Donor-specified purposes	515,789
Debt service	115,796
Future capital expenditures	2,325,620
Future community service expenditures	172,232
Total restricted	<u>3,129,437</u>

Unrestricted 10,832,269

Total governmental activities net assets \$ 33,200,065

Business-type activities:

Invested in capital assets, net of related debt:

Capital assets, net of accumulated depreciation	\$ 260,178
Total invested in capital assets	<u>260,178</u>

Restricted for:

Future food service operations	<u>1,123,597</u>
Total restricted	<u>1,123,597</u>

Unrestricted -

Total business-type activities net assets \$ 1,383,775

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 10 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; 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 11 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 12 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, 2022 the District did not exceed this limitation.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Local	\$ 5,018,522	\$ 5,018,522	\$ 5,019,549	\$ 1,027
Interdistrict	8,730,000	8,730,000	8,968,800	238,800
State	18,105,454	18,105,454	18,290,663	185,209
Federal	1,461,187	1,461,187	1,928,064	466,877
Other	47,000	47,000	98,434	51,434
Total revenues	<u>33,362,163</u>	<u>33,362,163</u>	<u>34,305,510</u>	<u>943,347</u>
EXPENDITURES				
Instruction				
Regular	10,724,224	10,724,224	10,971,558	(247,334)
Vocational	849,169	849,169	825,670	23,499
Other	1,370,319	1,370,319	1,336,437	33,882
Total instruction	<u>12,943,712</u>	<u>12,943,712</u>	<u>13,133,665</u>	<u>(189,953)</u>
Support services				
Pupil services	716,205	716,205	722,009	(5,804)
Instructional support services	1,274,995	1,274,995	1,367,039	(92,044)
Central administration	342,697	342,697	370,712	(28,015)
School administration	1,407,595	1,407,595	1,472,314	(64,719)
Business administration	4,552,425	4,552,425	4,457,252	95,173
Central services	140,800	140,800	153,974	(13,174)
Debt service	40,000	40,000	9,139	30,861
Other support services	795,365	795,365	643,242	152,123
Total support services	<u>9,270,082</u>	<u>9,270,082</u>	<u>9,195,681</u>	<u>74,401</u>
Non-Program				
General tuition payments	698,545	698,545	611,588	86,957
Total non-program	<u>698,545</u>	<u>698,545</u>	<u>611,588</u>	<u>86,957</u>
Total expenditures	<u>22,912,339</u>	<u>22,912,339</u>	<u>22,940,934</u>	<u>(28,595)</u>
Excess of revenues over expenditures	10,449,824	10,449,824	11,364,576	914,752
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of non-capital assets	-	-	4,295	4,295
Transfer to other funds	(10,449,824)	(10,449,824)	(10,402,949)	46,875
Total other financing sources (uses)	<u>(10,449,824)</u>	<u>(10,449,824)</u>	<u>(10,398,654)</u>	<u>51,170</u>
Net change in fund balances	-	-	965,922	965,922
Fund balances - beginning of year	<u>6,003,021</u>	<u>6,003,021</u>	<u>6,003,021</u>	<u>-</u>
Fund balances - end of year	<u>\$ 6,003,021</u>	<u>\$ 6,003,021</u>	<u>\$ 6,968,943</u>	<u>\$ 965,922</u>

See accompanying notes to budgetary comparison schedule.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
June 30, 2022

MEDFORD AREA PUBLIC SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE - PACKAGE/COOPERATIVE FUND
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Total revenues	\$ 3,282,532	\$ 3,282,532	\$ 3,242,146	\$ (40,386)
Total revenues	3,282,532	3,282,532	3,242,146	(40,386)
EXPENDITURES				
Instruction	4,376,584	4,376,584	4,818,085	(441,501)
Support services	4,845,935	4,845,935	3,549,159	1,296,776
Total expenditures	9,222,519	9,222,519	8,367,244	855,275
Excess of revenues over expenditures	(5,939,987)	(5,939,987)	(5,125,098)	814,889
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	5,939,987	5,939,987	5,125,098	(814,889)
Total other financing sources (uses)	5,939,987	5,939,987	5,125,098	(814,889)
Net change in fund balances	-	-	-	-
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	\$ -	\$ -	\$ -	\$ -

