

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 16, 2024

Time: 4:00 p.m.

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

Purpose of Meeting:

1. Food Service Update/RFP Discussion
2. Food Service Equipment
3. Consideration of the 2023-24 Audit
4. Consideration of Monthly Expenditures
5. Meeting Dates

Open Meeting Law Compliance: This notice was sent for posting to the Star News, WKEB/WIGM Radio, Medford Area Public Schools and the District Office on December 16, 2024. NOTE: This meeting is open to the public.

MONTHLY SCHOOL NUTRITION SERVICES REPORT

A'viands
an elior company

School Name/District

Medford Area Public School District

Month

November

Year

2024

To

Audra Brooks

Prepared by:

Jody Reilly

FINANCIALS & PROGRAM PARTICIPATION

November 2024 with 18 days we had 6102 breakfast, 23019 lunch and 11372 in a la carte
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

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

The monthly cooks meeting was completed. Monthly safety training was completed which covered Norovirus & illness Reporting along with Fire/Burn Protection

What's New

MASH: Bacon Ranch Pizza

Chicken bacon wrap



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

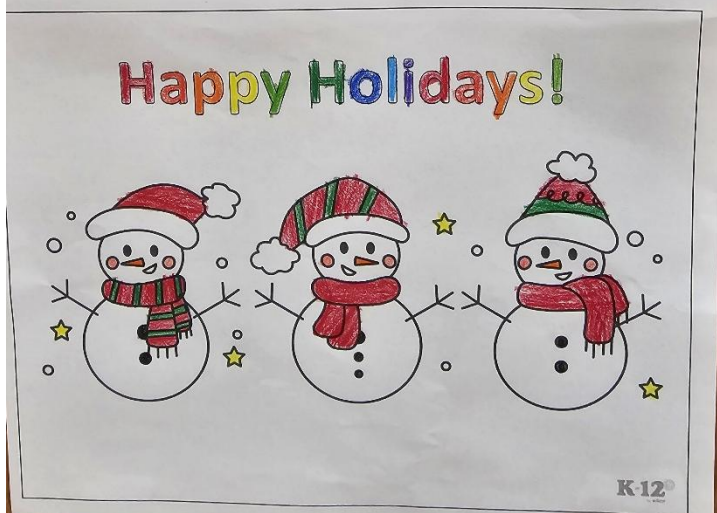
PHOTOS



November TRY IT TUESDAY event:
Jerk Chicken

Coloring hand outs from K12 to CLC

MAES staff dressing up for hunting season



K & B Refrigeration

N3464 State Hwy 13 Whirlpool
 Medford, WI 54451
 Phone (715)748-4401 Samsung

Estimate

Date	Estimate #
11/11/2024	1228

Name / Address
Medford Area Public Schools 124 West State Street Medford, WI 54451

			Project
Description	Qty	Rate	Total
MASH Cooler			
BCH0025MCACZA0000 - 230v / 3ph Condenser	1	4,800.00	4,800.00T
BEL0155AS6AMAB0000 - 115v Evap	1	2,600.00	2,600.00T
TXV / Solenoid / Time Clock / Temp. Control	1	750.00	750.00T
MASH South Freezer			
BCH0030LCBC2A0000 - 230v / 3ph Condenser	1	5,200.00	5,200.00T
BEL0080BS6EMA80000 - 230V Evap	1	2,050.00	2,050.00T
TXV / Solenoid / Time Clock / Temp. Control	1	750.00	750.00T
MASH North Freezer			
BCH0018LCBC2A0000 - 230v / 3ph Condenser	1	4,450.00	4,450.00T
BEL0045BS6EMAB0000 - 230v Evap	1	1,650.00	1,650.00T
TXV / Solenoid / Time Clock / Temp. Control	1	750.00	750.00T
MAES Cooler			
FFAP-A15Z-CFV-072 - 230V/3PH Condenser	1	3,300.00	3,300.00T
BEL0095AS6AMAB0000 - 115v Evap	1	1,700.00	1,700.00T
TXV / Solenoid / Time Clock / Temp. Control	1	750.00	750.00T
MAES Freezer			
FFAL-A26Z-CFV-072 - 230V/3PH Condenser	1	5,200.00	5,200.00T
BEL0100BS6EMAB0000 230v Evap	1	2,300.00	2,300.00T
TXV / Solenoid / Time Clock / Temp. Control	1	750.00	750.00T
		0.00	0.00
Tubing, insulation, Fittings, Freon (For ALL Units)	1	3,000.00	3,000.00T
Installation (For All Units) (Approximate)	1	6,500.00	6,500.00T
		Subtotal	\$46,500.00
		Sales Tax (0.00)	\$0.00
		Total	\$46,500.00



2431 49th Street South, Wisconsin Rapids, WI 54494
Phone 715-421-1525

September 23, 2024
Mr. Adam Schwarz
Medford Area Public Schools
Medford, WI

Re: New refrigeration systems at the high school and elementary school-Updated

Thank you for the opportunity to provide a proposal to replace the kitchen refrigeration systems at the high school and elementary school. I have included an option for the Intelligen controls which includes electronic valves you requested.

Equipment and material to be provided as follows:

High School systems

- 1 4-1/2 hp outdoor condensing unit for the large freezer
- 1 3-1/2 hp outdoor condensing unit for the small freezer
- 1 2 hp outdoor condensing unit for the cooler
- New matching evaporator coils. Electric defrost in the freezers and air defrost for the cooler
- New refrigeration line sets
- New solenoids, expansion valves, and KE2 controllers
- New R-449a refrigerant charge
- Reconnect to the existing electrical and drains.
- Start-up and adjustment
- Freight
- One-year parts and labor warranty on all new equipment and labor supplied by Ron's.
- Limited 5-year compressor warranty per the manufacturer
- Removal of the existing systems off site

Not included:

- State or county tax
- Lifting the units to the roof or off the roof
- Roof patching
- Premium time labor

Total cost for the above installed.....\$54,418.00

Add to use Bohn Intelligen controls in place of the KE2 controllers

ADD.....\$1,630.00

Page 2
September 23, 2024
Mr. Adam Schwarz
Medford Area Public Schools

Elementary School systems:

- 1 3-1/2 hp indoor condensing unit for the freezer
- 1 1-1/2 hp indoor condensing unit for the cooler
- New matching evaporator coils. Electric defrost in the freezer and air defrost for the cooler
- New refrigeration line sets
- New solenoids, expansion valves, and KE2 controllers
- New R-449a refrigerant charge
- Reconnect to the existing electrical and drains.
- Start-up and adjustment
- Freight
- One-year parts and labor warranty on all new equipment and labor supplied by Ron's
- Limited 5-year compressor warranty per the manufacturer
- Removal of the existing systems off site

Not included:

- State or county tax
- Lifting the units to the roof or off the roof
- Roof patching
- Premium time labor

Total cost for the above installed.....\$33,420.00

Add to use Bohn Intelligen controls in place of the KE2 controllers.

ADD.....\$1,183.00

Pricing valid for 30 days.

The equipment has a 3-4 week lead time.

Let me know if you have any questions.

