

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 18, 2023

Time: 5:00 p.m.

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

Purpose of Meeting:

1. Food Service Update
2. Food Service Equipment
3. Line of Credit
4. MASH Addition Update
5. Consideration of the 22-23 Audit
6. Consideration of Monthly Expenditures
7. 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, 2023. NOTE: This meeting is open to the public.

Public Schools and the District Office on December 8, 2023. NOTE: This meeting is open to the public.

MONTHLY SCHOOL NUTRITION SERVICES REPORT



School Name/District Medford Area Public School District	Month November	Year 2023
To Audra Brooks	Prepared by: Jody Reilly	

FINANCIALS & PROGRAM PARTICIPATION		
November 2023 with 19 days we had 6969 breakfast, 25580 lunch and 9945 in a la carte		
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		
Apples were brought in from Rock Ridge Orchards. The partnership between Rock Ridge and Medford schools has been a big success again this year. The quality of apples from a local orchard have been amazing, unfortunately the season has ended. Guest Chef Camilio also visited Medford in November and we sampled a Pumpkin Mousse dessert to all four schools.		
TEAM EDUCATION/TRAINING/IN-SERVICES/MEETINGS/UPDATES		
The monthly cooks meeting has been completed. Staff training has been completed. Assistant cook just started at SES the end of November, just looking for a cashier in that school.		
OTHER		
FFVP (fresh fruit and Vegetable Program) update. The last week in November we had enough staff to provide this program to all grades at MASH and SES.		

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



Guest Chef getting all set to serve up some tasty samples at SES



Kids at MAES enjoying their pumpkin/yogurt sample



MASH getting festive with the butternut squash we received from Cattail Produce



FFVP program rolling out for the the school...Snap peas on Tuesday

Little sampling of carrots, beet sticks, kohlrabi sticks



**Bank Balances
Nov-23**

Funds 10, 27, 50, 80, 99					
General Funds					
Bank	NNB General	NNB Food Service	NNB Flex Account	NNB 1500 Account	Monthly Totals
Account Type	Municipal Checking	Municipal Checking	Municipal Checking	Municipal Checking	
Beginning Balance	\$37,619.40	\$126,032.80	\$48,667.23	\$1,287,299.78	\$1,499,619.21
Less: Non-Transfer Disbursements	\$4,462,501.70	\$1,099.77	\$3,690.11	\$750,000.00	\$5,217,291.58
Less: Transfer Disbursements	\$3,708.82	\$170,000.00	\$0.00	\$3,250,000.00	\$3,423,708.82
Total Disbursements	\$4,466,210.52	\$171,099.77	\$3,690.11	\$4,000,000.00	\$8,641,000.40
Plus: Non Transfer Receipts	\$1,153,566.04	\$51,043.48	\$0.00	\$3,794,958.19	\$4,999,567.71
Plus: Transfer Receipts	\$3,290,000.00	\$0.00	\$3,708.82	\$130,000.00	\$3,423,708.82
Plus: Interest Revenue	\$58.32	\$33.80	\$39.30	\$7,309.79	\$7,441.21
Total Receipts	\$4,443,624.36	\$51,077.28	\$3,748.12	\$3,932,267.98	\$8,430,717.74
Ending Balance	\$15,033.24	\$6,010.31	\$48,725.24	\$1,219,567.76	\$1,289,336.55
Statement Received	Monthly	Monthly	Monthly	Monthly	

Public Funds				
Funds 46				
Bank	Abby Bank Payroll Checking	Abby Bank Municipal Savings	Forward Bank 46 Checking	Forward Bank 46 CD
Account Type				
Beginning Balance	\$8,160.00	\$15,475.70	\$1,062,352.49	\$1,545,493.39
Less: Non-Transfer Disbursements	\$1,424,943.85	\$0.00	\$1,035,804.01	\$0.00
Less: Transfer Disbursements	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$1,424,943.85	\$0.00	\$1,035,804.01	\$0.00
Plus: Non Transfer Receipts	\$1,424,943.85	\$0.00	\$0.00	\$1,046,135.82
Plus: Transfer Receipts	\$0.00	\$0.00	\$0.00	\$0.00
Plus: Interest Revenue	\$6.55	\$7.63	\$280.90	\$0.00
Total Receipts	\$1,424,950.40	\$7.63	\$280.90	\$1,046,135.82
Ending Balance	\$8,166.55	\$15,483.33	\$26,829.38	\$2,591,629.21
Statement Received	Monthly	Monthly	Monthly	Monthly

Budget Actual	Fund 10-General	Thru November				
		Budget	Actual	Remaining	October	
Salaries, Wages and Benefits		\$17,885,688.22	4,810,394	13,075,294	-	4,810,394
Instructional Budget						
MAES		142,382	115,585	26,797	-	115,585
SES		54,281	34,561	19,720	-	34,561
MAMS		205,494	180,119	25,375	-	180,119
MASH		344,040	227,654	116,386	-	227,654
Alternative Education		10,600	1,570	9,030	-	1,570
Common School Funds - MAES		28,455	9,419	19,036	-	9,419
Common School Funds - SES		9,693	4,180	5,513	-	4,180
Common School Funds - MAMS		28,743	18,010	10,733	-	18,010
Common School Funds - MASH		33,109	20,396	12,713	-	20,396
Co-Curricular		200,000	71,058	128,942	-	71,058
Student Services		12,000	4,358	7,642	-	4,358
KIDS GET AHEAD (Grant)		35,246	20,805	14,442	-	
Carl Perkins-fully funded		18,545	12,350	6,195	-	12,350
Title IA fully funded		16,750	13,721	3,029	-	13,721
Intervention		21,165	18,200	2,965	-	18,200
Gifted and Talented		11,125	3,085	8,040	-	3,085
ELL		4,700	367	4,333	-	367
Educator Effectiveness (grant- fully funded)		23,200	-	23,200	-	-
Improvement of Instruction		18,870	9,073	9,797	-	9,073
Project Lead the Way		5,200	4,761	439	-	4,761
Title IV		20,000	8,475	11,525	-	8,475
Support Media Technology		869,143	260,528	608,615	-	260,528
Instructional Media Technology		12,080	-	12,080	-	-
Staff Development		17,665	7,587	10,078	-	7,587
Summer School Grant (ESSER)		100,000	77,581	22,419	-	77,581
Summer School Supplies (nongrant)		2,500	2,265	235	-	2,265
Title II-A (Grant Fully Funded)		27,000	9,958	17,042	-	9,958
School Forest		2,000	-	2,000	-	-
Total Instructional		2,273,986	1,135,665	1,138,321	-	1,114,861
Operations and Maintenance Budget						
Operations		837,619	253,213	584,406	-	253,213
Maintenance		533,590	222,001	311,589	-	222,001
Facilities		443,500	166,901	276,599	-	166,901
Facilities		280,000	94,898	185,102	-	
Facilities (Addition & Patio)		1,950,000	1,192,007	757,993	-	
From Fund Balance		-	-	-	-	-
Total Oper and Main		4,044,709	1,929,020	2,115,689	-	642,114
Total Transportation		1,455,500	392,559	1,062,941	-	392,559
All Other Budgets						
Central Administration		80,650	26,092	54,558	-	26,092
Fiscal		20,000	8,343	11,657	-	8,343
Central Services		140,800	87,644	53,156	-	87,644
Insurance and Judgments		184,052	91,126	92,926	-	91,126
Debt Services		40,000	-	40,000	-	-
Other Support Services		4,486	2,243	2,243	-	2,243
Non Program Transactions		847,735	-	847,735	-	-
Transfer to Fund 80/99 ESTIMATE		6,930,440	-	6,930,440	-	-
		8,248,163	215,447	8,032,716	-	215,447
Transfer to Fund 27 ESTIMATE		5,090,026	-	5,090,026	-	-
		5,090,026				
Transfer to Fund 46		\$ 15,000				
Total Expenditures		39,013,072.00	8,483,086	30,529,986	-	7,175,375

Budget Actual	Fund 10-General	Thru November				
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Common School Funds - SES		9,693	4,180	5,513	-	4,180
Common School Funds - MAMS		28,743	18,010	10,733	-	18,010
Common School Funds - MASH		33,109	20,396	12,713	-	20,396
Co-Curricular		200,000	71,058	128,942	-	71,058
Student Services		12,000	4,358	7,642	-	4,358
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Project Lead the Way		5,200	4,761	439	-	4,761
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Instructional Media Technology		12,080	-	12,080	-	-
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School Forest		2,000	-	2,000	-	-
Total Instructional		2,273,986	1,135,665	1,138,321	-	1,114,861
Operations and Maintenance Budget						
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Maintenance		533,590	222,001	311,589	-	222,001
Facilities		443,500	166,901	276,599	-	166,901
Facilities		280,000	94,898	185,102	-	
Facilities (Addition & Patio)		1,950,000	1,192,007	757,993	-	
From Fund Balance		-	-	-	-	-
Total Oper and Main		4,044,709	1,929,020	2,115,689	-	642,114
Total Transportation		1,455,500	392,559	1,062,941	-	392,559
All Other Budgets						
Central Administration		80,650	26,092	54,558	-	26,092
Fiscal		20,000	8,343	11,657	-	8,343
Central Services		140,800	87,644	53,156	-	87,644
Insurance and Judgments		184,052	91,126	92,926	-	91,126
Debt Services		40,000	-	40,000	-	-
Other Support Services		4,486	2,243	2,243	-	2,243
Non Program Transactions		847,735	-	847,735	-	-
Transfer to Fund 80/99 ESTIMATE		6,930,440	-	6,930,440	-	-
		8,248,163	215,447	8,032,716	-	215,447
Transfer to Fund 27 ESTIMATE		5,090,026	-	5,090,026	-	-
		5,090,026				
Transfer to Fund 46		\$ 15,000				
Total Expenditures		39,013,072.00	8,483,086	30,529,986	-	7,175,375

Medford Area Public School District
11/30/2023

Co-Curricular Salary and Benefits

OBJECT 100-299

Middle School

Football	6,711.99	
Volleyball	6,916.21	
Soccer	1,612.71	
Swim-Girls	3,036.93	
Cross Country	3,805.50	
Basketball-Girls	2,325.72	
Basketball-Boys	558.69	
Swim Boys		
Wrestling		
Gymnastics		
Softball		
Soccer		
Track-Girls		
Track-Boys		
Esports		
Athletics		
Co-curricular-ACADEMIC		<u>24,967.75</u>
est budget	235,897	

Co-Curricular Salary and Benefits

High School

Football	22,204.66	
Volleyball	11,358.94	
Soccer-Boys	5,706.64	
Tennis-Girls	5,890.50	
Swim-Girls	4,333.15	
Cross Country	6,030.45	
Basketball-Girls	119.95	
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 Athletics	-	
Co-curricular-ACADEMIC		<u>55,644.29</u>
Remaining		

Total

-
28,916.65
18,275.15
7,319.35
5,890.50
7,370.08
9,835.95
2,445.67
558.69
-
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80,612.04
155,284.66

Co-curricular budget

OBJECT 300 -999

Football	7,018.36	
Volleyball	1,922.10	
Soccer	1,276.00	
Swim-Girls	310.00	
Cross Country	913.79	
Basketball-Girls	-	
Basketball-Boys	1,188.69	
Swim-Boys	-	
Wrestling	375.00	
Gymnastics	-	
Softball	-	
Soccer - Girls	-	
Track-Girls	-	
Track-Boys	-	
Esports		
OTHER		
Co-Curricular-ATHLETICS		
Co-Curricular-ACADEMIC		<u>13,003.94</u>
est budget	196,700	

Co-curricular budget

Football	19,282.69	
Volleyball	9,323.45	
Soccer-Boys	3,575.28	
Tennis-Girls	361.88	
Swim-Girls	2,527.97	
Cross Country	2,970.66	
Basketball-Girls	2,188.75	
Basketball-Boys	665.45	
Swim-Boys	390.00	
Wrestling	943.22	
Hockey-Girls	794.38	
Hockey-Boys	849.37	
Gymnastics	1,318.49	
Baseball	1,008.79	
Softball	80.12	
Soccer-Girls	-	
Track-Girls	-	
Track-Boys	-	
Tennis-Boys	-	
Golf	342.00	
Curling	-	
Eports	-	
District Wide Co-Curricular	915.61	
District Wide - Athletics	23,511.37	
Co-Curricular-ATHLETICS		
Co-Curricular-ACADEMIC		<u>71,049.48</u>
Remaining		

26,301.05
11,245.55
4,851.28
361.88
2,837.97
3,884.45
2,188.75
1,854.14
390.00
1,318.22
794.38
849.37
1,318.49
1,008.79
80.12
-
-
-
-
-
342.00
-
-
915.61
23,511.37
-
-
60,542.05
136,157.95

Transportation	
Football	2,440.19
Volleyball	3,488.32
Soccer	2,160.25
Swim-Girls	2,131.08
Cross Country	2,501.86
Basketball-Girls	-
Basketball-Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Soccer	-
Track-Girls	-
Track-Boys	-
Other	-
	<u>12,721.70</u>

Transportation		
Football	9,186.11	11,626.30
Volleyball	8,574.54	12,062.86
Soccer-Boys	7,017.89	9,178.14
Tennis-Girls	6,656.00	6,656.00
Swim-Girls	4,817.63	6,948.71
Cross Country	6,036.30	8,538.16
Basketball-Girls	-	-
Basketball-Boys	-	-
Swim-Boys	-	-
Wrestling	-	-
Hockey-Girls	-	-
Hockey-Boys	-	-
Gymnastics	-	-
Baseball	-	-
Softball	-	-
Soccer-Girls	(150.00)	(150.00)
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	-	-
Curling	-	-
	<u>42,138.47</u>	<u>54,860.17</u>

TRANS BUDGET 165,500

Remaining

110,639.83

Total 50,693.39

168,832.24

196,014.26

est budget 598,097

Remaining

402,082.44

By Sport:

SUMMARY BY SPORT	
Football	16,170.54
Volleyball	12,326.63
Soccer	5,048.96
Swim-Girls	5,478.01
Cross Country	7,221.15
Basketball-Girls	2,325.72
Basketball-Boys	1,747.38
Wrestling	375.00
Gymnastics	-
Softball	-
Track-Girls	-
Track-Boys	-
District Wide	-
Not defined	-
NOT DEFINED	-
	<u>50,693.39</u>
Co-curricular academic	-
Total	<u>50,693.39</u>

District Wide		
Football	-	-
Football	50,673.46	66,844.00
Volleyball	29,256.93	41,583.56
Soccer-Boys	16,299.81	21,348.77
Tennis-Girls	12,908.38	12,908.38
Swim-Girls	11,678.75	17,156.76
Cross Country	15,037.41	22,258.56
Basketball-Girls	2,308.70	4,634.42
Basketball-Boys	665.45	2,412.83
Swim-Boys	390.00	390.00
Wrestling	943.22	1,318.22
Hockey-Girls	794.38	794.38
Hockey-Boys	849.37	849.37
Gymnastics	1,318.49	1,318.49
Baseball	1,008.79	1,008.79
Softball	80.12	80.12
Soccer-Girls	(150.00)	(150.00)
Track-Girls	-	-
Track-Boys	-	-
Tennis-Boys	-	-
Golf	342.00	342.00
Curling	-	-
DW - COCURR & ACADEMIC	-	-
	<u>144,405.26</u>	<u>195,098.65</u>
Co-curricular academic	-	-
Total	<u>144,405.26</u>	<u>195,098.65</u>

5 YEAR UTILITY REPORT

Nov-23

UTILITY			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
GAS/HEAT	(331)	BUDGET	125,400.00	115,050.00	114,000.00	114,000.00	140,000.00	\$140,000.00
		YEAR-END	95,666.64	72,925.09	95,655.44	132,195.02	137,063.14	
		MONTH-END	-	-	-			\$12,204.28
ELECTRICITY	(336)	BUDGET	203,000.00	203,000.00	202,750.00	202,750.00	208,500.00	\$208,500.00
		YEAR-END	196,282.18	175,404.64	187,683.59	174,291.81	179,646.45	
		MONTH-END	-	-	-			\$61,809.75
WATER	(337)	BUDGET	16,500.00	22,500.00	22,000.00	22,000.00	17,500.00	\$17,500.00
		YEAR-END	21,791.65	20,413.85	20,788.93	21,859.81	19,096.00	
		MONTH-END	-	-	-			\$5,629.81
SEWER	(338)	BUDGET	25,000.00	28,000.00	27,000.00	27,000.00	27,500.00	\$27,500.00
		YEAR-END	27,993.93	25,266.54	26,540.25	24,457.63	25,029.11	
		MONTH-END	-	-	-			\$6,737.31
POSTAGE	(353)	BUDGET	25,600.00	25,600.00	25,600.00	25,600.00	25,600.00	\$25,600.00
		YEAR-END	24,266.85	26,222.14	23,911.28	20,883.32	19,830.14	
		MONTH-END	-	-	-			\$5,691.44
TELEPHONE	(355)	BUDGET	65,000.00	59,200.00	59,200.00	59,200.00	59,200.00	\$59,200.00
		YEAR-END	61,580.01	47,644.49	30,034.74	63,713.75	60,094.13	
		MONTH-END	-	-	-			\$22,988.57
TOTAL BUDGET			460,500.00	453,350.00	450,550.00	450,550.00	478,300.00	\$478,300.00
TOTAL YEAR END			427,581.26	367,876.75	384,614.23	437,401.34	440,758.97	
TOTAL MONTH-END								\$115,061.16
Remaining Budget Dollars			32,918.74	85,473.25	65,935.77	13,148.66	37,541.03	\$363,238.84

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	110000	---	SALARIES	3,063,542.07	237,881.37	720,696.06	23.52	0.00	2,342,846.01	2,342,846.01
10	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,323,572.33	101,532.54	306,229.82	23.14	0.00	1,017,342.51	1,017,342.51
10	E	---	3--	110000	---	PURCHASED SERVICES	39,515.00	806.74	31,710.47	80.25	15,490.31	7,685.78-	7,804.53
10	E	---	4--	110000	---	NON-CAPITAL OBJECTS	133,663.07	6,174.07	95,946.90	71.78	21,958.42	15,757.75	37,716.17
10	E	---	9--	110000	---	OTHER EXPENDITURES	7,050.00	644.00	1,875.62	26.60	0.00	5,174.38	5,174.38
10	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,567,342.47	347,038.72	1,156,458.87	25.32	37,448.73	3,373,434.87	3,410,883.60
10	E	---	1--	120000	---	SALARIES	45,300.00	3,775.00	11,325.00	25.00	0.00	33,975.00	33,975.00
10	E	---	2--	120000	---	EMPLOYEE BENEFITS	31,630.50	2,521.83	7,573.27	23.94	0.00	24,057.23	24,057.23
10	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00	0.00	0.00	6,560.00	6,560.00-	0.00
10	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	507.53	954.24	0.00	0.00	954.24-	954.24-
10	E	---	---	120000	---	REGULAR CURRICULUM	76,930.50	6,804.36	19,852.51	25.81	6,560.00	50,517.99	57,077.99
10	E	---	1--	121000	---	SALARIES	227,300.00	18,941.70	56,825.10	25.00	0.00	170,474.90	170,474.90
10	E	---	2--	121000	---	EMPLOYEE BENEFITS	84,402.52	6,760.46	20,306.63	24.06	0.00	64,095.89	64,095.89
10	E	---	3--	121000	---	PURCHASED SERVICES	13,800.00	17.10	34.20	0.25	0.00	13,765.80	13,765.80
10	E	---	4--	121000	---	NON-CAPITAL OBJECTS	15,700.00	408.28	21,524.39	137.10	21.66	5,846.05-	5,824.39-
10	E	---	---	121000	---	ART	341,202.52	26,127.54	98,690.32	28.92	21.66	242,490.54	242,512.20
10	E	---	1--	122000	---	SALARIES	985,886.60	82,836.93	248,184.83	25.17	0.00	737,701.77	737,701.77
10	E	---	2--	122000	---	EMPLOYEE BENEFITS	545,459.50	43,375.76	132,503.37	24.29	0.00	412,956.13	412,956.13
10	E	---	3--	122000	---	PURCHASED SERVICES	3,160.00	57.00	14,221.67	450.05	0.00	11,061.67-	11,061.67-
10	E	---	4--	122000	---	NON-CAPITAL OBJECTS	20,400.00	166.41	16,352.82	80.16	8,407.87	4,360.69-	4,047.18
10	E	---	---	122000	---	ENGLISH LANGUAGE	1,554,906.10	126,436.10	411,262.69	26.45	8,407.87	1,135,235.54	1,143,643.41
10	E	---	1--	122115	---	SALARIES	101,812.59	14,419.70	39,941.15	39.23	0.00	61,871.44	61,871.44
10	E	---	2--	122115	---	EMPLOYEE BENEFITS	88,377.62	10,977.48	30,581.84	34.60	0.00	57,795.78	57,795.78
10	E	---	3--	122115	---	PURCHASED SERVICES	17,100.00	0.00	18,200.00	106.43	0.00	1,100.00-	1,100.00-
10	E	---	4--	122115	---	NON-CAPITAL OBJECTS	4,065.00	0.00	0.00	0.00	0.00	4,065.00	4,065.00
10	E	---	---	122115	---	INTERVENTION	211,355.21	25,397.18	88,722.99	41.98	0.00	122,632.22	122,632.22
10	E	---	3--	122600	---	PURCHASED SERVICES	1,700.00	790.50	790.50	46.50	911.75	2.25-	909.50
10	E	---	4--	122600	---	NON-CAPITAL OBJECTS	4,000.00	211.83	3,266.34	81.66	1,974.41	1,240.75-	733.66
10	E	---	9--	122600	---	OTHER EXPENDITURES	3,200.00	0.00	800.00	25.00	0.00	2,400.00	2,400.00
10	E	---	---	122600	---	DRAMA	8,900.00	1,002.33	4,856.84	54.57	2,886.16	1,157.00	4,043.16
10	E	---	1--	123219	---	SALARIES	95,000.00	7,916.68	23,750.04	25.00	0.00	71,249.96	71,249.96
10	E	---	2--	123219	---	EMPLOYEE BENEFITS	38,043.52	3,050.56	9,152.37	24.06	0.00	28,891.15	28,891.15
10	E	---	3--	123219	---	PURCHASED SERVICES	600.00	0.00	0.00	0.00	0.00	600.00	600.00
10	E	---	4--	123219	---	NON-CAPITAL OBJECTS	2,700.00	447.23	808.76	29.95	1,001.41	889.83	1,891.24

MEDFORD AREA PUBLIC SCHOOL DISTRICT
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Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	123219	---	SPANISH	136,343.52	11,414.47	33,711.17	24.73	1,001.41	101,630.94	102,632.35
10	E	---	1--	124000	---	SALARIES	736,312.49	58,664.59	173,285.52	23.53	0.00	563,026.97	563,026.97
10	E	---	2--	124000	---	EMPLOYEE BENEFITS	429,121.68	31,496.41	91,260.78	21.27	0.00	337,860.90	337,860.90
10	E	---	4--	124000	---	NON-CAPITAL OBJECTS	7,502.00	192.92	7,379.76	98.37	430.87	308.63-	122.24
10	E	---	---	124000	---	MATHEMATICS	1,172,936.17	90,353.92	271,926.06	23.18	430.87	900,579.24	901,010.11
10	E	---	1--	125400	---	SALARIES	226,912.00	18,909.36	56,728.08	25.00	0.00	170,183.92	170,183.92
10	E	---	2--	125400	---	EMPLOYEE BENEFITS	112,518.80	8,976.13	26,938.92	23.94	0.00	85,579.88	85,579.88
10	E	---	3--	125400	---	PURCHASED SERVICES	11,930.00	17.45	10,822.96	90.72	1,792.55	685.51-	1,107.04
10	E	---	4--	125400	---	NON-CAPITAL OBJECTS	19,100.00	446.79	3,609.47	18.90	4,826.67	10,663.86	15,490.53
10	E	---	9--	125400	---	OTHER EXPENDITURES	3,415.00	0.00	1,671.50	48.95	955.00	788.50	1,743.50
10	E	---	---	125400	---	VOCAL MUSIC	373,875.80	28,349.73	99,770.93	26.69	7,574.22	266,530.65	274,104.87
10	E	---	1--	125500	---	SALARIES	146,400.00	12,200.04	36,600.12	25.00	0.00	109,799.88	109,799.88
10	E	---	2--	125500	---	EMPLOYEE BENEFITS	113,590.08	5,688.02	17,324.30	15.25	0.00	96,265.78	96,265.78
10	E	---	3--	125500	---	PURCHASED SERVICES	9,400.00	0.00	0.00	0.00	10,400.00	1,000.00-	9,400.00
10	E	---	4--	125500	---	NON-CAPITAL OBJECTS	12,802.00	151.91	10,719.45	83.73	10,704.87	8,622.32-	2,082.55
10	E	---	9--	125500	---	OTHER EXPENDITURES	2,310.00	0.00	678.50	29.37	1,810.00	178.50-	1,631.50
10	E	---	---	125500	---	INSTRUMENTAL MUSIC	284,502.08	18,039.97	65,322.37	22.96	22,914.87	196,264.84	219,179.71
10	E	---	1--	126000	---	SALARIES	552,707.00	46,058.98	138,176.94	25.00	0.00	414,530.06	414,530.06
10	E	---	2--	126000	---	EMPLOYEE BENEFITS	277,877.59	21,966.33	65,941.86	23.73	0.00	211,935.73	211,935.73
10	E	---	3--	126000	---	PURCHASED SERVICES	750.00	35.99	2,130.99	284.13	0.00	1,380.99-	1,380.99-
10	E	---	4--	126000	---	NON-CAPITAL OBJECTS	19,050.00	444.61	11,810.23	62.00	3,217.32	4,022.45	7,239.77
10	E	---	---	126000	---	SCIENCE	850,384.59	68,505.91	218,060.02	25.64	3,217.32	629,107.25	632,324.57
10	E	---	1--	127000	---	SALARIES	436,980.00	36,415.08	109,245.24	25.00	0.00	327,734.76	327,734.76
10	E	---	2--	127000	---	EMPLOYEE BENEFITS	231,088.16	18,398.96	55,219.13	23.90	0.00	175,869.03	175,869.03
10	E	---	4--	127000	---	NON-CAPITAL OBJECTS	200,194.00	4.92	201,847.42	100.83	18,900.00	20,553.42-	1,653.42-
10	E	---	---	127000	---	SOCIAL SCIENCE	868,262.16	54,818.96	366,311.79	42.19	18,900.00	483,050.37	501,950.37
10	E	---	1--	129100	---	SALARIES	70,813.37	5,532.64	15,784.88	22.29	0.00	55,028.49	55,028.49
10	E	---	2--	129100	---	EMPLOYEE BENEFITS	60,072.31	4,800.35	13,295.77	22.13	0.00	46,776.54	46,776.54
10	E	---	3--	129100	---	PURCHASED SERVICES	8,600.00	0.00	0.00	0.00	0.00	8,600.00	8,600.00
10	E	---	4--	129100	---	NON-CAPITAL OBJECTS	2,000.00	27.98	1,319.60	65.98	142.14	538.26	680.40
10	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	141,485.68	10,360.97	30,400.25	21.49	142.14	110,943.29	111,085.43
10	E	---	3--	129300	---	PURCHASED SERVICES	0.00	0.00	14,706.00	0.00	0.00	14,706.00-	14,706.00-
10	E	---	4--	129300	---	NON-CAPITAL OBJECTS	30,780.00	0.00	8,616.42	27.99	2,931.01	19,232.57	22,163.58

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	129300	---	COMPUTER LITERACY	30,780.00	0.00	23,322.42	75.77	2,931.01	4,526.57	7,457.58
10	E	---	1--	131000	---	SALARIES	100,000.00	8,333.34	25,000.02	25.00	0.00	74,999.98	74,999.98
10	E	---	2--	131000	---	EMPLOYEE BENEFITS	68,647.52	5,420.95	16,274.22	23.71	0.00	52,373.30	52,373.30
10	E	---	4--	131000	---	NON-CAPITAL OBJECTS	12,295.20	130.55	611.72	4.98	3,019.36	8,664.12	11,683.48
10	E	---	9--	131000	---	OTHER EXPENDITURES	800.00	0.00	146.00	18.25	0.00	654.00	654.00
10	E	---	---	131000	---	AGRICULTURE	181,742.72	13,884.84	42,031.96	23.13	3,019.36	136,691.40	139,710.76
10	E	---	1--	132000	---	SALARIES	98,900.00	8,241.68	24,725.04	25.00	0.00	74,174.96	74,174.96
10	E	---	2--	132000	---	EMPLOYEE BENEFITS	41,580.52	3,315.93	9,959.32	23.95	0.00	31,621.20	31,621.20
10	E	---	3--	132000	---	PURCHASED SERVICES	2,325.00	0.00	0.00	0.00	0.00	2,325.00	2,325.00
10	E	---	4--	132000	---	NON-CAPITAL OBJECTS	9,200.00	1,599.00	4,291.43	46.65	629.50	4,279.07	4,908.57
10	E	---	9--	132000	---	OTHER EXPENDITURES	2,000.00	192.00	192.00	9.60	0.00	1,808.00	1,808.00
10	E	---	---	132000	---	BUSINESS OCCUPATIONS	154,005.52	13,348.61	39,167.79	25.43	629.50	114,208.23	114,837.73
10	E	---	1--	135000	---	SALARIES	161,042.50	13,420.26	40,260.78	25.00	0.00	120,781.72	120,781.72
10	E	---	2--	135000	---	EMPLOYEE BENEFITS	61,501.51	4,921.72	14,784.67	24.04	0.00	46,716.84	46,716.84
10	E	---	3--	135000	---	PURCHASED SERVICES	750.00	0.00	0.00	0.00	0.00	750.00	750.00
10	E	---	4--	135000	---	NON-CAPITAL OBJECTS	11,300.00	1,435.82	7,504.29	66.41	10,237.75	6,442.04-	3,795.71
10	E	---	---	135000	---	HOME ECONOMICS	234,594.01	19,777.80	62,549.74	26.66	10,237.75	161,806.52	172,044.27
10	E	---	1--	136000	---	SALARIES	310,140.00	25,845.02	76,733.14	24.74	0.00	233,406.86	233,406.86
10	E	---	2--	136000	---	EMPLOYEE BENEFITS	122,375.72	11,928.13	36,236.63	29.61	0.00	86,139.09	86,139.09
10	E	---	3--	136000	---	PURCHASED SERVICES	6,246.00	0.00	10,892.50	174.39	0.00	4,646.50-	4,646.50-
10	E	---	4--	136000	---	NON-CAPITAL OBJECTS	31,960.00	4,688.45	18,234.74	57.05	7,262.12	6,463.14	13,725.26
10	E	---	5--	136000	---	CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00	7,696.73-	10,696.73	3,000.00
10	E	---	9--	136000	---	OTHER EXPENDITURES	0.00	0.00	191.00	0.00	0.00	191.00-	191.00-
10	E	---	---	136000	---	TECHNOLOGY EDUCATION	473,721.72	42,461.60	142,288.01	30.04	434.61-	331,868.32	331,433.71
10	E	---	1--	138000	---	SALARIES	36,483.20	2,946.72	11,927.21	32.69	0.00	24,555.99	24,555.99
10	E	---	2--	138000	---	EMPLOYEE BENEFITS	31,286.35	2,506.98	12,108.59	38.70	0.00	19,177.76	19,177.76
10	E	---	---	138000	---	VOCATIONAL SPECIAL NEEDS	67,769.55	5,453.70	24,035.80	35.47	0.00	43,733.75	43,733.75
10	E	---	1--	139000	---	SALARIES	10,000.00	1,255.01	2,255.89	22.56	0.00	7,744.11	7,744.11
10	E	---	2--	139000	---	EMPLOYEE BENEFITS	600.00	96.02	185.22	30.87	0.00	414.78	414.78
10	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	10,600.00	1,351.03	2,441.11	23.03	0.00	8,158.89	8,158.89
10	E	---	3--	141000	---	PURCHASED SERVICES	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
10	E	---	---	141000	---	HEALTH EDUCATION	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00

MEDFORD AREA PUBLIC SCHOOL DISTRICT
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Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	143000	---	SALARIES	411,581.76	31,734.86	101,785.94	24.73	0.00	309,795.82	309,795.82
10	E	---	2--	143000	---	EMPLOYEE BENEFITS	278,248.55	16,512.35	51,367.13	18.46	0.00	226,881.42	226,881.42
10	E	---	3--	143000	---	PURCHASED SERVICES	4,425.00	0.00	3.80	0.09	0.00	4,421.20	4,421.20
10	E	---	4--	143000	---	NON-CAPITAL OBJECTS	15,942.00	550.28	11,992.63	75.23	3,937.53	11.84	3,949.37
10	E	---	---	143000	---	PHYSICAL EDUCATION	710,197.31	48,797.49	165,149.50	23.25	3,937.53	541,110.28	545,047.81
10	E	---	1--	161000	---	SALARIES	67,548.00	7,128.68	17,006.40	25.18	0.00	50,541.60	50,541.60
10	E	---	2--	161000	---	EMPLOYEE BENEFITS	9,695.30	1,076.48	2,717.88	28.03	0.00	6,977.42	6,977.42
10	E	---	3--	161000	---	PURCHASED SERVICES	100,645.00	0.00	16,800.00	16.69	0.00	83,845.00	83,845.00
10	E	---	4--	161000	---	NON-CAPITAL OBJECTS	50.00	915.61	915.61	1,831.22	0.00	865.61-	865.61-
10	E	---	9--	161000	---	OTHER EXPENDITURES	275.00	0.00	0.00	0.00	0.00	275.00	275.00
10	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	178,213.30	9,120.77	37,439.89	21.01	0.00	140,773.41	140,773.41
10	E	---	1--	162000	---	SALARIES	192,768.00	27,832.32	65,636.60	34.05	0.00	127,131.40	127,131.40
10	E	---	2--	162000	---	EMPLOYEE BENEFITS	33,352.70	4,139.23	10,774.78	32.31	0.00	22,577.92	22,577.92
10	E	---	3--	162000	---	PURCHASED SERVICES	119,030.00	6,053.15	36,864.30	30.97	314.00	81,851.70	82,165.70
10	E	---	4--	162000	---	NON-CAPITAL OBJECTS	60,000.00	1,197.31	21,626.94	36.04	23,396.96	14,976.10	38,373.06
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	2,143.30	11,651.28	77.68	150.00	3,198.72	3,348.72
10	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	425,150.70	41,365.31	146,553.90	34.47	23,860.96	254,735.84	278,596.80
10	E	---	1--	171000	---	SALARIES	201,270.24	13,845.85	41,423.53	20.58	0.00	159,846.71	159,846.71
10	E	---	2--	171000	---	EMPLOYEE BENEFITS	122,634.08	7,243.23	21,353.61	17.41	0.00	101,280.47	101,280.47
10	E	---	3--	171000	---	PURCHASED SERVICES	1,000.00	78.28	333.02	33.30	0.00	666.98	666.98
10	E	---	4--	171000	---	NON-CAPITAL OBJECTS	3,700.00	209.32	321.48	8.69	64.24	3,314.28	3,378.52
10	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	328,604.32	21,376.68	63,431.64	19.30	64.24	265,108.44	265,172.68
10	E	---	3--	172000	---	PURCHASED SERVICES	2,755.00	0.00	0.00	0.00	0.00	2,755.00	2,755.00
10	E	---	4--	172000	---	NON-CAPITAL OBJECTS	5,625.00	0.00	1,485.29	26.41	1,136.45	3,003.26	4,139.71
10	E	---	9--	172000	---	OTHER EXPENDITURES	2,745.00	0.00	1,600.00	58.29	0.00	1,145.00	1,145.00
10	E	---	---	172000	---	GIFTED AND TALENTED	11,125.00	0.00	3,085.29	27.73	1,136.45	6,903.26	8,039.71
10	E	---	---	1-----	---	INSTRUCTION	13,395,930.95	1,031,587.99	3,616,843.86	27.00	154,887.44	9,624,199.65	9,779,087.09
10	E	---	1--	213000	---	SALARIES	265,533.92	21,879.14	68,610.39	25.84	0.00	196,923.53	196,923.53
10	E	---	2--	213000	---	EMPLOYEE BENEFITS	110,559.57	8,791.85	28,623.04	25.89	0.00	81,936.53	81,936.53
10	E	---	3--	213000	---	PURCHASED SERVICES	4,025.00	0.00	857.50	21.30	0.00	3,167.50	3,167.50
10	E	---	4--	213000	---	NON-CAPITAL OBJECTS	8,200.00	286.52	2,990.53	36.47	1,799.96	3,409.51	5,209.47
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	391,818.49	30,957.51	101,081.46	25.80	1,799.96	288,937.07	290,737.03