See accompanying notes to budgetary comparison schedule.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
June 30, 2022

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

Financial Statement Major Fund	<u>General Fund</u>
Revenues:	
Actual amounts from the budgetary comparison schedule	\$ 34,305,510
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>2,731,234</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ <u><u>37,036,744</u></u>
Expenditures:	
Actual amounts from the budgetary comparison schedule	\$ 22,940,934
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>6,879,685</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	\$ <u><u>29,820,619</u></u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
June 30, 2022

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

Financial Statement Major Fund	<u>General Fund</u>
Other financing sources (uses)	
Actual amounts from the budgetary comparison schedule	\$ (10,398,654)
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>4,148,452</u>
Total other financing sources (uses) as reported on the statement of revenues expenditures and changes in fund balances - governmental funds	<u><u>\$ (6,250,203)</u></u>

Note 2 EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

For the year ended June 30, 2022 the following general fund functions had an excess of actual expenditures over the final budget amounts.

General fund:	
Instruction services:	
Regular	\$ 247,334
Support services:	
Pupil services	5,804
Instructional support services	92,044
Central administration	28,015
School administration	64,719
Central services	13,174
	<u>\$ 451,090</u>
Other Funds:	
Special education fund	\$ 9,058
Debt service fund	114,400
Food service fund	96,608
	<u>\$ 220,066</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022**

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

Last 10 Fiscal Years*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability						
Service cost	\$ 313,866	\$ 323,154	\$ 300,740	\$ 188,401	\$ 202,459	\$ 202,459
Interest	113,593	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	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in total OPEB liability	<u>(235,874)</u>	<u>399,682</u>	<u>114,706</u>	<u>1,393,720</u>	<u>(514,404)</u>	<u>21,808</u>
Total OPEB liability - beginning	<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>	<u>3,807,796</u>
Total OPEB liability - ending (a)	<u>\$ 4,987,434</u>	<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>
Plan fiduciary net position						
Contributions - employer	\$ 427,045	\$ 162,034	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Net investment income	315,566	87,193	134,705	113,058	204,445	50,997
Benefit payments	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in plan fiduciary net position	<u>79,278</u>	<u>(129,908)</u>	<u>(226,598)</u>	<u>(12,820)</u>	<u>(491,060)</u>	<u>(219,748)</u>
Plan fiduciary net position - beginning	<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>	<u>4,006,514</u>
Plan fiduciary net position - ending (b)	<u>\$ 3,005,658</u>	<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>
District's net OPEB liability - ending [(a) - (b)]	\$ 1,981,776	\$ 2,296,928	\$ 1,767,338	\$ 1,426,034	\$ 19,494	\$ 42,838
Plan fiduciary net position as a percentage of the total OPEB liability	60.26%	56.03%	63.36%	69.72%	99.41%	98.88%
Covered-employee payroll	\$ 16,775,765	\$ 16,775,765	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,656,266
District's net OPEB liability as a percentage of covered-employee payroll	11.81%	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.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022
SCHEDULE OF DISTRICT'S CONTRIBUTIONS**

	Last 10 Fiscal Years*					
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 427,045	\$ 392,001	\$ 392,001	\$ 210,718	\$ 210,718	\$ 44,470
Contributions in relation to the actuarially determined contribution	<u>427,045</u>	<u>162,034</u>	<u>63,090</u>	<u>80,467</u>	<u>50,267</u>	<u>22,774</u>
Contribution deficiency (excess)	\$ -	\$ 229,967	\$ 328,911	\$ 130,251	\$ 160,451	\$ 21,696
District's covered-employee payroll	\$ 16,775,765	\$ 16,775,765	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,656,266
Contributions as a percentage of covered-employee payroll	2.55%	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.