Sincerely,



Tim Mancl, P.E.
Project Manager

Bank Balances

Nov-24

Bank	Funds 10, 21, 27, 38, 50, 80, 99 General Funds				
	NNB	NNB	NNB	NNB	Monthly Totals
	General Municipal Checking	Food Service Municipal Checking	Flex Account Municipal Checking	1500 Account Municipal Checking	
Account Type					
Beginning Balance	\$49,262.80	\$135,430.86	\$51,611.94	\$1,893,346.87	\$2,129,652.47
Less: Non-Transfer Disbursements	\$3,742,003.71	\$1,125.77	\$1,941.70	\$0.00	\$3,745,071.18
Less: Transfer Disbursements	\$4,493.22	\$160,000.00	\$0.00	\$2,000,000.00	\$2,164,493.22
Total Disbursements	\$3,746,496.93	\$161,125.77	\$1,941.70	\$2,000,000.00	\$5,909,564.40
Plus: Non Transfer Receipts	\$1,576,525.04	\$54,051.86	\$0.00	\$1,579,801.20	\$3,210,378.10
Plus: Transfer Receipts	\$2,130,000.00	\$0.00	\$4,493.22	\$30,000.00	\$2,164,493.22
Plus: Interest Revenue	\$88.23	\$9.47	\$29.84	\$7,613.11	\$7,740.65
Total Receipts	\$3,706,613.27	\$54,061.33	\$4,523.06	\$1,617,414.31	\$5,382,611.97
Ending Balance	\$9,379.14	\$28,366.42	\$54,193.30	\$1,510,761.18	\$1,602,700.04
Statement Received	Monthly	Monthly	Monthly	Monthly	

Bank	Public Funds		Funds 46	
	Abby Bank	Abby Bank	Forward Bank	Forward Bank
	Payroll Checking	Municipal Savings	46 Checking	46 CD
Account Type				
Beginning Balance	\$11,282.63	\$15,568.86	\$43,176.63	\$3,611,775.08
Less: Non-Transfer Disbursements	\$1,544,486.92	\$0.00	\$0.00	\$0.00
Less: Transfer Disbursements	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$1,544,486.92	\$0.00	\$0.00	\$0.00
Plus: Non Transfer Receipts	\$1,541,760.89	\$0.00	\$0.00	\$0.00
Plus: Transfer Receipts	\$0.00	\$0.00	\$0.00	\$0.00
Plus: Interest Revenue	\$10.22	\$7.66	\$12.39	\$0.00
Total Receipts	\$1,541,771.11	\$7.66	\$12.39	\$0.00
Ending Balance	\$8,566.82	\$15,576.52	\$43,189.02	\$3,611,775.08
Statement Received	Monthly	Monthly	Monthly	Monthly

Budget Actual	Fund 10-General	Thru			
		Budget	Actual	Remaining	November
Salaries, Wages and Benefits		\$18,109,347.00	5,014,155	13,095,192	-
				-	-
Instructional Budget					
MAES		138,928	73,220	65,708	-
SES		67,120	28,852	38,268	-
MAMS		197,685	155,560	42,125	-
MASH		334,620	109,629	224,991	-
Alternative Education		10,600	7,516	3,084	-
Common School Funds - MAES		32,977	20,555	12,422	-
Common School Funds - SES		13,693	11,126	2,567	-
Common School Funds - MAMS		33,630	15,683	17,947	-
Common School Funds - MASH		39,700	18,619	21,081	-
Co-Curricular		200,000	98,413	101,587	-
Student Services		10,000	4,818	5,182	-
Carl Perkins-fully funded		18,545	16,320	2,225	-
Title IA fully funded		16,750	15,505	1,245	-
Intervention		21,165	22,243	(1,078)	-
Gifted and Talented		11,125	2,023	9,102	-
ELL		4,700	930	3,770	-
Improvement of Instruction		18,870	7,968	10,902	-
Project Lead the Way		5,200	3,200	2,000	-
Title IV		16,000	15,535	465	-
Support Media Technology		694,695	267,381	427,314	-
Instructional Media Technology		12,080	17,088	(5,008)	-
Staff Development		18,480	21,879	(3,399)	-
Summer School Grant (ESSER)		88,000	99,935	(11,935)	-
Summer School Supplies (nongrant)		2,000	1,120	880	-
Title II-A (Grant Fully Funded)		27,000	24,146	2,854	-
School Forest		2,000	291	1,709	-
Total Instructional		2,035,563	1,059,557	976,007	-
Operations and Maintenance Budget					
Operations		655,110	295,274	359,836	-
Maintenance		562,274	410,177	152,097	-
Facilities		579,328	359,682	219,646	-
		-		-	-
Total Oper and Main		1,796,712	1,065,133	731,579	-
Total Transportation		1,352,076	262,735	1,089,341	-
All Other Budgets					
Central Administration		80,650	42,281	38,369	-
Fiscal		20,000	7,672	12,328	-
Central Services		140,800	85,525	55,275	-
Insurance and Judgments		214,776	65,368	149,408	-
		85,000	-	85,000	-
Other Support Services		4,640	2,320	2,320	-
Non Program Transactions		948,375	-	948,375	-
Transfer to Fund 80/99 ESTIMATE		7,788,077	104,536	7,683,541	-
		9,282,318	307,702	8,974,616	-
				-	-
Transfer to Fund 27 ESTIMATE		5,726,816	-	5,726,816	-
		5,726,816			
Transfer to Fund 46		\$ 15,000	0		
Total Expenditures		38,317,832	7,709,281	30,608,550	-

5 YEAR UTILITY REPORT

Nov-24

UTILITY			2019-2020	2020-2021	2021-2022	2022-2023	2023-24	2024-2025
GAS/HEAT	(331)	BUDGET	115,050.00	114,000.00	114,000.00	140,000.00	140,000.00	\$140,000.00
		YEAR-END	72,925.09	95,655.44	132,195.02	137,063.14	92,056.25	
		MONTH-END	-	-	-			\$10,025.06
ELECTRICITY	(336)	BUDGET	203,000.00	202,750.00	202,750.00	208,500.00	208,500.00	\$208,500.00
		YEAR-END	175,404.64	187,683.59	174,291.81	179,646.45	196,737.17	
		MONTH-END	-	-	-			\$69,685.73
WATER	(337)	BUDGET	22,500.00	22,000.00	22,000.00	17,500.00	17,500.00	\$17,500.00
		YEAR-END	20,413.85	20,788.93	21,859.81	19,096.00	18,892.00	
		MONTH-END	-	-	-			\$6,753.84
SEWER	(338)	BUDGET	28,000.00	27,000.00	27,000.00	27,000.00	27,500.00	\$27,500.00
		YEAR-END	25,266.54	26,540.25	24,457.63	25,029.11	24,155.87	
		MONTH-END	-	-	-			\$8,607.08
POSTAGE	(353)	BUDGET	25,600.00	25,600.00	25,600.00	25,600.00	25,600.00	\$25,100.00
		YEAR-END	26,222.14	23,911.28	20,883.32	19,830.14	20,331.28	
		MONTH-END	-	-	-			\$4,472.04
TELEPHONE	(355)	BUDGET	59,200.00	59,200.00	59,200.00	59,200.00	59,200.00	\$54,740.23
		YEAR-END	47,644.49	30,034.74	63,713.75	60,094.13	54,972.78	
		MONTH-END	-	-	-			\$23,071.27
TOTAL BUDGET			460,500.00	453,350.00	450,550.00	450,550.00	478,300.00	\$473,340.23
TOTAL YEAR END			367,876.75	384,614.23	437,401.34	440,758.97	407,145.35	\$389,161.17
TOTAL MONTH-END			-	-	-			\$122,615.02
Remaining Budget Dollars			92,623.25	68,735.77	13,148.66	9,791.03	71,154.65	\$350,725.21