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	214000	---	SALARIES	123,050.00	4,766.68	14,300.04	11.62	0.00	108,749.96	108,749.96
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	77,997.85	2,802.44	8,413.99	10.79	0.00	69,583.86	69,583.86
10	E	---	3--	214000	---	PURCHASED SERVICES	890.00	0.00	521.37	58.58	0.00	368.63	368.63
10	E	---	4--	214000	---	NON-CAPITAL OBJECTS	6,350.00	130.09	1,429.18	22.51	1,649.24	3,271.58	4,920.82
10	E	---	9--	214000	---	OTHER EXPENDITURES	625.00	0.00	180.00	28.80	0.00	445.00	445.00
10	E	---	---	214000	---	PUPIL SERVICES - NURSE	208,912.85	7,699.21	24,844.58	11.89	1,649.24	182,419.03	184,068.27
10	E	---	1--	214200	---	SALARIES	0.00	5,487.50	18,060.25	0.00	0.00	18,060.25-	18,060.25-
10	E	---	2--	214200	---	EMPLOYEE BENEFITS	0.00	3,377.83	10,535.53	0.00	0.00	10,535.53-	10,535.53-
10	E	---	---	214200	---	SCHOOL NURSING	0.00	8,865.33	28,595.78	0.00	0.00	28,595.78-	28,595.78-
10	E	---	1--	214900	---	SALARIES	22,800.00	5,500.69	15,504.73	68.00	0.00	7,295.27	7,295.27
10	E	---	2--	214900	---	EMPLOYEE BENEFITS	3,335.00	1,934.41	5,222.70	156.60	0.00	1,887.70-	1,887.70-
10	E	---	---	214900	---	OTHER HEALTH	26,135.00	7,435.10	20,727.43	79.31	0.00	5,407.57	5,407.57
10	E	---	1--	219000	---	SALARIES	31,260.08	21.88	109.16	0.35	0.00	31,150.92	31,150.92
10	E	---	2--	219000	---	EMPLOYEE BENEFITS	14,401.31	3.01	15.33	0.11	0.00	14,385.98	14,385.98
10	E	---	3--	219000	---	PURCHASED SERVICES	15,000.00	668.50	20,360.64	135.74	0.00	5,360.64-	5,360.64-
10	E	---	4--	219000	---	NON-CAPITAL OBJECTS	23,746.16	1,545.26	4,802.46	20.22	182.19	18,761.51	18,943.70
10	E	---	---	219000	---	OTHER PUPIL SERVICES	84,407.55	2,238.65	25,287.59	29.96	182.19	58,937.77	59,119.96
10	E	---	1--	221200	---	SALARIES	13,360.00	0.00	9,811.25	73.44	0.00	3,548.75	3,548.75
10	E	---	2--	221200	---	EMPLOYEE BENEFITS	240.00	0.00	1,413.34	588.89	0.00	1,173.34-	1,173.34-
10	E	---	3--	221200	---	PURCHASED SERVICES	1,270.00	372.04	2,078.38	163.65	0.00	808.38-	808.38-
10	E	---	4--	221200	---	NON-CAPITAL OBJECTS	5,800.00	0.00	3,000.00	51.72	141.92	2,658.08	2,800.00
10	E	---	9--	221200	---	OTHER EXPENDITURES	0.00	0.00	3,200.00	0.00	0.00	3,200.00-	3,200.00-
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	20,670.00	372.04	19,502.97	94.35	141.92	1,025.11	1,167.03
10	E	---	1--	221201	---	SALARIES	120,401.00	10,033.42	50,167.10	41.67	0.00	70,233.90	70,233.90
10	E	---	2--	221201	---	EMPLOYEE BENEFITS	49,529.02	3,529.64	17,648.20	35.63	0.00	31,880.82	31,880.82
10	E	---	---	221201	---	CURRICULUM DEVELOPMENT	169,930.02	13,563.06	67,815.30	39.91	0.00	102,114.72	102,114.72
10	E	---	1--	221300	---	SALARIES	72,000.00	911.00	12,848.61	17.85	0.00	59,151.39	59,151.39
10	E	---	2--	221300	---	EMPLOYEE BENEFITS	30,000.00	501.37	10,846.96	36.16	0.00	19,153.04	19,153.04
10	E	---	3--	221300	---	PURCHASED SERVICES	61,500.00	3,972.85	8,697.18	14.14	0.00	52,802.82	52,802.82
10	E	---	4--	221300	---	NON-CAPITAL OBJECTS	4,000.00	56.84	6,251.86	156.30	0.00	2,251.86-	2,251.86-
10	E	---	9--	221300	---	OTHER EXPENDITURES	465.00	180.00	258.94	55.69	0.00	206.06	206.06
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	167,965.00	5,622.06	38,903.55	23.16	0.00	129,061.45	129,061.45
10	E	---	3--	221500	---	PURCHASED SERVICES	93,564.00	0.00	2,113.00	2.26	0.00	91,451.00	91,451.00

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	4--	221500	---	NON-CAPITAL OBJECTS	268,384.00	0.00	12,933.00	4.82	292.00	255,159.00	255,451.00
10	E	---	---	221500	---	INSTRUCTION RELATED TECH	361,948.00	0.00	15,046.00	4.16	292.00	346,610.00	346,902.00
10	E	---	1--	221900	---	SALARIES	198,108.00	19,467.36	58,402.08	29.48	0.00	139,705.92	139,705.92
10	E	---	2--	221900	---	EMPLOYEE BENEFITS	108,357.24	11,137.66	33,433.90	30.86	0.00	74,923.34	74,923.34
10	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	306,465.24	30,605.02	91,835.98	29.97	0.00	214,629.26	214,629.26
10	E	---	1--	222200	---	SALARIES	286,490.11	26,752.21	77,137.80	26.93	0.00	209,352.31	209,352.31
10	E	---	2--	222200	---	EMPLOYEE BENEFITS	186,634.45	13,907.93	45,782.39	24.53	0.00	140,852.06	140,852.06
10	E	---	3--	222200	---	PURCHASED SERVICES	20,141.00	576.62	22,128.79	109.87	3,798.20	5,785.99-	1,987.79-
10	E	---	4--	222200	---	NON-CAPITAL OBJECTS	80,609.00	3,498.81	36,760.16	45.60	38,646.85	5,201.99	43,848.84
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	574,274.56	44,735.57	181,809.14	31.66	42,445.05	350,020.37	392,465.42
10	E	---	1--	223700	---	SALARIES	32,292.87	2,628.54	7,885.62	24.42	0.00	24,407.25	24,407.25
10	E	---	2--	223700	---	EMPLOYEE BENEFITS	18,241.22	1,435.55	4,309.48	23.62	0.00	13,931.74	13,931.74
10	E	---	---	223700	---	SUP/COOR VOC ED - LVEC	50,534.09	4,064.09	12,195.10	24.13	0.00	38,338.99	38,338.99
10	E	---	1--	223900	---	SALARIES	48,577.32	4,378.34	19,436.62	40.01	0.00	29,140.70	29,140.70
10	E	---	2--	223900	---	EMPLOYEE BENEFITS	31,313.39	2,537.93	12,341.58	39.41	0.00	18,971.81	18,971.81
10	E	---	4--	223900	---	NON-CAPITAL OBJECTS	2,000.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10	E	---	---	223900	---	SUPERVISION AND COORD-OT	81,890.71	6,916.27	31,778.20	38.81	0.00	50,112.51	50,112.51
10	E	---	1--	231000	---	SALARIES	20,000.00	2,530.00	6,020.00	30.10	0.00	13,980.00	13,980.00
10	E	---	2--	231000	---	EMPLOYEE BENEFITS	1,600.00	193.54	460.52	28.78	0.00	1,139.48	1,139.48
10	E	---	3--	231000	---	PURCHASED SERVICES	42,630.00	1,044.26	18,018.39	42.27	0.00	24,611.61	24,611.61
10	E	---	4--	231000	---	NON-CAPITAL OBJECTS	4,000.00	107.76	1,872.50	46.81	0.00	2,127.50	2,127.50
10	E	---	9--	231000	---	OTHER EXPENDITURES	9,400.00	0.00	580.00	6.17	0.00	8,820.00	8,820.00
10	E	---	---	231000	---	BOARD OF EDUCATION	77,630.00	3,875.56	26,951.41	34.72	0.00	50,678.59	50,678.59
10	E	---	3--	231500	---	PURCHASED SERVICES	15,000.00	1,511.00	4,504.15	30.03	0.00	10,495.85	10,495.85
10	E	---	---	231500	---	BOARD OF EDUCATION - LEG	15,000.00	1,511.00	4,504.15	30.03	0.00	10,495.85	10,495.85
10	E	---	1--	232000	---	SALARIES	202,761.00	16,104.35	80,172.26	39.54	0.00	122,588.74	122,588.74
10	E	---	2--	232000	---	EMPLOYEE BENEFITS	81,279.49	6,483.17	32,368.16	39.82	0.00	48,911.33	48,911.33
10	E	---	3--	232000	---	PURCHASED SERVICES	2,120.00	391.07	2,556.23	120.58	0.00	436.23-	436.23-
10	E	---	4--	232000	---	NON-CAPITAL OBJECTS	2,500.00	1,029.99	2,644.84	105.79	0.00	144.84-	144.84-
10	E	---	---	232000	---	CENTRAL ADMINISTRATION	288,660.49	24,008.58	117,741.49	40.79	0.00	170,919.00	170,919.00
10	E	---	3--	232300	---	PURCHASED SERVICES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	232300	---	STAFF RELATIONS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
10	E	---	9--	239000	---	OTHER EXPENDITURES	0.00	0.00	477.00	0.00	0.00	477.00-	477.00-
10	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	0.00	0.00	477.00	0.00	0.00	477.00-	477.00-
10	E	---	1--	240000	---	SALARIES	895,571.62	76,522.87	354,084.51	39.54	0.00	541,487.11	541,487.11
10	E	---	2--	240000	---	EMPLOYEE BENEFITS	457,695.94	34,713.76	160,861.36	35.15	0.00	296,834.58	296,834.58
10	E	---	3--	240000	---	PURCHASED SERVICES	13,665.00	568.35	7,311.34	53.50	0.00	6,353.66	6,353.66
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	78,403.00	4,249.97	42,715.75	54.48	11,275.86	24,411.39	35,687.25
10	E	---	9--	240000	---	OTHER EXPENDITURES	4,000.00	314.00	1,400.99	35.02	0.00	2,599.01	2,599.01
10	E	---	---	240000	---	BUILDING ADMINISTRATION	1,449,335.56	116,368.95	566,373.95	39.08	11,275.86	871,685.75	882,961.61
10	E	---	1--	252000	---	SALARIES	199,879.35	14,993.23	72,513.10	36.28	0.00	127,366.25	127,366.25
10	E	---	2--	252000	---	EMPLOYEE BENEFITS	85,522.15	6,645.85	33,054.79	38.65	0.00	52,467.36	52,467.36
10	E	---	3--	252000	---	PURCHASED SERVICES	11,370.00	356.29	6,236.06	54.85	0.00	5,133.94	5,133.94
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	1,000.00	0.00	552.71	55.27	693.40	246.11-	447.29
10	E	---	9--	252000	---	OTHER EXPENDITURES	7,630.00	0.00	1,553.81	20.36	0.00	6,076.19	6,076.19
10	E	---	---	252000	---	FISCAL	305,401.50	21,995.37	113,910.47	37.30	693.40	190,797.63	191,491.03
10	E	---	1--	253000	---	SALARIES	720,286.81	52,531.21	301,805.28	41.90	0.00	418,481.53	418,481.53
10	E	---	2--	253000	---	EMPLOYEE BENEFITS	328,336.47	26,214.99	149,229.20	45.45	0.00	179,107.27	179,107.27
10	E	---	3--	253000	---	PURCHASED SERVICES	527,052.00	62,434.50	154,649.95	29.34	11,804.00	360,598.05	372,402.05
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	121,800.00	7,836.49	94,260.14	77.39	238,235.26	210,695.40-	27,539.86
10	E	---	5--	253000	---	CAPITAL OBJECTS	185,957.00	3,912.75	3,912.75	2.10	181,502.74	541.51	182,044.25
10	E	---	9--	253000	---	OTHER EXPENDITURES	2,810.00	5.00	390.00	13.88	0.00	2,420.00	2,420.00
10	E	---	---	253000	---	OPERATION	1,886,242.28	152,934.94	704,247.32	37.34	431,542.00	750,452.96	1,181,994.96
10	E	---	4--	254000	---	NON-CAPITAL OBJECTS	0.00	0.00	157.09	0.00	0.00	157.09-	157.09-
10	E	---	---	254000	---	MAINTENANCE	0.00	0.00	157.09	0.00	0.00	157.09-	157.09-
10	E	---	1--	254100	---	SALARIES	50,523.52	4,088.80	17,888.50	35.41	0.00	32,635.02	32,635.02
10	E	---	2--	254100	---	EMPLOYEE BENEFITS	18,343.13	1,554.31	7,399.33	40.34	0.00	10,943.80	10,943.80
10	E	---	4--	254100	---	NON-CAPITAL OBJECTS	0.00	0.00	367.42	0.00	0.00	367.42-	367.42-
10	E	---	---	254100	---	DIRECTION OF MAINTENANCE	68,866.65	5,643.11	25,655.25	37.25	0.00	43,211.40	43,211.40
10	E	---	3--	254200	---	PURCHASED SERVICES	215,300.00	1,508.00	62,426.83	29.00	0.00	152,873.17	152,873.17
10	E	---	4--	254200	---	NON-CAPITAL OBJECTS	3,400.00	1,732.00	5,084.26	149.54	0.00	1,684.26-	1,684.26-
10	E	---	---	254200	---	SITE REPAIRS	218,700.00	3,240.00	67,511.09	30.87	0.00	151,188.91	151,188.91
10	E	---	3--	254300	---	PURCHASED SERVICES	219,565.00	12,664.31	140,430.98	63.96	29,840.00	49,294.02	79,134.02

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24 Revised Budget	November 2023-24 Monthly Activity	2023-24 FYTD Activity	2023-24 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	11,650.00	93.99	1,316.24	11.30	16,535.73	6,201.97-	10,333.76
10	E	---	5--	254300	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	21,147.00	21,147.00-	0.00
10	E	---	9--	254300	---	OTHER EXPENDITURES	450.00	0.00	0.00	0.00	0.00	450.00	450.00
10	E	---	---	254300	---	BUILDING REPAIRS	231,665.00	12,758.30	141,747.22	61.19	67,522.73	22,395.05	89,917.78
10	E	---	3--	254490	---	PURCHASED SERVICES	350.00	1,408.93	7,360.34	2,102.95	0.00	7,010.34-	7,010.34-
10	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	350.00	1,408.93	7,360.34	2,102.95	0.00	7,010.34-	7,010.34-
10	E	---	3--	254500	---	PURCHASED SERVICES	0.00	98.59	586.83	0.00	0.00	586.83-	586.83-
10	E	---	4--	254500	---	NON-CAPITAL OBJECTS	0.00	0.00	8.54	0.00	0.00	8.54-	8.54-
10	E	---	---	254500	---	VEHICLE MAINTENANCE	0.00	98.59	595.37	0.00	0.00	595.37-	595.37-
10	E	---	3--	254900	---	PURCHASED SERVICES	5,775.00	0.00	0.00	0.00	0.00	5,775.00	5,775.00
10	E	---	4--	254900	---	NON-CAPITAL OBJECTS	79,100.00	0.00	4,262.24	5.39	0.00	74,837.76	74,837.76
10	E	---	---	254900	---	OTHER MAINTENANCE	84,875.00	0.00	4,262.24	5.02	0.00	80,612.76	80,612.76
10	E	---	3--	255100	---	PURCHASED SERVICES	0.00	443,457.65	1,081,536.66	0.00	242,087.18	1,323,623.84-	1,081,536.66-
10	E	---	5--	255100	---	CAPITAL OBJECTS	2,330,000.00	0.00	232,220.26	9.97	10,860.00	2,086,919.74	2,097,779.74
10	E	---	9--	255100	---	OTHER EXPENDITURES	0.00	0.00	730.00	0.00	0.00	730.00-	730.00-
10	E	---	---	255100	---	CONSTRUCTION	2,330,000.00	443,457.65	1,314,486.92	56.42	252,947.18	762,565.90	1,015,513.08
10	E	---	3--	255300	---	PURCHASED SERVICES	241,900.00	0.00	38,879.70	16.07	0.00	203,020.30	203,020.30
10	E	---	5--	255300	---	CAPITAL OBJECTS	31,200.00	0.00	66,872.05	214.33	44,844.29	80,516.34-	35,672.05-
10	E	---	---	255300	---	REMODELING	273,100.00	0.00	105,751.75	38.72	44,844.29	122,503.96	167,348.25
10	E	---	3--	255400	---	PURCHASED SERVICES	70,400.00	32,227.50	33,417.50	47.47	0.00	36,982.50	36,982.50
10	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	70,400.00	32,227.50	33,417.50	47.47	0.00	36,982.50	36,982.50
10	E	---	3--	256710	---	PURCHASED SERVICES	1,278,000.00	107,395.23	216,138.61	16.91	0.00	1,061,861.39	1,061,861.39
10	E	---	---	256710	---	CONTR TRANSPORTATION-FLE	1,278,000.00	107,395.23	216,138.61	16.91	0.00	1,061,861.39	1,061,861.39
10	E	---	3--	256720	---	PURCHASED SERVICES	15,000.00	1,816.12	4,108.27	27.39	0.00	10,891.73	10,891.73
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	1,816.12	4,108.27	27.39	0.00	10,891.73	10,891.73
10	E	---	3--	256741	---	PURCHASED SERVICES	17,500.00	2,874.18	6,395.30	36.54	0.00	11,104.70	11,104.70
10	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	17,500.00	2,874.18	6,395.30	36.54	0.00	11,104.70	11,104.70
10	E	---	3--	256742	---	PURCHASED SERVICES	117,000.00	12,075.91	42,138.47	36.02	0.00	74,861.53	74,861.53
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	117,000.00	12,075.91	42,138.47	36.02	0.00	74,861.53	74,861.53

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	256770	---	PURCHASED SERVICES	28,000.00	1,890.06	5,843.30	20.87	0.00	22,156.70	22,156.70
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	1,890.06	5,843.30	20.87	0.00	22,156.70	22,156.70
10	E	---	3--	259000	---	PURCHASED SERVICES	0.00	452.20	1,716.22	0.00	0.00	1,716.22-	1,716.22-
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	0.00	452.20	1,716.22	0.00	0.00	1,716.22-	1,716.22-
10	E	---	3--	260000	---	PURCHASED SERVICES	111,800.00	17,501.83	80,186.02	71.72	0.00	31,613.98	31,613.98
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	29,000.00	50.00	3,964.53	13.67	4,451.23	20,584.24	25,035.47
10	E	---	9--	260000	---	OTHER EXPENDITURES	0.00	0.00	80.00	0.00	0.00	80.00-	80.00-
10	E	---	---	260000	---	CENTRAL SERVICES	140,800.00	17,551.83	84,230.55	59.82	4,451.23	52,118.22	56,569.45
10	E	---	3--	264400	---	PURCHASED SERVICES	0.00	0.00	1,696.80	0.00	0.00	1,696.80-	1,696.80-
10	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	0.00	1,696.80	0.00	0.00	1,696.80-	1,696.80-
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	184,052.00	8,406.73	91,126.13	49.51	0.00	92,925.87	92,925.87
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	184,052.00	8,406.73	91,126.13	49.51	0.00	92,925.87	92,925.87
10	E	---	6--	283000	---	DEBT REITREMENT	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
10	E	---	---	283000	---	OPERATIONAL DEBT	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
10	E	---	2--	292000	---	EMPLOYEE BENEFITS	210,000.00	0.00	0.00	0.00	0.00	210,000.00	210,000.00
10	E	---	---	292000	---	OTHER RETIREE PAYMENTS	210,000.00	0.00	0.00	0.00	0.00	210,000.00	210,000.00
10	E	---	1--	295000	---	SALARIES	258,811.15	19,774.70	100,338.93	38.77	0.00	158,472.22	158,472.22
10	E	---	2--	295000	---	EMPLOYEE BENEFITS	126,917.91	9,802.65	49,223.18	38.78	0.00	77,694.73	77,694.73
10	E	---	3--	295000	---	PURCHASED SERVICES	256,878.00	869.77	223,253.06	86.91	4,444.90	29,180.04	33,624.94
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	63,450.00	2,283.98	18,770.00	29.58	14,953.99	29,726.01	44,680.00
10	E	---	5--	295000	---	CAPITAL OBJECTS	197,867.00	192.90	13,491.90	6.82	81,634.85	102,740.25	184,375.10
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	903,924.06	32,924.00	405,077.07	44.81	101,033.74	397,813.25	498,846.99
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	4,486.00	0.00	2,763.00	61.59	0.00	1,723.00	1,723.00
10	E	---	4--	299000	---	NON-CAPITAL OBJECTS	0.00	0.00	527.95	0.00	0.00	527.95-	527.95-
10	E	---	---	299000	---	MISCELLANEOUS	44,486.00	0.00	3,290.95	7.40	0.00	41,195.05	41,195.05
10	E	---	---	2-----	---	SUPPORT SERVICES	12,728,940.05	1,167,988.65	4,756,335.31	37.37	960,820.79	7,011,783.95	7,972,604.74
10	E	---	8--	411000	---	OPERATING TRANSFER - OUT	12,035,466.00	0.00	0.00	0.00	0.00	12,035,466.00	12,035,466.00
10	E	---	---	411000	---	TRANSFER FROM FUND 10	12,035,466.00	0.00	0.00	0.00	0.00	12,035,466.00	12,035,466.00

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	431000	---	PURCHASED SERVICES	5,000.00	0.00	1,821.97	36.44	0.00	3,178.03	3,178.03
10	E	---	---	431000	---	GENERAL TUITION PAYMENTS	5,000.00	0.00	1,821.97	36.44	0.00	3,178.03	3,178.03
10	E	---	3--	435000	---	PURCHASED SERVICES	442,458.00	0.00	0.00	0.00	0.00	442,458.00	442,458.00
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	442,458.00	0.00	0.00	0.00	0.00	442,458.00	442,458.00
10	E	---	3--	438000	---	PURCHASED SERVICES	405,277.00	0.00	0.00	0.00	0.00	405,277.00	405,277.00
10	E	---	---	438000	---	GENERAL AID REDUCTION	405,277.00	0.00	0.00	0.00	0.00	405,277.00	405,277.00
10	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	12,888,201.00	0.00	1,821.97	0.01	0.00	12,886,379.03	12,886,379.03
10	-	---	---	-----	---	GENERAL FUND	39,013,072.00	2,199,576.64	8,375,001.14	21.47	1,115,708.23	29,522,362.63	30,638,070.86

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
21	E	---	1--	110000	---	SALARIES	0.00	0.00	14,633.36	0.00	0.00	14,633.36-	14,633.36-
21	E	---	2--	110000	---	EMPLOYEE BENEFITS	0.00	0.00	6,374.90	0.00	0.00	6,374.90-	6,374.90-
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	999.80	9,012.85	0.00	3,737.08	12,749.93-	9,012.85-
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	999.80	30,021.11	0.00	3,737.08	33,758.19-	30,021.11-
21	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00	352.74	0.00	0.00	352.74-	352.74-
21	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	14,909.76	40,514.77	0.00	956.09	41,470.86-	40,514.77-
21	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	200.00	600.00	0.00	0.00	600.00-	600.00-
21	E	---	---	120000	---	REGULAR CURRICULUM	0.00	15,109.76	41,467.51	0.00	956.09	42,423.60-	41,467.51-
21	E	---	4--	123219	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	19.83	19.83-	0.00
21	E	---	---	123219	---	SPANISH	0.00	0.00	0.00	0.00	19.83	19.83-	0.00
21	E	---	---	1-----	---	INSTRUCTION	0.00	16,109.56	71,488.62	0.00	4,713.00	76,201.62-	71,488.62-
21	E	---	1--	212000	---	SALARIES	0.00	138.00	138.00	0.00	0.00	138.00-	138.00-
21	E	---	2--	212000	---	EMPLOYEE BENEFITS	0.00	19.47	19.47	0.00	0.00	19.47-	19.47-
21	E	---	---	212000	---	SOCIAL WORK	0.00	157.47	157.47	0.00	0.00	157.47-	157.47-
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	11,952.47	21,214.97	0.00	0.00	21,214.97-	21,214.97-
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	25,381.35	89,845.37	0.00	1,831.20	91,676.57-	89,845.37-
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	5,770.00	11,434.35	0.00	0.00	11,434.35-	11,434.35-
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	43,103.82	122,494.69	0.00	1,831.20	124,325.89-	122,494.69-
21	E	---	1--	252000	---	SALARIES	0.00	0.00	1,000.00	0.00	0.00	1,000.00-	1,000.00-
21	E	---	2--	252000	---	EMPLOYEE BENEFITS	0.00	0.00	612.19	0.00	0.00	612.19-	612.19-
21	E	---	---	252000	---	FISCAL	0.00	0.00	1,612.19	0.00	0.00	1,612.19-	1,612.19-
21	E	---	3--	256770	---	PURCHASED SERVICES	0.00	300.00	1,348.80	0.00	0.00	1,348.80-	1,348.80-
21	E	---	---	256770	---	FIELD TRIPS	0.00	300.00	1,348.80	0.00	0.00	1,348.80-	1,348.80-
21	E	---	---	2-----	---	SUPPORT SERVICES	0.00	43,561.29	125,613.15	0.00	1,831.20	127,444.35-	125,613.15-
21	E	---	3--	450000	---	PURCHASED SERVICES	0.00	0.00	4,000.00	0.00	0.00	4,000.00-	4,000.00-
21	E	---	---	450000	---	POST-SECONDARY SCHOLARSH	0.00	0.00	4,000.00	0.00	0.00	4,000.00-	4,000.00-
21	E	---	9--	491000	---	OTHER EXPENDITURES	0.00	0.00	19,720.00	0.00	0.00	19,720.00-	19,720.00-
21	E	---	---	491000	---	SPEC REV TRANSFERS TO OT	0.00	0.00	19,720.00	0.00	0.00	19,720.00-	19,720.00-
21	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	0.00	23,720.00	0.00	0.00	23,720.00-	23,720.00-

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24 Revised Budget	November 2023-24 Monthly Activity	2023-24 FYTD Activity	2023-24 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
21	-	---	---	-----	---	GIFT FUND	0.00	59,670.85	220,821.77	0.00	6,544.20	227,365.97-	220,821.77-

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	152000	---	SALARIES	48,900.00	4,075.00	12,225.00	25.00	0.00	36,675.00	36,675.00
27	E	---	2--	152000	---	EMPLOYEE BENEFITS	34,160.57	2,699.08	8,104.44	23.72	0.00	26,056.13	26,056.13
27	E	---	3--	152000	---	PURCHASED SERVICES	0.00	8.80-	739.20	0.00	0.00	739.20-	739.20-
27	E	---	4--	152000	---	NON-CAPITAL OBJECTS	15,500.00	914.80	3,278.79	21.15	1,053.93	11,167.28	12,221.21
27	E	---	9--	152000	---	OTHER EXPENDITURES	950.00	89.50	204.50	21.53	0.00	745.50	745.50
27	E	---	---	152000	---	EARLY CHILDHOOD	99,510.57	7,769.58	24,551.93	24.67	1,053.93	73,904.71	74,958.64
27	E	---	4--	156100	---	NON-CAPITAL OBJECTS	0.00	0.00	3,068.99	0.00	0.00	3,068.99-	3,068.99-
27	E	---	---	156100	---	HEARING IMPAIRMENT DEAF/	0.00	0.00	3,068.99	0.00	0.00	3,068.99-	3,068.99-
27	E	---	1--	156110	---	SALARIES	32,696.32	3,984.40	10,609.87	32.45	0.00	22,086.45	22,086.45
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	16,872.54	2,501.28	4,841.41	28.69	0.00	12,031.13	12,031.13
27	E	---	---	156110	---	HEARING IMPAIRMENT	49,568.86	6,485.68	15,451.28	31.17	0.00	34,117.58	34,117.58
27	E	---	1--	156600	---	SALARIES	495,819.20	41,483.60	159,079.51	32.08	0.00	336,739.69	336,739.69
27	E	---	2--	156600	---	EMPLOYEE BENEFITS	275,757.93	23,367.38	91,003.51	33.00	0.00	184,754.42	184,754.42
27	E	---	3--	156600	---	PURCHASED SERVICES	800.00	0.00	1,290.00	161.25	0.00	490.00-	490.00-
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	6,000.00	0.00	618.29	10.30	926.53	4,455.18	5,381.71
27	E	---	9--	156600	---	OTHER EXPENDITURES	1,060.00	0.00	225.00	21.23	0.00	835.00	835.00
27	E	---	---	156600	---	SPEECH/LANGUAGE	779,437.13	64,850.98	252,216.31	32.36	926.53	526,294.29	527,220.82
27	E	---	3--	156700	---	PURCHASED SERVICES	0.00	1,677.51	8,416.33	0.00	0.00	8,416.33-	8,416.33-
27	E	---	---	156700	---	VISUALLY IMPAIRED	0.00	1,677.51	8,416.33	0.00	0.00	8,416.33-	8,416.33-
27	E	---	1--	158700	---	SALARIES	2,315,459.60	192,902.00	712,599.27	30.78	0.00	1,602,860.33	1,602,860.33
27	E	---	2--	158700	---	EMPLOYEE BENEFITS	1,466,156.31	104,054.22	378,877.17	25.84	0.00	1,087,279.14	1,087,279.14
27	E	---	3--	158700	---	PURCHASED SERVICES	21,000.00	1,022.43	14,317.31	68.18	4,591.50	2,091.19	6,682.69
27	E	---	4--	158700	---	NON-CAPITAL OBJECTS	125,000.00	4,475.75	46,434.89	37.15	13,456.74	65,108.37	78,565.11
27	E	---	5--	158700	---	CAPITAL OBJECTS	7,000.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00
27	E	---	9--	158700	---	OTHER EXPENDITURES	1,000.00	180.00	270.00	27.00	0.00	730.00	730.00
27	E	---	---	158700	---	CROSS CATEGORICAL	3,935,615.91	302,634.40	1,152,498.64	29.28	18,048.24	2,765,069.03	2,783,117.27
27	E	---	9--	159100	---	OTHER EXPENDITURES	2,000.00	0.00	1,436.00	71.80	0.00	564.00	564.00
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	2,000.00	0.00	1,436.00	71.80	0.00	564.00	564.00
27	E	---	1--	159180	---	SALARIES	915,335.38	117,043.77	311,349.42	34.01	0.00	603,985.96	603,985.96
27	E	---	2--	159180	---	EMPLOYEE BENEFITS	623,824.00	65,327.26	167,765.25	26.89	0.00	456,058.75	456,058.75
27	E	---	---	159180	---	CROSS CATEGORICAL - ASST	1,539,159.38	182,371.03	479,114.67	31.13	0.00	1,060,044.71	1,060,044.71
27	E	---	1--	159300	---	SALARIES	22,032.24	1,483.04	4,449.12	20.19	0.00	17,583.12	17,583.12

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	7,103.33	555.68	1,676.70	23.60	0.00	5,426.63	5,426.63
27	E	---	4--	159300	---	NON-CAPITAL OBJECTS	500.00	0.00	0.00	0.00	0.00	500.00	500.00
27	E	---	---	159300	---	ADAPTIVE PHY ED	29,635.57	2,038.72	6,125.82	20.67	0.00	23,509.75	23,509.75
27	E	---	---	1-----	---	INSTRUCTION	6,434,927.42	567,827.90	1,942,879.97	30.19	20,028.70	4,472,018.75	4,492,047.45
27	E	---	1--	212000	---	SALARIES	92,975.00	5,752.92	21,248.80	22.85	0.00	71,726.20	71,726.20
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	60,179.22	4,481.95	14,047.54	23.34	0.00	46,131.68	46,131.68
27	E	---	3--	212000	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00
27	E	---	---	212000	---	SOCIAL WORK	153,654.22	10,234.87	35,296.34	22.97	0.00	118,357.88	118,357.88
27	E	---	1--	215000	---	SALARIES	554,952.32	38,322.76	158,293.76	28.52	0.00	396,658.56	396,658.56
27	E	---	2--	215000	---	EMPLOYEE BENEFITS	257,921.81	17,340.85	69,409.94	26.91	0.00	188,511.87	188,511.87
27	E	---	3--	215000	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00
27	E	---	4--	215000	---	NON-CAPITAL OBJECTS	4,000.00	0.00	888.53	22.21	0.00	3,111.47	3,111.47
27	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	817,374.13	55,663.61	228,592.23	27.97	0.00	588,781.90	588,781.90
27	E	---	3--	215200	---	PURCHASED SERVICES	0.00	0.00	257.63	0.00	0.00	257.63-	257.63-
27	E	---	4--	215200	---	NON-CAPITAL OBJECTS	5,850.00	0.00	1,430.00	24.44	6,389.15	1,969.15-	4,420.00
27	E	---	9--	215200	---	OTHER EXPENDITURES	0.00	0.00	590.00	0.00	0.00	590.00-	590.00-
27	E	---	---	215200	---	DIRECT PSYCHOLOGICAL SER	5,850.00	0.00	2,277.63	38.93	6,389.15	2,816.78-	3,572.37
27	E	---	1--	218100	---	SALARIES	246,340.25	22,055.04	87,840.88	35.66	0.00	158,499.37	158,499.37
27	E	---	2--	218100	---	EMPLOYEE BENEFITS	101,769.81	8,332.56	34,405.58	33.81	0.00	67,364.23	67,364.23
27	E	---	3--	218100	---	PURCHASED SERVICES	600.00	911.58	1,311.58	218.60	66.00	777.58-	711.58-
27	E	---	4--	218100	---	NON-CAPITAL OBJECTS	5,600.00	159.17	2,928.74	52.30	981.54	1,689.72	2,671.26
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	354,620.06	31,458.35	126,486.78	35.67	1,047.54	227,085.74	228,133.28
27	E	---	1--	218200	---	SALARIES	71,913.00	5,992.76	17,978.28	25.00	0.00	53,934.72	53,934.72
27	E	---	2--	218200	---	EMPLOYEE BENEFITS	37,575.65	2,983.84	8,958.04	23.84	0.00	28,617.61	28,617.61
27	E	---	3--	218200	---	PURCHASED SERVICES	600.00	2,786.67	5,626.70	937.78	0.00	5,026.70-	5,026.70-
27	E	---	4--	218200	---	NON-CAPITAL OBJECTS	3,000.00	0.00	675.00	22.50	0.00	2,325.00	2,325.00
27	E	---	---	218200	---	PHYSICAL THERAPY	113,088.65	11,763.27	33,238.02	29.39	0.00	79,850.63	79,850.63
27	E	---	3--	219000	---	PURCHASED SERVICES	0.00	0.00	225.00	0.00	0.00	225.00-	225.00-
27	E	---	4--	219000	---	NON-CAPITAL OBJECTS	1,200.00	4,150.06	5,144.69	428.72	0.00	3,944.69-	3,944.69-
27	E	---	---	219000	---	OTHER PUPIL SERVICES	1,200.00	4,150.06	5,369.69	447.47	0.00	4,169.69-	4,169.69-
27	E	---	1--	221200	---	SALARIES	0.00	80.50	1,696.25	0.00	0.00	1,696.25-	1,696.25-

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	2--	221200	---	EMPLOYEE BENEFITS	0.00	11.49	243.25	0.00	0.00	243.25-	243.25-
27	E	---	---	221200	---	CURRICULUM DEVELOPMENT	0.00	91.99	1,939.50	0.00	0.00	1,939.50-	1,939.50-
27	E	---	1--	221300	---	SALARIES	55,000.00	4,904.75	26,610.96	48.38	0.00	28,389.04	28,389.04
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	5,000.00	1,436.89	6,976.04	139.52	0.00	1,976.04-	1,976.04-
27	E	---	3--	221300	---	PURCHASED SERVICES	20,000.00	1,093.25	3,139.13	15.70	0.00	16,860.87	16,860.87
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	5,500.00	493.37	1,594.93	29.00	0.00	3,905.07	3,905.07
27	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	85,500.00	7,928.26	38,321.06	44.82	0.00	47,178.94	47,178.94
27	E	---	1--	221900	---	SALARIES	0.00	0.00	2,995.90	0.00	0.00	2,995.90-	2,995.90-
27	E	---	2--	221900	---	EMPLOYEE BENEFITS	0.00	0.00	420.67	0.00	0.00	420.67-	420.67-
27	E	---	4--	221900	---	NON-CAPITAL OBJECTS	3,500.00	0.00	215.00	6.14	0.00	3,285.00	3,285.00
27	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	3,500.00	0.00	3,631.57	103.76	0.00	131.57-	131.57-
27	E	---	1--	223300	---	SALARIES	119,867.00	9,988.92	49,944.60	41.67	0.00	69,922.40	69,922.40
27	E	---	2--	223300	---	EMPLOYEE BENEFITS	29,701.14	2,421.20	12,106.00	40.76	0.00	17,595.14	17,595.14
27	E	---	3--	223300	---	PURCHASED SERVICES	0.00	0.00	3,726.00	0.00	0.00	3,726.00-	3,726.00-
27	E	---	---	223300	---	SUP/COOR EXCEPTIONAL EDU	149,568.14	12,410.12	65,776.60	43.98	0.00	83,791.54	83,791.54
27	E	---	1--	223390	---	SALARIES	47,585.52	7,517.64	36,103.29	75.87	0.00	11,482.23	11,482.23
27	E	---	2--	223390	---	EMPLOYEE BENEFITS	32,933.93	5,230.02	25,946.22	78.78	0.00	6,987.71	6,987.71
27	E	---	3--	223390	---	PURCHASED SERVICES	3,726.00	0.00	1,340.00	35.96	0.00	2,386.00	2,386.00
27	E	---	---	223390	---	SPECIAL ED SUPERIVSION &	84,245.45	12,747.66	63,389.51	75.24	0.00	20,855.94	20,855.94
27	E	---	3--	252000	---	PURCHASED SERVICES	0.00	0.00	12,480.00	0.00	0.00	12,480.00-	12,480.00-
27	E	---	---	252000	---	FISCAL	0.00	0.00	12,480.00	0.00	0.00	12,480.00-	12,480.00-
27	E	---	4--	254490	---	NON-CAPITAL OBJECTS	0.00	389.00	389.00	0.00	0.00	389.00-	389.00-
27	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	0.00	389.00	389.00	0.00	0.00	389.00-	389.00-
27	E	---	5--	255200	---	CAPITAL OBJECTS	0.00	0.00	70,517.58	0.00	17,759.42	88,277.00-	70,517.58-
27	E	---	---	255200	---	SITE REPAIRS	0.00	0.00	70,517.58	0.00	17,759.42	88,277.00-	70,517.58-
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	69,543.00	7,405.80	20,265.65	29.14	0.00	49,277.35	49,277.35
27	E	---	2--	256250	---	EMPLOYEE BENEFITS	48,354.93	5,260.28	15,437.27	31.92	0.00	32,917.66	32,917.66
27	E	---	3--	256250	---	PURCHASED SERVICES	15,000.00	2,250.74	5,654.53	37.70	0.00	9,345.47	9,345.47
27	E	---	---	256250	---	SP ED TRANSPORTATION - D	132,897.93	14,916.82	41,357.45	31.12	0.00	91,540.48	91,540.48