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – SCHEDULES OF
CHANGES IN THE DISTRICT’S NET OPEB LIABILITY AND RELATED RATIOS
AND DISTRICT’S CONTRIBUTIONS
June 30, 2022

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, 2021.

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, 2022

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

Last 10 Fiscal Years*

	<u>2022</u>	<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)	0.10098875%	0.09687601%	0.09286166%	0.08983958%	0.08736266%	0.08612797%	0.08536503%	0.08523595%
District's proportionate share of the net pension liability (asset)	\$ (8,139,879)	\$ (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	18,237,112	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	-44.63%	-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)	106.02%	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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,231,005	\$ 1,129,118	\$ 1,013,289	\$ 963,199	\$ 891,596	\$ 834,963	\$ 833,158	\$ 829,505
Contributions in relation to the contractually required contributions	1,231,005	1,129,118	1,013,289	963,199	891,596	834,963	833,158	829,505
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
District's covered-employee payroll	18,237,112	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%	6.75%	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, 2022

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.

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

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

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the 2018 Mortality Table.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SUPPLEMENTAL INFORMATION
June 30, 2022**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022**

	Special Revenue Trust Fund	Community Service Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 524,592	\$ 178,848	\$ 703,440
Due from other governments	-	3,099	3,099
Total assets	\$ 524,592	\$ 181,947	\$ 706,539
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 8,803	\$ 9,715	\$ 18,518
Total liabilities	8,803	9,715	18,518
Fund balances (deficits):			
Restricted for:			
District operations per donor specifications	515,789	-	515,789
Future community service expenditures	-	172,232	172,232
Total fund balances	515,789	172,232	688,021
Total liabilities and fund balances	\$ 524,592	\$ 181,947	\$ 706,539

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	<u>Special Revenue Trust Fund</u>	<u>Community Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Local	\$ 538,158	\$ 366,781	\$ 904,939
Federal	<u>-</u>	<u>206,657</u>	<u>206,657</u>
Total revenues	<u>538,158</u>	<u>573,438</u>	<u>1,111,596</u>
EXPENDITURES			
Instruction:			
Regular	100,924	-	100,924
Vocational	<u>4,022</u>	<u>-</u>	<u>4,022</u>
Total instruction	<u>104,946</u>	<u>-</u>	<u>104,946</u>
Support services:			
Pupil services	13,570	-	13,570
General administration services	-	63,863	63,863
School administration services	215,190	99,191	314,381
Operations and maintenance of plant services	127,496	32,203	159,699
Pupil transportation	750	21,874	22,624
Other support services	52,260	8,250	60,510
Community service	<u>-</u>	<u>310,809</u>	<u>310,809</u>
Total support services	<u>409,266</u>	<u>536,190</u>	<u>945,456</u>
Total expenditures	<u>514,212</u>	<u>536,190</u>	<u>1,050,402</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,946</u>	<u>37,248</u>	<u>61,194</u>
Net change in fund balances	23,946	37,248	61,194
Fund balances - beginning of year	<u>491,843</u>	<u>134,984</u>	<u>626,827</u>
Fund balances - end of year	<u>\$ 515,789</u>	<u>\$ 172,232</u>	<u>\$ 688,021</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
Year Ended June 30, 2022**

<u>Operating Activity</u>	<u>WUFAR Object Code</u>		<u>Cost</u>
Employee salaries	100	\$	120,002
Employee benefits	200		<u>121,542</u>
Total		\$	<u><u>241,544</u></u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS
Year Ended June 30, 2022**

<u>Services Provided</u>	<u>Function Code</u>		<u>Cost</u>
General Administration	235000	\$	241,544
Total		\$	<u><u>241,544</u></u>

December 13, 2022

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

Dear Board Members:

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Medford Area Public School District (“District”) for the year ended June 30, 2022. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States and Uniform Guidance, issued by the U.S. Office of Management and Budget, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District implemented GASB No. 87, *Leases*, for the year ended June 30, 2022 which resulted in the recognition of certain lease assets and liabilities for right to use agreements previously classified as operating leases. No other new accounting policies were adopted and the application of existing policies was not changed during June 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the proper period.