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
Fd	T	Loc	Obj	Func	Prj	Obj							
10	E	---	1--	110000	---	SALARIES	3,188,927.36	257,631.41	782,067.95	24.52	0.00	2,406,859.41	2,406,859.41
10	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,326,982.08	102,377.63	311,156.16	23.45	0.00	1,015,825.92	1,015,825.92
10	E	---	3--	110000	---	PURCHASED SERVICES	33,527.00	0.00	37,949.52	113.19	0.00	4,422.52-	4,422.52-
10	E	---	4--	110000	---	NON-CAPITAL OBJECTS	141,543.00	2,745.59	72,080.24	50.92	42,480.76	26,982.00	69,462.76
10	E	---	9--	110000	---	OTHER EXPENDITURES	8,505.00	1,248.00	2,563.00	30.14	0.00	5,942.00	5,942.00
10	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,699,484.44	364,002.63	1,205,816.87	25.66	42,480.76	3,451,186.81	3,493,667.57
10	E	---	1--	120000	---	SALARIES	47,500.00	0.00	0.00	0.00	0.00	47,500.00	47,500.00
10	E	---	2--	120000	---	EMPLOYEE BENEFITS	33,968.11	0.00	0.00	0.00	0.00	33,968.11	33,968.11
10	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00	2,500.00	0.00	0.00	2,500.00-	2,500.00-
10	E	---	---	120000	---	REGULAR CURRICULUM	81,468.11	0.00	2,500.00	3.07	0.00	78,968.11	78,968.11
10	E	---	1--	121000	---	SALARIES	238,600.00	20,128.72	59,895.44	25.10	0.00	178,704.56	178,704.56
10	E	---	2--	121000	---	EMPLOYEE BENEFITS	88,053.47	9,051.04	23,261.40	26.42	0.00	64,792.07	64,792.07
10	E	---	3--	121000	---	PURCHASED SERVICES	1,075.00	0.00	0.00	0.00	0.00	1,075.00	1,075.00
10	E	---	4--	121000	---	NON-CAPITAL OBJECTS	27,430.00	1,016.68	22,635.26	82.52	605.25	4,189.49	4,794.74
10	E	---	9--	121000	---	OTHER EXPENDITURES	270.00	180.00	180.00	66.67	0.00	90.00	90.00
10	E	---	---	121000	---	ART	355,428.47	30,376.44	105,972.10	29.82	605.25	248,851.12	249,456.37
10	E	---	1--	122000	---	SALARIES	1,004,007.00	89,634.04	269,195.74	26.81	0.00	734,811.26	734,811.26
10	E	---	2--	122000	---	EMPLOYEE BENEFITS	574,306.98	47,048.56	142,932.78	24.89	0.00	431,374.20	431,374.20
10	E	---	3--	122000	---	PURCHASED SERVICES	62,389.00	0.00	61,738.33	98.96	707.46	56.79-	650.67
10	E	---	4--	122000	---	NON-CAPITAL OBJECTS	14,825.00	544.42	10,590.17	71.43	5,189.99	955.16-	4,234.83
10	E	---	---	122000	---	ENGLISH LANGUAGE	1,655,527.98	137,227.02	484,457.02	29.26	5,897.45	1,165,173.51	1,171,070.96
10	E	---	1--	122115	---	SALARIES	113,933.76	19,619.34	48,434.45	42.51	0.00	65,499.31	65,499.31
10	E	---	2--	122115	---	EMPLOYEE BENEFITS	109,553.59	12,254.23	31,112.76	28.40	0.00	78,440.83	78,440.83
10	E	---	3--	122115	---	PURCHASED SERVICES	18,100.00	0.00	22,242.50	122.89	0.00	4,142.50-	4,142.50-
10	E	---	4--	122115	---	NON-CAPITAL OBJECTS	3,065.00	0.00	333.49	10.88	0.00	2,731.51	2,731.51
10	E	---	---	122115	---	INTERVENTION	244,652.35	31,873.57	102,123.20	41.74	0.00	142,529.15	142,529.15
10	E	---	3--	122600	---	PURCHASED SERVICES	1,300.00	71.59	71.59	5.51	0.00	1,228.41	1,228.41
10	E	---	4--	122600	---	NON-CAPITAL OBJECTS	4,700.00	237.84	477.80	10.17	2,042.44	2,179.76	4,222.20
10	E	---	9--	122600	---	OTHER EXPENDITURES	3,500.00	0.00	225.66	6.45	0.00	3,274.34	3,274.34
10	E	---	---	122600	---	DRAMA	9,500.00	309.43	775.05	8.16	2,042.44	6,682.51	8,724.95
10	E	---	1--	123219	---	SALARIES	143,900.00	8,333.36	25,000.08	17.37	0.00	118,899.92	118,899.92
10	E	---	2--	123219	---	EMPLOYEE BENEFITS	46,229.43	3,199.28	9,597.94	20.76	0.00	36,631.49	36,631.49
10	E	---	3--	123219	---	PURCHASED SERVICES	600.00	184.99	184.99	30.83	0.00	415.01	415.01
10	E	---	4--	123219	---	NON-CAPITAL OBJECTS	54,000.00	8.00	4,195.47	7.77	50,050.82	246.29-	49,804.53