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	3--	256600	---	PURCHASED SERVICES	12,000.00	193.83	8,300.08	69.17	0.00	3,699.92	3,699.92
27	E	---	---	256600	---	VEHICLE SERVICING	12,000.00	193.83	8,300.08	69.17	0.00	3,699.92	3,699.92
27	E	---	3--	256770	---	PURCHASED SERVICES	4,000.00	0.00	119.62	2.99	0.00	3,880.38	3,880.38
27	E	---	---	256770	---	FIELD TRIPS	4,000.00	0.00	119.62	2.99	0.00	3,880.38	3,880.38
27	E	---	7--	256800	---	INSURANCE AND JUDGEMENTS	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
27	E	---	---	256800	---	INSURANCE SERVICES	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
27	E	---	3--	263300	---	PURCHASED SERVICES	2,000.00	868.74	1,675.13	83.76	0.00	324.87	324.87
27	E	---	---	263300	---	PUBLIC INFORMATION	2,000.00	868.74	1,675.13	83.76	0.00	324.87	324.87
27	E	---	3--	264400	---	PURCHASED SERVICES	2,500.00	339.15	1,287.18	51.49	0.00	1,212.82	1,212.82
27	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	2,500.00	339.15	1,287.18	51.49	0.00	1,212.82	1,212.82
27	E	---	---	2-----	---	SUPPORT SERVICES	1,935,998.58	163,155.73	740,444.97	38.25	25,196.11	1,170,357.50	1,195,553.61
27	E	---	3--	436611	---	PURCHASED SERVICES	48,118.00	0.00	21,200.00	44.06	0.00	26,918.00	26,918.00
27	E	---	---	436611	---	HEARING IMPAIRMENT	48,118.00	0.00	21,200.00	44.06	0.00	26,918.00	26,918.00
27	E	---	3--	436670	---	PURCHASED SERVICES	25,207.00	0.00	9,476.50	37.59	0.00	15,730.50	15,730.50
27	E	---	---	436670	---	VISUAL IMPAIRMENT	25,207.00	0.00	9,476.50	37.59	0.00	15,730.50	15,730.50
27	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	73,325.00	0.00	30,676.50	41.84	0.00	42,648.50	42,648.50
27	-	---	---	-----	---	SPECIAL EDUCATION FUND	8,444,251.00	730,983.63	2,714,001.44	32.14	45,224.81	5,685,024.75	5,730,249.56

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
38	E	---	6--	281000	---	DEBT REITREMENT	85,682.00	0.00	3,590.95	4.19	0.00	82,091.05	82,091.05
38	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	85,682.00	0.00	3,590.95	4.19	0.00	82,091.05	82,091.05
38	E	---	---	2-----	---	SUPPORT SERVICES	85,682.00	0.00	3,590.95	4.19	0.00	82,091.05	82,091.05
38	-	---	---	-----	---	Non-Referendum Debt Serv	85,682.00	0.00	3,590.95	4.19	0.00	82,091.05	82,091.05

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
50	E	---	4--	252000	---	NON-CAPITAL OBJECTS	0.00	0.00	219.52	0.00	0.00	219.52-	219.52-
50	E	---	---	252000	---	FISCAL	0.00	0.00	219.52	0.00	0.00	219.52-	219.52-
50	E	---	3--	254300	---	PURCHASED SERVICES	0.00	0.00	828.97	0.00	0.00	828.97-	828.97-
50	E	---	---	254300	---	BUILDING REPAIRS	0.00	0.00	828.97	0.00	0.00	828.97-	828.97-
50	E	---	1--	257000	---	SALARIES	92,758.52	10,460.00	19,546.75	21.07	0.00	73,211.77	73,211.77
50	E	---	2--	257000	---	EMPLOYEE BENEFITS	60,639.69	5,464.99	8,770.43	14.46	0.00	51,869.26	51,869.26
50	E	---	3--	257000	---	PURCHASED SERVICES	1,315,000.00	89.95	280,372.91	21.32	2,528.50-	1,037,155.59	1,034,627.09
50	E	---	4--	257000	---	NON-CAPITAL OBJECTS	0.00	107.62	11,132.50	0.00	359.88	11,492.38-	11,132.50-
50	E	---	5--	257000	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	7,500.00	7,500.00-	0.00
50	E	---	9--	257000	---	OTHER EXPENDITURES	3,000.00	0.00	382.38	12.75	0.00	2,617.62	2,617.62
50	E	---	---	257000	---	FOOD SERVICES	1,471,398.21	16,122.56	320,204.97	21.76	5,331.38	1,145,861.86	1,151,193.24
50	E	---	3--	264400	---	PURCHASED SERVICES	0.00	0.00	10.00	0.00	0.00	10.00-	10.00-
50	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	0.00	10.00	0.00	0.00	10.00-	10.00-
50	E	---	3--	295000	---	PURCHASED SERVICES	6,917.00	0.00	6,917.00	100.00	0.00	0.00	0.00
50	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	6,917.00	0.00	6,917.00	100.00	0.00	0.00	0.00
50	E	---	---	2-----	---	SUPPORT SERVICES	1,478,315.21	16,122.56	328,180.46	22.20	5,331.38	1,144,803.37	1,150,134.75
50	-	---	---	-----	---	FOOD SERVICE FUND	1,478,315.21	16,122.56	328,180.46	22.20	5,331.38	1,144,803.37	1,150,134.75

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
73	E	---	9--	420000	---	OTHER EXPENDITURES	0.00	1,065.33	521,738.55	0.00	0.00	521,738.55-	521,738.55-
73	E	---	---	420000	---	TRUST FUND AWARD/SCHOLAR	0.00	1,065.33	521,738.55	0.00	0.00	521,738.55-	521,738.55-
73	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	1,065.33	521,738.55	0.00	0.00	521,738.55-	521,738.55-
73	-	---	---	-----	---	FIDUCIARY FUND	0.00	1,065.33	521,738.55	0.00	0.00	521,738.55-	521,738.55-

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	1--	229000	---	SALARIES	0.00	0.00	149.50	0.00	0.00	149.50-	149.50-
80	E	---	2--	229000	---	EMPLOYEE BENEFITS	0.00	0.00	21.09	0.00	0.00	21.09-	21.09-
80	E	---	---	229000	---	OTHER INSTRUCTIONAL STAF	0.00	0.00	170.59	0.00	0.00	170.59-	170.59-
80	E	---	3--	230000	---	PURCHASED SERVICES	0.00	61.26	147.02	0.00	0.00	147.02-	147.02-
80	E	---	---	230000	---	GENERAL ADMINISTRATION	0.00	61.26	147.02	0.00	0.00	147.02-	147.02-
80	E	---	1--	232200	---	SALARIES	14,000.00	1,646.44	5,966.95	42.62	0.00	8,033.05	8,033.05
80	E	---	2--	232200	---	EMPLOYEE BENEFITS	1,950.00	135.81	467.33	23.97	0.00	1,482.67	1,482.67
80	E	---	3--	232200	---	PURCHASED SERVICES	52,000.00	0.00	0.00	0.00	0.00	52,000.00	52,000.00
80	E	---	---	232200	---	COMMUNITY RELATIONS	67,950.00	1,782.25	6,434.28	9.47	0.00	61,515.72	61,515.72
80	E	---	1--	240000	---	SALARIES	8,889.97	12.03	12.03	0.14	0.00	8,877.94	8,877.94
80	E	---	2--	240000	---	EMPLOYEE BENEFITS	7,013.64	1.74	1.74	0.02	0.00	7,011.90	7,011.90
80	E	---	4--	240000	---	NON-CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
80	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	35.00	50.00	0.00	0.00	50.00-	50.00-
80	E	---	---	240000	---	BUILDING ADMINISTRATION	20,903.61	48.77	63.77	0.31	0.00	20,839.84	20,839.84
80	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	0.00	0.00	5,000.00	5,000.00-	0.00
80	E	---	5--	253000	---	CAPITAL OBJECTS	118,972.00	2,608.50	2,608.50	2.19	118,971.00	2,607.50-	116,363.50
80	E	---	---	253000	---	OPERATION	118,972.00	2,608.50	2,608.50	2.19	123,971.00	7,607.50-	116,363.50
80	E	---	3--	254490	---	PURCHASED SERVICES	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	---	5--	255300	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	29,896.19	29,896.19-	0.00
80	E	---	---	255300	---	REMODELING	0.00	0.00	0.00	0.00	29,896.19	29,896.19-	0.00
80	E	---	3--	256790	---	PURCHASED SERVICES	31,000.00	5,248.42	13,024.91	42.02	0.00	17,975.09	17,975.09
80	E	---	---	256790	---	OTHER CONTRACTED TRANSP	31,000.00	5,248.42	13,024.91	42.02	0.00	17,975.09	17,975.09
80	E	---	3--	264400	---	PURCHASED SERVICES	0.00	0.00	464.00	0.00	0.00	464.00-	464.00-
80	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	0.00	464.00	0.00	0.00	464.00-	464.00-
80	E	---	---	2-----	---	SUPPORT SERVICES	248,825.61	9,749.20	22,913.07	9.21	153,867.19	72,045.35	225,912.54
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	2,000.00	92.25	184.50	9.23	0.00	1,815.50	1,815.50
80	E	---	4--	310000	---	NON-CAPITAL OBJECTS	700.00	6.99	13.04	1.86	0.00	686.96	686.96

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	---	310000	---	COMMUNITY SRVCS - ADULT	23,500.00	99.24	197.54	0.84	0.00	23,302.46	23,302.46
80	E	---	1--	390000	---	SALARIES	211,215.37	34,517.77	95,290.05	45.12	0.00	115,925.32	115,925.32
80	E	---	2--	390000	---	EMPLOYEE BENEFITS	74,757.76	9,049.82	29,505.37	39.47	0.00	45,252.39	45,252.39
80	E	---	3--	390000	---	PURCHASED SERVICES	31,500.00	1,123.45	15,090.21	47.91	3,500.00	12,909.79	16,409.79
80	E	---	4--	390000	---	NON-CAPITAL OBJECTS	21,000.00	5,562.59	12,108.59	57.66	24,656.98	15,765.57-	8,891.41
80	E	---	9--	390000	---	OTHER EXPENDITURES	0.00	0.00	2,385.00	0.00	0.00	2,385.00-	2,385.00-
80	E	---	---	390000	---	COMMUNITY SERVICES - OTH	338,473.13	50,253.63	154,379.22	45.61	28,156.98	155,936.93	184,093.91
80	E	---	1--	393000	---	SALARIES	132,654.00	9,585.73	50,194.70	37.84	0.00	82,459.30	82,459.30
80	E	---	2--	393000	---	EMPLOYEE BENEFITS	43,217.24	2,988.35	14,805.30	34.26	0.00	28,411.94	28,411.94
80	E	---	3--	393000	---	PURCHASED SERVICES	13,700.00	1,455.00	6,095.34	44.49	0.00	7,604.66	7,604.66
80	E	---	4--	393000	---	NON-CAPITAL OBJECTS	23,000.00	133.49	6,495.91	28.24	12,710.00	3,794.09	16,504.09
80	E	---	9--	393000	---	OTHER EXPENDITURES	450.00	75.00	850.00	188.89	0.00	400.00-	400.00-
80	E	---	---	393000	---	RECREATION ATHLETIC COMM	213,021.24	14,237.57	78,441.25	36.82	12,710.00	121,869.99	134,579.99
80	E	---	---	3-----	---	COMMUNITY SERVICES	574,994.37	64,590.44	233,018.01	40.53	40,866.98	301,109.38	341,976.36
80	E	---	9--	491000	---	OTHER EXPENDITURES	8,250.00	0.00	0.00	0.00	0.00	8,250.00	8,250.00
80	E	---	---	491000	---	SPEC REV TRANSFERS TO OT	8,250.00	0.00	0.00	0.00	0.00	8,250.00	8,250.00
80	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	8,250.00	0.00	0.00	0.00	0.00	8,250.00	8,250.00
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	832,069.98	74,339.64	255,931.08	30.76	194,734.17	381,404.73	576,138.90

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	1--	110000	---	SALARIES	1,763,178.00	161,421.98	800,956.28	45.43	0.00	962,221.72	962,221.72
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	908,828.23	77,105.63	382,982.73	42.14	0.00	525,845.50	525,845.50
99	E	---	3--	110000	---	PURCHASED SERVICES	795,000.00	1,211.42	63,856.99	8.03	4,575.00	726,568.01	731,143.01
99	E	---	4--	110000	---	NON-CAPITAL OBJECTS	1,025,000.00	6,919.69	546,755.86	53.34	26,448.21	451,795.93	478,244.14
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	7,503.83	16,715.95	0.00	0.00	16,715.95-	16,715.95-
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,492,006.23	254,162.55	1,811,267.81	40.32	31,023.21	2,649,715.21	2,680,738.42
99	E	---	3--	120000	---	PURCHASED SERVICES	0.00	3,196.00	3,535.20	0.00	0.00	3,535.20-	3,535.20-
99	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	724.54	4,142.68	0.00	0.00	4,142.68-	4,142.68-
99	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	32.00	1,486.78	0.00	0.00	1,486.78-	1,486.78-
99	E	---	---	120000	---	REGULAR CURRICULUM	0.00	3,952.54	9,164.66	0.00	0.00	9,164.66-	9,164.66-
99	E	---	1--	121000	---	SALARIES	186,795.00	15,566.28	77,831.40	41.67	0.00	108,963.60	108,963.60
99	E	---	2--	121000	---	EMPLOYEE BENEFITS	108,970.29	8,690.18	43,449.79	39.87	0.00	65,520.50	65,520.50
99	E	---	---	121000	---	ART	295,765.29	24,256.46	121,281.19	41.01	0.00	174,484.10	174,484.10
99	E	---	1--	122000	---	SALARIES	247,983.00	26,992.78	133,893.90	53.99	0.00	114,089.10	114,089.10
99	E	---	2--	122000	---	EMPLOYEE BENEFITS	72,832.36	11,003.96	54,865.16	75.33	0.00	17,967.20	17,967.20
99	E	---	---	122000	---	ENGLISH LANGUAGE	320,815.36	37,996.74	188,759.06	58.84	0.00	132,056.30	132,056.30
99	E	---	1--	122115	---	SALARIES	163,300.00	13,908.00	68,341.44	41.85	0.00	94,958.56	94,958.56
99	E	---	2--	122115	---	EMPLOYEE BENEFITS	63,223.64	5,100.96	25,322.17	40.05	0.00	37,901.47	37,901.47
99	E	---	---	122115	---	INTERVENTION	226,523.64	19,008.96	93,663.61	41.35	0.00	132,860.03	132,860.03
99	E	---	1--	123219	---	SALARIES	166,900.00	13,908.34	69,541.70	41.67	0.00	97,358.30	97,358.30
99	E	---	2--	123219	---	EMPLOYEE BENEFITS	78,575.48	6,195.10	30,984.17	39.43	0.00	47,591.31	47,591.31
99	E	---	---	123219	---	SPANISH	245,475.48	20,103.44	100,525.87	40.95	0.00	144,949.61	144,949.61
99	E	---	1--	124000	---	SALARIES	166,900.00	17,475.02	87,375.10	52.35	0.00	79,524.90	79,524.90
99	E	---	2--	124000	---	EMPLOYEE BENEFITS	63,018.92	6,455.34	32,276.70	51.22	0.00	30,742.22	30,742.22
99	E	---	---	124000	---	MATHEMATICS	229,918.92	23,930.36	119,651.80	52.04	0.00	110,267.12	110,267.12
99	E	---	1--	126000	---	SALARIES	245,405.00	20,985.44	103,857.20	42.32	0.00	141,547.80	141,547.80
99	E	---	2--	126000	---	EMPLOYEE BENEFITS	130,901.80	10,480.08	52,245.80	39.91	0.00	78,656.00	78,656.00
99	E	---	---	126000	---	SCIENCE	376,306.80	31,465.52	156,103.00	41.48	0.00	220,203.80	220,203.80
99	E	---	1--	127000	---	SALARIES	257,725.60	21,477.16	107,385.80	41.67	0.00	150,339.80	150,339.80
99	E	---	2--	127000	---	EMPLOYEE BENEFITS	90,740.48	7,265.16	36,325.95	40.03	0.00	54,414.53	54,414.53
99	E	---	---	127000	---	SOCIAL SCIENCE	348,466.08	28,742.32	143,711.75	41.24	0.00	204,754.33	204,754.33

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	1--	132000	---	SALARIES	92,800.00	7,733.36	38,666.80	41.67	0.00	54,133.20	54,133.20
99	E	---	2--	132000	---	EMPLOYEE BENEFITS	40,675.28	3,210.36	16,062.77	39.49	0.00	24,612.51	24,612.51
99	E	---	---	132000	---	BUSINESS OCCUPATIONS	133,475.28	10,943.72	54,729.57	41.00	0.00	78,745.71	78,745.71
99	E	---	1--	135000	---	SALARIES	0.00	509.52	1,783.36	0.00	0.00	1,783.36-	1,783.36-
99	E	---	2--	135000	---	EMPLOYEE BENEFITS	0.00	71.82	251.38	0.00	0.00	251.38-	251.38-
99	E	---	---	135000	---	HOME ECONOMICS	0.00	581.34	2,034.74	0.00	0.00	2,034.74-	2,034.74-
99	E	---	1--	143000	---	SALARIES	228,515.00	19,042.96	95,214.80	41.67	0.00	133,300.20	133,300.20
99	E	---	2--	143000	---	EMPLOYEE BENEFITS	111,594.83	8,900.74	44,503.70	39.88	0.00	67,091.13	67,091.13
99	E	---	---	143000	---	PHYSICAL EDUCATION	340,109.83	27,943.70	139,718.50	41.08	0.00	200,391.33	200,391.33
99	E	---	3--	156600	---	PURCHASED SERVICES	0.00	0.00	23.30	0.00	0.00	23.30-	23.30-
99	E	---	---	156600	---	SPEECH/LANGUAGE	0.00	0.00	23.30	0.00	0.00	23.30-	23.30-
99	E	---	1--	161000	---	SALARIES	0.00	0.00	937.50	0.00	0.00	937.50-	937.50-
99	E	---	2--	161000	---	EMPLOYEE BENEFITS	0.00	0.00	135.32	0.00	0.00	135.32-	135.32-
99	E	---	4--	161000	---	NON-CAPITAL OBJECTS	22,000.00	0.00	0.00	0.00	0.00	22,000.00	22,000.00
99	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	22,000.00	0.00	1,072.82	4.88	0.00	20,927.18	20,927.18
99	E	---	4--	162000	---	NON-CAPITAL OBJECTS	17,000.00	0.00	0.00	0.00	0.00	17,000.00	17,000.00
99	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	17,000.00	0.00	0.00	0.00	0.00	17,000.00	17,000.00
99	E	---	4--	165000	---	NON-CAPITAL OBJECTS	0.00	42.00	466.21	0.00	0.00	466.21-	466.21-
99	E	---	9--	165000	---	OTHER EXPENDITURES	0.00	0.00	4,140.22	0.00	0.00	4,140.22-	4,140.22-
99	E	---	---	165000	---	SOCIAL	0.00	42.00	4,606.43	0.00	0.00	4,606.43-	4,606.43-
99	E	---	1--	171000	---	SALARIES	77,305.00	6,442.10	32,210.50	41.67	0.00	45,094.50	45,094.50
99	E	---	2--	171000	---	EMPLOYEE BENEFITS	11,472.06	955.58	4,777.90	41.65	0.00	6,694.16	6,694.16
99	E	---	3--	171000	---	PURCHASED SERVICES	0.00	211.00	211.00	0.00	0.00	211.00-	211.00-
99	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	88,777.06	7,608.68	37,199.40	41.90	0.00	51,577.66	51,577.66
99	E	---	---	1-----	---	INSTRUCTION	7,136,639.97	490,738.33	2,983,513.51	41.81	31,023.21	4,122,103.25	4,153,126.46
99	E	---	1--	213000	---	SALARIES	59,700.00	4,975.00	24,875.00	41.67	0.00	34,825.00	34,825.00
99	E	---	2--	213000	---	EMPLOYEE BENEFITS	34,642.25	2,831.50	14,157.50	40.87	0.00	20,484.75	20,484.75
99	E	---	3--	213000	---	PURCHASED SERVICES	0.00	0.00	356.50	0.00	0.00	356.50-	356.50-
99	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	94,342.25	7,806.50	39,389.00	41.75	0.00	54,953.25	54,953.25
99	E	---	1--	215000	---	SALARIES	25,935.68	2,161.30	10,806.50	41.67	0.00	15,129.18	15,129.18

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	2--	215000	---	EMPLOYEE BENEFITS	12,081.89	962.62	4,814.19	39.85	0.00	7,267.70	7,267.70
99	E	---	3--	215000	---	PURCHASED SERVICES	0.00	212.00	311.90	0.00	0.00	311.90-	311.90-
99	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	38,017.57	3,335.92	15,932.59	41.91	0.00	22,084.98	22,084.98
99	E	---	1--	219000	---	SALARIES	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
99	E	---	3--	219000	---	PURCHASED SERVICES	393,000.00	447,918.51	447,918.51	113.97	0.00	54,918.51-	54,918.51-
99	E	---	4--	219000	---	NON-CAPITAL OBJECTS	30,000.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
99	E	---	---	219000	---	OTHER PUPIL SERVICES	424,000.00	447,918.51	447,918.51	105.64	0.00	23,918.51-	23,918.51-
99	E	---	1--	221200	---	SALARIES	827,039.43	25,240.45	147,775.44	17.87	0.00	679,263.99	679,263.99
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	561,688.34	7,947.97	42,807.67	7.62	0.00	518,880.67	518,880.67
99	E	---	3--	221200	---	PURCHASED SERVICES	790,650.00	0.00	0.00	0.00	0.00	790,650.00	790,650.00
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	258,000.00	0.00	0.00	0.00	0.00	258,000.00	258,000.00
99	E	---	9--	221200	---	OTHER EXPENDITURES	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	2,447,377.77	33,188.42	190,583.11	7.79	0.00	2,256,794.66	2,256,794.66
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	0.00	1,625.00	0.00	0.00	1,625.00-	1,625.00-
99	E	---	3--	221300	---	PURCHASED SERVICES	135,000.00	6,240.02	45,631.41	33.80	0.00	89,368.59	89,368.59
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	135,000.00	6,240.02	47,256.41	35.00	0.00	87,743.59	87,743.59
99	E	---	3--	221500	---	PURCHASED SERVICES	0.00	1,319.84	9,212.86	0.00	0.00	9,212.86-	9,212.86-
99	E	---	---	221500	---	INSTRUCTION RELATED TECH	0.00	1,319.84	9,212.86	0.00	0.00	9,212.86-	9,212.86-
99	E	---	1--	221900	---	SALARIES	0.00	0.00	2,900.00	0.00	0.00	2,900.00-	2,900.00-
99	E	---	2--	221900	---	EMPLOYEE BENEFITS	0.00	0.00	407.61	0.00	0.00	407.61-	407.61-
99	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	0.00	0.00	3,307.61	0.00	0.00	3,307.61-	3,307.61-
99	E	---	1--	231000	---	SALARIES	0.00	225.00	225.00	0.00	0.00	225.00-	225.00-
99	E	---	2--	231000	---	EMPLOYEE BENEFITS	0.00	17.21	17.21	0.00	0.00	17.21-	17.21-
99	E	---	3--	231000	---	PURCHASED SERVICES	0.00	938.80	938.80	0.00	0.00	938.80-	938.80-
99	E	---	---	231000	---	BOARD OF EDUCATION	0.00	1,181.01	1,181.01	0.00	0.00	1,181.01-	1,181.01-
99	E	---	3--	231500	---	PURCHASED SERVICES	0.00	0.00	120.00	0.00	0.00	120.00-	120.00-
99	E	---	---	231500	---	BOARD OF EDUCATION - LEG	0.00	0.00	120.00	0.00	0.00	120.00-	120.00-
99	E	---	1--	235000	---	SALARIES	128,309.00	10,692.42	53,462.10	41.67	0.00	74,846.90	74,846.90
99	E	---	2--	235000	---	EMPLOYEE BENEFITS	45,558.66	3,666.40	18,332.00	40.24	0.00	27,226.66	27,226.66
99	E	---	3--	235000	---	PURCHASED SERVICES	0.00	564.97	9,859.24	0.00	0.00	9,859.24-	9,859.24-
99	E	---	4--	235000	---	NON-CAPITAL OBJECTS	110,000.00	11,833.39	65,317.90	59.38	2,859.11	41,822.99	44,682.10
99	E	---	9--	235000	---	OTHER EXPENDITURES	0.00	0.00	164.95	0.00	0.00	164.95-	164.95-

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	---	235000	---	CHARTER AUTHORIZER OP. C	283,867.66	26,757.18	147,136.19	51.83	2,859.11	133,872.36	136,731.47
99	E	---	1--	239000	---	SALARIES	68,011.00	5,667.60	28,338.00	41.67	0.00	39,673.00	39,673.00
99	E	---	2--	239000	---	EMPLOYEE BENEFITS	36,063.47	2,887.14	14,435.70	40.03	0.00	21,627.77	21,627.77
99	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	104,074.47	8,554.74	42,773.70	41.10	0.00	61,300.77	61,300.77
99	E	---	1--	240000	---	SALARIES	589,089.28	49,961.71	254,194.03	43.15	0.00	334,895.25	334,895.25
99	E	---	2--	240000	---	EMPLOYEE BENEFITS	393,008.75	29,402.32	147,247.38	37.47	0.00	245,761.37	245,761.37
99	E	---	3--	240000	---	PURCHASED SERVICES	0.00	325.00	953.61	0.00	0.00	953.61-	953.61-
99	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	100.00	1,605.00	0.00	0.00	1,605.00-	1,605.00-
99	E	---	---	240000	---	BUILDING ADMINISTRATION	982,098.03	79,789.03	404,000.02	41.14	0.00	578,098.01	578,098.01
99	E	---	1--	252000	---	SALARIES	28,435.21	2,715.10	13,172.37	46.32	0.00	15,262.84	15,262.84
99	E	---	2--	252000	---	EMPLOYEE BENEFITS	15,019.49	1,362.01	6,752.51	44.96	0.00	8,266.98	8,266.98
99	E	---	---	252000	---	FISCAL	43,454.70	4,077.11	19,924.88	45.85	0.00	23,529.82	23,529.82
99	E	---	1--	253000	---	SALARIES	0.00	666.66	3,333.31	0.00	0.00	3,333.31-	3,333.31-
99	E	---	2--	253000	---	EMPLOYEE BENEFITS	0.00	98.72	493.59	0.00	0.00	493.59-	493.59-
99	E	---	3--	253000	---	PURCHASED SERVICES	15,000.00	910.46	6,866.48	45.78	0.00	8,133.52	8,133.52
99	E	---	---	253000	---	OPERATION	15,000.00	1,675.84	10,693.38	71.29	0.00	4,306.62	4,306.62
99	E	---	3--	254500	---	PURCHASED SERVICES	0.00	0.00	869.95	0.00	0.00	869.95-	869.95-
99	E	---	---	254500	---	VEHICLE MAINTENANCE	0.00	0.00	869.95	0.00	0.00	869.95-	869.95-
99	E	---	3--	255400	---	PURCHASED SERVICES	135,000.00	3,933.62	35,458.60	26.27	0.00	99,541.40	99,541.40
99	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	135,000.00	3,933.62	35,458.60	26.27	0.00	99,541.40	99,541.40
99	E	---	3--	263300	---	PURCHASED SERVICES	282,000.00	48,364.72	151,379.07	53.68	0.00	130,620.93	130,620.93
99	E	---	---	263300	---	PUBLIC INFORMATION	282,000.00	48,364.72	151,379.07	53.68	0.00	130,620.93	130,620.93
99	E	---	3--	264400	---	PURCHASED SERVICES	0.00	588.00	588.00	0.00	0.00	588.00-	588.00-
99	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	588.00	588.00	0.00	0.00	588.00-	588.00-
99	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	58,100.00	9,587.39	47,097.12	81.06	0.00	11,002.88	11,002.88
99	E	---	---	270000	---	INSURANCE AND JUDGMENTS	58,100.00	9,587.39	47,097.12	81.06	0.00	11,002.88	11,002.88
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	231,947.40	16,628.82	81,943.15	35.33	0.00	150,004.25	150,004.25

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24 Revised Budget	November 2023-24 Monthly Activity	2023-24 FYTD Activity	2023-24 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
99	E	---	2--	295000	---	EMPLOYEE BENEFITS	97,020.18	5,474.04	27,196.54	28.03	0.00	69,823.64	69,823.64
99	E	---	3--	295000	---	PURCHASED SERVICES	12,500.00	51.06	28,244.91	225.96	11,559.00	27,303.91-	15,744.91-
99	E	---	4--	295000	---	NON-CAPITAL OBJECTS	0.00	25,155.00	70,666.86	0.00	114.00	70,780.86-	70,666.86-
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	341,467.58	47,308.92	208,051.46	60.93	11,673.00	121,743.12	133,416.12
99	E	---	---	2-----	---	SUPPORT SERVICES	5,443,800.03	731,626.77	1,822,873.47	33.49	14,532.11	3,606,394.45	3,620,926.56
99	E	---	3--	431000	---	PURCHASED SERVICES	0.00	0.00	3,595.96	0.00	0.00	3,595.96-	3,595.96-
99	E	---	---	431000	---	GENERAL TUITION PAYMENTS	0.00	0.00	3,595.96	0.00	0.00	3,595.96-	3,595.96-
99	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	0.00	3,595.96	0.00	0.00	3,595.96-	3,595.96-
99	-	---	---	-----	---	OTHER PKG/COOP PROGRAM F	12,580,440.00	1,222,365.10	4,809,982.94	38.23	45,555.32	7,724,901.74	7,770,457.06