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

1. Management’s estimate of the depreciation of capital assets is based on assumptions of the estimated useful life. We evaluated the key factors and assumptions used to develop the depreciation estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Matters (Continued)

Qualitative Aspects of Accounting Practices (Continued)

2. The net OPEB liability information was based upon an actuarial valuation performed on the plan's data as of June 30, 2020, with a table update measured as of June 30, 2021. We evaluated the key factors and assumptions used to develop these estimates in determining that they were reasonable in relation to the financial statements taken as a whole.
3. The net pension (asset)/liability information which was provided to all participating governmental units by the Wisconsin Department of Employee Trust Funds is based upon an actuarial valuation performed on the plan's data as of December 31, 2020 with a roll-forward to a measurement date of December 31, 2021 and related employer reporting schedules. This information relative to the Wisconsin Retirement System has been audited by the State of Wisconsin Legislative Audit Bureau who expressed an unmodified opinion in its report dated September 26, 2022. We have evaluated the key factors and assumptions used to develop these estimates including the allocations to participating employers for their proportionate share in determining that they are reasonable in relation to the financial statements taken as a whole.
4. Management's estimate of the amortization of leases is based on assumptions of the estimated contract life. We evaluated the key factors and assumptions used to develop the amortization estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The schedule attached to the management representations letter summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule – General Fund, Schedules of Changes in the District’s Net OPEB Liability and Related Ratios and District’s Contributions, and the Schedule of District’s Proportionate Share of the Net Pension Liability (Asset) and District’s Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters (Continued)

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

Restriction on Use

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

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
INDEPENDENT AUDITORS' REPORTS
ON FEDERAL AND STATE
SINGLE AUDITS
June 30, 2022**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
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June 30, 2022

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**Independent Auditors' Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business - type activities, each major fund, and the aggregate remaining fund information of the Medford Area Public School District ("District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control over financial reporting, described in the accompanying schedules of findings and questioned costs as findings 2022-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Medford Area Public School District's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
December 13, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Medford Area Public School District's ("District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, the Medford Area Public School District complied, in all material respects with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Medford Area Public School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of federal findings and questioned costs as item 2022-001 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Medford Area Public School District as of and for the year ended June 30, 2022, and have issued our report thereon dated December 13, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
December 13, 2022