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	---	123219	---	SPANISH	244,729.43	11,725.63	38,978.48	15.93	50,050.82	155,700.13	205,750.95
10	E	---	1--	124000	---	SALARIES	819,928.24	71,324.48	210,571.30	25.68	0.00	609,356.94	609,356.94
10	E	---	2--	124000	---	EMPLOYEE BENEFITS	463,624.91	38,240.25	112,937.33	24.36	0.00	350,687.58	350,687.58
10	E	---	3--	124000	---	PURCHASED SERVICES	18,750.00	0.00	21,472.57	114.52	0.00	2,722.57-	2,722.57-
10	E	---	4--	124000	---	NON-CAPITAL OBJECTS	3,500.00	399.94	1,922.59	54.93	87.81	1,489.60	1,577.41
10	E	---	---	124000	---	MATHEMATICS	1,305,803.15	109,964.67	346,903.79	26.57	87.81	958,811.55	958,899.36
10	E	---	1--	125400	---	SALARIES	236,112.00	19,676.02	59,228.06	25.08	0.00	176,883.94	176,883.94
10	E	---	2--	125400	---	EMPLOYEE BENEFITS	116,657.01	9,377.00	28,158.91	24.14	0.00	88,498.10	88,498.10
10	E	---	3--	125400	---	PURCHASED SERVICES	13,040.00	0.00	14,019.45	107.51	515.00	1,494.45-	979.45-
10	E	---	4--	125400	---	NON-CAPITAL OBJECTS	17,450.00	246.53	6,113.19	35.03	3,892.16	7,444.65	11,336.81
10	E	---	9--	125400	---	OTHER EXPENDITURES	4,390.00	300.00	2,391.50	54.48	800.00	1,198.50	1,998.50
10	E	---	---	125400	---	VOCAL MUSIC	387,649.01	29,599.55	109,911.11	28.35	5,207.16	272,530.74	277,737.90
10	E	---	1--	125500	---	SALARIES	153,000.00	12,750.00	38,250.00	25.00	0.00	114,750.00	114,750.00
10	E	---	2--	125500	---	EMPLOYEE BENEFITS	74,860.98	5,965.51	17,901.96	23.91	0.00	56,959.02	56,959.02
10	E	---	3--	125500	---	PURCHASED SERVICES	7,850.00	0.00	5,903.05	75.20	11,172.51	9,225.56-	1,946.95
10	E	---	4--	125500	---	NON-CAPITAL OBJECTS	31,752.00	480.83	23,514.81	74.06	12,169.01	3,931.82-	8,237.19
10	E	---	9--	125500	---	OTHER EXPENDITURES	3,010.00	0.00	578.50	19.22	1,810.00	621.50	2,431.50
10	E	---	---	125500	---	INSTRUMENTAL MUSIC	270,472.98	19,196.34	86,148.32	31.85	25,151.52	159,173.14	184,324.66
10	E	---	1--	126000	---	SALARIES	563,637.00	46,969.80	140,909.40	25.00	0.00	422,727.60	422,727.60
10	E	---	2--	126000	---	EMPLOYEE BENEFITS	289,273.15	23,038.63	69,237.81	23.94	0.00	220,035.34	220,035.34
10	E	---	3--	126000	---	PURCHASED SERVICES	500.00	35.99	35.99	7.20	0.00	464.01	464.01
10	E	---	4--	126000	---	NON-CAPITAL OBJECTS	21,100.00	284.09	6,847.78	32.45	2,187.75	12,064.47	14,252.22
10	E	---	5--	126000	---	CAPITAL OBJECTS	3,200.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00
10	E	---	---	126000	---	SCIENCE	877,710.15	70,328.51	217,030.98	24.73	2,187.75	658,491.42	660,679.17
10	E	---	1--	127000	---	SALARIES	449,400.00	37,450.08	112,350.24	25.00	0.00	337,049.76	337,049.76
10	E	---	2--	127000	---	EMPLOYEE BENEFITS	244,465.74	17,436.61	52,282.31	21.39	0.00	192,183.43	192,183.43
10	E	---	4--	127000	---	NON-CAPITAL OBJECTS	1,150.00	41.21	2,225.76	193.54	367.73	1,443.49-	1,075.76-
10	E	---	---	127000	---	SOCIAL SCIENCE	695,015.74	54,927.90	166,858.31	24.01	367.73	527,789.70	528,157.43
10	E	---	1--	129100	---	SALARIES	60,635.62	6,291.90	17,269.20	28.48	0.00	43,366.42	43,366.42
10	E	---	2--	129100	---	EMPLOYEE BENEFITS	53,833.71	5,093.94	13,992.24	25.99	0.00	39,841.47	39,841.47
10	E	---	3--	129100	---	PURCHASED SERVICES	8,600.00	0.00	6,870.00	79.88	0.00	1,730.00	1,730.00
10	E	---	4--	129100	---	NON-CAPITAL OBJECTS	2,000.00	59.86	645.64	32.28	153.71	1,200.65	1,354.36
10	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	125,069.33	11,445.70	38,777.08	31.00	153.71	86,138.54	86,292.25

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	129300	---	PURCHASED SERVICES	13,000.00	0.00	6,080.00	46.77	0.00	6,920.00	6,920.00
10	E	---	4--	129300	---	NON-CAPITAL OBJECTS	27,653.00	185.30	21,372.26	77.29	0.00	6,280.74	6,280.74
10	E	---	---	129300	---	COMPUTER LITERACY	40,653.00	185.30	27,452.26	67.53	0.00	13,200.74	13,200.74
10	E	---	1--	131000	---	SALARIES	104,700.00	6,693.34	20,080.02	19.18	0.00	84,619.98	84,619.98
10	E	---	2--	131000	---	EMPLOYEE BENEFITS	71,251.59	5,391.88	16,175.81	22.70	0.00	55,075.78	55,075.78
10	E	---	4--	131000	---	NON-CAPITAL OBJECTS	11,295.00	452.20	5,744.08	50.86	2,874.62	2,676.30	5,550.92
10	E	---	9--	131000	---	OTHER EXPENDITURES	800.00	0.00	0.00	0.00	0.00	800.00	800.00
10	E	---	---	131000	---	AGRICULTURE	188,046.59	12,537.42	41,999.91	22.33	2,874.62	143,172.06	146,046.68
10	E	---	1--	132000	---	SALARIES	103,300.00	8,608.34	25,825.02	25.00	0.00	77,474.98	77,474.98
10	E	---	2--	132000	---	EMPLOYEE BENEFITS	43,245.61	3,478.64	10,435.76	24.13	0.00	32,809.85	32,809.85
10	E	---	3--	132000	---	PURCHASED SERVICES	5,325.00	0.00	436.58	8.20	0.00	4,888.42	4,888.42
10	E	---	4--	132000	---	NON-CAPITAL OBJECTS	11,250.00	0.00	3,917.93	34.83	0.00	7,332.07	7,332.07
10	E	---	9--	132000	---	OTHER EXPENDITURES	3,000.00	0.00	50.00	1.67	0.00	2,950.00	2,950.00
10	E	---	---	132000	---	BUSINESS OCCUPATIONS	166,120.61	12,086.98	40,665.29	24.48	0.00	125,455.32	125,455.32
10	E	---	1--	135000	---	SALARIES	169,092.50	14,091.06	42,273.18	25.00	0.00	126,819.32	126,819.32
10	E	---	2--	135000	---	EMPLOYEE BENEFITS	51,684.19	6,317.66	18,953.03	36.67	0.00	32,731.16	32,731.16
10	E	---	3--	135000	---	PURCHASED SERVICES	1,425.00	0.00	405.00	28.42	0.00	1,020.00	1,020.00
10	E	---	4--	135000	---	NON-CAPITAL OBJECTS	13,750.00	3,469.08	10,098.96	73.45	8,999.73	5,348.69	3,651.04
10	E	---	---	135000	---	HOME ECONOMICS	235,951.69	23,877.80	71,730.17	30.40	8,999.73	155,221.79	164,221.52
10	E	---	1--	136000	---	SALARIES	321,440.00	26,786.70	79,536.98	24.74	0.00	241,903.02	241,903.02
10	E	---	2--	136000	---	EMPLOYEE BENEFITS	154,854.67	12,460.23	37,259.44	24.06	0.00	117,595.23	117,595.23
10	E	---	3--	136000	---	PURCHASED SERVICES	6,246.00	0.00	2,750.00	44.03	0.00	3,496.00	3,496.00
10	E	---	4--	136000	---	NON-CAPITAL OBJECTS	34,960.00	1,864.22	13,914.56	39.80	9,207.29	11,838.15	21,045.44
10	E	---	---	136000	---	TECHNOLOGY EDUCATION	517,500.67	41,111.15	133,460.98	25.79	9,207.29	374,832.40	384,039.69
10	E	---	1--	138000	---	SALARIES	32,553.50	3,379.15	13,920.08	42.76	0.00	18,633.42	18,633.42
10	E	---	2--	138000	---	EMPLOYEE BENEFITS	32,956.02	1,490.98	10,714.98	32.51	0.00	22,241.04	22,241.04
10	E	---	---	138000	---	VOCATIONAL SPECIAL NEEDS	65,509.52	4,870.13	24,635.06	37.61	0.00	40,874.46	40,874.46
10	E	---	1--	139000	---	SALARIES	10,000.00	979.31	2,638.56	26.39	0.00	7,361.44	7,361.44
10	E	---	2--	139000	---	EMPLOYEE BENEFITS	765.00	118.30	245.24	32.06	0.00	519.76	519.76
10	E	---	---	139000	---	OTHER VOCATIONAL CURRICU	10,765.00	1,097.61	2,883.80	26.79	0.00	7,881.20	7,881.20
10	E	---	4--	141000	---	NON-CAPITAL OBJECTS	500.00	51.34	72.36	14.47	0.00	427.64	427.64
10	E	---	---	141000	---	HEALTH EDUCATION	500.00	51.34	72.36	14.47	0.00	427.64	427.64