Number of Accounts: 2696

***** 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	BMOOCT202300000	A/P-ACCR	54,181.30
10	CHARLES HECKEL, 4imprint, Inc, 4imprint.Com, WI, 54901, US,					4,087.12		
	99 E 600 411 235000 360					4,087.12		
20	CHARLES HECKEL, Mailchimp, Atlanta, GA, 30308, US,					97.50		
	99 E 600 360 221500 360					97.50		
30	CHARLES HECKEL, Successories, 8005352773, FL, 33487, US,					86.98		
	99 E 600 411 235000 360					86.98		
40	CHARLES HECKEL, Squarespace Inc., New York, NY, 10014, US,					252.00		
	99 E 600 360 221500 360					252.00		
50	CHARLES HECKEL, Politos Pizza, Rothschild, WI, 54474, US,					87.51		
	99 E 600 411 110000 360					87.51		
60	CHARLES HECKEL, 4imprint, Inc, 4imprint.Com, WI, 54901, US,					680.96		
	99 E 600 411 235000 360					680.96		
70	CHARLES HECKEL, Dramanotebook Com, Milwaukie, OR, 97267-6919, US,					12.95		
	99 E 600 360 221500 360					12.95		
80	CHARLES HECKEL, Kwik Trip 44000004408, Mosinee, WI, 54455, US,					11.98		
	99 E 600 411 120000 360					11.98		
90	CHARLES HECKEL, Salesforce.Com Service, 415-901-8457, CA, 94105, US,					35.39		
	99 E 600 360 221500 360					35.39		
100	CHARLES HECKEL, Kwik Trip 44000004408, Mosinee, WI, 54455, US,					5.99		
	99 E 600 411 120000 360					5.99		
110	CHARLES HECKEL, Politos Pizza, Rothschild, WI, 54474, US,					247.95		
	99 E 600 411 120000 360					247.95		
120	CHARLES HECKEL, Kwik Trip 44000004408, Mosinee, WI, 54455, US,					39.05		
	99 E 600 348 253000 360					39.05		
130	CHARLES HECKEL, Politos Pizza, Rothschild, WI, 54474, US,					481.30		
	99 E 600 411 110000 360					481.30		
140	DAN MILLER., Wal-Mart #3643, Medford, WI, 54451, US,					196.28		
	21 E 100 411 240000 036					196.28		
150	JOSEPH GREGET, Ncs Ged Exam, 800-511-3478, MN, 55437, US,					6.99		
	80 E 800 411 310000 735					6.99		
160	JOSEPH GREGET, Kwik Trip 35100003517, Medford, WI, 54451, US,					104.56		
	10 E 800 411 219000 000					104.56		
170	JOSEPH GREGET, Kwik Trip 11000011064, Medford, WI, 54451, US,					34.32		
	10 E 800 411 219000 000					34.32		
180	JOSEPH GREGET, Scheels Eau Claire, Eau Claire, WI, 54701, US,					242.62		
	10 E 800 411 219000 000					242.62		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account					1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
190	JOSEPH GREGET, Kwik Trip 35100003517, Medford, WI, 54451, US,					19.02		
	27 E 800 411 152000 347					19.02		
200	JOSEPH GREGET, Ezcatersubway, 8004881803, MA, 02108, US,					301.89		
	27 E 800 415 221300 341					301.89		
210	JOSEPH GREGET, N2y Llc, 419-4339800, OH, 44839, US,					249.99		
	27 E 800 362 158700 341					249.99		
220	JOSEPH GREGET, Medford County Marke, Medford, WI, 54451, US,					77.89		
	27 E 800 411 152000 347					77.89		
230	JOSEPH GREGET, Kwik Trip 35100003517, Medford, WI, 54451, US,					23.16		
	27 E 800 415 221300 341					23.16		
240	JOSEPH GREGET, Kwik Trip 11000011064, Medford, WI, 54451, US,					82.96		
	27 E 800 415 221300 341					82.96		
250	JOSEPH GREGET, Wal-Mart #3643, Medford, WI, 54451, US,					32.48		
	27 E 800 411 158700 341					32.48		
260	JOSEPH GREGET, Medford County Marke, Medford, WI, 54451, US,					85.36		
	27 E 800 415 221300 341					85.36		
270	MAPSDDO, Medford County Market, Medford, WI, 54451, US,					75.01		
	10 E 200 411 135000 000					75.01		
280	MAPSDDO, Medford County Marke, Medford, WI, 54451, US,					18.99		
	10 E 800 411 232000 000					18.99		
290	MAPSDDO, Medford County Market, Medford, WI, 54451, US,					305.67		
	10 E 400 411 135000 000					305.67		
300	MAPSDDO, Kalahari Resort - Wi, Wisconsin Del, WI, 53965, US,					138.00		
	10 E 800 342 221300 381					138.00		
310	MAPSDDO, Kalahari Resort - Wi E, 1305 Kalahari, WI, 53965, US,					138.00		
	10 E 800 342 221300 381					138.00		
320	MAPSDDO, Medford County Market, Medford, WI, 54451, US,					108.86		
	10 E 800 411 232000 000					108.86		
330	MAPSDDO, Medford County Marke, Medford, WI, 54451, US,					36.84		
	10 E 800 415 221300 000					36.84		
340	MAPSDDO, Showstopper, Myrtle Beach, SC, 29577-1867, US,					-280.00		
	21 E 400 940 240000 448					-280.00		
350	MAPSDDO, Radisson Hotel & Confe, Green Bay, WI, 54313, US,					139.00		
	10 E 800 342 221300 141					139.00		
360	MAPSDDO, Radisson Hotel & Confe, Green Bay, WI, 54313, US,					139.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account					1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
540	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					8.86		
	10 E 800 353 260000 000			8.86				
550	MAPSDDO, Medford County Market, Medford, WI, 54451, US,					174.43		
	10 E 400 411 135000 000			174.43				
560	MAPSDDO, Usps Po 5652500887, Medford, WI, 54451, US,					10.45		
	27 E 800 353 263300 341			10.45				
570	MAPSDDO, Scholastic Education, Jeffersoncity, MO, 65101, US,					384.88		
	80 E 101 411 390000 367			384.88				
580	LAURA LUNDY., Uber Trip, 8005928996, CA, 94105, US,					32.30		
	10 E 800 342 221200 000			32.30				
590	LAURA LUNDY., Uber Trip, 8005928996, CA, 94105, US,					6.25		
	10 E 800 342 221200 000			6.25				
600	LAURA LUNDY., Uber Trip, San Francisco, CA, 94158, US,					52.58		
	10 E 800 342 221200 000			52.58				
610	LAURA LUNDY., Uber Trip, 8005928996, CA, 94105, US,					17.94		
	10 E 800 342 221200 000			17.94				
620	LAURA LUNDY., Uber Trip, 8005928996, CA, 94105, US,					17.98		
	10 E 800 342 221200 000			17.98				
630	LAURA LUNDY., Uber Trip, 8005928996, CA, 94105, US,					18.99		
	10 E 800 342 221200 000			18.99				
640	Jill Lybert 8013, Wisconsin Foundation F, Madison, WI, 53704, US,					304.00		
	10 E 400 310 240000 000			304.00				
650	Jill Lybert 8013, Smartteambuilding.Com, Statesville, NC, 28625, US,					115.00		
	10 E 400 411 240000 000			115.00				
660	Jill Lybert 8013, Awsa, 608-2410300, WI, 53704, US,					314.00		
	10 E 400 940 240000 000			314.00				
670	Jill Lybert 8013, Wm Supercenter #3643, Medford, WI, 54451, US,					-44.16		
	21 E 400 411 120000 610			-44.16				
680	Jill Lybert 8013, 64 North Bar Grill, Medford, WI, 54451, US,					70.35		
	10 E 400 415 240000 000			70.35				
690	Jill Lybert 8013, Wal-Mart #1366, Merrill, WI, 54452, US,					124.94		
	21 E 400 411 120000 610			124.94				
700	Jill Lybert 8013, Kwik Trip 11000011064, Medford, WI, 54451-0000, US,					150.00		
	21 E 400 411 120000 610			150.00				
710	JOSH DUWE 9321, Sq Military Veterans, Oshkosh, WI, 54902, US,					85.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description		Account	Amount		1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
	99 E 600 940 110000 360			85.00				
720	JOSH DUWE 9321, Discovery World, Milwaukee, WI, 53202, US,					2,828.00		
	99 E 600 940 110000 360			2,828.00				
730	JOSH DUWE 9321, Casa Mezcal, Mosinee, WI, 54455, US,					60.00		
	99 E 600 411 120000 360			60.00				
740	JOSH DUWE 9321, Sq Hidden Trails Corn, Gosq.Com, WI, 54669, US,					990.00		
	99 E 600 940 110000 360			990.00				
750	JOSH DUWE 9321, Hansons Garden Village, Rhinelander, WI, 54501, US,					398.79		
	99 E 600 940 110000 360			398.79				
760	JOSH DUWE 9321, Sq White Pine Berry F, River Falls, WI, 54022, US,					378.00		
	99 E 600 940 110000 360			378.00				
770	JOSH DUWE 9321, Porters Patch, Bonduel, WI, 54107, US,					492.56		
	99 E 600 940 110000 360			492.56				
780	JOSH DUWE 9321, Politos Pizza, Rothschild, WI, 54474, US,					296.64		
	99 E 600 411 120000 360			296.64				
790	JOSH DUWE 9321, Wm Supercenter #2127, Wausau, WI, 54401, US,					21.56		
	99 E 600 411 110000 360			21.56				
800	JOSH DUWE 9321, Schairer S Autumn Acre, Birnamwood, WI, 54414, US,					1,149.48		
	99 E 600 940 110000 360			1,149.48				
810	JOSH DUWE 9321, Dollar Tree, Wausau, WI, 54401, US,					26.25		
	99 E 600 411 120000 360			26.25				
820	JOSH DUWE 9321, Samsclub #6535, Wausau, WI, 54401, US,					75.73		
	99 E 600 411 120000 360			75.73				
830	JOSH DUWE 9321, Sp Bushel & A Peck Llc, Chippewa Fall, WI, 54729, US,					203.00		
	99 E 600 940 110000 360			203.00				
840	JOSH DUWE 9321, At Wihistsocticketing, Madison, WI, 53706, US,					285.00		
	99 E 600 940 110000 360			285.00				
850	Charles Heckel 2785, The Lismore F&b, Eau Claire, WI, 54701, US,					253.50		
	99 E 600 411 235000 360			253.50				
860	Charles Heckel 2785, Institute For Excellen, Locust Grove, OK, 74352, US,					-1.75		
	99 E 600 470 110000 360			-1.75				
870	Charles Heckel 2785, Institute For Excellen, Locust Grove, OK, 74352, US,					36.75		
	99 E 600 470 110000 360			36.75				
880	Charles Heckel 2785, Onstar Data Plan At&t, Dallas, TX, 75211, US,					15.00		
	99 E 600 358 235000 360			15.00				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
890	Charles Heckel	2785, All About Learning, Eagle River, WI,	54521-8058,	US,		-201.85		
99 E 600 470 110000 360						-201.85		
900	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		34.17		
99 E 600 470 110000 360						34.17		
910	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		52.00		
99 E 600 470 110000 360						52.00		
920	Charles Heckel	2785, Onstar Data Plan At&t, Dallas, TX,	75211,	US,		20.00		
99 E 600 358 235000 360						20.00		
930	Charles Heckel	2785, Kwik Trip 44000004408, Mosinee, WI,	54455-0000,	US,		70.68		
99 E 600 342 235000 360						70.68		
940	Charles Heckel	2785, Institute For Excellen, Locust Grove, OK,	74352,	US,		-1.75		
99 E 600 470 110000 360						-1.75		
950	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		26.78		
99 E 600 470 110000 360						26.78		
960	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		161.46		
99 E 600 470 110000 360						161.46		
970	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		107.00		
99 E 600 470 110000 360						107.00		
980	Charles Heckel	2785, Institute For Excellen, Locust Grove, OK,	74352,	US,		36.75		
99 E 600 470 110000 360						36.75		
990	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		17.79		
99 E 600 470 110000 360						17.79		
1000	Charles Heckel	2785, Heggerty Literacy Res, Oak Park, IL,	60301,	US,		89.00		
99 E 600 360 221500 360						89.00		
1010	Charles Heckel	2785, Holiday Inn Express-Wi, Baraboo, WI,	53913,	US,		196.00		
99 E 600 342 264400 360						196.00		
1020	Charles Heckel	2785, Holiday Inn Express-Wi, Baraboo, WI,	53913,	US,		196.00		
99 E 600 342 264400 360						196.00		
1030	Charles Heckel	2785, Holiday Inn Express-Wi, Baraboo, WI,	53913,	US,		196.00		
99 E 600 342 264400 360						196.00		
1040	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO,	80122,	US,		216.44		
99 E 600 470 110000 360						216.44		
1050	Charles Heckel	2785, Kwik Trip 44000004408, Mosinee, WI,	54455-0000,	US,		49.52		
99 E 600 342 235000 360						49.52		
1060	Charles Heckel	2785, Paypal Wisconsinhi, 4029357733, CA,	95131,	US,		100.00		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account			Amount		1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
	99 E 600 940 240000 360			100.00				
1070	Charles Heckel 2785, Esl Library, Winnipeg, MB, R3P 0T2, CA,					188.00		
	99 E 600 360 221500 360			188.00				
1080	Charles Heckel 2785, In Slp Toolkit, 480-5882445, AZ, 85201-7341, US,					645.00		
	99 E 600 360 221500 360			645.00				
1090	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					1,025.82		
	99 E 600 470 110000 360			1,025.82				
1100	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					45.00		
	99 E 600 470 110000 360			45.00				
1110	Charles Heckel 2785, Onstar Services, 888-4onstar, MI, 48243, US,					50.62		
	99 E 600 358 235000 360			50.62				
1120	Charles Heckel 2785, Institute For Excellen, Locust Grove, OK, 74352, US,					7.00		
	99 E 600 470 110000 360			7.00				
1130	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					28.00		
	99 E 600 470 110000 360			28.00				
1140	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					54.85		
	99 E 600 470 110000 360			54.85				
1150	Charles Heckel 2785, Cobblestone Mosinee, Mosinee, WI, 54455, US,					96.00		
	99 E 600 342 120000 360			96.00				
1160	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					107.00		
	99 E 600 470 110000 360			107.00				
1170	Charles Heckel 2785, Carson Delloso Educati, Greensboro, NC, 27409, US,					513.79		
	99 E 600 470 110000 360			513.79				
1180	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					58.00		
	99 E 600 470 110000 360			58.00				
1190	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					182.00		
	99 E 600 470 110000 360			182.00				
1200	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					77.85		
	99 E 600 470 110000 360			77.85				
1210	Charles Heckel 2785, Institute For Excellen, Locust Grove, OK, 74352, US,					-10.05		
	99 E 600 470 110000 360			-10.05				
1220	Charles Heckel 2785, All About Learning, Eagle River, WI, 54521-8058, US,					169.90		
	99 E 600 470 110000 360			169.90				
1230	Charles Heckel 2785, Bookshark, Llc., 3037972954, CO, 80122, US,					182.00		
	99 E 600 470 110000 360			182.00				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
1240	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				222.90		
	99 E 600 470 110000 360		222.90					
1250	Charles Heckel	2785, Institute For Excellen, Locust Grove, OK, 74352, US,				211.05		
	99 E 600 470 110000 360		211.05					
1260	Charles Heckel	2785, Institute For Excellen, Locust Grove, OK, 74352, US,				63.00		
	99 E 600 470 110000 360		63.00					
1270	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				134.00		
	99 E 600 470 110000 360		134.00					
1280	Charles Heckel	2785, Bookshark, Llc., 3037972954, CO, 80122, US,				253.10		
	99 E 600 470 110000 360		253.10					
1290	MEDFORD AREA HI 7691,	Sams Club #6535, Wausau, WI, 54401, US,				102.16		
	21 E 400 411 240000 420		102.16					
1300	MEDFORD AREA HI 7691,	Kwik Trip 35100003517, Medford, WI, 54451-0000, US,				19.60		
	21 E 400 411 120000 605		19.60					
1310	MEDFORD AREA HI 7691,	Wm Supercenter #3643, Medford, WI, 54451, US,				124.87		
	21 E 400 411 120000 605		124.87					
1320	MEDFORD AREA HI 7691,	Wal-Mart #3643, Medford, WI, 54451, US,				131.82		
	21 E 400 411 120000 610		131.82					
1330	MEDFORD AREA HI 7691,	Transfer Express, Mentor, OH, 44060, US,				2,889.87		
	21 E 400 411 240000 411		2,889.87					
1340	MEDFORD AREA HI 7691,	4promos Llc, 7035072538, NY, 10010, US,				148.00		
	21 E 400 411 240000 411		148.00					
1350	MEDFORD AREA HI 7691,	Samsclub.Com, 888-746-7726, AR, 72712, US,				1,544.26		
	21 E 400 411 120000 609		1,544.26					
1360	MEDFORD AREA HI 7691,	Pablo Center, Eau Clair, WI, 54701, US,				300.30		
	21 E 400 411 120000 605		300.30					
1370	MEDFORD AREA HI 7691,	Samsclub #6535, Wausau, WI, 54401, US,				133.08		
	21 E 400 411 120000 609		133.08					
1380	MEDFORD AREA HI 7691,	Samsclub.Com, 888-746-7726, AR, 72712, US,				308.82		
	21 E 400 411 240000 411		308.82					
1390	MEDFORD AREA HI 7691,	Wm Supercenter #3643, Medford, WI, 54451, US,				193.39		
	21 E 400 411 240000 444		193.39					
1400	MEDFORD AREA HI 7691,	Samsclub.Com, 888-746-7726, AR, 72712, US,				154.88		
	21 E 400 411 120000 412		154.88					
1410	MEDFORD AREA HI 7691,	Pablo Center, Eau Clair, WI, 54701, US,				500.50		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account						Amount	1099	
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
21 E 400 411 120000 605						500.50		
1420 MEDFORD AREA HI 7691, The Webstaurant Store, 717-3927472, PA, 17602, US,						315.61		
21 E 400 411 240000 411						315.61		
1430 MEDFORD AREA HI 7691, The Costumer - Barrett, Schenectady, NY, 12305, US,						2,972.69		
21 E 400 411 120000 605						2,972.69		
1440 MEDFORD AREA HI 7691, Paypal Wisconsin, 4029357733, CA, 95131, US,						1,349.30		
21 E 400 411 120000 609						1,349.30		
1450 MEDFORD AREA HI 7691, Kwik Trip 35100003517, Medford, WI, 54451-0000, US,						60.00		
21 E 400 411 240000 475						60.00		
1460 MEDFORD AREA HI 7691, Samsclub.Com, 888-746-7726, AR, 72712, US,						500.80		
21 E 400 411 240000 411						500.80		
1470 MEDFORD AREA HI 7691, Kwik Trip 35100003517, Medford, WI, 54451-0000, US,						24.99		
21 E 400 411 120000 613						24.99		
1480 MEDFORD AREA HI 7691, Sq Deca Inc., Gosq.Com, VA, 20191, US,						192.00		
10 E 400 940 132000 000						192.00		
1490 MEDFORD AREA HI 7691, Samsclub.Com, 888-746-7726, AR, 72712, US,						70.52		
21 E 400 411 120000 412						70.52		
1500 MEDFORD AREA HI 7691, Homedepot.Com, 800-430-3376, GA, 30339-0000, US,						570.68		
10 E 400 411 136000 000						570.68		
1510 MEDFORD AREA HI 7691, Medford County Marke, Medford, WI, 54451, US,						28.40		
21 E 400 411 120000 605						28.40		
1520 MEDFORD AREA HI 7691, Wal-Mart #3643, Medford, WI, 54451, US,						114.94		
21 E 400 411 120000 605						114.94		
1530 MEDFORD AREA HI 7691, Homedepot.Com, 800-430-3376, GA, 30339-0000, US,						206.64		
10 E 400 411 136000 000						206.64		
1540 MEDFORD AREA HI 7691, Wal-Mart #3643, Medford, WI, 54451, US,						51.00		
10 E 400 411 124000 000						51.00		
1550 MEDFORD AREA HI 7691, Usps Po 5652500887, Medford, WI, 54451, US,						83.35		
10 E 800 353 260000 000						83.35		
1560 MEDFORD AREA HI 7691, Samsclub.Com, 888-746-7726, AR, 72712, US,						443.18		
21 E 400 411 240000 411						443.18		
1570 AUDRA J BROOKS, The Osthoff Resort, Elkhart Lake, WI, 53020, US,						350.00		
10 E 800 342 252000 000						350.00		
1580 AUDRA J BROOKS, Kwik Trip 86300008631, Stevens Point, WI, 54482-0000, US,						6.29		
10 E 800 342 252000 000						6.29		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
1590	Sara Holewinski	1174, Amazon.Com Cs4a338d3, Amzn.Com/Bill, WA, 98109, US,				38.44		
99 E 600 411 110000 360						38.44		
1600	Sara Holewinski	1174, Usps Po 5652500887, Medford, WI, 54451, US,				23.40		
99 E 600 353 263300 360						23.40		
1610	Sara Holewinski	1174, Amzn Mktp Us, Amzn.Com/Bill, WA, 98109, US,				-32.98		
27 E 600 411 158700 019						-32.98		
1620	Sara Holewinski	1174, Wal-Mart #3643, Medford, WI, 54451, US,				104.97		
99 E 600 411 235000 360						104.97		
1630	Sara Holewinski	1174, Uline Ship Supplies, 800-295-5510, WI, 53158, US,				4,346.39		
99 E 600 411 235000 360						4,346.39		
1640	Sara Holewinski	1174, Amzn Mktp US Kh5b036w3, Amzn.Com/Bill, WA, 98109, U				149.50		
27 E 600 411 158700 019						149.50		
1650	Sara Holewinski	1174, Amzn Mktp US Td1fj5473, Amzn.Com/Bill, WA, 98109, U				37.88		
99 E 600 411 235000 360						37.88		
1660	Sara Holewinski	1174, Amazon.Com N11wx1li3, Seattle, WA, 98109, US,				464.10		
99 E 600 439 110000 360						464.10		
1670	Sara Holewinski	1174, Flowers By Laurie, Medford, WI, 54451-1252, US,				50.00		
99 E 600 411 235000 360						50.00		
1680	Sara Holewinski	1174, Amzn Mktp US 9n7mj1fl3, Seattle, WA, 98109, US,				37.86		
99 E 600 411 235000 360						37.86		
1690	Sara Holewinski	1174, Amzn Mktp US Td92n6ft1, Amzn.Com/Bill, WA, 98109, U				53.97		
99 E 600 411 235000 360						53.97		
1700	Sara Holewinski	1174, Amazon.Com 0614h3bd3, Amzn.Com/Bill, WA, 98109, US,				33.48		
99 E 600 411 235000 360						33.48		
1710	Sara Holewinski	1174, Amzn Mktp US Qp0em5jw3, Amzn.Com/Bill, WA, 98109, U				146.22		
99 E 600 411 235000 360						146.22		
1720	Sara Holewinski	1174, Amzn Mktp US Ox7d65fj3, Amzn.Com/Bill, WA, 98109, U				24.98		
27 E 600 439 158700 019						24.98		
1730	Sara Holewinski	1174, Amzn Mktp US Tp2fq5ys2, Seattle, WA, 98109, US,				18.61		
99 E 600 411 235000 360						18.61		
1740	Sara Holewinski	1174, Amzn Mktp US Kx63a4nv3, Amzn.Com/Bill, WA, 98109, U				65.99		
99 E 600 411 235000 360						65.99		
1750	Sara Holewinski	1174, Amzn Mktp US Tp4kd1ms0, Seattle, WA, 98109, US,				56.01		
99 E 600 411 235000 360						56.01		
1760	Sara Holewinski	1174, Amzn Mktp US Te4xp2ic1, Amzn.Com/Bill, WA, 98109, U				10.99		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
Account			Amount			1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
1940	MEDFORD AREA MI 4672,	Teacherspayteachers.Co,	6465880910,	NY, 10003,	US,	12.62		
	10 E 205 360 110000 000					12.62		
1950	MEDFORD AREA MI 4672,	Wal-Mart #3643,	Medford, WI,	54451,	US,	18.81		
	10 E 200 411 240000 000					18.81		
1960	MEDFORD AREA MI 4672,	Wisconsin Educational,	608-5886006,	WI, 53713,	US,	15.00		
	10 E 200 310 122000 000					15.00		
1970	MEDFORD AREA MI 4672,	Wisconsin Educational,	608-5886006,	WI, 53713,	US,	42.00		
	10 E 200 310 122000 000					42.00		
1980	MEDFORD AREA MI 4672,	Canva I03942-65849950,	Camden, DE,	19934,	US,	288.00		
	10 E 200 411 240000 000					288.00		
1990	MEDFORD AREA MI 4672,	Usps Po 5652500887,	Medford, WI,	54451,	US,	9.80		
	10 E 800 353 260000 000					9.80		
2000	MEDFORD AREA MI 4672,	Dollartree,	Medford, WI,	54451,	US,	28.75		
	27 E 800 411 158700 341					28.75		
2010	MEDFORD AREA MI 4672,	Quizlet.Com,	510-495-6550,	CA, 94107,	US,	35.99		
	10 E 200 362 126000 000					35.99		
2020	ADAM SCHWARZ 9092,	Wm Supercenter #3643,	Medford, WI,	54451,	US,	9.92		
	10 E 800 411 253000 000					9.92		
2030	ADAM SCHWARZ 9092,	Kwik Trip 11000011064,	Medford, WI,	54451-0000,	US,	27.41		
	10 E 800 411 253000 000					27.41		
2040	ADAM SCHWARZ 9092,	Wm Supercenter #3643,	Medford, WI,	54451,	US,	42.48		
	10 E 800 411 253000 000					42.48		
2050	ADAM SCHWARZ 9092,	McMaster-Carr,	630-834-9600,	IL, 60126,	US,	31.56		
	10 E 800 411 253000 000					31.56		
2060	ADAM SCHWARZ 9092,	Kalahari Resort - Wi E,	1305 Kalahari,	WI, 53965,	US,	139.00		
	10 E 800 342 253000 000					139.00		
2070	ADAM SCHWARZ 9092,	Siebkens Resort,	Elkhart Lake,	WI, 53020,	US,	-41.88		
	10 E 800 342 253000 000					-41.88		
2080	ADAM SCHWARZ 9092,	Siebkens Resort,	Elkhart Lake,	WI, 53020,	US,	26.00		
	10 E 800 342 253000 000					26.00		
2090	MAES2020,	Scholastic Book Fairs,	Lake Mary, FL,	32746,	US,	573.27		
	27 E 800 411 158700 341					573.27		
2100	MAES2020,	Dollartree,	Medford, WI,	54451,	US,	144.99		
	10 E 800 411 171000 000					144.99		
2110	MAES2020,	Zenni Optical, Inc.,	8002112105,	CA, 94949,	US,	55.22		

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description					Amount		
	Account			Amount		1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
	21 E 100 411 240000 036			55.22				
2120	MAES2020, Otc Brands Inc, Omaha, NE, 68137, US,					101.89		
	10 E 100 411 110000 000			101.89				
2130	MAES2020, Boom Learning Inc, 8339692666, WA, 98034, US,					98.00		
	10 E 100 360 110000 000			98.00				
2140	MAES2020, Circle Of Faith Inc, Medford, WI, 54451, US,					422.00		
	10 E 800 420 219000 173			422.00				
2150	MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,					16.62		
	27 E 800 411 158700 341			16.62				
2160	MAES2020, Wal-Mart #3643, Medford, WI, 54451, US,					120.48		
	10 E 100 411 110000 000			120.48				
2170	MAES2020, Wm Supercenter #3643, Medford, WI, 54451, US,					165.12		
	21 E 100 411 240000 036			165.12				
2180	RYAN PILGRIM 0409, Best Western West Town, Madison, WI, 53719, US,					-17.05		
	21 E 400 310 240000 492			-17.05				
2190	RYAN PILGRIM 0409, Best Western West Town, Madison, WI, 53719, US,					-13.95		
	21 E 400 310 240000 492			-13.95				
2200	RYAN PILGRIM 0409, Best Western West Town, Madison, WI, 53719, US,					-17.05		
	21 E 400 310 240000 492			-17.05				
2210	RYAN PILGRIM 0409, Best Western West Town, Madison, WI, 53719, US,					103.94		
	21 E 400 310 240000 492			103.94				
2220	RYAN PILGRIM 0409, Best Western West Town, Madison, WI, 53719, US,					127.04		
	21 E 400 310 240000 492			127.04				
2230	RYAN PILGRIM 0409, Best Western West Town, Madison, WI, 53719, US,					127.04		
	21 E 400 310 240000 492			127.04				
2240	RYAN PILGRIM 0409, Gofan - Wiaa (Wisconsi, Alpharetta, GA, 30005, US,					10.45		
	10 E 400 411 162000 953			10.45				
2250	RYAN PILGRIM 0409, Gofan - Wiaa (Wisconsi, Alpharetta, GA, 30005, US,					10.45		
	10 E 400 411 162000 953			10.45				
2260	RYAN PILGRIM 0409, The Sports Page, Medford, WI, 54451, US,					89.40		
	10 E 400 940 162000 000			89.40				
2270	RYAN PILGRIM 0409, Northland Outlet Store, Medford, WI, 54451, US,					18.90		
	10 E 400 411 162000 952			18.90				
2280	Richelle Crank W 119, Kwik Trip 11000011064, Medford, WI, 54451-0000, US,					16.97		
	10 E 101 415 240000 000			16.97				

Vendor	Purch Vendor	Purchasing Name	PO Number	Proj/Grant	Type	Invoice Nbr	Accrual	Amount
Line	Description						Amount	
Account			Amount			1099		
Invoice Number BMOOCT202300000 continued								
BMO FINA000					YDA	BMOOCT202300000	A/P-ACCR	54,181.30
2290	Richelle Crank W 119,	Elmezcal, Wausau, WI, 54401, US,						187.17
	10 E 100 415 240000 000			187.17				
2300	Richelle Crank W 119,	Tractor Supply #2544, Medford, WI, 54451, US,						17.92
	10 E 100 411 240000 000			17.92				
2310	Richelle Crank W 119,	Wm Supercenter #3643, Medford, WI, 54451, US,						99.38
	10 E 101 411 240000 000			99.38				
2320	STETSONVILLE EL 3873,	Wal-Mart #3643, Medford, WI, 54451, US,						46.17
	80 E 100 411 390000 367			46.17				
2330	STETSONVILLE EL 3873,	Circle Of Faith Inc, Medford, WI, 54451, US,						69.17
	10 E 800 420 219000 173			69.17				
2340	STETSONVILLE EL 3873,	Wm Supercenter #3643, Medford, WI, 54451, US,						12.15
	10 E 800 411 219000 173			12.15				
2350	STETSONVILLE EL 3873,	Kwik Trip 35100003517, Medford, WI, 54451-0000, US,						94.85
	10 E 101 415 213000 000			94.85				
2360	STETSONVILLE EL 3873,	Teacherspayteachers.Co, 6465880910, NY, 10003, US,						26.12
	10 E 101 360 110000 000			26.12				
2370	STETSONVILLE EL 3873,	Usps Po 5678801063, Stetsonville, WI, 54480, US,						27.60
	10 E 800 353 260000 000			27.60				
2380	STETSONVILLE EL 3873,	Scholastic, Inc., New York, NY, 10012, US,						721.31
	21 E 101 411 240000 110			721.31				
2390	STETSONVILLE EL 3873,	Scholastic Book Fairs, Lake Mary, FL, 32746, US,						11.50
	10 E 101 411 110000 000			11.50				
2400	STETSONVILLE EL 3873,	Wal-Mart #3643, Medford, WI, 54451, US,						103.98
	80 E 101 411 390000 367			103.98				
2410	STETSONVILLE EL 3873,	Wal-Mart #3643, Medford, WI, 54451, US,						11.90
	21 E 101 411 240000 120			11.90				
TOTAL INVOICES CREATED =====> 1						TOTAL AMOUNT OF INVOICES =====>		54,181.30

Invoice Parameters:

Invoice Date: 11/21/2023 Due Date: 11/21/2023 Batch: 0001 Bank: BNK0 Check Type: Wire Transfer

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

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24	November 2023-24	2023-24	2023-24	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	800	211	500000	000	PROPERTY TAX	7,556,875.00	0.00	0.00	0.00	0.00	7,556,875.00
10	R	800	213	500000	000	MOBILE HOME TAX	22,000.00	1,396.49	5,495.57	24.98	0.00	16,504.43
10	R	800	262	500000	000	NON-CAP FOR RESALE	0.00	0.00	966.00	0.00	0.00	966.00-
10	R	800	264	500000	000	NON CAPITAL SURPLUS PROP.	10,000.00	2,036.00	16,887.71	168.88	0.00	6,887.71-
10	R	800	271	500000	000	ADMISSIONS	30,000.00	1,415.00	15,141.00	50.47	0.00	14,859.00
10	R	800	279	500000	000	OTHER SCHOOL ACTIVITY INC	8,000.00	0.00	4,282.20	53.53	0.00	3,717.80
10	R	800	280	500000	000	INTEREST ON INVESTMENTS	75,000.00	7,416.09	100,688.14	134.25	0.00	25,688.14-
10	R	800	290	500000	000	OTHER REVENUE FROM LOC SO	0.00	0.00	2.00	0.00	0.00	2.00-
10	R	400	291	500000	957	GIFTS	0.00	200.00-	0.00	0.00	0.00	0.00
10	R	800	291	500000	000	GIFTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10	R	400	292	500000	000	STUDENT FEES	0.00	432.00	6,718.30	0.00	0.00	6,718.30-
10	R	800	292	500000	000	STUDENT FEES	20,000.00	565.00	14,015.00	70.08	0.00	5,985.00
10	R	800	293	500000	000	RENTALS	3,000.00	100.00	1,430.00	47.67	0.00	1,570.00
10	R	800	297	500000	000	STUDENT FINES	500.00	110.00	575.00	115.00	0.00	75.00-
10	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	7,730,375.00	13,270.58	166,200.92	2.15	0.00	7,564,174.08
10	R	800	343	500000	000	CHGS FOR CO-CURR ACT. TO	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10	R	800	345	500000	000	GENERAL TUITION-OPEN ENRO	10,879,637.00	0.00	0.00	0.00	0.00	10,879,637.00
10	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	10,884,637.00	0.00	0.00	0.00	0.00	10,884,637.00
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	566.55	0.00	0.00	566.55-
10	R	800	621	500000	000	EQUALIZATION AID	15,585,524.00	0.00	2,194,593.00	14.08	0.00	13,390,931.00
10	R	800	630	500000	522	SPECIAL PROJECT GRANTS	10,000.00	0.00	0.00	0.00	0.00	10,000.00
10	R	800	630	500000	577	SPECIAL PROJECT GRANTS	15,000.00	0.00	0.00	0.00	0.00	15,000.00
10	R	800	630	500000	583	SPECIAL PROJECT GRANTS	23,200.00	0.00	0.00	0.00	0.00	23,200.00
10	R	800	691	500000	000	COMPUTER AID	201,836.00	0.00	0.00	0.00	0.00	201,836.00
10	R	800	695	500000	000	STATE CATEGORICAL AID	1,553,253.00	0.00	0.00	0.00	0.00	1,553,253.00
10	R	800	699	500000	000	OTHER REVENUE FROM STATE	64,821.00	0.00	0.00	0.00	0.00	64,821.00
10	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	17,680,634.00	0.00	2,195,159.55	12.42	0.00	15,485,474.45
10	R	800	713	500000	400	VOCATIONAL EDUCATION AID	21,204.00	0.00	0.00	0.00	0.00	21,204.00
10	R	800	730	500000	165	SPECIAL PROJECT GRANT	1,694,506.00	587,054.54	587,054.54	34.64	0.00	1,107,451.46
10	R	800	730	500000	173	SPECIAL PROJECT GRANT	0.00	1,267.16	1,267.16	0.00	0.00	1,267.16-
10	R	800	730	500000	341	SPECIAL PROJECT GRANT	92,592.76	15,143.95	15,143.95	16.36	0.00	77,448.81
10	R	800	730	500000	365	SPECIAL PROJECT GRANT	60,978.00	16,048.59	16,048.59	26.32	0.00	44,929.41
10	R	800	730	500000	381	SPECIAL PROJECT GRANT	21,962.00	0.00	0.00	0.00	0.00	21,962.00
10	R	801	730	500000	165	SPECIAL PROJECT GRANT	300,000.00	0.00	77,580.55	25.86	0.00	222,419.45
10	R	510	751	500000	141	ECIA - CHAPTER 1	0.00	4,486.91	4,486.91	0.00	0.00	4,486.91-

Fd	T	Loc	Obj	Func	Prj	Obj	2023-24 Revised Budget	November 2023-24 Monthly Revenue	2023-24 FYTD Revenue	2023-24 FYTD %	Encumbered Balance	Unreceived Balance
10	R	800	751	500000	141	ECIA - CHAPTER 1	311,183.24	0.00	0.00	0.00	0.00	311,183.24
10	R	800	780	500000	000	FED-DHS	90,000.00	0.00	0.00	0.00	0.00	90,000.00
10	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	2,592,426.00	624,001.15	701,581.70	27.06	0.00	1,890,844.30
10	R	800	861	500000	000	EQUIPMENT SALES	3,000.00	4,851.00	4,851.00	161.70	0.00	1,851.00-
10	R	---	8--	-----	---	*OTHER FINANCING SOURCES	3,000.00	4,851.00	4,851.00	161.70	0.00	1,851.00-
10	R	800	971	500000	000	REFUND OF DISB - AIDABLE	120,000.00	7,447.49	24,868.68	20.72	0.00	95,131.32
10	R	800	972	500000	000	REFUND OF DISB - NON-AIDA	0.00	1,437.02	1,437.02	0.00	0.00	1,437.02-
10	R	800	990	500000	000	MISCELLANEOUS OTHER REVEN	2,000.00	25.00	85.00	4.25	0.00	1,915.00
10	R	---	9--	-----	---	*OTHER REVENUES	122,000.00	8,909.51	26,390.70	21.63	0.00	95,609.30
10	-	---	---	-----	---	*GENERAL FUND	39,013,072.00	651,032.24	3,094,183.87	7.93	0.00	35,918,888.13
Grand Revenue Totals							39,013,072.00	651,032.24	3,094,183.87	7.93	0.00	35,918,888.13

Number of Accounts: 40

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

Medford Area Public School District
 Post Retirement Trust
 July 1, 2023 through June 30, 2024

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	1,800,868.85	2,040,092.21	2,022,264.77	1,978,160.13	1,951,778.17	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	1,800,868.85
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings	1,527.40	2,349.00	7,904.69	2,143.64	2,002.14								15,926.87
Unrealized (Loss)/Gain	13,840.99	(19,063.27)	(50,905.82)	(27,445.97)	81,310.28								(2,263.79)
Fees	(983.59)	(1,113.17)	(1,103.51)	(1,079.63)	(1,065.33)								(5,345.23)
Annual Implicit Rate Subsidy	(60,333.12)		-	-	-	-	-	-	-	-	-	-	(60,333.12)
Contributions	801,565.00		-	-	-	-	-	-	-	-	-	-	801,565.00
Other			-	-	-	-	-	-	-	-	-	-	-
Disbursements	(516,393.32)		-										(516,393.32)
Ending Balance	2,040,092.21	2,022,264.77	1,978,160.13	1,951,778.17	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26
Liability Value (-)													
Investment at Cost	2,077,113.47	2,078,349.30	2,085,150.48	2,086,387.27	2,082,443.29								-
Accum Unrealized (Loss) Gain	(37,021.26)	(56,084.53)	(106,990.35)	(134,609.10)	(48,418.03)	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26	2,034,025.26

Beginning Balance	1,800,868.85
Additions	-
Earnings	15,926.87
Unrealized Gain	(2,263.79)
Fees	(5,345.23)
Implicit Rate	(60,333.12)
Annual Contribution	801,565.00
Disbursements	(516,393.32)
	<u>2,034,025.26</u>



JOHNSON BLOCK
CPAs

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
MEDFORD, WISCONSIN**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

Year Ended June 30, 2023

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
Phone: 888-308-8281
Fax: 608-515-5881**

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INDEPENDENT AUDITOR'S 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 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, 2023, and the related notes to the financial statements, which collectively comprise the Medford Area Public School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to previously 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 Medford Area Public School District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Medford Area Public School 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.

Emphasis of Matter

As discussed in Note 3E to the financial statements, prior period adjustments were recorded to correct capital assets and compensated absences in the prior year. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Medford Area Public School 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 judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Medford Area Public School 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 Medford Area Public School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary information, net OPEB liability schedules, and Wisconsin Retirement System schedules on pages 46 through 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Required Supplementary Information (Continued)

Management has omitted a management’s discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Medford Area Public School District’s basic financial statements. The combining fund financial statements and schedules of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State Single Audit Guidelines, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023, on our consideration of the Medford Area Public School District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Medford Area Public School District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Medford Area Public School District’s internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023

BASIC FINANCIAL STATEMENTS

MEDFORD AREA PUBLIC SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF NET POSITION
As of June 30, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and investments	\$ 9,624,434	\$ 1,114,558	\$ 10,738,992
Receivables:			
Taxes	1,654,276	-	1,654,276
Accounts	584,153	19,435	603,588
Due from other governments	877,249	38,539	915,788
Total current assets	<u>12,740,112</u>	<u>1,172,532</u>	<u>13,912,644</u>
Noncurrent assets:			
Land	716,390	-	716,390
Construction in progress	137,760	-	137,760
Site improvements	1,941,929	-	1,941,929
Buildings and improvements	42,787,396	-	42,787,396
Furniture and equipment	2,942,415	742,676	3,685,091
Less: Accumulated depreciation	(28,995,451)	(267,372)	(29,262,823)
Right to use leased assets, net of accumulated amortization	299,517	-	299,517
Total noncurrent assets	<u>19,829,956</u>	<u>475,304</u>	<u>20,305,260</u>
Total assets	<u>32,570,068</u>	<u>1,647,836</u>	<u>34,217,904</u>
Deferred Outflows of Resources	<u>22,274,092</u>	<u>-</u>	<u>22,274,092</u>
Total assets and deferred outflows of resources	<u>\$ 54,844,160</u>	<u>\$ 1,647,836</u>	<u>\$ 56,491,996</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 1,185,724	\$ 109,483	\$ 1,295,207
Accrued liabilities:			
Interest	1,766	-	1,766
Deposits payable	-	34,986	34,986
Due to fiduciary fund	741,232	-	741,232
Current portion of long-term obligations	163,591	-	163,591
Total current liabilities	<u>2,092,313</u>	<u>144,469</u>	<u>2,236,782</u>
Noncurrent liabilities:			
Long-term obligations, net of current portion	574,400	-	574,400
Lease liability	228,824	-	228,824
Compensated absences	795,624	-	795,624
Net pension liability	5,562,431	-	5,562,431
Net OPEB liability - District health insurance plan	1,129,772	-	1,129,772
Total noncurrent liabilities	<u>8,291,051</u>	<u>-</u>	<u>8,291,051</u>
Total liabilities	<u>10,383,364</u>	<u>144,469</u>	<u>10,527,833</u>
Deferred Inflows of Resources	<u>12,748,962</u>	<u>-</u>	<u>12,748,962</u>
Net Position			
Net investment in capital assets	18,863,141	475,304	19,338,445
Restricted:			
Back to school supplemental aid	150,876	-	150,876
Debt service	3,962	-	3,962
Special revenue trust	540,403	-	540,403
Capital projects	2,588,626	-	2,588,626
Community service	277,984	-	277,984
Food service	-	1,028,063	1,028,063
Unrestricted	9,286,842	-	9,286,842
Total net position	<u>31,711,834</u>	<u>1,503,367</u>	<u>33,215,201</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 54,844,160</u>	<u>\$ 1,647,836</u>	<u>\$ 56,491,996</u>

See accompanying notes to financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Government Activities	Business-Type Activities	Total
Governmental activities:						
Instruction:						
Regular instruction	\$ 16,279,367	\$ 243,853	\$ 939,085	\$ (15,096,429)	\$ -	\$ (15,096,429)
Vocational instruction	1,149,296	-	20,722	(1,128,574)	-	(1,128,574)
Physical instruction	1,016,708	-	21,631	(995,077)	-	(995,077)
Special education instruction	6,214,761	-	2,311,994	(3,902,767)	-	(3,902,767)
Other instruction	863,000	-	82,801	(780,199)	-	(780,199)
Total instruction	25,523,132	243,853	3,376,233	(21,903,046)	-	(21,903,046)
Support services:						
Pupil services	3,109,566	-	102,577	(3,006,989)	-	(3,006,989)
Instructional staff services	3,252,044	-	774,821	(2,477,223)	-	(2,477,223)
General administration services	1,267,646	-	-	(1,267,646)	-	(1,267,646)
Building administration services	2,948,902	-	-	(2,948,902)	-	(2,948,902)
Business services	473,395	-	-	(473,395)	-	(473,395)
Operation and maintenance	2,465,271	-	206,607	(2,258,664)	-	(2,258,664)
Pupil transportation	1,586,184	-	163,223	(1,422,961)	-	(1,422,961)
Central services	386,006	-	5,983	(380,023)	-	(380,023)
Insurance	157,518	-	-	(157,518)	-	(157,518)
Community service	467,411	-	264,729	(202,682)	-	(202,682)
Other support services	1,122,091	-	71,222	(1,050,869)	-	(1,050,869)
Interest on debt	38,158	-	-	(38,158)	-	(38,158)
Depreciation - unallocated*	547,401	-	-	(547,401)	-	(547,401)
Total support services	17,821,593	-	1,589,162	(16,232,431)	-	(16,232,431)
Nonprogram:						
Purchased instructional services	736,540	-	-	(736,540)	-	(736,540)
Other nonprogram	16,434	-	43,400	26,966	-	26,966
Post-Secondary scholarships	54,988	-	-	(54,988)	-	(54,988)
Total nonprogram	807,962	-	43,400	(764,562)	-	(764,562)
Total governmental activities	44,152,687	243,853	5,008,795	(38,900,039)	-	(38,900,039)
Business-type activities:						
School food service program	1,360,740	519,062	951,165	-	109,487	109,487
Total school district	\$ 45,513,427	\$ 762,915	\$ 5,959,960	(38,900,039)	109,487	(38,790,552)
General revenues:						
Property taxes:						
General purpose				5,483,404	-	5,483,404
Debt service				85,309	-	85,309
Community services				400,000	-	400,000
State and federal aids not restricted to specific functions:						
General				32,935,170	-	32,935,170
Interest and investment earnings				123,790	-	123,790
Miscellaneous				966,932	-	966,932
Total general revenues				39,994,605	-	39,994,605
Change in net position				1,094,566	109,487	1,204,053
Net position - beginning of year				33,200,065	1,383,775	34,583,840
Prior period adjustment				(2,582,797)	10,105	(2,572,692)
Net position - beginning, restated				30,617,268	1,393,880	32,011,148
Net position - end of year				\$ 31,711,834	\$ 1,503,367	\$ 33,215,201

* This amount excludes the depreciation that is included in the direct expenses of the various functions. See Note 2.B.