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Administering Agency Pass-through Agency Award Description	Assistance Listing Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2021	Receipts Grantor Reimbursement	Expenditures	Accrued Receivable June 30, 2022
U.S. DEPARTMENT OF AGRICULTURE Wisconsin Department of Natural Resources: Schools and Roads - Payments to States July 1, 2021 - June 30, 2022	10.665	N/A	\$ 19,551	-	\$ 19,551	\$ 19,551	\$ -
Wisconsin Department of Public Instruction: Child Nutrition Cluster:							
National School Breakfast Program July 1, 2021 - June 30, 2022	10.553	2022-603409-DPI-SB-546	\$ 502,551	-	502,551	502,551	-
Summer Food Service Program July 1, 2020 - June 30, 2021	10.559			74,390	74,390		-
July 1, 2021 - June 30, 2022	10.559	2022-603409-DPI-SFSP-561	\$ 155,439	-	114,424	155,439	41,015
National School Lunch Program July 1, 2021 - June 30, 2022	10.555	2022-603409-DPI-NSL-547	\$ 1,271,594	-	1,271,594	1,271,594	-
NSL Snack July 1, 2021 - June 30, 2022	10.555	2022-603409-DPI-SK_NSL-561	\$ 2,032	-	-	2,032	2,032
Total Child Nutrition Cluster				74,390	1,962,959	1,931,616	43,047
TOTAL U.S. DEPARTMENT OF AGRICULTURE				74,390	1,982,510	1,951,167	43,047
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) CESA #10							
Medicaid School Based Services July 1, 2021 - June 30, 2022	93.778	44233100	\$ 330,909	322,998	636,114	330,909	17,793
Drug-Free Communities Support Program Grants July 1, 2021 - June 30, 2022	93.276	N/A	\$ 206,657	4,245	207,803	206,657	3,099
TOTAL U.S. DEPARTMENT OF HHS				327,243	843,917	537,566	20,892
U.S. DEPARTMENT OF EDUCATION							
Wisconsin Department of Public Instruction: Special Education Cluster:							
Special Education - Grants to States (IDEA B) July 1, 2020 - June 30, 2021				110,326	110,326	-	-
July 1, 2021 - June 30, 2022	84.027	2022-603409-DPI-FLOW-341	\$ 587,441	-	267,307	507,536	240,229
IDEA B - Discretionary July 1, 2020 - June 30, 2021				31,181	31,181	-	-
July 1, 2021 - June 30, 2022	84.027	2022-603409-DPI-FLOW-341	\$ 76,950	-	44,802	76,950	32,148
Special Education - Preschool Grants (IDEA Preschool) July 1, 2020 - June 30, 2021				4,285	4,285	-	-
July 1, 2021 - June 30, 2022	84.173	2022-603409-DPI-PRESCH-347	\$ 28,223	-	19,529	23,204	3,675
Total Special Education Cluster				145,792	477,430	607,690	276,052

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
Year Ended June 30, 2022**

Administering Agency Pass-through Agency Award Description	Assistance Listing Number	Pass Through Entity Identifying Number	Program or Award Amount	Accrued Receivable July 01, 2021	Receipts Grantor Reimbursement	Expenditures	Accrued Receivable June 30, 2022
U.S. DEPARTMENT OF EDUCATION (Continued)							
Wisconsin Department of Public Instruction (Continued):							
Title I-A - MP							
July 1, 2020 - June 30, 2021				196,886	196,886	-	-
July 1, 2021 - June 30, 2022	84.010	2022-603409-DPI-TIA-141	\$ 314,093	-	203,259	294,283	91,024
ESF Cluster:							
COVID-19 Elementary and Secondary							
School Emergency Relief Fund - MP							
July 1, 2020 - June 30, 2021				10,179	10,179	-	-
July 1, 2021 - June 30, 2022	84.425D	2022-603409-DPI-ESSERFI-160	\$ 305,827	-	21,901	21,901	-
COVID-19 Elementary and Secondary							
School Emergency Relief Fund II - MP							
July 1, 2021 - June 30, 2022	84.425D	2022-603409-DPI-ESSERFII-163	\$ 1,352,196	-	982,274	1,054,883	72,609
COVID-19 Elementary and Secondary							
School Emergency Relief Fund III - MP							
July 1, 2021 - June 30, 2022	84.425D	2022-603409-DPI-ESSERFIII-165	\$ 81,844	-	-	1,850	1,850
Total ESF Cluster				10,179	1,014,354	1,078,634	74,459
Title IV							
July 1, 2020 - June 30, 2021				5,198	5,198	-	-
July 1, 2021 - June 30, 2022	84.424	2022-603409-DPI-TIVA-381	\$ 23,716	-	9,457	11,958	2,501
ESEA Title II-A Teacher/Principal							
July 1, 2020 - June 30, 2021				28,761	28,761	-	-
July 1, 2021 - June 30, 2022	84.367	2022-603409-DPI-TIIA-365	\$ 54,090	-	36,507	51,178	14,671
VEA Funded - Basic Grants to States							
July 1, 2021 - June 30, 2022				2,123	2,123	-	-
July 1, 2021 - June 30, 2022	84.048	2021-603409-DPI-CTE-400	\$ 19,563	-	6,193	16,447	10,254
Get Kids Ahead							
July 1, 2021 - June 30, 2022	21.027	N/A	\$ 37,574	-	37,574	37,574	-
TOTAL U.S. DEPARTMENT OF EDUCATION				388,939	2,017,742	2,097,764	468,961
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$	790,572	4,840,298	4,582,626	\$ 532,900