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	143000	---	SALARIES	407,338.01	33,136.66	106,945.07	26.25	0.00	300,392.94	300,392.94
10	E	---	2--	143000	---	EMPLOYEE BENEFITS	219,414.61	16,238.67	49,568.78	22.59	0.00	169,845.83	169,845.83
10	E	---	3--	143000	---	PURCHASED SERVICES	3,975.00	0.00	0.00	0.00	0.00	3,975.00	3,975.00
10	E	---	4--	143000	---	NON-CAPITAL OBJECTS	22,425.00	519.00	9,159.77	40.85	171.05	13,094.18	13,265.23
10	E	---	---	143000	---	PHYSICAL EDUCATION	653,152.62	49,894.33	165,673.62	25.37	171.05	487,307.95	487,479.00
10	E	---	1--	161000	---	SALARIES	68,682.80	5,909.64	15,920.60	23.18	0.00	52,762.20	52,762.20
10	E	---	2--	161000	---	EMPLOYEE BENEFITS	9,908.36	908.24	2,587.19	26.11	0.00	7,321.17	7,321.17
10	E	---	3--	161000	---	PURCHASED SERVICES	30,400.00	0.00	33,250.00	109.38	0.00	2,850.00-	2,850.00-
10	E	---	4--	161000	---	NON-CAPITAL OBJECTS	800.00	0.00	0.00	0.00	0.00	800.00	800.00
10	E	---	9--	161000	---	OTHER EXPENDITURES	380.00	409.60	409.60	107.79	0.00	29.60-	29.60-
10	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	110,171.16	7,227.48	52,167.39	47.35	0.00	58,003.77	58,003.77
10	E	---	1--	162000	---	SALARIES	204,402.80	30,153.58	67,460.32	33.00	0.00	136,942.48	136,942.48
10	E	---	2--	162000	---	EMPLOYEE BENEFITS	36,045.76	4,413.33	11,268.65	31.26	0.00	24,777.11	24,777.11
10	E	---	3--	162000	---	PURCHASED SERVICES	109,420.00	887.38-	31,921.55	29.17	0.00	77,498.45	77,498.45
10	E	---	4--	162000	---	NON-CAPITAL OBJECTS	69,000.00	10,218.13	47,018.97	68.14	7,079.48	14,901.55	21,981.03
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	9,975.56	19,062.39	127.08	0.00	4,062.39-	4,062.39-
10	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	438,868.56	53,873.22	176,731.88	40.27	7,079.48	255,057.20	262,136.68
10	E	---	1--	171000	---	SALARIES	168,133.49	16,098.43	45,138.09	26.85	0.00	122,995.40	122,995.40
10	E	---	2--	171000	---	EMPLOYEE BENEFITS	81,240.60	6,775.02	19,855.54	24.44	0.00	61,385.06	61,385.06
10	E	---	3--	171000	---	PURCHASED SERVICES	1,000.00	150.78	424.34	42.43	0.00	575.66	575.66
10	E	---	4--	171000	---	NON-CAPITAL OBJECTS	3,700.00	0.00	505.34	13.66	305.12	2,889.54	3,194.66
10	E	---	---	171000	---	CULTURALLY/SOCIALLY DISA	254,074.09	23,024.23	65,923.31	25.95	305.12	187,845.66	188,150.78
10	E	---	3--	172000	---	PURCHASED SERVICES	1,600.00	0.00	0.00	0.00	0.00	1,600.00	1,600.00
10	E	---	4--	172000	---	NON-CAPITAL OBJECTS	9,525.00	0.00	323.04	3.39	97.93	9,104.03	9,201.96
10	E	---	9--	172000	---	OTHER EXPENDITURES	0.00	0.00	1,700.00	0.00	0.00	1,700.00-	1,700.00-
10	E	---	---	172000	---	GIFTED AND TALENTED	11,125.00	0.00	2,023.04	18.18	97.93	9,004.03	9,101.96
10	E	---	---	1-----	---	INSTRUCTION	13,644,949.65	1,100,814.38	3,711,671.38	27.20	162,967.62	9,770,310.65	9,933,278.27
10	E	---	1--	213000	---	SALARIES	275,682.60	16,592.45	53,055.23	19.25	0.00	222,627.37	222,627.37
10	E	---	2--	213000	---	EMPLOYEE BENEFITS	114,275.25	6,091.99	20,632.92	18.06	0.00	93,642.33	93,642.33
10	E	---	3--	213000	---	PURCHASED SERVICES	4,025.00	0.00	0.00	0.00	0.00	4,025.00	4,025.00
10	E	---	4--	213000	---	NON-CAPITAL OBJECTS	7,350.00	996.62	1,232.82	16.77	1,787.97	4,329.21	6,117.18
10	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	401,332.85	23,681.06	74,920.97	18.67	1,787.97	324,623.91	326,411.88