See accompanying notes to financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023**

	Major Funds			Nonmajor Gov't. Funds	Total Gov't. Funds
	General Fund	Capital Projects Fund	Package/ Cooperative Fund		
Assets					
Cash and investments	\$ 7,278,896	\$ 1,588,626	\$ -	\$ 756,912	\$ 9,624,434
Receivables:					
Taxes	1,654,276	-	-	-	1,654,276
Accounts	3,755	-	579,377	1,021	584,153
Due from other funds	282,482	1,000,000	-	-	1,282,482
Due from other governments	794,563	-	-	82,686	877,249
Total assets	<u>\$ 10,013,972</u>	<u>\$ 2,588,626</u>	<u>\$ 579,377</u>	<u>\$ 840,619</u>	<u>\$ 14,022,594</u>
Liabilities					
Accounts payable and accrued liabilities	\$ 1,003,620	\$ -	165,600	\$ 16,504	\$ 1,185,724
Due to other funds	1,609,937	-	413,777	-	2,023,714
Total liabilities	<u>2,613,557</u>	<u>-</u>	<u>579,377</u>	<u>16,504</u>	<u>3,209,438</u>
Fund balances					
Restricted for:					
Back to school supplemental aid	150,876	-	-	-	150,876
Capital projects	-	2,588,626	-	-	2,588,626
District operations per donor specifications	-	-	-	540,403	540,403
Future community service expenditures	-	-	-	277,984	277,984
Debt service	-	-	-	5,728	5,728
Unassigned	7,249,539	-	-	-	7,249,539
Total fund balances	<u>7,400,415</u>	<u>2,588,626</u>	<u>-</u>	<u>824,115</u>	<u>10,813,156</u>
Total liabilities and fund balances	<u>\$ 10,013,972</u>	<u>\$ 2,588,626</u>	<u>\$ 579,377</u>	<u>\$ 840,619</u>	<u>\$ 14,022,594</u>

See accompanying notes to financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
June 30, 2023**

Total fund balances from previous page	\$ 10,813,156
<i>Total net position reported for governmental activities in the Statement of Net Position are different from the amount reported as total governmental funds' fund balance because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the Statement of Net Position are:	
Governmental capital assets	48,525,890
Governmental accumulated depreciation	(28,995,451)
Right to use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds:	
Governmental right to use leased assets	553,005
Governmental accumulated amortization	(253,488)
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension expense and OPEB expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.	
Deferred outflows of resources	22,274,092
Deferred inflows of resources	(12,748,962)
Long-term liabilities, including bonds and notes payable, are not due in the current period and therefore are not reported in the fund statements. Long-term liabilities reported in the Statement of Net Position that are not reported in the Governmental Funds Balance Sheet are:	
General obligation debt	(652,900)
Lease liability	(313,915)
Accrued interest on general obligation debt	(1,766)
Net pension liability	(5,562,431)
Vested compensated absences	(795,624)
Post employment benefits - district health insurance plan	(1,129,772)
Total net position - governmental activities	\$ 31,711,834

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	Major Funds			Nonmajor Gov't. Funds	Total Gov't. Funds
	General Fund	Capital Projects Fund	Package/ Cooperative Fund		
Revenues:					
Property taxes	\$ 5,775,145	\$ -	\$ -	\$ 1,273,022	\$ 7,048,167
Other local sources	-	37,230	7,635	-	44,865
Interdistrict sources	9,965,553	-	4,720,478	-	14,686,031
Intermediate sources	40,650	-	-	-	40,650
State sources	19,855,458	-	-	-	19,855,458
Federal sources	3,049,762	-	-	312,064	3,361,826
Other sources	170,772	-	1,698	23,522	195,992
Total revenues	<u>38,857,340</u>	<u>37,230</u>	<u>4,729,811</u>	<u>1,608,608</u>	<u>45,232,989</u>
Expenditures:					
Current:					
Instruction:					
Regular instruction	10,094,480	-	5,627,717	152,054	15,874,251
Vocational instruction	1,005,413	-	51,699	8,089	1,065,201
Physical instruction	707,592	-	469,315	-	1,176,907
Special education instruction	5,937,024	-	-	-	5,937,024
Other instruction	638,589	-	-	-	638,589
Total instruction	<u>18,383,098</u>	<u>-</u>	<u>6,148,731</u>	<u>160,143</u>	<u>24,691,972</u>
Support services:					
Pupil services	2,121,330	-	890,427	12,848	3,024,605
Instructional staff services	2,123,328	-	1,018,402	-	3,141,730
General administration services	397,866	-	785,033	64,992	1,247,891
Building administration services	1,455,196	-	974,903	442,440	2,872,539
Business services	322,116	-	47,021	-	369,137
Operation and maintenance	2,753,709	189,547	147,723	15,752	3,106,731
Pupil transportation	1,378,889	-	-	41,339	1,420,228
Central services	151,231	-	234,686	90	386,007
Insurance	106,880	743	49,895	-	157,518
Community service	-	-	-	447,191	447,191
Other support services	728,411	-	325,750	63,238	1,117,399
Total support services	<u>11,538,956</u>	<u>190,290</u>	<u>4,473,840</u>	<u>1,087,890</u>	<u>17,290,976</u>
Nonprogram:					
Purchased instructional services	64,216	-	10,931	-	75,147
Other nonprogram	663,198	-	-	-	663,198
Total nonprogram	<u>727,414</u>	<u>-</u>	<u>10,931</u>	<u>-</u>	<u>738,345</u>
Debt service:					
Principal	46,816	-	-	187,700	234,516
Interest and other fiscal charges	33,227	-	-	10,236	43,463
Total debt service	<u>80,043</u>	<u>-</u>	<u>-</u>	<u>197,936</u>	<u>277,979</u>
Capital outlay	<u>714,742</u>	<u>598,934</u>	<u>77,189</u>	<u>144,900</u>	<u>1,535,765</u>
Total expenditures	<u>31,444,253</u>	<u>789,224</u>	<u>10,710,691</u>	<u>1,590,869</u>	<u>44,535,037</u>
Excess (deficiency) of revenues over expenditures	<u>7,413,087</u>	<u>(751,994)</u>	<u>(5,980,880)</u>	<u>17,739</u>	<u>697,952</u>
Other financing sources (uses):					
Sale of fixed assets	14,265	-	-	-	14,265
Transfer from other funds	-	1,015,000	5,980,880	-	6,995,880
Transfer to other funds	(6,995,880)	-	-	-	(6,995,880)
Total other financing sources (uses)	<u>(6,981,615)</u>	<u>1,015,000</u>	<u>5,980,880</u>	<u>-</u>	<u>14,265</u>
Net change in fund balances	<u>431,472</u>	<u>263,006</u>	<u>-</u>	<u>17,739</u>	<u>712,217</u>
Fund balances - beginning of year	6,968,943	2,325,620	-	806,376	10,100,939
Fund balances - end of year	<u>\$ 7,400,415</u>	<u>\$ 2,588,626</u>	<u>\$ -</u>	<u>\$ 824,115</u>	<u>\$ 10,813,156</u>

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds		\$ 712,217
Amounts reported for governmental activities in the Statement of Activities are different because:		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.		
Capital outlay reported in governmental fund statements	\$ 1,535,765	
Asset additions not included in capital outlay	620,557	
Depreciation expense reported in the Statement of Activities	<u>(841,780)</u>	
Amount by which capital outlays are greater (less) than depreciation in the current period:		1,314,542
Right to use leased assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over the applicable lease term as annual amortization expenses in the Statement of Activities.		
Amortization expenses reported in the Statement of Activities		(111,694)
Long-term proceeds provide current financial resources to governmental funds, but issuing long-term debt increases long-term liabilities in the Statement of Net Position. Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.		
Principal payments on lease liabilities		111,243
Vested employee benefits and OPEB are reported in the governmental funds when amounts are paid. The Statement of Activities reports the value of benefits earned during the year.		
Change in other postemployment benefits, with some adjustments	386,490	
Change in compensated absences	<u>(96,516)</u>	
Amounts paid are greater (less) than amounts earned by:		289,974
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.		
The amount of long-term debt principal payments in the current year is:		187,700
In governmental funds, interest payments on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.		
The amount of interest paid during the current period	43,463	
The amount of interest accrued during the current period	<u>(42,670)</u>	
Interest paid is greater (less) than interest accrued by:		793
In governmental funds, the effect of premiums, discounts and similar items are reported as revenues and expenditures when paid. In the Statement of Activities, these items are deferred and amortized over the life of the issue.		
The amount of debt premium amortized and recognized during the current period		6,680
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset/liability from the prior year to the current year, with some adjustments.		
Amount of current year required contributions into the defined benefit pension plan	1,283,220	
Actuarially determined change in net pension asset/liability between years, with some adjustments	<u>(2,700,109)</u>	<u>(1,416,889)</u>
Change in net position - governmental activities		<u><u>\$ 1,094,566</u></u>

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF NET POSITION -
PROPRIETARY FUND
June 30, 2023

	Food Service
Assets	
Current assets:	
Cash and cash equivalents	\$ 1,114,558
Accounts receivable	19,435
Due from other governments	38,539
Total current assets	1,172,532
 Noncurrent assets:	
Furniture and equipment	742,676
Less: Accumulated depreciation	(267,372)
Total noncurrent assets	475,304
Total assets	\$ 1,647,836
 Liabilities	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 109,483
Deposits payable	34,986
Total current liabilities	144,469
Total liabilities	144,469
 Net Position	
Net investment in capital assets	475,304
Restricted for use in food service operations	1,028,063
Total net position	1,503,367
Total liabilities and net position	\$ 1,647,836

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUND
For the Year Ended June 30, 2023

	Food Service
Operating revenues:	
Food service sales	\$ 519,062
State sources	28,430
Grants - child nutrition program	922,735
Total operating revenues	1,470,227
 Operating expenses:	
Salaries and wages	77,121
Employer paid benefits	34,722
Purchased services	1,039,444
Supplies, food and materials	56,132
Other	121,855
Depreciation	31,466
Total operating expenses	1,360,740
 Change in net position	 109,487
Net position - beginning of year	1,383,775
Prior period adjustment	10,105
Net position - beginning of year, restated	1,393,880
Net position - end of year	\$ 1,503,367

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CASH FLOWS -
PROPRIETARY FUND
For the Year Ended June 30, 2023

	Food Service
Cash flows from operating activities	
Cash received from sales of food	\$ 502,364
Cash received from other government payments	955,673
Cash payments to employees for services	(56,132)
Cash payments for employer benefits	(111,843)
Cash payments for purchased services	(958,606)
Cash payments for other operating expenses	(121,855)
Net cash provided (used) by operating activities	209,601
Cash flows from investing activities	
Purchase of property, plant and equipment	(242,355)
Sale of property, plant and equipment	5,868
Net cash provided (used) by investing activities	(236,487)
Net increase (decrease) in cash and cash equivalents	(26,886)
Cash and cash equivalents - beginning of year	1,141,444
Cash and cash equivalents - end of year	\$ 1,114,558
Reconciliation of operating income (loss) to net cash provided (used) by operating activities	
Operating income (loss)	\$ 109,487
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	31,466
Changes in assets and liabilities:	
Due from other governments	4,508
Accounts receivable	(19,435)
Accounts payable and accrued expenses	80,838
Deposits payable	2,737
Net cash provided (used) by operating activities	\$ 209,601
Noncash noncapital financing activities	
Donated commodities received from the U.S. Department of Agriculture	\$ 122,253

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2023

	Employee- Benefit Trust Fund	2023 Total Fiduciary
Assets		
Cash and cash equivalents	\$ 523,683	\$ 523,683
Investments	1,277,186	1,277,186
Due from other funds	741,232	741,232
Total assets	\$ 2,542,101	\$ 2,542,101
Liabilities		
Total liabilities	\$ -	\$ -
Net Position		
Restricted	2,542,101	2,542,101
Total net position	\$ 2,542,101	\$ 2,542,101

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2023

	Employee- Benefit Trust Fund	Private- Purpose Trust Fund	Total Fiduciary
Additions			
Investment income (loss):			
Interest and dividends	\$ 48,358	\$ -	\$ 48,358
Net change in fair value	44,538	-	44,538
Contributions	801,565	-	801,565
Less - Investment expense	(12,769)	-	(12,769)
Net investment income	<u>881,692</u>	<u>-</u>	<u>881,692</u>
Total additions	<u>881,692</u>	<u>-</u>	<u>881,692</u>
Deductions			
Payment of benefits to trust fund participants	837,038	-	837,038
Implicit rate subsidy	60,333	-	60,333
Other adjustments	-	300	300
Total deductions	<u>897,371</u>	<u>300</u>	<u>897,671</u>
Change in net position	(15,679)	(300)	(15,979)
Net position - beginning of year	<u>2,557,780</u>	<u>300</u>	<u>2,558,080</u>
Net position - end of year	<u>\$ 2,542,101</u>	<u>\$ -</u>	<u>\$ 2,542,101</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
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June 30, 2023**

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MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Medford Area Public School District conform to generally accepted accounting principles as applicable to governmental units.

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

B. BASIS OF FINANCIAL STATEMENT PRESENTATION

District-Wide Financial Statements

The District-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the activities of the District. The effect of interfund activity within the governmental column has been removed from these statements. Governmental activities generally are supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District does not allocate indirect expenses to functions in the Statement of Activities. Program revenues included (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

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, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

Funds are organized as major funds or nonmajor funds within the governmental 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 and deferred outflows, liabilities and deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all funds combined.
- c. In addition, any other governmental fund that the District believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The District has presented the following governmental funds:

General Fund – The General Fund is the District’s primary operating fund and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. Special education revenues and expenses are included in the General Fund.

Special Revenue Funds – Special Revenue Funds are used to account for and report the specific revenue sources comprising a substantial portion of the fund’s resources on an ongoing basis that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. 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.

Debt Service Fund – The Debt Service Fund is used to account for and report the financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Capital Projects Fund – Capital Project 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).

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Governmental Funds (Continued)

The District reports the following major governmental funds:

- General Fund
- Capital Projects Fund
- Special Revenue Funds:
 - Package/Cooperative Fund

The District reports the following nonmajor governmental funds:

- Debt Service Fund
- Special Revenue Funds:
 - Special Revenue Trust Fund
 - Community Service Fund

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 a major fund and the lone proprietary fund of the District. 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.

Fiduciary Funds (Not included in District-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from the government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The District reports the following fiduciary funds:

Private-Purpose Trust Fund – Used to account for resources legally held in trust for student scholarships.

Employee-Benefit Trust Fund – This is a separate accounting fund for reporting resources set aside and held in a trust arrangement for post-employment benefits.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

The district-wide financial statements 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 recognized at the time 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. Deferred outflows of resources represent a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

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 January 31, 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 January 1. Taxes are levied in December on the equalized value as of the prior January 1.

Property tax calendar – 2022 tax roll:

Lien date and levy date	December, 2022
Tax bills mailed	December, 2022
Payment in full or first installment due	January 31, 2023
Second installment due	July 31, 2023

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 inflows. Amounts received prior to the entitlement period are also recorded as deferred inflow.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

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 inflows arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows 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, deferred inflows are removed from the balance sheet and revenue is recognized.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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 inflows or nonspendable fund 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. CASH AND INVESTMENTS

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

Investments are stated at fair value, 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. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INVENTORIES AND PREPAID EXPENSES

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

G. LONG-TERM OBLIGATIONS

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

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

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures. Debt issuance costs are recognized in the current period for the government-wide and governmental fund statements.

H. CAPITAL ASSETS

District-Wide Statements

In the District-wide financial 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 acquisition value at the date of donation. The District maintains a threshold level of a unit cost of \$5,000 or more for capitalizing capital assets.

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, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed 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, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. RIGHT TO USE LEASED ASSETS

The District has recorded a right to use leased asset as a result of implementing GASB 87. The right to use leased assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use leased assets are amortized on a straight-line basis over the life of the related lease.

J. 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.

K. 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 in all funds.

L. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

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

M. COMPENSATED ABSENCES AND OTHER EMPLOYEE BENEFIT AMOUNTS

The District’s employees are granted vacation in varying amounts based on length of service. Any accumulated vacation that is not used during the year is lost.

The District’s policy allows employees to earn varying amounts of sick pay for each year employed, accumulating to a maximum vested amount of 108 days for professional staff and 96 days for support staff. Upon termination of employment, the employee is entitled to a cash payout for unused accumulated vested sick days. Upon retirement, the employee is entitled to a contribution to his/her health reimbursement account for unused accumulated vested sick days. Employees who had more than 108 or 96 days accumulated at the time of institution of the 108 or 96 day maximum vesting policy retain those vested days in a banked category until the employee is terminated or retires. The District is liable for \$795,624 of accrued sick leave.

As provided in applicable negotiated contracts, qualified employees meeting minimum age requirements and length of service may be eligible for certain postemployment benefits directly from the District (see Note 2.F.).

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all the conditions of GASB 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 statement. 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.

P. PENSIONS

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

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

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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.

Q. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (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 (revenue), information about the fiduciary net position of the District 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The District has items that qualify for reporting in this category. The deferred outflows of resources are for the WRS pension system of \$20,272,167, and the OPEB of \$2,001,925.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The District has items that qualify for reporting in this category. The deferred inflows of resources are for the WRS pension system of \$11,721,823, and the OPEB of \$1,027,139.

S. EQUITY CLASSIFICATIONS

District-Wide Statements

Equity is reported 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 are not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net positions 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 positions that do not meet the definition of “restricted” or “net investment in capital assets”.

Fund Statements

Governmental fund equity is reported as fund balance and is classified as follows:

- a. Nonspendable – 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 – amounts with externally imposed constraints placed on the use of resources by either 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 – amounts that can only be spent for specific purposes pursuant to constraints imposed by formal action by the Board of Education. A formal resolution by a majority vote (2/3) of the Board of Education is required to establish, modify, or rescind a fund balance commitment.
- d. Assigned – amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. EQUITY CLASSIFICATIONS (Continued)

Fund Statements (Continued)

- e. Unassigned – the residual classification for the General Fund representing amounts not restricted, committed, or assigned to specific purposes. 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 the District incurs an expenditure for purposes for which amounts in any of the unrestricted fund balance classifications can be used, it is the District's policy to use committed fund balance, assigned fund balance, and finally unassigned fund balance.

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.

NOTE 2. DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

Investment of District funds 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 which is authorized to transact business in the State of Wisconsin.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The Local Government Investment Pool (LGIP).
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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

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.

The carrying amount of the District's cash and investments totaled \$12,539,861 on June 30, 2023 and is summarized below:

Deposits with financial institutions	\$ 10,547,414
Petty cash funds	165
Nicolet Trust	523,683
MidAmerica Trust	191,413
Investments:	
Nicolet Trust	1,277,186
	\$ 12,539,861

Reconciliation to the basic financial statements:

District-Wide Statement of Net Position:

Cash and investments	\$ 10,738,992
Fiduciary funds:	
Cash and cash equivalents	523,683
Investments	1,277,186
	\$ 12,539,861

Fair Value Measurement – The District's investments in marketable securities are measured and reported at fair value. Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The District uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the District's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The District uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the District measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

Fair Value Measurement (continued)

The Level 1 investments are reported at fair value in the District’s financial statements. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. The fair value of common stocks, corporate bonds, and U.S. government securities are based on the closing price reported on the active market where the individual securities are traded.

The District’s investments measured at fair value are summarized below:

	Assets at Fair Value as of June 30, 2023	
	Fair Value	Level 1
Bond mutual funds	\$ 895,753	\$ 895,753
Equity mutual funds	381,433	381,433
Total Investments by Fair Value Level	\$ 1,277,186	\$ 1,277,186

Deposits and investments of the District are subject to various risks. Following is a discussion of the specific risks and the District’s policy related to the risk.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of the failure of the depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District evaluates custodial credit risk through periodic monitoring of the financial condition of financial institutions where deposits and investments are held. Formal written custodial risk policies have not been adopted by the District. As of June 30, 2023, \$13,056,972 of the District’s deposits and investments with financial institutions totaling \$13,835,693 were uninsured. The uninsured deposits are collateralized by a letter of credit with a fair value of \$11,718,346. The remaining \$1,338,626 is uncollateralized. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts and \$250,000 for demand deposit accounts. Deposits with financial institutions 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 not been considered in computing the above amounts.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. 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. Wisconsin State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years. The investments of the Employee Benefit Trust Fund had an average maturity of 6.7 years and a fair value of \$1,277,186.

Credit Risk – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin Statutes limits investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The District does not have a formal investment policy that would further limit its investment choices. The investments of the employee benefit trust fund are as follows:

	Fair Value	Moody's							
		Aaa	Aa	A	Bbb	Bb	B	Below B	Not Rated
Mutual Bond Funds	\$ 598,639	\$ 40,683	\$ 207,394	\$ 83,625	\$ 164,661	\$ 51,520	\$ 47,127	\$ 3,240	\$ 389
Total Investments to be Rated	598,639	\$ 40,683	\$ 207,394	\$ 83,625	\$ 164,661	\$ 51,520	\$ 47,127	\$ 3,240	\$ 389
U.S. Government Obligations	294,312								
Cash Equivalents	2,802								
Equity Mutual Funds	381,433								
Total Investments Not Required to be Rated	678,547								
Total Investments	\$1,277,186								

Concentration of Credit Risk – The District does not have a formal investment policy for the concentration of credit risk. The District had no investments in any one issuer (other than U.S. Treasury securities, mutual funds and external investment pools) that represent 5% or more of total District investments.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 716,390	\$ -	\$ -	\$ 716,390
Construction work in progress	129,133	137,760	129,133	137,760
Total capital assets not being depreciated	845,523	137,760	129,133	854,150
Capital assets being depreciated:				
Building and improvements	41,220,612	1,566,784	-	42,787,396
Furniture and equipment	2,623,646	343,623	24,854	2,942,415
Site improvements	1,704,640	237,289	-	1,941,929
Total capital assets being depreciated	45,548,898	2,147,696	24,854	47,671,740
Less: Accumulated depreciation for:				
Building and improvements	(26,367,552)	(604,704)	-	(26,972,256)
Furniture and equipment	(1,522,658)	(170,931)	(24,854)	(1,668,735)
Site improvements	(288,315)	(66,145)	-	(354,460)
Total accumulated depreciation	(28,178,525)	(841,780)	(24,854)	(28,995,451)
Net capital assets - governmental activities	\$ 18,215,896	\$ 1,443,676	\$ 129,133	\$ 19,530,439
	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023
Business-type activities:				
Capital assets being depreciated:				
Furniture and equipment	\$ 546,452	\$ 242,355	\$ 46,131	\$ 742,676
Less: Accumulated depreciation	(276,169)	(31,466)	(40,263)	(267,372)
Net capital assets - business-type activities	\$ 270,283	\$ 210,889	\$ 5,868	\$ 475,304

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental activities:			
Instruction:			
Regular	\$	7,744	
Vocational		33,568	
Special education		933	
Other instruction		3,373	
Support services:			
Pupil services		3,561	
Instructional staff services		26,216	
School administration services		2,280	
Operation and maintenance		150,224	
Pupil transportation services		59,330	
Other support services		4,940	
Community services		2,210	
Unallocated		547,401	
Total depreciation expense - governmental activities		841,780	
Business-type activities:			
Food service		31,466	
Total depreciation expense - business-type activities		31,466	
Total depreciation expense	\$	873,246	

Leased asset activity for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023
Governmental activities:				
Right to use leased assets being amortized				
Buildings	\$ 536,980	\$ -	\$ 56,996	\$ 479,984
Equipment	73,021	-	-	73,021
Total right to use leased assets being amortized	610,001	-	56,996	553,005
Less: Accumulated amortization for:				
Buildings	(150,241)	(96,157)	(56,996)	(189,402)
Equipment	(48,549)	(15,537)	-	(64,086)
Total accumulated amortization	(198,790)	(111,694)	(56,996)	(253,488)
Net right to use leased assets	\$ 411,211	\$ (111,694)	\$ -	\$ 299,517

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS (Continued)

Amortization expense was charged to the governmental activities functions as follows:

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

C. INTERFUND ACTIVITY

Interfund receivable and payable balances on June 30, 2023 are as follows:

Receivable Fund	Payable Fund	Purpose	Amount
General Fund	Package/Cooperative Fund	Expense Reimbursement	\$ 282,482
Capital Projects Fund	General Fund	Contribution to Trust	1,000,000
Employee Benefits Trust Fund	General Fund	Contribution to Trust	609,937
Employee Benefits Trust Fund	Package/Cooperative Fund	Contribution to Trust	131,295

Interfund transfers for the year ended June 30, 2023 were as follows:

Transfer from:	Transfer to:	Purpose:	Total
General Fund	Package/Cooperative Fund	To finance operations	\$ 5,980,880
General Fund	Capital Projects	To finance future capital projects	1,015,000
			<u>\$ 6,995,880</u>

D. SHORT-TERM OBLIGATIONS

The District's short-term debt activity for the year ended June 30, 2023 is as follows:

	Balance 7/1/2022	Additions	Removals	Balance 6/30/2023
Line of credit, issued August 29, 2022, 4.25% interest rate, due August 23, 2023.	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -
Total short-term borrowing	<u>\$ -</u>	<u>\$ 8,000,000</u>	<u>\$ 8,000,000</u>	<u>\$ -</u>

The District has an \$8,500,000 line of credit from a local bank to be used for cash flow purposes. Borrowings under the line of credit are due upon demand, and the line of credit is subject to annual renewal. The District incurred interest of \$30,458 during the 2022-2023 school year.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

E. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Increases	Decreases	Balance 6/30/2023	Amounts Due Within One Year
Bonds, notes and loans payable:					
General obligation debt	\$ 840,600	\$ -	\$ 187,700	\$ 652,900	\$ 78,500
Bond premium	6,680	-	6,680	-	-
Total bonds, notes and loans payable	<u>847,280</u>	<u>-</u>	<u>194,380</u>	<u>652,900</u>	<u>78,500</u>
Other liabilities:					
Vested compensated absences	699,108	96,516	-	795,624	-
Total other liabilities	<u>699,108</u>	<u>96,516</u>	<u>-</u>	<u>795,624</u>	<u>-</u>
Total long-term liabilities	<u>\$ 1,546,388</u>	<u>\$ 96,516</u>	<u>\$ 194,380</u>	<u>\$ 1,448,524</u>	<u>\$ 78,500</u>

The vested compensated absences attributed to governmental activities are typically being liquidated in the general fund.

All general obligation bonds, notes and loans payable are backed by the full faith and credit of the District. Bonds, notes and loans in the governmental funds will be retired by future property tax levies.

General obligation debt at June 30, 2023 is comprised of the following individual issue:

Type	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance Outstanding 6/30/2023
General obligation promissory note	7/6/2021	4/1/2031	1.10%	\$ 805,600	\$ 652,900
Total general obligation debt					<u>\$ 652,900</u>

Debt service requirements to maturity on general obligation debt are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 78,500	\$ 6,750	\$ 85,250
2025	79,400	5,882	85,282
2026	80,300	5,003	85,303
2027	81,100	4,116	85,216
2028	82,000	3,219	85,219
2029-2031	251,600	4,172	255,772
	<u>\$ 652,900</u>	<u>\$ 29,142</u>	<u>\$ 682,042</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the District may not exceed ten percent of the equalized value of taxable property within the District's jurisdiction. The debt limit as of June 30, 2023, was \$112,488,770. Total general obligation debt outstanding at year end was \$652,900.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

F. LEASES

The District has entered into lease agreements as a lessee. The leases allow the right to use building space and equipment for the terms of the lease. The lease rates, terms, and ending lease liability are as follows:

Description	Final Maturity	Interest Rate	Original Indebtedness	Balance Outstanding 6/30/2023
Rainbow Gymnastics	6/30/2024	3.50%	\$ 13,992	\$ 5,072
Bender Investments (Mosinee Location RVA)	12/31/2024	1.50%	180,280	57,383
Taylor County Lease Agreement (RVA Office)	7/16/2030	3.50%	292,708	237,600
Bauerfeind - copiers	8/6/2025	5.23%	66,025	13,860
Total				<u>\$ 313,915</u>

Lease liability activity for the year ended June 30, 2023 was as follows:

	Balance 7/1/2022	Increases	Decreases	Balance 6/30/2023	Amounts Due Within One Year
Lease Liability	\$ 425,158	\$ -	\$ 111,243	\$ 313,915	\$ 85,091

Debt service requirements to maturity on leased assets are as follows:

Year Ending June 30,	Principal	Interest	Total
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	30,532
2028	29,905	1,085	30,990
2029-2031	92,432	3,352	95,784
	<u>\$ 313,915</u>	<u>\$ 10,150</u>	<u>\$ 324,065</u>

Lease expense for the year ended June 30, 2023 was reflected in the statement of activities as follows:

	Year Ending 6/30/2023
Lease expense	
Amortization expense by class of underlying asset	
Buildings	\$ 96,157
Equipment	15,537
Total amortization expense	111,694
Interest on lease liabilities	4,936
Total lease expense	<u>\$ 116,630</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS

General Information about the OPEB Plan

Description of the Plan. The 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, 2022 measurement date):

Retirees	12
Active employees - Not Fully Eligible	334
Active employees - Fully Eligible	<u>30</u>
	<u><u>376</u></u>

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, 2023, the following employees were covered by the benefit terms:

Percent of Premium	Administrators	Teachers	Support Staff
Employer	90% if hired prior to 7/1/2004 for a period of 8 years Specific 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 HRA account held within the District’s Irrevocable Trust.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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, 2023, plan members contributed \$0 or 0% of total premiums.

Implicit rate subsidy. This exists when an employee'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.

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.

Receivables

As of June 30, 2023, the Plan reported \$741,232 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2023.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
Changes in the Net OPEB Liability			
Balance at 6/30/2021	\$ 4,987,434	\$ 3,005,658	\$ 1,981,776
Changes for the year:			
Service cost	320,928	-	320,928
Interest	108,370	-	108,370
Changes of benefit terms	4,319	-	4,319
Differences between expected and actual experience	(727,280)	-	(727,280)
Changes in assumptions or other inputs	(343,299)	-	(343,299)
Contributions - employer	-	427,045	(427,045)
Net investment income	-	(212,003)	212,003
Benefit payments	(662,920)	(662,920)	-
Net Changes	(1,299,882)	(447,878)	(852,004)
 Balance at 6/30/2022	 \$ 3,687,552	 \$ 2,557,780	 \$ 1,129,772

Net OPEB Liability

The District's net OPEB liability (asset) of \$1,129,772 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions. The net OPEB liability (asset) in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Salary increases	3 percent, average, including inflation
Discount rate	4 percent
Healthcare cost trend rates	7 percent decreasing by 0.10% per year down to 4.5%, and level thereafter

Mortality rates were based on the Wisconsin 2020 Mortality Table.

The actuarial assumptions used in the June 30, 2022 valuation are based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

Discount Rate. The discount rate used to measure the total net OPEB liability (asset) was 4.0%. The discount rate is reflective of a 20-year AA municipal bond rate.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the net OPEB liability (asset) of the District, as well as what the District's total OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0 percent) or 1-percentage-point higher (5.0 percent) than the current discount rate:

	1% Decrease 3.0%	Current Discount Rate 4.0%	1% Increase 5.0%
Net OPEB Liability (Asset)	\$ 1,292,981	\$ 1,129,772	\$ 969,747

Sensitivity of the Net OPEB Liability (Asset) to Changes in Healthcare Cost Trend Rates. The following represents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (8.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

	1% Decrease (6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% decreasing to 4.5%)	1% Increase (8.0% decreasing to 5.5%)
Net OPEB Liability (Asset)	\$ 1,080,170	\$ 1,129,772	\$ 1,183,449

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

For the year ended June 30, 2023, the District recognized an OPEB expense of \$415,075. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to the OPEB from the following sources:

Gain / Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 693,213	\$ (671,335)
Changes of assumptions or other inputs	434,279	(355,804)
Net difference between projected and actual earnings on OPEB plan investments	72,868	-
District contributions subsequent to the measurement date	801,565	-
Total	\$ 2,001,925	\$ (1,027,139)

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$801,565 reported as deferred outflows of resources related to OPEB resulting from the District contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:	
2024	\$ 44,796
2025	48,469
2026	45,274
2027	95,753
2028	40,356
Thereafter	(101,427)
	<u>\$ 173,221</u>

Payable to the OPEB Plan

At June 30, 2023, the District reported a payable of \$741,232 for the 2022-2023 contribution to the OPEB plan.

H. PENSION PLAN

General Information about the Pension Plan

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

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

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

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 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 annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

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

The WRS also provides death and disability benefits for employees.

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

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

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

During the reporting period, the WRS recognized \$1,283,220 in contributions from the employer.

Contribution rates as of June 30, 2023 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

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

At June 30, 2023, the District reported a liability (asset) of \$5,562,431 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (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, 2022, the District's proportion was 0.10499703%, which was an increase of 0.00400828% from its proportion measured as of December 31, 2021.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

For the year ended June 30, 2023, the District recognized pension expense of \$2,821,133. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,859,230	\$ (11,639,039)
Net differences between projected and actual earnings on pension plan investments	9,449,286	-
Changes in assumptions	1,093,804	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,249	(82,784)
Employer contributions subsequent to the measurement date	851,598	-
Total	\$ 20,272,167	\$ (11,721,823)

\$851,598 reported as deferred outflows of resources related to pension resulting from the District'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, 2024. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year Ended June 30:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 310,520
2025	1,587,714
2026	1,625,369
2027	4,175,143
2028	-
Total	\$ 7,698,746

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

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

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
	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	
Wage 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.

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

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Asset Allocation Targets and Expected Returns¹

As of December 31, 2022

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

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

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

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

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the District's proportionate share of the Net Pension Liability (Asset), calculated using the discount rate of 6.8%, 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 one percentage point lower (5.8%) or one percentage point higher (7.8%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
District's proportionate share of the net pension liability (asset)	\$ 18,461,529	\$ 5,562,431	\$ (3,311,041)

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

I. GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2023 include the following:

Restricted

Major Fund:

General fund - back to school supplemental aid	\$ 150,876
Capital projects	2,588,626

Nonmajor Funds:

Special revenue trust - restricted donations	540,403
Debt service	5,728
Community service	277,984
Total restricted fund balances	3,563,617

Unassigned

Major Fund:

General fund	7,249,539
Total unassigned fund balance	7,249,539
Total governmental fund balances	\$ 10,813,156

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 3. OTHER INFORMATION

A. 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.

B. COMMITMENTS AND CONTINGENCIES

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.

C. 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 the 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.

D. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 101, *Compensated Absences*, effective for periods beginning after December 15, 2023. When this becomes effective, application of this standard may restate portions of these financial statements.