MP - Denotes major program for purposes of Uniform Grant Guidance testing for the year ended June 30, 2022.

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

Note 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (“Schedule”) includes the federal grant activity of the Medford Area Public School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Note 3 NONCASH ASSISTANCE

Included in the receipts and expenditures totals for the National School Lunch Program, CFDA #10.555, are the value of federal donated commodities totaling \$103,194. This value was provided to the District by the Wisconsin Department of Public Instruction in its Commodity Allocation and Receipt Report for the 2022 program year. Since these donated commodities are used primarily in the lunch program, they are reported with this CFDA in the schedule.

Note 4 10 PERCENT DE MINIMIS INDIRECT COST RATE

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

Note 5 GET KIDS AHEAD PROGRAM

Expenditures for this program were stated as \$37,574, but only \$2,276 was spent in the 2021-2022 school year. The remainder was unspent, and recorded as restricted fund balance.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:
 Material weakness identified? yes X no
 Significant deficiency identified? X yes none

Noncompliance material to the financial statements? yes X no

Federal Awards:

Internal control over major programs:
 Material weakness identified? yes X no
 Significant deficiency identified? X yes no

Type of auditors’ report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 200.516(a) of the Uniform Guidance? yes X no

Identification of major federal programs:

CFDA Number	Name of Federal Program
84.010	Title IA
84.425D	ESF – Elementary and Secondary Education

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

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2022

Section II – Financial Statement Findings

2022-001

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

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

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

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

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

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

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

Questioned Costs: None

No findings or questioned costs were noted.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

2022-001

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

CFDA Title: ESF – Elementary and Secondary Education / Title IA

CFDA Number: 84.425D / 84.010

Federal ID Number: 2022-603409-DPI-ESSERI-160/2022-603409-DPI-ESSERFII-163/
2022-603409-DPI-ESSERIII-165 / 2022-603409-DPI-TIA-141

Year: Fiscal year ending June 30, 2022

Federal Agency: Department of Education

Pass-through Agency: N/A

Finding and 2022-001 relates to the preparation of the schedule of expenditures of federal awards and related notes. For information on finding 2022-001's criteria, condition, cause, effect, recommendation, view of responsible official and questioned costs see the Schedule of Federal Findings and Questioned Costs Section II – Financial Statement Findings. No findings or questioned costs were noted.

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

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

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Medford Area Public School District's ("District") compliance with the types of compliance requirements identified as subject to audit in the *Wisconsin State Single Audit Guidelines* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2022. The District's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the Medford Area Public School District complied, in all material respects with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

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

We are required to be independent of Medford Area Public School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Wisconsin State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of state findings and questioned costs as item 2022-001 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated December 13, 2022 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by *Wisconsin State Single Audit Guidelines* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
December 13, 2022