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	214000	---	SALARIES	129,000.00	10,750.02	32,355.06	25.08	0.00	96,644.94	96,644.94
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	79,984.98	6,021.87	18,883.84	23.61	0.00	61,101.14	61,101.14
10	E	---	3--	214000	---	PURCHASED SERVICES	1,430.00	180.00	325.72	22.78	0.00	1,104.28	1,104.28
10	E	---	4--	214000	---	NON-CAPITAL OBJECTS	7,400.00	39.75	1,700.21	22.98	5,505.97	193.82	5,699.79
10	E	---	9--	214000	---	OTHER EXPENDITURES	520.00	0.00	0.00	0.00	0.00	520.00	520.00
10	E	---	---	214000	---	PUPIL SERVICES - NURSE	218,334.98	16,991.64	53,264.83	24.40	5,505.97	159,564.18	165,070.15
10	E	---	1--	214900	---	SALARIES	47,058.15	6,497.16	17,332.95	36.83	0.00	29,725.20	29,725.20
10	E	---	2--	214900	---	EMPLOYEE BENEFITS	18,264.89	2,137.37	5,624.51	30.79	0.00	12,640.38	12,640.38
10	E	---	---	214900	---	OTHER HEALTH	65,323.04	8,634.53	22,957.46	35.14	0.00	42,365.58	42,365.58
10	E	---	1--	219000	---	SALARIES	0.00	0.00	14.21	0.00	0.00	14.21-	14.21-
10	E	---	2--	219000	---	EMPLOYEE BENEFITS	0.00	0.00	3.86	0.00	0.00	3.86-	3.86-
10	E	---	3--	219000	---	PURCHASED SERVICES	0.00	168.50	760.50	0.00	0.00	760.50-	760.50-
10	E	---	4--	219000	---	NON-CAPITAL OBJECTS	10,000.00	1,902.61	4,032.95	40.33	390.46	5,576.59	5,967.05
10	E	---	9--	219000	---	OTHER EXPENDITURES	0.00	0.00	25.00	0.00	0.00	25.00-	25.00-
10	E	---	---	219000	---	OTHER PUPIL SERVICES	10,000.00	2,071.11	4,836.52	48.37	390.46	4,773.02	5,163.48
10	E	---	1--	221200	---	SALARIES	19,962.00	0.00	10,661.23	53.41	0.00	9,300.77	9,300.77
10	E	---	2--	221200	---	EMPLOYEE BENEFITS	240.00	0.00	1,515.71	631.55	0.00	1,275.71-	1,275.71-
10	E	---	3--	221200	---	PURCHASED SERVICES	3,070.00	0.00	1,434.21	46.72	0.00	1,635.79	1,635.79
10	E	---	4--	221200	---	NON-CAPITAL OBJECTS	5,800.00	196.18	3,349.81	57.76	1,018.64	1,431.55	2,450.19
10	E	---	9--	221200	---	OTHER EXPENDITURES	0.00	0.00	4,615.00	0.00	0.00	4,615.00-	4,615.00-
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	29,072.00	196.18	21,575.96	74.22	1,018.64	6,477.40	7,496.04
10	E	---	1--	221201	---	SALARIES	85,000.00	7,083.34	35,416.70	41.67	0.00	49,583.30	49,583.30
10	E	---	2--	221201	---	EMPLOYEE BENEFITS	46,487.38	3,242.76	11,837.67	25.46	0.00	34,649.71	34,649.71
10	E	---	---	221201	---	CURRICULUM DEVELOPMENT	131,487.38	10,326.10	47,254.37	35.94	0.00	84,233.01	84,233.01
10	E	---	1--	221300	---	SALARIES	50,000.00	1,305.00	13,541.50	27.08	0.00	36,458.50	36,458.50
10	E	---	2--	221300	---	EMPLOYEE BENEFITS	32,000.00	693.57	10,160.38	31.75	0.00	21,839.62	21,839.62
10	E	---	3--	221300	---	PURCHASED SERVICES	33,480.00	4,782.15	35,879.24	107.17	0.00	2,399.24-	2,399.24-
10	E	---	4--	221300	---	NON-CAPITAL OBJECTS	7,500.00	0.00	5,787.70	77.17	1,143.68	568.62	1,712.30
10	E	---	9--	221300	---	OTHER EXPENDITURES	501.00	0.00	0.00	0.00	0.00	501.00	501.00
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	123,481.00	6,780.72	65,368.82	52.94	1,143.68	56,968.50	58,112.18
10	E	---	3--	221500	---	PURCHASED SERVICES	162,339.00	0.00	16,134.39	9.94	0.00	146,204.61	146,204.61
10	E	---	4--	221500	---	NON-CAPITAL OBJECTS	252,642.00	0.00	53,515.90	21.18	0.00	199,126.10	199,126.10
10	E	---	---	221500	---	INSTRUCTION RELATED TECH	414,981.00	0.00	69,650.29	16.78	0.00	345,330.71	345,330.71

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	1--	221900	---	SALARIES	169,760.08	13,108.57	38,753.46	22.83	0.00	131,006.62	131,006.62
10	E	---	2--	221900	---	EMPLOYEE BENEFITS	76,847.56	6,213.08	18,553.31	24.14	0.00	58,294.25	58,294.25
10	E	---	4--	221900	---	NON-CAPITAL OBJECTS	0.00	0.00	50.00	0.00	0.00	50.00-	50.00-
10	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	246,607.64	19,321.65	57,356.77	23.26	0.00	189,250.87	189,250.87
10	E	---	1--	222200	---	SALARIES	274,604.69	25,076.36	70,719.72	25.75	0.00	203,884.97	203,884.97
10	E	---	2--	222200	---	EMPLOYEE BENEFITS	179,087.23	14,934.15	41,591.94	23.22	0.00	137,495.29	137,495.29
10	E	---	3--	222200	---	PURCHASED SERVICES	30,630.00	0.00	33,266.18	108.61	3,876.95	6,513.13-	2,636.18-
10	E	---	4--	222200	---	NON-CAPITAL OBJECTS	90,520.00	7,228.66	32,717.56	36.14	31,903.65	25,898.79	57,802.44
10	E	---	---	222200	---	SCHOOL LIBRARY	574,841.92	47,239.17	178,295.40	31.02	35,780.60	360,765.92	396,546.52
10	E	---	1--	223700	---	SALARIES	33,442.50	2,724.38	8,173.14	24.44	0.00	25,269.36	25,269.36
10	E	---	2--	223700	---	EMPLOYEE BENEFITS	19,013.35	1,437.79	4,313.32	22.69	0.00	14,700.03	14,700.03
10	E	---	---	223700	---	SUP/COOR VOC ED - LVEC	52,455.85	4,162.17	12,486.46	23.80	0.00	39,969.39	39,969.39
10	E	---	1--	223900	---	SALARIES	38,784.18	0.00	0.00	0.00	0.00	38,784.18	38,784.18
10	E	---	2--	223900	---	EMPLOYEE BENEFITS	31,635.06	0.00	0.00	0.00	0.00	31,635.06	31,635.06
10	E	---	---	223900	---	SUPERVISION AND COORD-OT	70,419.24	0.00	0.00	0.00	0.00	70,419.24	70,419.24
10	E	---	1--	231000	---	SALARIES	22,000.00	1,665.00	8,130.00	36.95	0.00	13,870.00	13,870.00
10	E	---	2--	231000	---	EMPLOYEE BENEFITS	1,825.00	127.37	621.94	34.08	0.00	1,203.06	1,203.06
10	E	---	3--	231000	---	PURCHASED SERVICES	44,900.00	2,728.39	23,773.40	52.95	0.00	21,126.60	21,126.60
10	E	---	4--	231000	---	NON-CAPITAL OBJECTS	4,000.00	741.39	2,103.97	52.60	0.00	1,896.03	1,896.03
10	E	---	9--	231000	---	OTHER EXPENDITURES	8,830.00	0.00	0.00	0.00	0.00	8,830.00	8,830.00
10	E	---	---	231000	---	BOARD OF EDUCATION	81,555.00	5,262.15	34,629.31	42.46	0.00	46,925.69	46,925.69
10	E	---	3--	231500	---	PURCHASED SERVICES	12,000.00	0.00	7,903.00	65.86	0.00	4,097.00	4,097.00
10	E	---	---	231500	---	BOARD OF EDUCATION - LEG	12,000.00	0.00	7,903.00	65.86	0.00	4,097.00	4,097.00
10	E	---	1--	232000	---	SALARIES	188,129.52	19,308.60	92,388.24	49.11	0.00	95,741.28	95,741.28
10	E	---	2--	232000	---	EMPLOYEE BENEFITS	82,471.62	9,213.98	45,459.72	55.12	0.00	37,011.90	37,011.90
10	E	---	3--	232000	---	PURCHASED SERVICES	3,420.00	0.00	2,870.93	83.95	0.00	549.07	549.07
10	E	---	4--	232000	---	NON-CAPITAL OBJECTS	2,500.00	461.18	2,711.44	108.46	239.28	450.72-	211.44-
10	E	---	9--	232000	---	OTHER EXPENDITURES	0.00	0.00	1,625.00	0.00	0.00	1,625.00-	1,625.00-
10	E	---	---	232000	---	CENTRAL ADMINISTRATION	276,521.14	28,983.76	145,055.33	52.46	239.28	131,226.53	131,465.81
10	E	---	3--	232300	---	PURCHASED SERVICES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
10	E	---	4--	232300	---	NON-CAPITAL OBJECTS	0.00	407.61	1,293.23	0.00	95.18	1,388.41-	1,293.23-
10	E	---	---	232300	---	STAFF RELATIONS	5,000.00	407.61	1,293.23	25.86	95.18	3,611.59	3,706.77