E. PRIOR PERIOD ADJUSTMENTS

Prior period adjustments have been recorded effective July 1, 2022, as follows:

	Governmental Activities	Business-type Activities
Net position, as previously reported	\$ 33,200,065	\$ 1,383,775
Record compensated absences	(699,108)	-
Adjust capital assets	(1,883,689)	10,105
Net position, as restated	\$ 30,617,268	\$ 1,393,880
	Food Service Fund	
Net position, as previously reported	\$ 1,383,775	
Adjust capital assets	10,105	
Net position, as restated	\$ 1,393,880	

REQUIRED SUPPLEMENTARY INFORMATION

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Revenues:				
Local sources	\$ 5,571,880	\$ 5,571,880	\$ 5,751,545	\$ 179,665
Interdistrict sources	9,501,009	9,501,009	9,834,618	333,609
Intermediate sources	-	-	20,844	20,844
State sources	17,581,704	17,581,704	17,753,049	171,345
Federal sources	941,210	941,210	2,353,116	1,411,906
Other sources	121,000	121,000	170,772	49,772
Total revenues	33,716,803	33,716,803	35,883,944	2,167,141
Expenditures:				
Current:				
Instruction:				
Regular instruction	10,439,086	10,439,086	10,094,480	344,606
Vocational instruction	1,021,701	1,021,701	1,005,413	16,288
Physical instruction	589,432	589,432	707,592	(118,160)
Other instruction	712,975	712,975	638,589	74,386
Total instruction	12,763,194	12,763,194	12,446,074	317,120
Support services:				
Pupil services	705,623	705,623	750,585	(44,962)
Instructional staff services	1,258,493	1,258,493	1,798,125	(539,632)
General administration services	361,581	361,581	397,866	(36,285)
Building administration services	1,419,714	1,419,714	1,454,305	(34,591)
Business services	296,384	296,384	310,818	(14,434)
Operation and maintenance	2,629,771	2,629,771	2,744,519	(114,748)
Pupil transportation	1,357,110	1,357,110	1,217,027	140,083
Central services	140,800	140,800	145,338	(4,538)
Insurance	163,158	163,158	106,880	56,278
Other support services	757,097	757,097	728,411	28,686
Total support services	9,089,731	9,089,731	9,653,874	(564,143)
Nonprogram:				
Purchased instructional services	-	-	1,363	(1,363)
Other nonprogram	669,091	669,091	656,726	12,365
Total nonprogram	669,091	669,091	658,089	11,002
Debt service:				
Principal	-	-	46,816	(46,816)
Interest	40,000	40,000	33,227	6,773
Total debt service	40,000	40,000	80,043	(40,043)
Capital outlay	84,500	84,500	680,033	(595,533)
Total expenditures	22,646,516	22,646,516	23,518,113	(871,597)
Excess (deficiency) of revenues over expenditures	11,070,287	11,070,287	12,365,831	1,295,544
Other financing sources (uses):				
Sale of fixed assets	3,000	3,000	14,265	11,265
Transfer to other funds	(11,073,287)	(11,073,287)	(11,948,624)	(875,337)
Total other financing sources (uses)	(11,070,287)	(11,070,287)	(11,934,359)	(864,072)
Net change in fund balance	-	-	431,472	431,472
Fund balance - beginning of year	6,968,943	6,968,943	6,968,943	-
Fund balance - end of year	\$ 6,968,943	\$ 6,968,943	\$ 7,400,415	\$ 431,472

See notes to required supplementary information.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL EDUCATION FUND
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable
				(Unfavorable)
Revenues:				
Local sources	\$ -	\$ -	\$ 23,600	\$ 23,600
Interdistrict sources	105,000	105,000	130,935	25,935
Intermediate sources	5,468	5,468	19,806	14,338
State sources	1,950,190	1,950,190	2,102,409	152,219
Federal sources	784,000	784,000	696,646	(87,354)
Total revenues	<u>2,844,658</u>	<u>2,844,658</u>	<u>2,973,396</u>	<u>128,738</u>
Expenditures:				
Current:				
Instruction:				
Special education instruction	6,283,840	6,283,840	5,937,024	346,816
Total instruction	<u>6,283,840</u>	<u>6,283,840</u>	<u>5,937,024</u>	<u>346,816</u>
Support services:				
Pupil services	1,231,046	1,231,046	1,370,745	(139,699)
Instructional staff services	267,662	267,662	325,203	(57,541)
Building administration services	-	-	891	(891)
Business services	-	-	11,298	(11,298)
Operation and maintenance	10,000	10,000	9,190	810
Pupil transportation	141,870	141,870	161,862	(19,992)
Central services	2,000	2,000	5,893	(3,893)
Total support services	<u>1,652,578</u>	<u>1,652,578</u>	<u>1,885,082</u>	<u>(232,504)</u>
Nonprogram:				
Purchased instructional services	75,206	75,206	62,853	12,353
Other nonprogram	-	-	6,472	(6,472)
Total nonprogram	<u>75,206</u>	<u>75,206</u>	<u>69,325</u>	<u>5,881</u>
Capital outlay	<u>57,000</u>	<u>57,000</u>	<u>34,709</u>	<u>22,291</u>
Total expenditures	<u>8,068,624</u>	<u>8,068,624</u>	<u>7,926,140</u>	<u>142,484</u>
Excess (deficiency) of revenues over expenditures	<u>(5,223,966)</u>	<u>(5,223,966)</u>	<u>(4,952,744)</u>	<u>271,222</u>
Other financing sources (uses):				
Transfer from other funds	5,223,966	5,223,966	4,952,744	(271,222)
Total other financing sources (uses)	<u>5,223,966</u>	<u>5,223,966</u>	<u>4,952,744</u>	<u>(271,222)</u>
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to required supplementary information.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - PACKAGE/COOPERATIVE FUND
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable
				(Unfavorable)
Revenues:				
Local sources	\$ -	\$ -	\$ 7,635	\$ 7,635
Interdistrict sources	5,237,947	5,237,947	4,720,478	(517,469)
Other sources	-	-	1,698	1,698
Total revenues	<u>5,237,947</u>	<u>5,237,947</u>	<u>4,729,811</u>	<u>(508,136)</u>
Expenditures:				
Current:				
Instruction:				
Regular instruction	5,192,800	5,192,800	5,627,717	(434,917)
Vocational instruction	50,808	50,808	51,699	(891)
Physical instruction	356,160	356,160	469,315	(113,155)
Total instruction	<u>5,599,768</u>	<u>5,599,768</u>	<u>6,148,731</u>	<u>(548,963)</u>
Support services:				
Pupil services	1,243,204	1,243,204	890,427	352,777
Instructional staff services	2,560,223	2,560,223	1,018,402	1,541,821
General administration services	264,396	264,396	785,033	(520,637)
Building administration services	914,129	914,129	974,903	(60,774)
Business services	40,786	40,786	47,021	(6,235)
Operation and maintenance	187,942	187,942	147,723	40,219
Central services	-	-	234,686	(234,686)
Insurance	69,100	69,100	49,895	19,205
Other support services	172,720	172,720	325,750	(153,030)
Total support services	<u>5,452,500</u>	<u>5,452,500</u>	<u>4,473,840</u>	<u>978,660</u>
Nonprogram:				
Purchased instructional services	-	-	10,931	(10,931)
Total nonprogram	<u>-</u>	<u>-</u>	<u>10,931</u>	<u>(10,931)</u>
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>77,189</u>	<u>(57,189)</u>
Total expenditures	<u>11,072,268</u>	<u>11,072,268</u>	<u>10,710,691</u>	<u>361,577</u>
Excess (deficiency) of				
revenues over expenditures	<u>(5,834,321)</u>	<u>(5,834,321)</u>	<u>(5,980,880)</u>	<u>(146,559)</u>
Other financing sources (uses):				
Transfer from other funds	5,834,321	5,834,321	5,980,880	146,559
Total other financing				
sources (uses)	<u>5,834,321</u>	<u>5,834,321</u>	<u>5,980,880</u>	<u>146,559</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to required supplementary information.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS
AND GAAP REVENUES AND EXPENDITURES
For the Year Ended June 30, 2023

	General Fund	Special Education Fund
A) Sources/Inflows of Resources:		
Actual amounts of total revenues from the budgetary comparison schedules	\$ 35,883,944	\$ 2,973,396
Reclassification: Special Education Fund revenues are reclassified to the General Fund, required for GAAP reporting	2,973,396	(2,973,396)
General Fund revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	\$ 38,857,340	\$ -
B) Uses/Outflows of Resources:		
Actual amounts of total expenditures from the budgetary comparison schedules	\$ 23,518,113	\$ 7,926,140
Reclassification: Special Education Fund expenditures are reclassified to the General Fund, required for GAAP reporting	7,926,140	(7,926,140)
General Fund expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	\$ 31,444,253	\$ -

See notes to required supplementary information.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NET OTHER POSTEMPLOYMENT BENEFITS LIABILITY - HEALTHCARE SCHEDULES
For the Year Ended June 30, 2023

SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
AS OF THE MEASUREMENT DATE

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability							
Service costs	\$ 320,928	\$ 313,866	\$ 323,154	\$ 300,740	\$ 188,401	\$ 202,459	\$ 202,459
Interest	108,370	113,593	167,847	174,266	115,718	106,738	112,868
Changes in benefit terms	4,319	-	(290,656)	-	258,970	-	-
Difference between expected and actual experience	(727,280)	-	502,732	-	498,057	-	-
Changes in assumptions or other inputs	(343,299)	-	75,740	64,093	538,919	(77,829)	-
Benefit payments	(662,920)	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in total OPEB	<u>\$ (1,299,882)</u>	<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	4,987,434	5,223,308	4,823,626	4,708,920	3,315,200	3,829,604	3,807,796
Total OPEB Liability-Ending (a)	<u>\$ 3,687,552</u>	<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>
Fiduciary Net Position							
Contributions - employer	\$ 427,045	\$ 427,045	\$ 162,034	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Net investment income	(212,003)	315,566	87,193	134,705	113,058	204,445	50,997
Benefit payments	(662,920)	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in fiduciary net position	<u>\$ (447,878)</u>	<u>\$ 79,278</u>	<u>\$ (129,908)</u>	<u>\$ (226,598)</u>	<u>\$ (12,820)</u>	<u>\$ (491,060)</u>	<u>\$ (219,748)</u>
Fiduciary Net Position-Beginning	3,005,658	2,926,380	3,056,288	3,282,886	3,295,706	3,786,766	4,006,514
Fiduciary Net Position-Ending (b)	<u>\$ 2,557,780</u>	<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>
Net OPEB Liability							
Net OPEB Liability - ending (a) - (b)	<u>\$ 1,129,772</u>	<u>\$ 1,981,776</u>	<u>\$ 2,296,928</u>	<u>\$ 1,767,338</u>	<u>\$ 1,426,034</u>	<u>\$ 19,494</u>	<u>\$ 42,838</u>
Fiduciary net position as a percentage of the Total OPEB Liability	69.36%	60.26%	56.03%	63.36%	69.72%	99.41%	98.88%
Covered Employee Payroll	\$20,014,971	\$16,775,765	\$ 16,775,765	\$14,447,870	\$14,447,870	\$11,656,266	\$11,656,266
Net OPEB Liability as a percentage of covered-employee payroll	5.64%	11.81%	13.69%	12.23%	9.87%	0.17%	0.37%

See notes to required supplementary information.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NET OTHER POSTEMPLOYMENT BENEFITS LIABILITY - HEALTHCARE SCHEDULES
For the Year Ended June 30, 2023

SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially Determined Contribution (ADC)	\$ 427,045	\$ 427,045	\$ 392,001	\$ 392,001	\$ 210,718	\$ 210,718	\$ 44,470
Contributions in Relation to the ADC	427,045	427,045	162,034	63,090	80,467	50,267	22,774
Contribution Deficiency/(Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,967</u>	<u>\$ 328,911</u>	<u>\$ 130,251</u>	<u>\$ 160,451</u>	<u>\$ 21,696</u>
Covered-Employee Payroll	\$ 20,014,971	\$ 16,775,765	\$ 16,775,765	\$ 14,447,870	\$ 14,447,870	\$ 11,656,266	\$ 11,646,266
Contributions as a Percentage of Covered-Employee Payroll	2.13%	2.55%	0.97%	0.44%	0.56%	0.43%	0.20%

See notes to required supplementary information.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM SCHEDULES
For the Year Ended June 30, 2023**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE
Last 10 Calendar Years***

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of District's covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2022	0.10499703%	\$ 5,562,431	\$ 19,741,852	28.18%	95.72%
2021	0.10098875%	(8,139,879)	18,237,112	(44.63%)	106.02%
2020	0.09687601%	(6,048,107)	16,727,678	(36.16%)	105.26%
2019	0.09286166%	(2,994,283)	15,470,065	(19.36%)	102.96%
2018	0.08983958%	3,196,210	14,376,111	22.23%	96.45%
2017	0.08736266%	(2,593,901)	13,111,715	(19.78%)	102.93%
2016	0.08612797%	709,900	12,650,961	5.61%	99.12%
2015	0.08536503%	1,387,165	12,252,317	11.32%	98.20%
2014	0.08523595%	(2,093,628)	13,140,912	(15.93%)	102.74%

*The proportionate share of the net pension liability (asset) and other amounts presented above for each year were determined as of the calendar year-end that occurred 6 months prior to the financial reporting period.

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS
FOR THE YEAR ENDED
Last 10 Fiscal Years****

Year ended June 30,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 1,402,966	\$ (1,402,966)	-	\$ 21,006,078	6.68%
2022	1,231,005	(1,231,005)	-	19,087,493	6.45%
2021	1,129,118	(1,129,118)	-	17,393,731	6.49%
2020	1,013,289	(1,013,289)	-	16,135,989	6.28%
2019	963,199	(963,199)	-	14,988,651	6.43%
2018	891,596	(891,596)	-	13,839,845	6.44%
2017	834,963	(834,963)	-	12,676,526	6.59%
2016	833,158	(833,158)	-	12,461,486	6.69%
2015	829,505	(829,505)	-	12,094,600	6.86%

**The contribution and other amounts presented above for each fiscal year are based on information that occurred during that fiscal year.

See notes to required supplementary information.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

NOTE 1. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following expenditure functions had an excess of actual expenditures over budget for the year-ended June 30, 2023:

Fund	Excess Expenditures
General Fund:	
Support services	\$ 564,143
Debt service	40,043
Capital outlay	595,533
Special Education Fund:	
Support services	232,504
Package/Cooperative Fund:	
Instruction	548,963
Nonprogram	10,931
Capital outlay	57,189

The excess expenditures were financed from favorable variances in other functional categories and from fund balance.

NOTE 2. NET OPEB LIABILITY SCHEDULES

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 3 preceding years.

Actuarial assumptions. Key methods and assumptions used to calculate actuarially determined contributions (ADC) were as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Amortization Method	30 year Level \$
Discount Rate	4.00%
Inflation	2.50%

Changes of Benefit Terms. There were no changes of benefit terms during the year.

Changes of Assumptions. There were no changes of assumptions during the year.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

NOTE 3. WISCONSIN RETIREMENT SYSTEM SCHEDULES

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 1 preceding year.

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 Wisconsin 2018 Mortality Table.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2022	2021	2020	2019	2018
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

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

OTHER SUPPLEMENTARY INFORMATION

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING BALANCE SHEET
GENERAL FUND
June 30, 2023**

	General Fund	Special Education Fund	Elimination	Total Combined General Fund
Assets				
Cash and investments	\$ 7,130,585	\$ 148,311	\$ -	\$ 7,278,896
Receivables:				
Taxes	1,654,276	-	-	1,654,276
Accounts	3,755	-	-	3,755
Due from other funds	282,482	-	-	282,482
Due from other governments	653,454	141,109	-	794,563
Total assets	<u>\$ 9,724,552</u>	<u>\$ 289,420</u>	<u>\$ -</u>	<u>\$ 10,013,972</u>
Liabilities				
Accounts payable	\$ 897,396	\$ 106,224	\$ -	\$ 1,003,620
Due to other funds	1,426,741	183,196	-	1,609,937
Total liabilities	<u>2,324,137</u>	<u>289,420</u>	<u>-</u>	<u>2,613,557</u>
Fund balances				
Restricted	150,876	-	-	150,876
Unassigned	7,249,539	-	-	7,249,539
Total fund balances	<u>7,400,415</u>	<u>-</u>	<u>-</u>	<u>7,400,415</u>
Total liabilities and fund balances	<u>\$ 9,724,552</u>	<u>\$ 289,420</u>	<u>\$ -</u>	<u>\$ 10,013,972</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GENERAL FUND
For the Year Ended June 30, 2023

	General Fund	Special Education Fund	Elimination	Total Combined General Fund
Revenues:				
Local sources	\$ 5,751,545	\$ 23,600	\$ -	\$ 5,775,145
Interdistrict sources	9,834,618	130,935	-	9,965,553
Intermediate sources	20,844	19,806	-	40,650
State sources	17,753,049	2,102,409	-	19,855,458
Federal sources	2,353,116	696,646	-	3,049,762
Other sources	170,772	-	-	170,772
Total revenues	<u>35,883,944</u>	<u>2,973,396</u>	<u>-</u>	<u>38,857,340</u>
Expenditures:				
Current:				
Instruction:				
Regular instruction	10,094,480	-	-	10,094,480
Vocational instruction	1,005,413	-	-	1,005,413
Physical instruction	707,592	-	-	707,592
Special education instruction	-	5,937,024	-	5,937,024
Other instruction	638,589	-	-	638,589
Total instruction	<u>12,446,074</u>	<u>5,937,024</u>	<u>-</u>	<u>18,383,098</u>
Support services:				
Pupil services	750,585	1,370,745	-	2,121,330
Instructional staff services	1,798,125	325,203	-	2,123,328
General administration services	397,866	-	-	397,866
Building administration services	1,454,305	891	-	1,455,196
Business services	310,818	11,298	-	322,116
Operation and maintenance	2,744,519	9,190	-	2,753,709
Pupil transportation	1,217,027	161,862	-	1,378,889
Central services	145,338	5,893	-	151,231
Insurance	106,880	-	-	106,880
Other support services	728,411	-	-	728,411
Total support services	<u>9,653,874</u>	<u>1,885,082</u>	<u>-</u>	<u>11,538,956</u>
Nonprogram:				
Purchased instructional services	1,363	62,853	-	64,216
Other nonprogram	656,726	6,472	-	663,198
Total nonprogram	<u>658,089</u>	<u>69,325</u>	<u>-</u>	<u>727,414</u>
Debt service				
Principal	46,816	-	-	46,816
Interest	33,227	-	-	33,227
Total debt service	<u>80,043</u>	<u>-</u>	<u>-</u>	<u>80,043</u>
Capital outlay	<u>680,033</u>	<u>34,709</u>	<u>-</u>	<u>714,742</u>
Total expenditures	<u>23,518,113</u>	<u>7,926,140</u>	<u>-</u>	<u>31,444,253</u>
Excess (deficiency) of revenues over expenditures	<u>12,365,831</u>	<u>(4,952,744)</u>	<u>-</u>	<u>7,413,087</u>
Other financing sources (uses):				
Sale of fixed assets	14,265	-	-	14,265
Transfer from other funds	-	4,952,744	(4,952,744)	-
Transfer to other funds	(11,948,624)	-	4,952,744	(6,995,880)
Total other financing sources (uses)	<u>(11,934,359)</u>	<u>4,952,744</u>	<u>-</u>	<u>(6,981,615)</u>
Net change in fund balances	431,472	-	-	431,472
Fund balances - beginning of year	6,968,943	-	-	6,968,943
Fund balances - end of year	<u>\$ 7,400,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,400,415</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023**

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Total Nonmajor Gov't. Funds
Assets				
Cash and cash equivalents	\$ 548,252	\$ 202,932	\$ 5,728	\$ 756,912
Accounts receivable	767	254	-	1,021
Due from other governments	-	82,686	-	82,686
Total assets	<u>\$ 549,019</u>	<u>\$ 285,872</u>	<u>\$ 5,728</u>	<u>\$ 840,619</u>
Liabilities				
Accounts payable and accrued liabilities	\$ 8,616	\$ 7,888	\$ -	\$ 16,504
Total liabilities	<u>8,616</u>	<u>7,888</u>	<u>-</u>	<u>16,504</u>
Fund balances				
Restricted for:				
District operations per donor specifications	540,403	-	-	540,403
Future community service expenditures	-	277,984	-	277,984
Debt service	-	-	5,728	5,728
Total fund balances	<u>540,403</u>	<u>277,984</u>	<u>5,728</u>	<u>824,115</u>
Total liabilities and fund balances	<u>\$ 549,019</u>	<u>\$ 285,872</u>	<u>\$ 5,728</u>	<u>\$ 840,619</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Total Nonmajor Gov't. Funds
Revenues:				
Local sources	\$ 730,936	\$ 456,777	85,309	\$ 1,273,022
Federal sources	-	312,064	-	312,064
Other sources	23,522	-	-	23,522
Total revenues	<u>754,458</u>	<u>768,841</u>	<u>85,309</u>	<u>1,608,608</u>
Expenditures:				
Current:				
Instruction:				
Regular instruction	152,054	-	-	152,054
Vocational instruction	8,089	-	-	8,089
Total instruction	<u>160,143</u>	<u>-</u>	<u>-</u>	<u>160,143</u>
Support services:				
Pupil services	12,848	-	-	12,848
General administration	-	64,992	-	64,992
Building administration	345,944	96,496	-	442,440
Operation and maintenance	-	15,752	-	15,752
Pupil transportation	11,021	30,318	-	41,339
Central services	-	90	-	90
Community service	-	447,191	-	447,191
Other support services	54,988	8,250	-	63,238
Total support services	<u>424,801</u>	<u>663,089</u>	<u>-</u>	<u>1,087,890</u>
Debt service:				
Principal	-	-	187,700	187,700
Interest and other fiscal charges	-	-	10,236	10,236
Total debt service	<u>-</u>	<u>-</u>	<u>197,936</u>	<u>197,936</u>
Capital outlay	<u>144,900</u>	<u>-</u>	<u>-</u>	<u>144,900</u>
Total expenditures	<u>729,844</u>	<u>663,089</u>	<u>197,936</u>	<u>1,590,869</u>
Net change in fund balances	24,614	105,752	(112,627)	17,739
Fund balances - beginning of year	515,789	172,232	118,355	806,376
Fund balances - end of year	<u>\$ 540,403</u>	<u>\$ 277,984</u>	<u>\$ 5,728</u>	<u>\$ 824,115</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS
 Year Ended June 30, 2023**

<u>Operating Activity</u>	<u>WUFAR Object Code</u>	<u>Cost</u>
Employee salaries	100	\$ 123,885
Employee benefits	200	47,340
Purchased services	300	336,302
Non-capital objects	400	174,659
Other	900	278
Total		<u>\$ 682,464</u>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOL AUTHORIZER SERVICES AND COSTS
 Year Ended June 30, 2023**

<u>Services Provided</u>	<u>Function Code</u>	<u>Cost</u>
General Administration	235000	\$ 682,464
Total		<u>\$ 682,464</u>

**REPORTS AND SCHEDULES
REQUIRED BY THE UNIFORM GUIDANCE AND THE
STATE SINGLE AUDIT GUIDELINES**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

Administering Agency/Pass-Through Agency/Award Description	Federal Assistance Listing Number	Entity I.D. Number	Accrued Receivable at July 1, 2022	Receipts- Grantor Reimbursement	Total Expenditures	Accrued Receivable at June 30, 2023
<u>U.S. Department of Agriculture</u>						
Wisconsin Department of Public Instruction:						
Child Nutrition Cluster:						
School Breakfast Program	10.553	2023-603409-DPI-SB-546	\$ -	\$ 114,210	\$ 114,210	\$ -
National School Lunch Program	10.555	2023-603409-DPI-NSL-547	-	616,434	616,434	-
Commodity Supplemental Food Program	10.555	Not Available	-	122,253	122,253	-
Snack Program	10.555	2023-603409-DPI-SK_NSL-561	2,032	15,302	13,270	-
Summer Food Program	10.559	2023-603409-DPI-SFSP-586	41,015	55,568	53,092	38,539
Total Child Nutrition Cluster			43,047	923,767	919,259	38,539
Local Food for Schools Public	10.185	Not Available	-	2,847	2,847	-
P-EBT Administrative Costs Grants	10.649	2023-603409-DPI-NSL-171	-	628	628	-
Total U.S. Department of Agriculture			43,047	927,242	922,734	38,539
<u>U.S. Department of Education</u>						
Wisconsin Department of Public Instruction:						
ESEA Title I - Basic Grant	84.010	2023-603409-DPI-TI-A-141	91,024	291,747	298,004	97,281
Special Education Cluster:						
IDEA Flow Through	84.027	2023-603409-DPI-FLOW-341	272,377	711,121	574,939	136,195
IDEA Preschool Entitlement	84.173	2023-603409-DPI-PRESCH-347	3,675	14,043	12,054	1,686
Total Special Education Cluster			276,052	725,164	586,993	137,881
Passed Through CESA #10						
Carl Perkins Act Formula Allocation	84.048	2023-603409-DPI-CTE-400	10,255	25,848	23,020	7,427

(Continued)

See Notes to Schedules of Expenditures of Financial Awards.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
For the Year Ended June 30, 2023**

Administering Agency/Pass-Through Agency/Award Description	Federal Assistance Listing Number	Entity ID Number	Accrued Receivable at July 1, 2022	Receipts- Grantor Reimbursement	Total Expenditures	Accrued Receivable at June 30, 2023
<u>U.S. Department of Education (Continued)</u>						
Wisconsin Department of Public Instruction (Continued):						
Education Stabilization Fund:						
COVID-19 ESSER II - CARES Act	84.425D	2023-603409-DPI-ESSERFII-163	\$ 72,609	\$ 523,190	\$ 497,823	\$ 47,242
COVID-19 ESSER III - CARES Act	84.425U	2023-603409-DPI-ESSERFIII-165	1,851	553,756	907,480	355,575
COVID-19 ESSER III - LETRS	84.425U	2023-603409-DPI-LETRS-165	-	2,100	2,100	-
ARPA - Homeless Children and Youth	84.425	2023-603409-DPI-ARPHCYI-168	-	1,463	2,013	550
Total Education Stabilization Fund			<u>74,460</u>	<u>1,080,509</u>	<u>1,409,416</u>	<u>403,367</u>
ESEA Title II-A Teacher & Principal Training	84.367	2023-603409-DPI-TIIA-365	14,670	68,266	69,218	15,622
ESEA Title IV-A Public	84.424	2023-603409-DPI-TIVA-381	2,502	18,099	16,495	898
ESEA Title IV- After School Kids CLC	84.287	2023-603409-DPI-TIVB-367	-	71,543	98,388	26,845
Total U.S. Department of Education			<u>468,963</u>	<u>2,281,176</u>	<u>2,501,534</u>	<u>689,321</u>
<u>Federal Communications Commission</u>						
Emergency Connectivity Fund Program	32.009	Not Applicable	-	58,800	58,800	-
Total Federal Communications Commission			<u>-</u>	<u>58,800</u>	<u>58,800</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>						
Wisconsin Department of Health Services:						
Medical Assistance	93.778	Not Available	17,793	372,162	381,802	27,433
Drug-Free Communities Support Program Grants	93.276	Not Available	3,099	148,088	145,827	838
Substance Abuse and Mental Health Services	93.243	Not Available	-	12,847	47,245	34,398
Passed Through CESA #10:						
Nursing Grant	93.354	Not Available	-	10,707	20,564	9,857
Total U.S. Department of Health and Human Services			<u>20,892</u>	<u>543,804</u>	<u>595,438</u>	<u>72,526</u>
TOTAL FEDERAL AWARDS			<u>\$ 532,902</u>	<u>\$ 3,811,022</u>	<u>\$ 4,078,506</u>	<u>\$ 800,386</u>

See Notes to Schedules of Expenditures of Financial Awards.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended June 30, 2023

Administering Agency/Pass-Through Agency/Award Description	State I.D. Number	Entity I.D. Number	Accrued Receivable at July 1, 2022	State Reimbursements	Total Expenditures	Accrued Receivable at June 30, 2023
<u>Wisconsin Department of Public Instruction</u>						
State Lunch	255.102	603409-107	\$ -	\$ 12,035	\$ 12,035	\$ -
Morning Milk Program	255.115	603409-109	-	5,215	5,215	-
School Breakfast Program	255.344	603409-108	-	11,180	11,180	-
Special Education and School Age Parents: Internal District Program	255.101	603409-100	-	1,968,098	1,968,098	-
General Equalization Aid	255.201	603409-116	-	15,443,854	15,443,854	-
Per Pupil Aid	255.945	603409-113	-	1,535,940	1,535,940	-
Pupil Transportation	255.107	603409-102	-	134,837	134,837	-
High Cost Special Education State Aid	255.210	603409-119	-	103,730	103,730	-
Common School Fund Library Aids	255.103	603409-104	-	133,631	133,631	-
Early College Credit Program	255.445	603409-178	-	474	474	-
Special Education Transition Incentive Grant	255.960	603409-168	-	15,287	15,287	-
Transition Readiness Grant	255.257	603409-174	-	2,670	15,294	12,624
Educator Effective Evaluation System	255.940	603409-154	-	23,200	23,200	-
Career and Technical Education Incentive Grants	255.950	603409-152	-	30,849	30,849	-
Assessment of Reading Readiness	255.956	603409-166	-	14,443	14,443	-
School Based Mental Health Services Grants	255.297	603409-177	11,082	70,897	82,035	22,220
Total Wisconsin Department of Public Instruction			\$ 11,082	\$ 19,506,340	\$ 19,530,102	\$ 34,844

(Continued)

See Notes to Schedules of Expenditures of Financial Awards.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
(CONTINUED)
For the Year Ended June 30, 2023**

Administering Agency/Pass-Through Agency/Award Description	State I.D. Number	Entity I.D. Number	Accrued Receivable at July 1, 2022	State Reimbursements	Total Expenditures	Accrued Receivable at June 30, 2023
<u>Wisconsin Department of Justice</u>						
School Safety Initiative Grant	455.206	Not Available	\$ 28,465	\$ 92,273	\$ 94,042	\$ 30,234
Total Wisconsin Department of Justice			\$ 28,465	\$ 92,273	\$ 94,042	\$ 30,234
<u>Wisconsin Department of Workforce Development</u>						
WI Fast Forward	455.109	Not Available	\$ -	\$ 50,000	\$ 50,000	\$ -
Total Wisconsin Department of Workforce Development			\$ -	\$ 50,000	\$ 50,000	\$ -
Total State Awards			\$ 39,547	\$ 19,648,613	\$ 19,674,144	\$ 65,078

See Notes to Schedules of Expenditures of Financial Awards.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FINANCIAL AWARDS
For the Year Ended June 30, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards include the federal and state grant activity of Medford Area Public School District and are presented on the modified accrual basis of accounting. The information in these schedules 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) and the State Single Audit Guidelines. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. FEDERAL AND STATE AGENCIES

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

NOTE 3. SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

2022-2023 aidable costs under the State Special Education Program are \$7,248,447. The 2023-2024 aid estimate is \$2,283,261

NOTE 4. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

NOTE 5. MEDICAL ASSISTANCE

Expenditures presented for the Medicaid SBS Benefit represent only the federal funds for the program that the District receives from DHS. District records should be consulted to determine the total amount expended for this program.

NOTE 6. INDIRECT COST RATE

The District does not use the 10 percent de minimis indirect cost rate.

NOTE 7. SUBRECIPIENTS

The District did not pass through any federal or state awards to subrecipients.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATUS OF PRIOR YEAR FINDINGS**

2022-001

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 engaged 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.

Auditor's 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.

Grantee Response: 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.

Current Status: The finding is not repeated.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Education
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, 2023, and the related notes to the financial statements, which collectively comprise the Medford Area Public School District's basic financial statements and have issued our report thereon dated December 6, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the 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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Medford Area Public School District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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 an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND THE
STATE SINGLE AUDIT GUIDELINES**

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Medford Area Public School District’s (District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the State Single Audit Guidelines that could have a direct and material effect on each of the District’s major federal and state programs for the year ended June 30, 2023. The District’s major federal and state programs are identified in the summary of audit results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the 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 and state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal and State Program

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

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

Responsibilities of Management for Compliance

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

Report on Compliance for Each Major Federal and State Program (Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether 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*, the Uniform Guidance, and the State Single Audit Guidelines will always detect material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the 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 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 and the 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 federal or 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 federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023**

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Identification of major programs:

<u>Federal Assistance Listing#</u>	<u>Name</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425	Education Stabilization Fund
93.778	Medical Assistance

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

Auditee qualified as low-risk auditee? Yes

State Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Guidelines? No

Identification of major programs:

<u>State Program ID#</u>	<u>Name</u>
255.201	General Equalization Aid
255.945	Per Pupil Aid

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

2023-001

Condition: Prior period adjustments have been recorded to correct two errors that are material to the District's financial statements.

Criteria: Internal controls over preparation of the financial statements, including footnote disclosures, should be in place to provide reasonable assurance that a misstatement in the financial statements would be prevented or detected.

Cause: Management relies on the auditor to assist with the preparation of the financial statements.

Effect: Since management relies on the auditor to assist with the preparation of the financial statements, the District's system of internal control may not prevent, detect, or correct misstatements in the financial statements.

Auditor's Recommendation: The auditor will continue to work with the District, providing information and training where needed, to make the District personnel more knowledgeable about its responsibility for the financial statements.

Grantee Response: Due to the technical nature of preparing the financial statements, the District has requested the assistance of the auditor to draft the financial statements and required disclosures. The District accepts responsibility for the financial statements.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS

There were no findings required to be reported under the Uniform Guidance.

D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE AWARDS

There were no findings required to be reported under the State Single Audit Guidelines.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023**

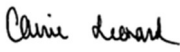
E. OTHER ISSUES

1. Does the auditor have 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 weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

Department of Corrections	N/A
Department of Health Services	No
Department of Workforce Development	No
Department of Public Instruction	No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
An Audit
Communication
Letter was submitted
to the oversight body

4. Name and signature of partner


 Carrie Leonard, CPA

5. Date of report: December 6, 2023

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
MEDFORD, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS
TO THE BOARD OF EDUCATION**

Year Ended June 30, 2023

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
Phone: 888-308-8281
Fax: 608-515-5881**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
MEDFORD, WISCONSIN**

Year Ended June 30, 2023

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Appendix

Adjusting Journal Entries

Passed Journal Entries



AUDIT MATTERS REQUIRING COMMUNICATION TO THE GOVERNING BODY

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

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 (District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Guidelines, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022-2023. 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 financial statements 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 financial statements were:

- Management's estimates of the pension liability (asset), other postemployment benefits, and deferred outflows and inflows are based on various factors. These estimates were computed by the plan administrators.
- Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the District.
- Management's estimate of the liability for compensated absences is based on an estimated calculation using the accumulated balance and sick leave payout rates.
- Management's estimate of the right to use leased assets and lease liabilities are based on applicable lease terms, projected future payments, and a discount rate.



We evaluated the methods, assumptions, and data used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

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 clearly trivial, and communicate them to the appropriate level of management. The attached schedule 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 or the matters 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. Also attached are the misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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 6, 2023.

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 District OPEB Liability schedules, Wisconsin Retirement System schedules, and budgetary comparison information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining fund financial statements, which accompany the financial statements 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 the financial statements themselves.

Other Information Regarding Nonattest Services We Performed

We have not performed any advisory or nonattest services that would impair our independence as your auditor. Management has overseen, directed and accepted all nonattest services that were provided.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the Medford Area Public School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023



MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the Medford Area Public School District for the year ended June 30, 2023, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

The following pages that accompany this letter summarize our comments and suggestions regarding audit matters. This letter does not affect our report dated December 6, 2023, on the financial statements of the Medford Area Public School District.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the District's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2023

MEDFORD AREA PUBLIC SCHOOL DISTRICT
MEDFORD, WISCONSIN
Year Ended June 30, 2023

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The District processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the June 30, 2023 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is considered to be material to the financial statements of the Medford Area School District. The proposed entries were accepted by the District's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year end financial statements and note disclosures. We have provided these services to your District.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There was one potential (passed) journal entry identified in our audit that was not posted to the general ledger.

ADDITIONAL COMMENTS

To comply with our professional standards, deficiencies in internal control are being communicated to you in the Schedule of Findings and Questioned Costs in the Audit Report.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the Medford Area Public School District and our comments are intended to draw to your attention issues which need to be addressed by the District to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the District. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The District's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

APPENDIX

Client: **MEDSD - Medford School District**
Engagement: **2023 Medford School District**
Period Ending: **6/30/2023**
Trial Balance: **TB**
Workpaper: **3700.01 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1000			
To reclass revenues to proper sources per WUFAR			
10 R 800 699 500000 000	DISTRICT WIDE/OTHER REVENUE FROM STATE SOURC/	11,839.45	
10 R 800 699 500000 697	DISTRICT WIDE/OTHER REVENUE FROM STATE SOURC/FAST FORWARD GRANT	42,445.00	
10 R 800 971 500000 000	DISTRICT WIDE/REFUND OF DISB - AIDABLE/	58,800.00	
10 R 800 291 500000 000	DISTRICT WIDE/GIFTS/		42,445.00
10 R 800 791 500000 000	DISTRICT WIDE/FED-FCC/EMERGENCY CONNECTIVITY FUND		58,800.00
10 R 800 972 500000 000	DISTRICT WIDE/REFUND OF PRIOR YEAR		11,839.45
Total		113,084.45	113,084.45
Adjusting Journal Entries JE # 1001			
Client Entry - To post additional A/P - **DO NOT POST** **REVERSE**			
10 E 400 440 136000 000	NON-CAPITAL EQUIPMENT	2,539.93	
10 L 000 000 811200 000	ACCOUNTS PAYABLE//GENERAL FUND		2,539.93
Total		2,539.93	2,539.93
Adjusting Journal Entries JE # 1002			
Client Entry - To adjust food service payor balances **DO NOT POST**			
50 R 800 251 257000 000	FOOD SERVICES/PUPILS/	2,737.14	
50 L 000 000 816900 000	OTHER DEFERRED REVENUE//FOOD SERVICE FUND		2,737.14
Total		2,737.14	2,737.14
Adjusting Journal Entries JE # 1003			
Client entry - To adjust restricted fund balance for getting kids ahead grant			
10 Q 000 000 936900 000	RESTRICTED FUND BALANCE//GENERAL FUND	53.24	
10 Q 000 000 939900 000	UNASSIGNED FUND BALANCE//GENERAL FUND		53.24
Total		53.24	53.24
Adjusting Journal Entries JE # 1004			
Client Entry - To adjust unvested HRA deposits at year-end			
10 A 000 000 711101 000	HRA DEPOSITS - MID AMERICA//GENERAL FUND	100,288.35	
10 L 000 000 815200 000	HRA DEPOSITS//GENERAL FUND		100,288.35
Total		100,288.35	100,288.35
Adjusting Journal Entries JE # 1005			
Client Entry - To record Flex Spend Account and liability			
10 A 000 000 711102 000	FSA DEPOSITS	50,288.32	
10 L 000 000 811692 000	FSA DEDUCTIONS		50,288.32
Total		50,288.32	50,288.32

Adjusting Journal Entries JE # 1006

To record GASB 87 lease payments

10 E 800 678 281000 000	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/	4,659.39	
10 E 800 678 281000 000	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/	28,985.51	
10 E 800 678 281000 000	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/	13,170.66	
10 E 800 688 281000 000	LONG-TERM CAPITAL DEBT/INTEREST - CAPITAL LEASES/	340.61	
10 E 800 688 281000 000	LONG-TERM CAPITAL DEBT/INTEREST - CAPITAL LEASES/	1,014.49	
10 E 800 688 281000 000	LONG-TERM CAPITAL DEBT/INTEREST - CAPITAL LEASES/	1,413.70	
99 E 600 678 281000 360	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/Rurual Virtual Academy	36,668.17	
99 E 600 678 281000 360	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/Rurual Virtual Academy	27,759.19	
99 E 600 688 281000 360	INTEREST - CAPITAL LEASES	1,160.75	
99 E 600 688 281000 360	INTEREST - CAPITAL LEASES	1,006.81	
10 E 400 328 255400 960	RENTAL IN LIEU OF PURCHASE/BUILDING RENTAL/GIRLS HOCKEY		15,000.00
10 E 400 328 255400 961	RENTAL IN LIEU OF PURCHASE/BUILDING RENTAL/BOYS HOCKEY		15,000.00
10 E 400 328 255400 962	RENTAL IN LIEU OF PURCHASE/BUILDING RENTAL/GYMNASTICS		5,000.00
10 E 800 322 295000 000	COMPUTERS & RELATED EQUIP RENT		14,584.36
99 E 600 328 255400 360	BUILDING RENTAL		37,828.92
99 E 600 328 255400 360	BUILDING RENTAL		28,766.00
Total		116,179.28	116,179.28
		<hr/> <hr/>	<hr/> <hr/>
Total Adjusting Journal Entries		385,170.71	385,170.71
		<hr/> <hr/>	<hr/> <hr/>
Total All Journal Entries		385,170.71	385,170.71
		<hr/> <hr/>	<hr/> <hr/>

Client: **MEDSD - Medford School District**
 Engagement: **2023 Medford School District**
 Period Ending: **6/30/2023**
 Trial Balance: **TB**
 Workpaper: **3700.05 - Proposed Journal Entries**

Account	Description	Debit	Credit
Proposed Journal Entries			
Proposed Journal Entries JE # 200			
To record SBITA asset and liability			
GASB 16000	SBITA ASSET	125,498.00	
GASB 27000	SBITA LIABILITY		125,498.00
Total		<u>125,498.00</u>	<u>125,498.00</u>
	Total Proposed Journal Entries	<u>125,498.00</u>	<u>125,498.00</u>
	Total All Journal Entries	<u>125,498.00</u>	<u>125,498.00</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT

REGULAR BOARD OF EDUCATION MEETING

December 18, 2023

VOUCHER CHECKS

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

Check # 188832 to

Check # 189052.