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2022

Administering Agency Pass-through Agency Award Description	State I.D. Number	Pass Through Entity Identifying Number	Accrued Receivable July 01, 2021	Receipts State Reimbursement	Expenditures	Accrued Receivable June 30, 2022
<u>Wisconsin Department of Public Instruction</u>						
Handicap Special Education and School Age Parents:						
District Programs	255.101	603409-100	\$ -	\$ 1,703,697	\$ 1,703,697	\$ -
Special Education Transition Grant	255.960	603409-168	-	21,998	21,998	-
High Cost Special Education Aid	255.210	603409-119	-	126,303	126,303	-
Special Education Readiness Grant	255.257	603409-174	29,172	29,172	-	-
Total special education and school age parents			29,172	1,881,170	1,851,998	-
Educator Effectiveness	255.940	603409-154	-	21,600	21,600	-
Assessment of Reading Readiness	255.956	603409-166	-	8,177	8,177	-
Per Pupil Aid	255.945	603409-113	-	1,538,908	1,538,908	-
General Equalization	255.201	603409-116	235,773	24,739,563	24,503,790	-
State School Lunch	255.102	603409-107	-	141	141	-
Common School Fund Library Aid	255.103	603409-104	-	101,633	101,633	-
Pupil Transportation	255.107	603409-102	-	163,893	163,893	-
School Based Mental Health Services Grant	255.297	603409-177	27,690	84,572	67,964	11,082
WI School Day Milk Program	255.115	603409-109	-	4,593	4,593	-
Total Wisconsin Department of Public Instruction			292,635	28,544,250	28,262,698	11,082
<u>Wisconsin Department of Justice</u>						
School Safety Grant	455.206	N/A	-	39,545	68,010	28,465
TOTAL STATE ASSISTANCE			\$ 292,635	\$ 28,583,795	\$ 28,330,708	\$ 39,547

Reconciliation of general equalization aid receipts to revenue:

Total receipts, general equalization aid, fiscal year ended 6/30/2022	\$ 24,739,563
Add - current year receivable	-
Less - prior year receivable	(235,773)
Less - open enrollment tuition revenue	(8,949,605)
Add - open enrollment tuition expenditure	351,568
Add - WPCP/RPCP State general aid reduction	214,506
Add - SNSP state general aid reduction	39,039
Total general equalization aid revenue	\$ 16,159,298

See accompanying notes to the schedule of state financial assistance.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF STATE FINANCIAL ASSISTANCE
June 30, 2022

Note 1 BASIS OF PRESENTATION

The accompanying schedule of state financial assistance (“Schedule”) includes the state grant activity of the Medford Area Public School District under programs of the state government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Wisconsin *State Single Audit Guidelines*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Note 3 SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

2021-2022 eligible costs under the State Special Education Program are \$6,220,849.

Note 4 10 PERCENT DE MINIMIS INDIRECT COST RATE

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:
 Material weakness identified? yes X no
 Significant deficiency identified? X yes none

Noncompliance material to financial statements noted? yes X no

State Awards:

Internal control over major programs:
 Material weakness identified? yes X no
 Significant deficiency identified? X yes none

Type of auditors’ report issued on compliance for major state programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 200.516(a) of the Uniform Guidance? yes X no

Identification of major state programs when Uniform Guidance applies:

State ID Number	Name of State Program
255.201	General Equalization Aid
255.101	Special Education and School Age Parents
255.297	School Based Mental Health Services

Notes:

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

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

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2022**


Section II – Financial Statement Findings

See finding 2022-001 in the Schedule of Federal Findings and Questioned Costs Section II – Financial Statement Findings above. Finding 2022-001 is applicable to the Schedule of State Findings and Questioned Costs.

Section III – State Award Findings and Questioned Costs

See 2022-001 in the Schedule of Federal Findings and Questioned Costs Section III – Federal Award Findings and Questioned Costs above. Finding 2022-001 relates to the preparation of the schedule of state financial assistance and related notes. No questioned costs were noted.

Section IV – Other Issues

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| 1. Does the auditor’s report or the notes to the financial statements include disclosures with regard to substantial doubt as to the auditee’s ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weaknesses, reportable condition, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require to audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Health and Family Services | N/A |
| Department of Workforce Development | N/A |
| Department of Corrections | N/A |
| 3. Was a management letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. Name and signature of partner | 
Eric M. Davidson, CPA |
| 5. Date of report | December 13, 2022 |