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	9--	239000	---	OTHER EXPENDITURES	0.00	0.00	717.26	0.00	0.00	717.26-	717.26-
10	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	0.00	0.00	717.26	0.00	0.00	717.26-	717.26-
10	E	---	1--	240000	---	SALARIES	924,916.66	81,774.31	357,436.79	38.65	0.00	567,479.87	567,479.87
10	E	---	2--	240000	---	EMPLOYEE BENEFITS	476,366.18	37,255.28	161,882.68	33.98	0.00	314,483.50	314,483.50
10	E	---	3--	240000	---	PURCHASED SERVICES	18,330.00	9,727.65	18,287.27	99.77	0.00	42.73	42.73
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	88,143.00	3,317.77	19,743.73	22.40	2,055.28	66,343.99	68,399.27
10	E	---	9--	240000	---	OTHER EXPENDITURES	3,870.00	59.00	1,549.00	40.03	0.00	2,321.00	2,321.00
10	E	---	---	240000	---	BUILDING ADMINISTRATION	1,511,625.84	132,134.01	558,899.47	36.97	2,055.28	950,671.09	952,726.37
10	E	---	1--	252000	---	SALARIES	193,680.72	15,670.95	74,241.48	38.33	0.00	119,439.24	119,439.24
10	E	---	2--	252000	---	EMPLOYEE BENEFITS	84,036.86	6,802.60	33,413.00	39.76	0.00	50,623.86	50,623.86
10	E	---	3--	252000	---	PURCHASED SERVICES	11,370.00	276.00	4,904.30	43.13	0.00	6,465.70	6,465.70
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	1,500.00	0.00	975.42	65.03	0.00	524.58	524.58
10	E	---	9--	252000	---	OTHER EXPENDITURES	7,130.00	102.25	1,792.08	25.13	0.00	5,337.92	5,337.92
10	E	---	---	252000	---	FISCAL	297,717.58	22,851.80	115,326.28	38.74	0.00	182,391.30	182,391.30
10	E	---	1--	253000	---	SALARIES	782,427.28	66,770.61	338,204.02	43.22	0.00	444,223.26	444,223.26
10	E	---	2--	253000	---	EMPLOYEE BENEFITS	374,527.42	35,919.92	165,493.32	44.19	0.00	209,034.10	209,034.10
10	E	---	3--	253000	---	PURCHASED SERVICES	523,000.00	57,853.80	160,503.60	30.69	5,000.00	357,496.40	362,496.40
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	121,800.00	15,010.18	63,338.10	52.00	62,395.43	3,933.53-	58,461.90
10	E	---	5--	253000	---	CAPITAL OBJECTS	7,500.00	0.00	71,348.00	951.31	14,797.20	78,645.20-	63,848.00-
10	E	---	9--	253000	---	OTHER EXPENDITURES	2,810.00	2.25	103.38	3.68	0.00	2,706.62	2,706.62
10	E	---	---	253000	---	OPERATION	1,812,064.70	175,556.76	798,990.42	44.09	82,192.63	930,881.65	1,013,074.28
10	E	---	1--	254100	---	SALARIES	52,349.12	4,743.51	20,697.33	39.54	0.00	31,651.79	31,651.79
10	E	---	2--	254100	---	EMPLOYEE BENEFITS	19,253.03	2,629.92	12,789.37	66.43	0.00	6,463.66	6,463.66
10	E	---	---	254100	---	DIRECTION OF MAINTENANCE	71,602.15	7,373.43	33,486.70	46.77	0.00	38,115.45	38,115.45
10	E	---	3--	254200	---	PURCHASED SERVICES	219,800.00	150.00	140,213.51	63.79	0.00	79,586.49	79,586.49
10	E	---	4--	254200	---	NON-CAPITAL OBJECTS	3,400.00	0.00	1,625.49	47.81	0.00	1,774.51	1,774.51
10	E	---	---	254200	---	SITE REPAIRS	223,200.00	150.00	141,839.00	63.55	0.00	81,361.00	81,361.00
10	E	---	3--	254300	---	PURCHASED SERVICES	263,349.00	6,975.00	256,658.57	97.46	7,202.00	511.57-	6,690.43
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	11,950.00	482.89	1,957.09	16.38	1,279.26	8,713.65	9,992.91
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	275,749.00	7,457.89	258,615.66	93.79	8,481.26	8,652.08	17,133.34
10	E	---	3--	254490	---	PURCHASED SERVICES	0.00	887.49	982.65	0.00	0.00	982.65-	982.65-
10	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	0.00	887.49	982.65	0.00	0.00	982.65-	982.65-