Amount \$ 1,184,436.96 for voucher checks and

Amount \$ 711,159.30 for payroll.

```

*****
REPORT SPECIFICATIONS
DISTRICT:      MEDFORD AREA PUBLIC SCHOOL DISTRICT
REPORT TITLE:  12/18/23 (Dates: 07/01/22 - 12/18/23)
REQUESTED BY:  lanneja      DATE:      12/11/23
PROGRAM NAME:  fin/3frdt101. TIME:      2:20:25 PM
COPIES:       1            LPI:      6
RUN ON SERVER: yes        CREATE ASCII FILE: NO
*****

```

Report Parameters

```

Description:      MONTHLY BOARD OF ED CHECK LISTING
Report Title:    12/18/23
Print Detail Lines:  Yes

```

<u>Report Ranges</u>	<u>Low</u>	<u>High</u>
Check Number:	188832	189052
Check Amount:	-9999999999	9999999999
PO Number:	0	9999999999
Invoice Date:	07/01/22	12/18/23
Vendor to Display:	Invoice	
Vendor Type:		ZZZZZ
Vendor Sub Type:		ZZZZZ
Check type to print:	All	
Include Continuation Void	No	
Exclude Voided Checks:	No	
Print Only 1099 Vendors:	No	
Post Month Print Format:	Numeric	
Banks Selected:	BNK0	

Account Filters

```

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

```

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

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

REPORT SPECIFICATIONS

DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT
REPORT TITLE: 12/18/23 (Dates: 07/01/22 - 12/18/23)
REQUESTED BY: lanneja DATE: 12/11/23
PROGRAM NAME: TP-FIELD-HEAD TIME: 2:20:25 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	
188832	11/28/2023	Annis, Eric	0 11/28/23	BOYS VARSITY HOCKEY VS PACELLI	150.00	10 E 400 310 162000 961	11/28/2023
				Totals for Annis, Eric	150.00		
188833	11/28/2023	Buchberger, Lawrence	0 11/28/23	GIRLS VARSITY BASKETBALL VS RHINELANDER	120.00	10 E 400 310 162000 956	11/28/2023
				Totals for Buchberger, Lawrence	120.00		
188834	11/28/2023	Caroselli, Anthony	0 11/28/23	BOYS VARSITY HOCKEY VS PACELLI	150.00	10 E 400 310 162000 961	11/28/2023
				Totals for Caroselli, Anthony	150.00		
188835	11/28/2023	Diedrich, Craig	0 11/28/23	GIRLS JV BASKETBALL VS RHINELANDER	55.00	10 E 400 310 162000 956	11/28/2023
				Totals for Diedrich, Craig	55.00		
188836	11/28/2023	Hamann, Tyler	0 11/28/23	GIRLS VARSITY BASKETBALL VS RHINELANDER	120.00	10 E 400 310 162000 956	11/28/2023
				Totals for Hamann, Tyler	120.00		
188837	11/28/2023	Henrichs, Pat	0 11/28/23	GIRLS JV BASKETBALL VS RHINELANDER	55.00	10 E 400 310 162000 956	11/28/2023
				Totals for Henrichs, Pat	55.00		
188838	11/28/2023	Rasmussen, Randy	0 11/28/23	GIRLS VARSITY BASKETBALL VS RHINELANDER	150.00	10 E 400 310 162000 956	11/28/2023
				Totals for Rasmussen, Randy	150.00		
188839	11/28/2023	Sarver, Jerry	0 11/28/23	BOYS 8TH A/B BASKETBALL VS MARSHFIELD MIDDLE	70.00	80 E 200 310 393000 957	11/28/2023
				Totals for Sarver, Jerry	70.00		
188840	11/28/2023	Wendorf, William	0 11/28/23	BOYS VARSITY HOCKEY VS PACELLI	120.00	10 E 400 310 162000 961	11/28/2023
				Totals for Wendorf, William	120.00		
188841	11/28/2023	Wenzel, Leon	0 11/28/23	BOYS 7TH A/B BASKETBALL VS MARSHFIELD MIDDLE	70.00	80 E 200 310 393000 957	11/28/2023
				Totals for Wenzel, Leon	70.00		
188842	11/28/2023	Cenex Fleet Fueling	0 276712CL	FUEL	765.36	10 E 800 348 253000 000	11/28/2023
188842	11/28/2023	Cenex Fleet Fueling	0 276712CL	FUEL	93.28	99 E 600 348 253000 360	11/28/2023
188842	11/28/2023	Cenex Fleet Fueling	0 276712CL	FUEL	318.54	27 E 800 348 256250 341	11/28/2023
				Totals for Cenex Fleet Fueling	1,177.18		
188843	11/28/2023	Charter Communications	0 17132940111423	171329401:TV 11/15-12/14/23	30.63	80 E 800 359 230000 000	11/28/2023
				Totals for Charter Communications	30.63		
188844	11/28/2023	NRG Business Marketing	0 HS33925654	MAMS \$736.65/MASH \$1,910.78	2,647.43	10 E 800 331 253000 000	11/28/2023
				Totals for NRG Business Marketing	2,647.43		
188845	11/28/2023	WE Energies	0 0711951130-0000	MASH POOL/THEATER:10/14-11/14/23	1,240.87	10 E 800 331 253000 000	11/28/2023
188845	11/28/2023	WE Energies	0 0711951130-0000	MASH STORAGE/VEHICLE/OFFICE:10/14-11/14/ 23	114.57	10 E 800 331 253000 000	11/28/2023
188845	11/28/2023	WE Energies	0 0711951130-0000	1055 W BROADWAY:10/14-11/14/23	178.42	10 E 800 331 253000 000	11/28/2023
188845	11/28/2023	WE Energies	0 0711951130-0000	STETSONVILLE SCHOOL:10/14-11/14/23	695.83	10 E 800 331 253000 000	11/28/2023

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
Totals for WE Energies					2,229.69		
188846	11/28/2023	Wisconsin Public Service	0 0621559037-0000	MOSINEE/RVA: 10/16-11/14/23	313.87	99 E 600 331 253000 360	11/28/2023
188846	11/28/2023	Wisconsin Public Service	0 0621559037-0000	MOSINEE RVA STE 130:10/16-11/14/23	127.20	99 E 600 331 253000 360	11/28/2023
Totals for Wisconsin Public Service					441.07		
188847	11/29/2023	Medford Area Public School Dis	0 11/30/23 payrol	11/30/23 Payroll	711,159.30	10 A 000 000 711100 000	11/29/2023
Totals for Medford Area Public School Di					711,159.30		
188852	11/29/2023	Medford Cooperative Inc	0 2099	Coffee	29.97	10 E 400 411 240000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 2106	Detergent	20.97	27 E 800 411 158700 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 221	Homecoming Parade Supplies	126.77	21 E 400 411 240000 444	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 28004	Glue & Tape	80.60	10 E 100 411 253000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 28055	Wire Hooks	63.96	10 E 200 411 253000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 28175	Mouse Trap	3.49	10 E 200 411 253000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 28206	Foaming Sprayer	35.98	10 E 101 411 253000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 28216	Primer & Cement	18.54	10 E 101 411 253000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 28282	Scraper Blade	17.97	10 E 400 411 253000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 4159	Classroom Treats	39.00	10 E 100 411 110000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 4159	Classroom Treats	15.59	10 E 101 411 110000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 5075	Cheese & Milk Tasting Supplies	64.93	10 E 200 411 131000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 5076	Candy	42.96	21 E 400 411 240000 444	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 5238	Creamer	66.15	21 E 400 411 240000 411	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 5281988	Diamond Hog Feed	96.38	21 E 400 411 240000 403	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 5282135	Big Gain Custom CMR	115.85	21 E 400 411 240000 403	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 5282160	Diamond Layer 18%	130.28	21 E 400 411 240000 403	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 56130	MS Medicated Heifer	369.58	21 E 400 411 240000 403	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 595	Apples, Plates, and Cups	202.26	21 E 400 411 240000 444	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 6823	Apples, Chips, and Soda	130.57	21 E 400 411 240000 444	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 7329	Drinks	100.38	21 E 100 411 240000 070	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 7973	Coffee Creamer	29.16	21 E 400 411 240000 411	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 8374	Heavy Cream & Meat	40.32	10 E 200 411 131000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 8391	Cups	12.84	10 E 400 411 240000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 9733	Flowers	47.97	21 E 400 411 120000 618	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	0 9789	Halloween Activity Supplies	27.94	21 E 400 411 240000 475	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	2002300131 7904	lab/classroom supplies	20.89	10 E 200 411 126000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	2002300131 9600	lab/classroom supplies	17.46	10 E 200 411 126000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	2002300157 2198	science classroom supplies	6.27	10 E 205 411 110000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	2002300157 9410	science classroom supplies	14.28	10 E 205 411 110000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	2002300157 9540	science classroom supplies	4.78	10 E 205 411 110000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	2002300199 6949	Supplies for MAMS FACE.	30.87	10 E 200 411 135000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	3002300105 9340	Open PO for Consumables	38.92	10 E 100 411 110000 000	11/29/2023

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
188852	11/29/2023	Medford Cooperative Inc	4002300138 2923	Groceries for food classes	32.10	10 E 400 411 135000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	4002300138 7129	Groceries for food classes	108.75	10 E 400 411 135000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	4002300138 7456	Groceries for food classes	47.21	10 E 400 411 135000 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	4002300157 7157	Supplies	4.28	10 E 400 411 122600 000	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300105 4175	Food, snacks, and groceries for daily living skills	27.50	27 E 800 411 158700 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300111 2693	Classroom supplies	10.47	27 E 800 411 158700 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300121 1520	Open PO	53.24	27 E 800 411 218100 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300121 2333	Open PO	9.58	27 E 800 411 218100 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300121 4206	Open PO	25.86	27 E 800 411 218100 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300121 5411	Open PO	12.47	27 E 800 411 218100 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300121 5427	Open PO	13.54	27 E 800 411 218100 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300121 7467	Open PO	27.52	27 E 800 411 218100 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300175 2974	Cooking/baking supplies for Daily Living and Pull-out classes at MASH.	42.41	27 E 800 411 158700 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300175 7301	Cooking/baking supplies for Daily Living and Pull-out classes at MASH.	167.34	27 E 800 411 158700 341	11/29/2023
188852	11/29/2023	Medford Cooperative Inc	9002300175 9899	Cooking/baking supplies for Daily Living and Pull-out classes at MASH.	47.63	27 E 800 411 158700 341	11/29/2023
				Totals for Medford Cooperative Inc	2,693.78		
188853	11/29/2023	Thrivent Financial/Lutherans	0 20231115ADDA0	GROUP ID: 000192600-002; L JISKRA - \$300.00	150.00	10 L 000 000 811670 000	11/30/2023
188853	11/29/2023	Thrivent Financial/Lutherans	0 20231130ADDA0	GROUP ID: 000192600-002; L JISKRA - \$300.00	150.00	10 L 000 000 811670 000	11/30/2023
				Totals for Thrivent Financial/Lutherans	300.00		
188854	11/29/2023	Thrivent Mutual Funds	0 20231115ADDATM	Thrivent Mutual Funds	125.00	10 L 000 000 811670 000	11/30/2023
188854	11/29/2023	Thrivent Mutual Funds	0 20231130ADDATM	Thrivent Mutual Funds	125.00	10 L 000 000 811670 000	11/30/2023
				Totals for Thrivent Mutual Funds	250.00		
188855	11/29/2023	Ameriprise Financial Services	0 20231115ADDAB	NBS - National Benefit Services; B Walsh - \$200.00, M. Hawley-\$100.00	150.00	99 L 000 000 811670 000	11/30/2023
188855	11/29/2023	Ameriprise Financial Services	0 20231130ADDAB	NBS - National Benefit Services; B Walsh - \$200.00	150.00	99 L 000 000 811670 000	11/30/2023
				Totals for Ameriprise Financial Services	300.00		
188856	11/29/2023	AXA Equitable	0 20231115ADDA2	UNIT#: 008365 001	250.00	10 L 000 000 811670 000	11/30/2023
188856	11/29/2023	AXA Equitable	0 20231115ADDA22	AXA EQUITABLE	250.00	99 L 000 000 811670 000	11/30/2023
188856	11/29/2023	AXA Equitable	0 20231130ADDA2	UNIT#: 008365 001	250.00	10 L 000 000 811670 000	11/30/2023

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188856	11/29/2023	AXA Equitable	0 20231130ADDA22	AXA EQUITABLE	250.00	99 L 000 000 811670 000	11/30/2023
				Totals for AXA Equitable	1,000.00		
188857	11/29/2023	WI SCTF	0 20231130ADDGA	B. Wert-6063683-\$73.00, T. Swedlund-8232335-\$590.31	663.31	10 L 000 000 811680 000	11/30/2023
				Totals for WI SCTF	663.31		
188858	11/29/2023	Delta Dental of Wisconsin	0 2052705	11511000000000000000	17,417.32	10 L 000 000 811632 000	11/30/2023
188858	11/29/2023	Delta Dental of Wisconsin	0 2052705	11511000000000000000	11,039.45	27 L 000 000 811632 000	11/30/2023
188858	11/29/2023	Delta Dental of Wisconsin	0 2052705	11511000000000000000	268.78	50 L 000 000 811632 000	11/30/2023
188858	11/29/2023	Delta Dental of Wisconsin	0 2052705	11511000000000000000	377.16	80 L 000 000 811632 000	11/30/2023
188858	11/29/2023	Delta Dental of Wisconsin	0 2052705	11511000000000000000	8,189.81	99 L 000 000 811632 000	11/30/2023
188858	11/29/2023	Delta Dental of Wisconsin	0 2052706	11511700000000000000	172.70	10 L 000 000 811632 000	11/30/2023
				Totals for Delta Dental of Wisconsin	37,465.22		
188859	11/29/2023	Kansas City Life Insurance Co	0 1592882	December 2023	562.92	10 L 000 000 811634 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592882	December 2023	14.62	80 L 000 000 811634 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592882	December 2023	331.89	27 L 000 000 811634 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592882	December 2023	254.73	99 L 000 000 811634 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592882	December 2023	9.00	50 L 000 000 811634 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592883	December 2023	2,900.42	10 L 000 000 811633 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592883	December 2023	1,546.35	27 L 000 000 811633 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592883	December 2023	33.83	50 L 000 000 811633 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592883	December 2023	71.86	80 L 000 000 811633 000	11/30/2023
188859	11/29/2023	Kansas City Life Insurance Co	0 1592883	December 2023	1,448.62	99 L 000 000 811633 000	11/30/2023
				Totals for Kansas City Life Insurance Co	7,174.24		
188860	11/29/2023	Security Health Plan	0 SHP-12/23	December 2023	273,823.58	10 L 000 000 811631 000	11/30/2023
188860	11/29/2023	Security Health Plan	0 SHP-12/23	December 2023	178,797.10	27 L 000 000 811631 000	11/30/2023
188860	11/29/2023	Security Health Plan	0 SHP-12/23	December 2023	3,934.72	50 L 000 000 811631 000	11/30/2023
188860	11/29/2023	Security Health Plan	0 SHP-12/23	December 2023	5,480.22	80 L 000 000 811631 000	11/30/2023
188860	11/29/2023	Security Health Plan	0 SHP-12/23	December 2023	129,861.28	99 L 000 000 811631 000	11/30/2023
				Totals for Security Health Plan	591,896.90		
188861	11/29/2023	NVA Vision	0 4427311	December 2023	2,132.72	10 L 000 000 811639 000	11/30/2023
188861	11/29/2023	NVA Vision	0 4427311	December 2023	1,086.11	27 L 000 000 811639 000	11/30/2023
188861	11/29/2023	NVA Vision	0 4427311	December 2023	44.08	50 L 000 000 811639 000	11/30/2023
188861	11/29/2023	NVA Vision	0 4427311	December 2023	669.16	99 L 000 000 811639 000	11/30/2023
188861	11/29/2023	NVA Vision	0 4427311	December 2023	58.00	80 L 000 000 811639 000	11/30/2023
				Totals for NVA Vision	3,990.07		
188862	11/29/2023	Alzheimers Association	0 11/28/23	IN LVOING MEMORY OF RONALD ISAACSON	40.00	10 E 800 411 231000 000	11/29/2023
				Totals for Alzheimers Association	40.00		
188863	11/29/2023	American Legion Post #147	0 11/21/23	MASH HISTORY CLUB FLAG AUCTION	745.00	21 E 400 411 120000 607	11/29/2023

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				Totals for American Legion Post #147	745.00		
188864	11/29/2023	Bauer-Farmer, Jan	0 REIMBURSE	GAS/MEALS FOR TRANSPORTATION FOR FAMILY	74.46	27 E 800 342 158700 341	11/29/2023
				Totals for Bauer-Farmer, Jan	74.46		
188865	11/29/2023	Brushaber, Andree	0 REIMBURSE	MASH GYMNASTICS HOT COCOA MEET SUPPLIES	22.51	21 E 400 411 120000 431	11/29/2023
				Totals for Brushaber, Andree	22.51		
188866	11/29/2023	City Of Medford	0 11/21/23	4 SHELTERS FOR 4TH GRADE GRADUATION: MAY 17TH & 22ND	220.00	10 E 100 328 255400 000	11/29/2023
				Totals for City Of Medford	220.00		
188867	11/29/2023	Eau Claire Children's Theatre	0 11/22/23	MASH DRAMA COSTUME RENTALS	136.00	10 E 400 411 122600 000	11/29/2023
				Totals for Eau Claire Children's Theatre	136.00		
188868	11/29/2023	Frese Frame Photography	0 11/21/23	MASH DRAMA TEAM BANNER	90.00	21 E 400 411 120000 605	11/29/2023
				Totals for Frese Frame Photography	90.00		
188869	11/29/2023	Math-U-See, Inc.	6012300137 S001048	Math U See Zeta	232.00	27 E 600 470 158700 019	11/29/2023
188869	11/29/2023	Math-U-See, Inc.	6012300139 S001049	WriteShop I Starter Bundle	146.00	27 E 600 470 158700 019	11/29/2023
188869	11/29/2023	Math-U-See, Inc.	6012300140 S001050	Math-U-See Epsilon Universal Set	180.00	27 E 600 470 158700 019	11/29/2023
188869	11/29/2023	Math-U-See, Inc.	6012300146 S001051	Math U See Zeta Universal Set	232.00	27 E 600 470 158700 019	11/29/2023
				Totals for Math-U-See, Inc.	790.00		
188870	11/29/2023	Mavo Systems	0 2435	MASH OFFICE ADDITION ASBESTOS	1,743.00	10 E 400 310 255100 000	11/29/2023
				Totals for Mavo Systems	1,743.00		
188871	11/29/2023	Medford Area Chamber Of Commer	0 11/29/23	GIFT CARDS FOR SIBS	100.00	27 E 800 411 158700 341	11/29/2023
				Totals for Medford Area Chamber Of Comme	100.00		
188872	11/29/2023	Pro Designs of WI LLC	0 2804	MASH RAIDER CAFE SHIRTS	67.50	21 E 400 411 240000 411	11/29/2023
				Totals for Pro Designs of WI LLC	67.50		
188873	11/29/2023	Troy & Jenn's Hacienda	0 11/13/23	GIRLS TENNIS BANQUEST MEAL: 72 PLATES	936.00	21 E 400 411 240000 492	11/29/2023
				Totals for Troy & Jenn's Hacienda	936.00		
188874	11/29/2023	Xcel Energy Center	0 2/3/24	FFA TRIP: WORLD'S TOUGHEST RODEO	1,630.00	21 E 400 940 240000 444	11/29/2023
				Totals for Xcel Energy Center	1,630.00		
188875	11/30/2023	Bergman, Shari	0 11/30/23	BOYS VARSITY SWIMMING VS TOMAHAWK/RHINELANDER	120.00	10 E 400 310 162000 958	11/30/2023
				Totals for Bergman, Shari	120.00		
188876	11/30/2023	Biever, Michael JR	0 11/30/23	GIRLS VARSITY/JV HOCKEY VS DC EVEREST	205.00	10 E 400 310 162000 960	11/30/2023
				Totals for Biever, Michael JR	205.00		
188877	11/30/2023	Cyran, Joseph	0 11/30/23	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	10 E 400 310 162000 956	11/30/2023
				Totals for Cyran, Joseph	120.00		

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188878	11/30/2023	Gelhaus, Barbara	0 11/30/23	BOYS VARSITY SWIMMING VS TOMAHAWK/RHINELANDER	120.00	10 E 400 310 162000 958	11/30/2023
				Totals for Gelhaus, Barbara	120.00		
188879	11/30/2023	Henrichs, Pat	0 11/30/23	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC	55.00	10 E 400 310 162000 956	11/30/2023
				Totals for Henrichs, Pat	55.00		
188880	11/30/2023	Higgins, Timothy	0 11/30/23	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	10 E 400 310 162000 956	11/30/2023
				Totals for Higgins, Timothy	120.00		
188881	11/30/2023	Kelley, Bryce	0 11/30/23	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC	55.00	10 E 400 310 162000 956	11/30/2023
				Totals for Kelley, Bryce	55.00		
188882	11/30/2023	Kloes, Nicole	0 11/30/23	GIRLS VARSITY/JV HOCKEY VS DC EVEREST	205.00	10 E 400 310 162000 960	11/30/2023
				Totals for Kloes, Nicole	205.00		
188883	11/30/2023	Trzinski, Jim	0 11/30/23	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	150.00	10 E 400 310 162000 956	11/30/2023
				Totals for Trzinski, Jim	150.00		
188884	11/30/2023	Wendorf, William	0 11/30/23	GIRLS VARSITY/JV HOCKEY VS DC EVEREST	175.00	10 E 400 310 162000 960	11/30/2023
				Totals for Wendorf, William	175.00		
188885	11/30/2023	Bub, Michael	0 10/27/23	MASH FOOTBALL SPOTTER	30.00	10 E 400 310 162000 950	11/30/2023
				Totals for Bub, Michael	30.00		
188886	11/30/2023	Bucki, Blake	0 10/27/23	MASH FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/30/2023
				Totals for Bucki, Blake	30.00		
188887	11/30/2023	Bucki, Brian	0 10/27/23	MASH FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/30/2023
				Totals for Bucki, Brian	30.00		
188888	11/30/2023	Christianson, Jason	0 10/27-11/14/23	MASH FOOTBALL CHAIN GANG/MASH GIRLS BB ANNOUNCER	30.00	10 E 400 310 162000 950	11/30/2023
188888	11/30/2023	Christianson, Jason	0 10/27-11/14/23	MASH FOOTBALL CHAIN GANG/MASH GIRLS BB ANNOUNCER	30.00	10 E 400 310 162000 956	11/30/2023
				Totals for Christianson, Jason	60.00		
188889	11/30/2023	Clausnitzer, Dawn	0 11/14/23	MASH GIRLS BB TABLE WORKER	55.00	10 E 400 310 162000 956	11/30/2023
				Totals for Clausnitzer, Dawn	55.00		
188890	11/30/2023	Kelley, Rhonda	0 10/27-11/14/23	MASH FOOTBALL/MASH GIRLS BB TICKET TAKER	30.00	10 E 400 310 162000 950	11/30/2023
188890	11/30/2023	Kelley, Rhonda	0 10/27-11/14/23	MASH FOOTBALL/MASH GIRLS BB TICKET TAKER	30.00	10 E 400 310 162000 956	11/30/2023
				Totals for Kelley, Rhonda	60.00		

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188891	11/30/2023	Loertscher, Monte	0 10/27/23	MASH FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/30/2023
				Totals for Loertscher, Monte	30.00		
188892	11/30/2023	Mann, Todd	0 10/27/23	MASH FOOTBALL CHAIN GANG	30.00	10 E 400 310 162000 950	11/30/2023
				Totals for Mann, Todd	30.00		
188893	11/30/2023	Sperl, Aubri	0 11/2-11/4/23	FILMING CINDERELLA BOOTH HELP	63.00	10 E 400 310 122600 000	11/30/2023
				Totals for Sperl, Aubri	63.00		
188894	11/30/2023	Wibben, Cheryl	0 11/14/23	MASH GIRLS BB TABLE WORKER	55.00	10 E 400 310 162000 956	11/30/2023
				Totals for Wibben, Cheryl	55.00		
188895	12/01/2023	Brzezinski, Adam	0 12/1/23	BOYS VARSITY BASKETBALL VS LAKELAND	150.00	10 E 400 310 162000 957	12/01/2023
				Totals for Brzezinski, Adam	150.00		
188896	12/01/2023	Brzezinski, Elina	0 12/2/23	VARSIY/JV GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/01/2023
				Totals for Brzezinski, Elina	255.00		
188897	12/01/2023	Conlon, Linda	0 12/2/23	VARSIY/JV GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/01/2023
				Totals for Conlon, Linda	255.00		
188898	12/01/2023	Ellenbecker, Connor	0 12/1/23	BOYS VARSITY BASKETBALL VS LAKELAND	120.00	10 E 400 310 162000 957	12/01/2023
				Totals for Ellenbecker, Connor	120.00		
188899	12/01/2023	Henrichs, Pat	0 12/1/23	BOYS JV BASKETBALL VS LAKELAND	55.00	10 E 400 310 162000 957	12/01/2023
				Totals for Henrichs, Pat	55.00		
188900	12/01/2023	Jackson, Sayer	0 12/1/23	BOYS VARSITY BASKETBALL VS LAKELAND	120.00	10 E 400 310 162000 957	12/01/2023
				Totals for Jackson, Sayer	120.00		
188901	12/01/2023	Kasowicz, Rebecca	0 12/2/23	VARSIY/JV GYMNASTICS INVITE	225.00	10 E 400 310 162000 962	12/01/2023
				Totals for Kasowicz, Rebecca	225.00		
188902	12/01/2023	Kubs, Kristi	0 12/2/23	VARSIY/JV GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/01/2023
				Totals for Kubs, Kristi	255.00		
188903	12/01/2023	Madlung, Dustin	0 12/2/23	BOYS VARSITY HOCKEY VS VIROQUA	150.00	10 E 400 310 162000 961	12/01/2023
				Totals for Madlung, Dustin	150.00		
188904	12/01/2023	Radlinger, Michael	0 12/1/23	BOYS JV2 BASKETBALL VS LAKELAND	55.00	10 E 400 310 162000 957	12/01/2023
				Totals for Radlinger, Michael	55.00		
188905	12/01/2023	Sarver, Jerry	0 12/1/23	BOYS JV2 BASKETBALL VS LAKELAND	55.00	10 E 400 310 162000 957	12/01/2023
				Totals for Sarver, Jerry	55.00		
188906	12/01/2023	Schroder, Bryan	0 12/2/23	BOYS VARSITY HOCKEY VS VIROQUA	120.00	10 E 400 310 162000 961	12/01/2023
				Totals for Schroder, Bryan	120.00		
188907	12/01/2023	Stevens, Donna	0 12/2/23	VARSIY/JV GYMNASTICS INVITE	225.00	10 E 400 310 162000 962	12/01/2023
				Totals for Stevens, Donna	225.00		
188908	12/01/2023	Wanke, Kari	0 12/2/23	VARSIY/JV GYMNASTICS INVITE	225.00	10 E 400 310 162000 962	12/01/2023
				Totals for Wanke, Kari	225.00		

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188909	12/01/2023	Wendorf, William	0 12/2/23	BOYS VARSITY HOCKEY VS VIROQUA	120.00	10 E 400 310 162000 961	12/01/2023
				Totals for Wendorf, William	120.00		
188910	12/01/2023	Wenzel, Leon	0 12/1/23	BOYS JV BASKETBALL VS LAKELAND	55.00	10 E 400 310 162000 957	12/01/2023
				Totals for Wenzel, Leon	55.00		
188911	12/01/2023	Advance Auto Parts	0 2217-891896	MAINT SUPPLIES	43.71	10 E 400 411 253000 000	12/01/2023
188911	12/01/2023	Advance Auto Parts	0 2217-891898	VAN #16 AIR FILTER	13.99	27 E 800 411 256600 341	12/01/2023
				Totals for Advance Auto Parts	57.70		
188912	12/01/2023	Altoona High School	2002300234 1/27/23	Show Choir Entry Fee	300.00	10 E 200 940 125400 000	12/01/2023
				Totals for Altoona High School	300.00		
188913	12/01/2023	Ampro Data Services	8002300238 C87692	Wireless Access Addition	6,492.00	10 E 800 482 295000 000	12/01/2023
188913	12/01/2023	Ampro Data Services	8002300239 C87691	Network Document software	261.00	10 E 800 360 295000 000	12/01/2023
188913	12/01/2023	Ampro Data Services	8002300241 C87693	Lock Case and cases for CLC iPads, paid for by CLC grant.	2,858.00	80 E 800 481 390000 165	12/01/2023
188913	12/01/2023	Ampro Data Services	8002300245 C87704	Epson projector bulbs	292.00	10 E 800 482 221500 000	12/01/2023
				Totals for Ampro Data Services	9,903.00		
188914	12/01/2023	Anderson, Darrell	0 11/24/23	HISTORY CLUB WREATHS/DOOR SWAGS	333.75	21 E 400 411 120000 607	12/01/2023
				Totals for Anderson, Darrell	333.75		
188915	12/01/2023	Attainment Company Inc	9002300192 373298A	Classroom Books	142.80	27 E 800 439 158700 341	12/01/2023
				Totals for Attainment Company Inc	142.80		
188916	12/01/2023	Bauernfeind	0 INV161502	SES PRINTER INK	281.00	10 E 101 411 240000 000	12/01/2023
				Totals for Bauernfeind	281.00		
188917	12/01/2023	Black River Transport	0 51803	NEW HOUSE BUILD:4 PORTA POTTIES/12 CLEANINGS	200.00	10 E 800 324 253000 000	12/01/2023
188917	12/01/2023	Black River Transport	0 51803	NEW HOUSE BUILD:4 PORTA POTTIES/12 CLEANINGS	255.00	10 E 800 328 255400 000	12/01/2023
				Totals for Black River Transport	455.00		
188918	12/01/2023	Blazer Works	0 20801182	L. BAILEY: 11/5/23	277.50	27 E 600 360 156700 019	12/01/2023
188918	12/01/2023	Blazer Works	0 20801185	J. SEVERSON: 11/5/23	514.25	27 E 600 360 156700 019	12/01/2023
				Totals for Blazer Works	791.75		
188919	12/01/2023	Blue Edge Energy, LLC	0 4741	NOVEMBER NATURAL GAS	350.00	10 E 800 331 253000 000	12/01/2023
				Totals for Blue Edge Energy, LLC	350.00		
188920	12/01/2023	Carahsoft Technology Corp.	8002300177 IN1535997	Zoom Licenses	764.90	10 E 800 362 295000 165	12/01/2023
				Totals for Carahsoft Technology Corp.	764.90		
188921	12/01/2023	Centennial Community Center	0 5/22/23	SES 4TH GRADE GRADUATION SHELTER RENTAL	175.00	10 E 101 328 255400 000	12/01/2023
				Totals for Centennial Community Center	175.00		
188922	12/01/2023	CESA #9	8002300220 0000017986	COLOR PAPER	4,060.06	10 E 800 417 260000 000	12/01/2023
188922	12/01/2023	CESA #9	8002300220 0000017986	COLOR PAPER	1,064.93	27 E 800 411 158700 341	12/01/2023
188922	12/01/2023	CESA #9	8002300220 0000017986	COLOR PAPER	199.67	99 E 600 411 235000 360	12/01/2023

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				Totals for CESA #9	5,324.66		
188923	12/01/2023	Chippewa Valley Sporting Goods	2012300119 271484	MS Basketball	287.67	80 E 200 411 393000 957	12/01/2023
				Totals for Chippewa Valley Sporting Good	287.67		
188924	12/01/2023	Complete Control Inc	0 JC11300	SES VIC FITTINGS APPLICATION	2,450.00	10 E 101 327 255300 000	12/01/2023
188924	12/01/2023	Complete Control Inc	0 PB1423	MASH POOL UNIT SERVICE	1,547.70	10 E 400 324 254300 000	12/01/2023
				Totals for Complete Control Inc	3,997.70		
188925	12/01/2023	Destinations Career Academy of	0 SY24-015	23-24 SEMESTER 1: 4 STUDENTS	875.00	10 E 400 360 240000 000	12/01/2023
				Totals for Destinations Career Academy o	875.00		
188926	12/01/2023	Dura Weld, Inc	4002300298 30421	4x8 sheet of 24 Gauge Cold Roll Metal	186.00	21 E 400 411 240000 490	12/01/2023
				Totals for Dura Weld, Inc	186.00		
188927	12/01/2023	DynEd International, Inc.	0 23-11-003	RVA NEOCLASSROOM LICENSES	1,836.00	99 E 600 360 110000 360	12/01/2023
				Totals for DynEd International, Inc.	1,836.00		
188928	12/01/2023	Ed Rindt's Service LLC	0 00990	SES LAWNMOWING: 10/12/23	200.00	10 E 101 324 254300 000	12/01/2023
				Totals for Ed Rindt's Service LLC	200.00		
188929	12/01/2023	Evan-Moor	6012300178 INV380561	Curriculum Order	41.97	27 E 600 439 158700 019	12/01/2023
188929	12/01/2023	Evan-Moor	6012300182 INV381019	Leland Hendricks SS and ELA supplement - Evan Moor	26.98	27 E 600 470 158700 019	12/01/2023
188929	12/01/2023	Evan-Moor	6012300184 INV381020	Evan-Moor Workbooks	28.97	27 E 600 470 158700 019	12/01/2023
				Totals for Evan-Moor	97.92		
188930	12/01/2023	Fastenal Company	8012300106 WIABB54614	2023-2024 Purchase's	56.23	10 E 400 411 253000 000	12/01/2023
188930	12/01/2023	Fastenal Company	8012300106 WIABB54615	2023-2024 Purchase's	58.88	10 E 400 411 253000 000	12/01/2023
				Totals for Fastenal Company	115.11		
188931	12/01/2023	Follett Book Company	2002300121 749033F	Books	125.12	10 E 200 432 222200 031	12/01/2023
				Totals for Follett Book Company	125.12		
188932	12/01/2023	Grizzly Industrial Inc	4002300295 11470626-01	Mr. Diedrich Spindle Sanders	45.72	10 E 400 411 136000 000	12/01/2023
				Totals for Grizzly Industrial Inc	45.72		
188933	12/01/2023	Gryphon Print & Graphics	0 7459	FFA SHIRTS	1,228.00	21 E 400 411 240000 444	12/01/2023
				Totals for Gryphon Print & Graphics	1,228.00		
188934	12/01/2023	Heid Music	2002300127 3418884	Instrument Repair	386.50	10 E 200 310 125500 000	12/01/2023
188934	12/01/2023	Heid Music	2002300130 3465267	Instrument Supplies	188.90	10 E 200 411 125500 000	12/01/2023
				Totals for Heid Music	575.40		
188935	12/01/2023	Heser Motorsports LLC	0 673955	MAES SUPPLIES: PRESS BEARING	12.00	10 E 100 411 253000 000	12/01/2023
				Totals for Heser Motorsports LLC	12.00		
188936	12/01/2023	In Stitches & Ink LLC	0 000165	SPECIAL FAMILY SHIRTS	2,173.00	21 E 400 411 240000 483	12/01/2023
				Totals for In Stitches & Ink LLC	2,173.00		
188937	12/01/2023	ITsavvy LLC	0 07010405	REPAIR ON DELL COMPUTER	50.00	10 E 800 310 295000 000	12/01/2023
				Totals for ITsavvy LLC	50.00		
188938	12/01/2023	Johnson Block & Company, Inc.	0 512028	AUDIT/PROFESSIONAL SERVICES	10,500.00	10 E 800 310 231000 000	12/01/2023

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			NUMBER			NUMBER	
				Totals for Johnson Block & Company, Inc.	10,500.00		
188939	12/01/2023	JW Pepper & Sons, Inc.	4002300113 365803507	Sheet Music	85.00	10 E 400 411 125500 000	12/01/2023
				Totals for JW Pepper & Sons, Inc.	85.00		
188940	12/01/2023	Kramer Plumbing & Heating Inc	0 47608	SES MAINT SUPPLIES: GASKETS	50.00	10 E 101 411 253000 000	12/01/2023
188940	12/01/2023	Kramer Plumbing & Heating Inc	0 47869	BASEBALL FIELD MAINT SUPPLIES:	89.00	10 E 800 411 253000 000	12/01/2023
				BALL VALVE			
188940	12/01/2023	Kramer Plumbing & Heating Inc	0 47870	MASH CONCESSION STAND GRILLE	18.50	10 E 400 411 253000 000	12/01/2023
188940	12/01/2023	Kramer Plumbing & Heating Inc	0 47954	MASH SEWER UNPLUG SERVICE	901.00	10 E 400 324 254300 000	12/01/2023
				Totals for Kramer Plumbing & Heating Inc	1,058.50		
188941	12/01/2023	Logic of English	6012300179 SI-195129	Logic of English Essentials 1-7	32.50	27 E 600 470 158700 019	12/01/2023
				(plus online and reader set)			
188941	12/01/2023	Logic of English	6012300179 SI-195205	Logic of English Essentials 1-7	62.73	27 E 600 470 158700 019	12/01/2023
				(plus online and reader set)			
188941	12/01/2023	Logic of English	6012300179 SI195015	Logic of English Essentials 1-7	136.22	27 E 600 470 158700 019	12/01/2023
				(plus online and reader set)			
188941	12/01/2023	Logic of English	6012300181 SI-195125	Logic of English Foundations C	39.99	27 E 600 470 158700 019	12/01/2023
				Online Supplement			
				Totals for Logic of English	271.44		
188942	12/01/2023	Marshfield Book & Stationery	2002300137 365049	2023-2024 Classroom Supplies	2.40	10 E 205 411 110000 000	12/01/2023
188942	12/01/2023	Marshfield Book & Stationery	3002300150 365050	Tables and chairs for 2 PK	6,136.00	10 E 100 440 110000 165	12/01/2023
				Classrooms			
188942	12/01/2023	Marshfield Book & Stationery	8012300113 365044	Hard Chairs for Alt School	2,160.00	27 E 800 411 158700 341	12/01/2023
				Totals for Marshfield Book & Stationery	8,298.40		
188943	12/01/2023	Medford Area Chamber Of Commer	0 12/1/23	4-\$50 GIFT CARDS	200.00	10 E 800 411 232000 000	12/01/2023
				Totals for Medford Area Chamber Of Comme	200.00		
188944	12/01/2023	Medford Chrysler Center	0 73043	VAN #2 BRAKE REPAIR	481.55	10 E 800 324 254500 000	12/01/2023
				Totals for Medford Chrysler Center	481.55		
188945	12/01/2023	Menard's	0 70247	MASH MARKETING FREEZER	229.99	21 E 400 411 120000 609	12/01/2023
				Totals for Menard's	229.99		
188946	12/01/2023	Mid-Wisconsin Beverage Inc	0 2949184	MASH STUDENT COUNCIL VENDING	581.00	21 E 400 411 120000 618	12/01/2023
188946	12/01/2023	Mid-Wisconsin Beverage Inc	0 2949185	MASH RAIDER CAFE VENDING	477.80	21 E 400 411 240000 411	12/01/2023
188946	12/01/2023	Mid-Wisconsin Beverage Inc	0 2949186	MASH STUDENT VENDING	292.25	21 E 400 411 120000 610	12/01/2023
188946	12/01/2023	Mid-Wisconsin Beverage Inc	0 2949187	MASH CONCESSION STAND: CREDIT \$144	852.28	21 E 400 411 120000 609	12/01/2023
				Totals for Mid-Wisconsin Beverage Inc	2,203.33		
188947	12/01/2023	Moving Beyond the Page	6002300100 287119	Open PO - RVA CURRICULUM:CREDIT	474.11	99 E 600 470 110000 360	12/01/2023
				\$425.50			
188947	12/01/2023	Moving Beyond the Page	6002300100 287140	Open PO - RVA CURRICULUM	1,063.61	99 E 600 470 110000 360	12/01/2023
				Totals for Moving Beyond the Page	1,537.72		
188948	12/01/2023	North Star Environmental Testi	0 230-1236	MASH ASBESTOS TESTING	575.00	10 E 400 324 254300 000	12/01/2023

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				Totals for North Star Environmental Test	575.00		
188949	12/01/2023	Pablo Center at the Confluence	0 2300352	CHOIR FIELD TRIP: SHREK THE MUSICAL	4,075.41	80 E 800 943 390000 165	12/01/2023
				Totals for Pablo Center at the Confluenc	4,075.41		
188950	12/01/2023	Parchment Inc.	0 INV23275	RVA K12 DISTRICT RECORDS SERVICES	2,083.00	99 E 600 360 213000 360	12/01/2023
				Totals for Parchment Inc.	2,083.00		
188951	12/01/2023	Pro-Ed	9002300197 3016402	Edmark Online Reading	1,045.00	27 E 800 362 158700 341	12/01/2023
				Totals for Pro-Ed	1,045.00		
188952	12/01/2023	Quik Print	3002300169 92319	Math Copying	26.00	10 E 100 411 110000 000	12/01/2023
188952	12/01/2023	Quik Print	3002300169 92319	Math Copying	13.00	10 E 101 411 110000 000	12/01/2023
				Totals for Quik Print	39.00		
188953	12/01/2023	Rainbow Gymnastics Inc	0 11/16/23	RVA EVENT	336.00	99 E 600 940 165000 360	12/01/2023
				Totals for Rainbow Gymnastics Inc	336.00		
188954	12/01/2023	Read to Them, Inc.	1002300147 17018467	Elementary One School One Book	4,467.90	10 E 800 439 122000 141	12/01/2023
				Totals for Read to Them, Inc.	4,467.90		
188955	12/01/2023	Remind 101, Inc.	0 2021-129052	DISTRICT MESSAGING SUBSCRIPTION	4,631.88	10 E 800 360 295000 000	12/01/2023
				Totals for Remind 101, Inc.	4,631.88		
188956	12/01/2023	Scholastic Book Clubs	0 74805391	C. COUILLARD: EERA BOOKS	6.86	27 E 800 439 152000 347	12/01/2023
188956	12/01/2023	Scholastic Book Clubs	0 74805444	C. COUILLARD: EERA BOOKS	63.30	27 E 800 439 152000 347	12/01/2023
188956	12/01/2023	Scholastic Book Clubs	0 74813817	A. READER: EERA BOOKS	292.00	27 E 800 439 152000 347	12/01/2023
				Totals for Scholastic Book Clubs	362.16		
188957	12/01/2023	Scholastic Inc	0 M7388164 1	SES SCHOLASTIC NEWS	75.90	10 E 101 439 110000 000	12/01/2023
				Totals for Scholastic Inc	75.90		
188958	12/01/2023	School Specialty, LLC	9002300194 208133409423	replacement	13.50	27 E 800 411 158700 341	12/01/2023
				Totals for School Specialty, LLC	13.50		
188959	12/01/2023	The Sports Page	0 11/17/23	MAMS SPED PHY ED	45.00	27 E 800 940 158700 341	12/01/2023
				Totals for The Sports Page	45.00		
188960	12/01/2023	Stevens Point Area School Dist	0 202410	SKYWARD TRAINING: J. LANNET, T. WEBER, C. BRANDT, B. GOODRICH	158.98	10 E 800 310 232000 000	12/01/2023
188960	12/01/2023	Stevens Point Area School Dist	0 202410	SKYWARD TRAINING: J. LANNET, T. WEBER, C. BRANDT, B. GOODRICH	158.98	10 E 800 310 252000 000	12/01/2023
				Totals for Stevens Point Area School Dis	317.96		
188961	12/01/2023	Sun Printing	0 141958	RVA NOTE CARDS/ENVELOPES	286.00	99 E 600 411 235000 360	12/01/2023
188961	12/01/2023	Sun Printing	0 141969	RVA CATALOG/BROCHURE/FLYERS	634.00	99 E 600 411 235000 360	12/01/2023
188961	12/01/2023	Sun Printing	0 142036	RVA MAP BOARD	93.00	99 E 600 411 235000 360	12/01/2023
188961	12/01/2023	Sun Printing	0 142064	RVA BROCHURE	532.00	99 E 600 411 235000 360	12/01/2023
				Totals for Sun Printing	1,545.00		
188962	12/01/2023	Town Of Hammel	0 2023	2023 CHARGEBACK TAX	734.73	10 E 800 972 492000 000	12/01/2023
				Totals for Town Of Hammel	734.73		

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188963	12/01/2023	Wonder Workshop Inc.	1002300153	WON111328	STEAM Robots for SES	1,795.00	10 E 101 482 222200 031 12/01/2023
					Totals for Wonder Workshop Inc.	1,795.00	
188964	12/01/2023	Zearn, Inc.	2002300205	INV11024	Zearn Student Notebooks	1,980.00	10 E 205 470 110000 000 12/01/2023
					Totals for Zearn, Inc.	1,980.00	
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	218.75	10 E 100 341 256770 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	347.78	10 E 101 341 256770 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	3,675.70	10 E 400 341 256741 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	722.77	10 E 400 341 256770 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	352.00	10 E 800 310 260000 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	107,395.22	10 E 800 341 256710 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	834.51	10 E 800 341 256720 000 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	534.56	10 E 400 341 256742 957 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	293.80	10 E 400 341 256742 961 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	1,198.64	10 E 400 341 256742 956 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	2,064.20	10 E 400 341 256742 960 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	649.34	10 E 400 341 256742 958 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	6,697.00	21 E 400 341 256770 444 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	1,338.88	80 E 200 341 256790 957 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	1,908.84	27 E 800 348 256250 341 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	138.69	80 E 100 341 256790 367 12/04/2023
188965	12/04/2023	Krug's Bus Service Inc	0	10-31-23to11-29	PUPIL TRANSPORTATION	800.00	80 E 800 341 256790 165 12/04/2023
					Totals for Krug's Bus Service Inc	129,170.68	
188966	12/04/2023	Brzezinski, Adam	0	12/4/23	BOYS VARSITY BASKETBALL VS ONALASKA	120.00	10 E 400 310 162000 957 12/04/2023
					Totals for Brzezinski, Adam	120.00	
188967	12/04/2023	Crotteau, Treye	0	12/4/23	BOYS VARSITY BASKETBALL VS ONALASKA	150.00	10 E 400 310 162000 957 12/04/2023
					Totals for Crotteau, Treye	150.00	
188968	12/04/2023	Dassow, Cole	0	12/4/23	BOYS 8TH A/B BASKETBALL VS MERRILL	70.00	80 E 200 310 393000 957 12/04/2023
					Totals for Dassow, Cole	70.00	
188969	12/04/2023	Diedrich, Craig	0	12/4/23	BOYS JV2 BASKETBALL VS ONALASKA	55.00	10 E 400 310 162000 957 12/04/2023
					Totals for Diedrich, Craig	55.00	
188970	12/04/2023	Guden, Andrew	0	12/4/23	BOYS 7TH A/B BASKETBALL VS MERRILL	70.00	80 E 200 310 393000 957 12/04/2023
					Totals for Guden, Andrew	70.00	
188971	12/04/2023	Hackbarth, Ross	0	12/4/23	BOYS JV BASKETBALL VS ONALASKA	55.00	10 E 400 310 162000 957 12/04/2023
					Totals for Hackbarth, Ross	55.00	
188972	12/04/2023	Henrichs, Pat	0	12/4/23	BOYS JV2 BASKETBALL VS ONALASKA	55.00	10 E 400 310 162000 957 12/04/2023
					Totals for Henrichs, Pat	55.00	
188973	12/04/2023	Jackson, Sayer	0	12/4/23	BOYS VARSITY BASKETBALL VS	120.00	10 E 400 310 162000 957 12/04/2023

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			NUMBER			NUMBER	
				ONALASKA			
				Totals for Jackson, Sayer	120.00		
188974	12/04/2023	Kelley, Bryce	0 12/4/23	BOYS JV BASKETBALL VS ONALASKA	55.00	10 E 400 310 162000 957	12/04/2023
				Totals for Kelley, Bryce	55.00		
188974	12/06/2023	Kelley, Bryce	0 12/4/23	BOYS JV BASKETBALL VS ONALASKA	55.00-	10 E 400 310 162000 957	12/06/2023
				Totals for Kelley, Bryce	55.00-		
188975	12/04/2023	Sarver, Jerry	0 12/4/23	BOYS 8TH A/B BASKETBALL VS MERRILL	70.00	80 E 200 310 393000 957	12/04/2023
				Totals for Sarver, Jerry	70.00		
188976	12/04/2023	Wenzel, Leon	0 12/4/23	BOYS 7TH A/B BASKETBALL VS MERRILL	70.00	80 E 200 310 393000 957	12/04/2023
				Totals for Wenzel, Leon	70.00		
188977	12/05/2023	English, Joshua	0 12/5/23	GIRLS VARSITY BASKETBALL VS MENOMONIE	120.00	10 E 400 310 162000 956	12/05/2023
				Totals for English, Joshua	120.00		
188978	12/05/2023	Henrichs, Pat	0 12/5/23	GIRLS JV BASKETBALL VS MENOMONIE	55.00	10 E 400 310 162000 956	12/05/2023
				Totals for Henrichs, Pat	55.00		
188979	12/05/2023	Hockin, Timothy	0 12/5/23	BOYS VARSITY HOCKEY VS CHEQUAMEGON	150.00	10 E 400 310 162000 961	12/05/2023
				Totals for Hockin, Timothy	150.00		
188980	12/05/2023	Kressel, Troy	0 12/5/23	GIRLS VARSITY BASKETBALL VS MENOMONIE	150.00	10 E 400 310 162000 956	12/05/2023
				Totals for Kressel, Troy	150.00		
188981	12/05/2023	Murphy, Patrick	0 12/5/23	GIRLS VARSITY BASKETBALL VS MENOMONIE	120.00	10 E 400 310 162000 956	12/05/2023
				Totals for Murphy, Patrick	120.00		
188982	12/05/2023	Peloquin, Christopher	0 12/5/23	BOYS VARSITY HOCKEY VS CHEQUAMEGON	120.00	10 E 400 310 162000 961	12/05/2023
				Totals for Peloquin, Christopher	120.00		
188983	12/05/2023	Wendorf, William	0 12/5/23	BOYS VARSITY HOCKEY VS CHEQUAMEGON	120.00	10 E 400 310 162000 961	12/05/2023
				Totals for Wendorf, William	120.00		
188984	12/05/2023	Wenzel, Leon	0 12/5/23	GIRLS JV BASKETBALL VS MENOMONIE	55.00	10 E 400 310 162000 956	12/05/2023
				Totals for Wenzel, Leon	55.00		
188985	12/05/2023	BSN Sports	0 922199976	MAMS FOOTBALL TEE	30.00	80 E 200 411 393000 950	12/05/2023
188985	12/05/2023	BSN Sports	2012300102 921996429	7th FB Uniforms	4,261.20	80 E 200 420 393000 950	12/05/2023
				Totals for BSN Sports	4,291.20		
188986	12/05/2023	Driven Coffee	0 12357	MASH BAND COFFEE FUNDRAISER	4,722.00	21 E 400 411 240000 484	12/05/2023
				Totals for Driven Coffee	4,722.00		
188987	12/05/2023	Duwe, Josh	0 10/13/23	RVA FALL FEST DJ	650.00	99 E 600 310 161000 360	12/05/2023
				Totals for Duwe, Josh	650.00		
188988	12/05/2023	Eau Claire North High School	0 12/9/23	MASH WRESTLING FEE	275.00	10 E 400 940 162000 959	12/05/2023
				Totals for Eau Claire North High School	275.00		
188989	12/05/2023	Handel Automotive LLC	0 62590	RVA 2020 CHEVY SUBURBAN OIL	87.74	99 E 600 324 254500 360	12/05/2023

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			NUMBER			NUMBER	
				CHANGE			
				Totals for Handel Automotive LLC	87.74		
188990	12/05/2023	Pro Designs of WI LLC	0 2807	MASH RAIDER CAFE HATS	192.50	21 E 400 411 240000 411	12/05/2023
				Totals for Pro Designs of WI LLC	192.50		
188991	12/05/2023	Reynolds, Stephen	0 REIMBURSE	WHPE CONVENTION MEALS	45.73	10 E 800 342 221300 381	12/05/2023
				Totals for Reynolds, Stephen	45.73		
188992	12/05/2023	Rhineland High School	0 12/9/23	MASH GYMNASTICS FEE	250.00	10 E 400 940 162000 962	12/05/2023
				Totals for Rhineland High School	250.00		
188993	12/05/2023	WanRack LLC	0 3715	DATA LINES: DECEMBER	442.50	10 E 800 360 295000 000	12/05/2023
				Totals for WanRack LLC	442.50		
188994	12/05/2023	A'viands LLC	0 INV1900032756B	OCTOBER 2023 FOOD SERVICE	115,992.93	50 L 000 000 811200 000	12/05/2023
				Totals for A'viands LLC	115,992.93		
188995	12/06/2023	Kelley, Bryce	0 12/4/23	BOYS JV BASKETBALL VS ONALASKA	25.00	10 R 800 990 500000 000	12/06/2023
188995	12/06/2023	Kelley, Bryce	0 12/4/23	BOYS JV BASKETBALL VS ONALASKA	55.00	10 E 400 310 162000 957	12/06/2023
				Totals for Kelley, Bryce	30.00		
188996	12/07/2023	Davis, Braxton	0 12/7/23	BOYS VARSITY HOCKEY VS TOMAHAWK	120.00	10 E 400 310 162000 961	12/07/2023
				Totals for Davis, Braxton	120.00		
188997	12/07/2023	Peters, Jason	0 12/7/23	BOYS VARSITY HOCKEY VS TOMAHAWK	120.00	10 E 400 310 162000 961	12/07/2023
				Totals for Peters, Jason	120.00		
188998	12/07/2023	Peters, Justin	0 12/7/23	BOYS VARSITY HOCKEY VS TOMAHAWK	120.00	10 E 400 310 162000 961	12/07/2023
				Totals for Peters, Justin	120.00		
188999	12/07/2023	Sarver, Jerry	0 12/7/23	GIRLS JV2 BASKETBALL VS DC EVEREST	55.00	10 E 400 310 162000 956	12/07/2023
				Totals for Sarver, Jerry	55.00		
189000	12/07/2023	Wenzel, Leon	0 12/7/23	GIRLS JV2 BASKETBALL VS DC EVEREST	55.00	10 E 400 310 162000 956	12/07/2023
				Totals for Wenzel, Leon	55.00		
189001	12/07/2023	Belleville High School	0 11/11/23	MASH SCIENCE OLYMPIAD	300.00	10 E 800 940 172000 000	12/07/2023
				REGISTRATION: 3 TEAMS			
				Totals for Belleville High School	300.00		
189002	12/07/2023	Boyceville High School	0 2023-60	MASH SCIENCE OLYMPIAD	300.00	10 E 800 940 172000 000	12/07/2023
				REGISTRATION: 3 TEAMS			
				Totals for Boyceville High School	300.00		
189003	12/07/2023	Dance Sophisticates	0 37712	MASH SHOW CHOIR	5,000.00	21 E 400 411 120000 614	12/07/2023
				DRESSES/JACKETS/UNITARDS			
				Totals for Dance Sophisticates	5,000.00		
189004	12/07/2023	Driven Coffee	0 12382	MAMS BAND COFFEE FUNDRAISER	114.00	21 E 200 411 240000 212	12/07/2023
				Totals for Driven Coffee	114.00		
189005	12/07/2023	Iowa City Area Sports Comissio	0 111G7318	MASH GIRLS WRESTLING FEE	90.00	10 E 400 940 162000 959	12/07/2023
				Totals for Iowa City Area Sports Comissi	90.00		
189006	12/07/2023	J. H. Findorff & Sons, Inc.	0 231097.01	MASH OFFICE ADDITION CERTIFICATE	103,880.17	10 E 400 310 255100 000	12/07/2023

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			NUMBER			NUMBER	
				PAYMENT 6			
				Totals for J. H. Findorff & Sons, Inc.	103,880.17		
189007	12/07/2023	New London High School	0 12/7/23	MASH MOMENTUM RESISTRATION FEE -	300.00	10 E 400 940 125400 000	12/07/2023
				SINGSTOCK FEST			
				Totals for New London High School	300.00		
189008	12/07/2023	UW-River Falls	0 1/20/24	MASH SCIENCE OLYMPIAD REGISTRATION:	300.00	10 E 800 940 172000 000	12/07/2023
				2 TEAMS			
				Totals for UW-River Falls	300.00		
189012	12/07/2023	Klingbeil Lumber Company	0 2310-082416	Sink Supply Line	8.69	10 E 400 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-084037	MAES Garden Supplies	87.45	21 E 100 411 240000 030	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-084125	Batteries	4.59	10 E 400 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-084659	Sprayer Compression	29.99	10 E 400 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-084683	Battery for Vehicle Fab	8.78	10 E 400 324 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-084783	Electrical Supplies	16.07	10 E 101 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-085181	Padlocks	30.86	10 E 101 324 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-085874	Screws for Barn	23.99	10 E 400 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-087552	Conduit Strap	4.29	10 E 101 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-087761	Dawn Soap & Fastners	8.07	10 E 400 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-088224	Battery Charger	220.00	10 E 200 411 253000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	0 2310-089298	Tech Ed Supplies	49.98	10 E 400 411 136000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300156 2310-082697	Building Supplies	24.99	10 E 400 411 122600 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300156 2310-085039	Bolts	10.47	10 E 400 411 122600 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300193 2310-086116	open po	37.17	10 E 400 411 136000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300205 2310-082662	Open PO for Woods/Const. Classes	3.96	10 E 400 411 136000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300205 2310-088754	Open PO for Woods/Const. Classes	171.66	10 E 400 411 136000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-082433	23-24 MASH House Building	69.95	10 E 400 327 255100 000	12/07/2023
				Materials			
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-082660	23-24 MASH House Building	37.99	10 E 400 327 255100 000	12/07/2023
				Materials			
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-082721	23-24 MASH House Building	37.99	10 E 400 327 255100 000	12/07/2023
				Materials			
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-083139	23-24 MASH House Building	12.80	10 E 400 327 255100 000	12/07/2023
				Materials			
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-084965	23-24 MASH House Building	10,234.69	10 E 400 327 255100 000	12/07/2023
				Materials			
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-086069	23-24 MASH House Building	698.38	10 E 400 327 255100 000	12/07/2023
				Materials			
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-086807	23-24 MASH House Building	419.70	10 E 400 327 255100 000	12/07/2023
				Materials			

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189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-088751	23-24 MASH House Building Materials	139.99	10 E 400 327 255100 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300206 2310-089245	23-24 MASH House Building Materials	5,968.07	10 E 400 327 255100 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300215 2310-089040	\$500.00 Open PO for HS Tech Ed Materials	220.66	10 E 400 411 136000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300282 2310-082993	Class Materials	184.99	10 E 400 411 131000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300282 2310-083242	Class Materials	21.97	10 E 400 411 131000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	4002300282 2310-086093	Class Materials	321.36	10 E 400 411 131000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	8002300100 2310-082995	A/V Tools and General Supplies	79.63	10 E 800 411 295000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	8002300100 2310-082995	A/V Tools and General Supplies	41.02	10 E 800 481 295000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	8002300100 2310-084720	A/V Tools and General Supplies	6.57	10 E 800 411 295000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	8002300100 2310-084720	A/V Tools and General Supplies	3.39	10 E 800 481 295000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	8002300100 2310-087736	A/V Tools and General Supplies	44.76	10 E 800 411 295000 000	12/07/2023
189012	12/07/2023	Klingbeil Lumber Company	8002300100 2310-087736	A/V Tools and General Supplies	23.06	10 E 800 481 295000 000	12/07/2023
				Totals for Klingbeil Lumber Company	19,307.98		
189013	12/08/2023	Dean, Paul	0 12/8/23	GIRLS VARSITY BASKETBALL VS MOSINEE	120.00	10 E 400 310 162000 956	12/08/2023
				Totals for Dean, Paul	120.00		
189014	12/08/2023	Diedrich, Craig	0 12/8/23	GIRLS JV BASKETBALL VS MOSINEE	55.00	10 E 400 310 162000 956	12/08/2023
				Totals for Diedrich, Craig	55.00		
189015	12/08/2023	Henrichs, Pat	0 12/8/23	GIRLS JV BASKETBALL VS MOSINEE	55.00	10 E 400 310 162000 956	12/08/2023
				Totals for Henrichs, Pat	55.00		
189016	12/08/2023	Kroening, Mark	0 12/8/23	GIRLS VARSITY BASKETBALL VS MOSINEE	150.00	10 E 400 310 162000 956	12/08/2023
				Totals for Kroening, Mark	150.00		
189017	12/08/2023	Sankey, Lonnie	0 12/8/23	GIRLS VARSITY BASKETBALL VS MOSINEE	120.00	10 E 400 310 162000 956	12/08/2023
				Totals for Sankey, Lonnie	120.00		
189018	12/08/2023	Abel, Tara	0 REIMBURSE	RVA BOARD MILEAGE	3.90	99 E 600 342 231000 360	12/08/2023
				Totals for Abel, Tara	3.90		
189019	12/08/2023	Deml, Steven	0 REIMBURSE	RVA BOARD MILEAGE	12.60	99 E 600 342 231000 360	12/08/2023
				Totals for Deml, Steven	12.60		
189020	12/08/2023	Haenel, Jessica	0 REIMBURSE	RVA BOARD MILEAGE	10.00	99 E 600 342 231000 360	12/08/2023
				Totals for Haenel, Jessica	10.00		
189021	12/08/2023	Hanson, Jeffrey	0 REIMBURSE	RVA BOARD MILEAGE	51.10	99 E 600 342 231000 360	12/08/2023
				Totals for Hanson, Jeffrey	51.10		
189022	12/08/2023	Hoffland, Tarah	0 11/8/23	RVA BOARD STIPEND	100.00	99 E 600 310 231000 360	12/08/2023
189022	12/08/2023	Hoffland, Tarah	0 REIMBURSE	RVA BOARD MILEAGE	17.60	99 E 600 342 231000 360	12/08/2023

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			NUMBER			NUMBER	
				Totals for Hoffland, Tarah	117.60		
189023	12/08/2023	Wolosek, Angela	0 REIMBURSE	RVA BOARD MILEAGE	80.90	99 E 600 342 231000 360	12/08/2023
				Totals for Wolosek, Angela	80.90		
189024	12/11/2023	Charter Communications	0 171334401112123	171334401:RVA 11/27-12/26/23	51.06	99 E 600 360 295000 360	12/11/2023
				Totals for Charter Communications	51.06		
189025	12/11/2023	GFL Environmental	0 UE0000593567	WASTE SERVICES	1,184.75	10 E 400 324 253000 000	12/11/2023
189025	12/11/2023	GFL Environmental	0 UE0000593567	WASTE SERVICES	789.73	10 E 100 324 253000 000	12/11/2023
189025	12/11/2023	GFL Environmental	0 UE0000593567	WASTE SERVICES	485.62	10 E 101 324 253000 000	12/11/2023
189025	12/11/2023	GFL Environmental	0 UE0000593567	WASTE SERVICES	733.35	10 E 200 324 253000 000	12/11/2023
				Totals for GFL Environmental	3,193.45		
189026	12/11/2023	Sterling Water, Inc.	0 342X11686600	MEDFORD RVA WATER	60.75	99 E 600 411 235000 360	12/11/2023
189026	12/11/2023	Sterling Water, Inc.	0 342X11695700	MOSINEE RVA WATER	46.50	99 E 600 411 235000 360	12/11/2023
189026	12/11/2023	Sterling Water, Inc.	4002300123 342X11685404	Health Water	44.00	10 E 400 411 214000 000	12/11/2023
				Totals for Sterling Water, Inc.	151.25		
189027	12/11/2023	Taylor Electric Cooperative	0 75601	SCHOOL FOREST: NOVEMBER	59.30	10 E 800 336 253000 000	12/11/2023
				Totals for Taylor Electric Cooperative	59.30		
189028	12/11/2023	WE Energies	0 0711951130-0000	MAMS:11/1-11/30/23	817.45	10 E 800 331 253000 000	12/11/2023
189028	12/11/2023	WE Energies	0 0711951130-0000	MASH BOILERS & MAES:11/1-11/30/23	1,598.60	10 E 800 331 253000 000	12/11/2023
189028	12/11/2023	WE Energies	0 0711951130-0000	NEW HOUSE BUILD 713 JOANNS CIR:10/18-11/14/23	8.91	10 E 800 331 253000 000	12/11/2023
				Totals for WE Energies	2,424.96		
189029	12/11/2023	Xcel Energy	0 52-6418442-5	SES ELECTRICITY:10/26-11/28/23	1,387.18	10 E 800 336 253000 000	12/11/2023
				Totals for Xcel Energy	1,387.18		
189030	12/11/2023	TDS Telecom	0 715-678-2600	SES: 12/10/23-1/9/24	453.88	10 E 800 355 260000 000	12/11/2023
189030	12/11/2023	TDS Telecom	0 715-693-0505	MOSINEE RVA: 12/9/23-1/10/24	51.15	99 E 600 353 263300 360	12/11/2023
189030	12/11/2023	TDS Telecom	0 715-748-2316	MAES: 12/10/23-1/9/24	966.93	10 E 800 355 260000 000	12/11/2023
189030	12/11/2023	TDS Telecom	0 715-748-2400	MEDFORD RVA: 12/10/23-1/9/24	2,383.23	99 E 600 353 263300 360	12/11/2023
189030	12/11/2023	TDS Telecom	0 715-748-2516	MAMS: 12/10/23-1/9/24	1,022.76	10 E 800 355 260000 000	12/11/2023
189030	12/11/2023	TDS Telecom	0 715-748-4620	DISTRICT OFFICE: 12/10/23-1/9/24	442.46	10 E 800 355 260000 000	12/11/2023
189030	12/11/2023	TDS Telecom	0 715-748-5951	MASH: 12/10/23-1/9/24	1,323.66	10 E 800 355 260000 000	12/11/2023
				Totals for TDS Telecom	6,644.07		
189031	12/11/2023	American Welding & Gas	4002300192 09694858	open po	123.95	10 E 400 411 136000 000	12/11/2023
				Totals for American Welding & Gas	123.95		
189032	12/11/2023	Ampro Data Services	6002300140 A86492	Dymo Printer	439.90	99 E 600 482 295000 360	12/11/2023
189032	12/11/2023	Ampro Data Services	9002300202 C87712	SPED Staff Chromebooks	1,903.50	27 E 800 482 158700 341	12/11/2023
				Totals for Ampro Data Services	2,343.40		
189033	12/11/2023	Apple Support Center	8002300236 AAA1017322	iPads for CLC, Will be paid for by CLC/After school Grant Money. Ted Wilson will order from the apple	17,640.00	80 E 800 482 390000 165	12/11/2023

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			NUMBER			NUMBER	
				store.			
				Totals for Apple Support Center	17,640.00		
189034	12/11/2023	Bauernfeind	8002300235 INV161651	Document Scanner	266.00	10 E 800 482 295000 000	12/11/2023
189034	12/11/2023	Bauernfeind	8002300235 INV161651	Document Scanner	114.00	99 E 600 482 295000 360	12/11/2023
				Totals for Bauernfeind	380.00		
189035	12/11/2023	Black River Industries	0 40849	M. CZARNECKI OCTOBER SERVICES	176.25	27 E 800 310 158700 341	12/11/2023
				Totals for Black River Industries	176.25		
189036	12/11/2023	Blazer Works	0 20807471	J. SEVERSON: 11/12/23	140.25	99 E 600 360 156700 019	12/11/2023
189036	12/11/2023	Blazer Works	0 20807478	B. LINDA: 11/12/23	277.50	99 E 600 360 156700 019	12/11/2023
				Totals for Blazer Works	417.75		
189037	12/11/2023	Chatterbox Speech and Language	0 987	RVA SPEECH/LANGUAGE THERAPY	573.75	27 E 600 360 218100 019	12/11/2023
				Totals for Chatterbox Speech and Languag	573.75		
189038	12/11/2023	Complete Control Inc	0 JC11301	MASH OFFICE ADDITION UNIT HEATERS	4,347.00	10 E 400 310 255100 000	12/11/2023
				Totals for Complete Control Inc	4,347.00		
189039	12/11/2023	E-Therapy LLC	0 34043	RVA SPEECH THERAPY	1,133.34	27 E 600 360 218200 019	12/11/2023
				\$380/OCCUPATIONAL THERAPY			
				\$640/PHYSICAL THERAPY \$1,133.34			
189039	12/11/2023	E-Therapy LLC	0 34043	RVA SPEECH THERAPY	1,020.00	27 E 600 360 218100 019	12/11/2023
				\$380/OCCUPATIONAL THERAPY			
				\$640/PHYSICAL THERAPY \$1,133.34			
				Totals for E-Therapy LLC	2,153.34		
189040	12/11/2023	Eduporium Inc	1002300105 INV0013874	STEAM materials	437.70	10 E 101 411 129300 000	12/11/2023
				Totals for Eduporium Inc	437.70		
189041	12/11/2023	Evan-Moor	6012300185 INV381190	Bentley Wilber Bucher LA - reading curriculum	36.98	27 E 600 470 158700 019	12/11/2023
				Totals for Evan-Moor	36.98		
189042	12/11/2023	Follett Content Solutions, LLC	3002300234 784331	books	4,524.56	10 E 100 432 222200 031	12/11/2023
				Totals for Follett Content Solutions, LL	4,524.56		
189043	12/11/2023	Fork Farms	8002300203 SHOP4520	Perkins funds for Ag Dept. "Bulk Supplies Box" (includes: 30 Rockwell Flats, 5 # Nutrient A, 5# Nutrient B, 1 gal pH Down)	664.95	10 E 800 411 131000 400	12/11/2023
				Totals for Fork Farms	664.95		
189044	12/11/2023	Menard's	4002300299 35306	Roof Brackets for Mash House	140.24	10 E 400 411 136000 000	12/11/2023
				Totals for Menard's	140.24		
189045	12/11/2023	Meyer Tire & Service Inc	0 4224	TRUCK/VAN #6 TIRES	840.00	27 E 800 324 256600 341	12/11/2023
189045	12/11/2023	Meyer Tire & Service Inc	0 4224	TRUCK/VAN #6 TIRES	1,124.00	10 E 800 324 254500 000	12/11/2023
				Totals for Meyer Tire & Service Inc	1,964.00		
189046	12/11/2023	Quality Door & Hardware	0 714846	MASH DOOR PARTS	107.67	10 E 400 411 253000 000	12/11/2023

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			NUMBER			NUMBER	
189046	12/11/2023	Quality Door & Hardware	0 714847	MASH DOOR PARTS	107.67	10 E 400 411 253000 000	12/11/2023
				Totals for Quality Door & Hardware	215.34		
189047	12/11/2023	Quik Print	0 76279	BOWLING BONANZA BANNER	100.34	80 E 800 411 390000 901	12/11/2023
				Totals for Quik Print	100.34		
189048	12/11/2023	Soundworks Systems Inc	4002300304 120182	Drama Fall Musical Rental	911.75	10 E 400 322 122600 000	12/11/2023
				Totals for Soundworks Systems Inc	911.75		
189049	12/11/2023	Transcended Educational Collab	0 120823-29	SES CHRISTMAS SHIP STORY	150.00	10 E 101 411 110000 000	12/11/2023
				Totals for Transcended Educational Colla	150.00		
189050	12/11/2023	Walt's Petroleum Service Inc	0 142473	MASH HOIST SERVICE	475.60	10 E 400 324 254490 000	12/11/2023
				Totals for Walt's Petroleum Service Inc	475.60		
189051	12/11/2023	WIAA	4002300314 SS2023-088	WIAA Sportsmanship Summit	150.00	10 E 400 940 162000 000	12/11/2023
				Totals for WIAA	150.00		
189052	12/11/2023	Wieser Educational Inc	6012300180 99905	Math Curriculum	90.70	27 E 600 470 158700 019	12/11/2023
				Totals for Wieser Educational Inc	90.70		
Totals for checks					1,895,596.26		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	1,009,882.27	-25.00	337,220.89	1,347,078.16
21	GIFT FUND	0.00	0.00	28,144.28	28,144.28
27	SPECIAL EDUCATION FUND	192,800.90	0.00	15,433.38	208,234.28
50	FOOD SERVICE FUND	120,283.34	0.00	0.00	120,283.34
80	COMMUNITY SERVICE FUND	6,001.86	0.00	31,980.82	37,982.68
99	OTHER PKG/COOP PROGRAM FUNDS	141,223.60	0.00	12,649.92	153,873.52
***	Fund Summary Totals ***	1,470,191.97	-25.00	425,429.29	1,895,596.26

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