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	3--	254500	---	PURCHASED SERVICES	0.00	0.00	226.44	0.00	0.00	226.44-	226.44-
10	E	---	4--	254500	---	NON-CAPITAL OBJECTS	0.00	0.00	67.17	0.00	0.00	67.17-	67.17-
10	E	---	---	254500	---	VEHICLE MAINTENANCE	0.00	0.00	293.61	0.00	0.00	293.61-	293.61-
10	E	---	3--	254900	---	PURCHASED SERVICES	6,125.00	0.00	0.00	0.00	0.00	6,125.00	6,125.00
10	E	---	4--	254900	---	NON-CAPITAL OBJECTS	59,200.00	82.05	8,737.31	14.76	347.96	50,114.73	50,462.69
10	E	---	---	254900	---	OTHER MAINTENANCE	65,325.00	82.05	8,737.31	13.38	347.96	56,239.73	56,587.69
10	E	---	3--	255100	---	PURCHASED SERVICES	50,000.00	0.00	51,294.00	102.59	0.00	1,294.00-	1,294.00-
10	E	---	---	255100	---	CONSTRUCTION	50,000.00	0.00	51,294.00	102.59	0.00	1,294.00-	1,294.00-
10	E	---	3--	255300	---	PURCHASED SERVICES	453,328.00	0.00	130,352.18	28.75	0.00	322,975.82	322,975.82
10	E	---	5--	255300	---	CAPITAL OBJECTS	12,700.00	163,508.00	168,688.00	1,328.25	0.00	155,988.00-	155,988.00-
10	E	---	---	255300	---	REMODELING	466,028.00	163,508.00	299,040.18	64.17	0.00	166,987.82	166,987.82
10	E	---	3--	255400	---	PURCHASED SERVICES	63,300.00	0.00	9,367.03	14.80	0.00	53,932.97	53,932.97
10	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	63,300.00	0.00	9,367.03	14.80	0.00	53,932.97	53,932.97
10	E	---	5--	256300	---	CAPITAL OBJECTS	0.00	0.00	19.00-	0.00	0.00	19.00	19.00
10	E	---	---	256300	---	VEHICLE ACQUISITION	0.00	0.00	19.00-	0.00	0.00	19.00	19.00
10	E	---	3--	256710	---	PURCHASED SERVICES	1,159,076.00	0.00	213,575.16	18.43	0.00	945,500.84	945,500.84
10	E	---	---	256710	---	CONTR TRANSPORTATION-FLE	1,159,076.00	0.00	213,575.16	18.43	0.00	945,500.84	945,500.84
10	E	---	3--	256720	---	PURCHASED SERVICES	15,000.00	100.00-	3,779.39	25.20	0.00	11,220.61	11,220.61
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	100.00-	3,779.39	25.20	0.00	11,220.61	11,220.61
10	E	---	3--	256741	---	PURCHASED SERVICES	30,000.00	1,502.02-	3,924.88	13.08	0.00	26,075.12	26,075.12
10	E	---	---	256741	---	OTHER CO-CURRICULAR TRAV	30,000.00	1,502.02-	3,924.88	13.08	0.00	26,075.12	26,075.12
10	E	---	3--	256742	---	PURCHASED SERVICES	120,000.00	1,650.00-	39,000.84	32.50	0.00	80,999.16	80,999.16
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	120,000.00	1,650.00-	39,000.84	32.50	0.00	80,999.16	80,999.16
10	E	---	3--	256770	---	PURCHASED SERVICES	28,000.00	868.62-	2,473.51	8.83	0.00	25,526.49	25,526.49
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	868.62-	2,473.51	8.83	0.00	25,526.49	25,526.49
10	E	---	3--	259000	---	PURCHASED SERVICES	5,000.00	463.90	1,791.76	35.84	0.00	3,208.24	3,208.24
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	5,000.00	463.90	1,791.76	35.84	0.00	3,208.24	3,208.24
10	E	---	3--	260000	---	PURCHASED SERVICES	105,300.00	16,461.31	52,189.33	49.56	0.00	53,110.67	53,110.67

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	30,500.00	192.98	31,394.12	102.93	469.72	1,363.84-	894.12-
10	E	---	9--	260000	---	OTHER EXPENDITURES	0.00	10.00	150.00	0.00	0.00	150.00-	150.00-
10	E	---	---	260000	---	CENTRAL SERVICES	135,800.00	16,664.29	83,733.45	61.66	469.72	51,596.83	52,066.55
10	E	---	3--	264400	---	PURCHASED SERVICES	0.00	277.90	359.23	0.00	0.00	359.23-	359.23-
10	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	277.90	359.23	0.00	0.00	359.23-	359.23-
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	214,776.00	19,441.70	65,368.01	30.44	0.00	149,407.99	149,407.99
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	214,776.00	19,441.70	65,368.01	30.44	0.00	149,407.99	149,407.99
10	E	---	6--	283000	---	DEBT REITREMENT	85,000.00	0.00	0.00	0.00	0.00	85,000.00	85,000.00
10	E	---	---	283000	---	OPERATIONAL DEBT	85,000.00	0.00	0.00	0.00	0.00	85,000.00	85,000.00
10	E	---	2--	292000	---	EMPLOYEE BENEFITS	150,000.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00
10	E	---	---	292000	---	OTHER RETIREE PAYMENTS	150,000.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00
10	E	---	1--	295000	---	SALARIES	241,964.42	19,287.13	94,446.41	39.03	0.00	147,518.01	147,518.01
10	E	---	2--	295000	---	EMPLOYEE BENEFITS	116,619.62	9,158.46	45,498.25	39.01	0.00	71,121.37	71,121.37
10	E	---	3--	295000	---	PURCHASED SERVICES	250,487.00	1,567.18	175,758.26	70.17	3,653.00	71,075.74	74,728.74
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	37,340.00	521.77	18,835.51	50.44	18,568.33	63.84-	18,504.49
10	E	---	5--	295000	---	CAPITAL OBJECTS	5,887.00	0.00	3,136.87	53.28	0.00	2,750.13	2,750.13
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	652,298.04	30,534.54	337,675.30	51.77	22,221.33	292,401.41	314,622.74
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	4,639.00	1,257.75	2,747.50	59.23	0.00	1,891.50	1,891.50
10	E	---	4--	299000	---	NON-CAPITAL OBJECTS	0.00	0.00	130.09	0.00	0.00	130.09-	130.09-
10	E	---	---	299000	---	MISCELLANEOUS	44,639.00	1,257.75	2,877.59	6.45	0.00	41,761.41	41,761.41
10	E	---	---	2-----	---	SUPPORT SERVICES	10,189,614.35	748,578.72	3,828,978.41	37.58	161,729.96	6,198,905.98	6,360,635.94
10	E	---	8--	411000	---	OPERATING TRANSFER - OUT	13,529,893.00	104,536.25	104,536.25	0.77	0.00	13,425,356.75	13,425,356.75
10	E	---	---	411000	---	TRANSFER FROM FUND 10	13,529,893.00	104,536.25	104,536.25	0.77	0.00	13,425,356.75	13,425,356.75
10	E	---	3--	431000	---	PURCHASED SERVICES	5,000.00	0.00	6,094.06	121.88	0.00	1,094.06-	1,094.06-
10	E	---	---	431000	---	GENERAL TUITION PAYMENTS	5,000.00	0.00	6,094.06	121.88	0.00	1,094.06-	1,094.06-
10	E	---	3--	435000	---	PURCHASED SERVICES	507,809.00	0.00	0.00	0.00	0.00	507,809.00	507,809.00
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	507,809.00	0.00	0.00	0.00	0.00	507,809.00	507,809.00
10	E	---	3--	438000	---	PURCHASED SERVICES	440,566.00	0.00	0.00	0.00	0.00	440,566.00	440,566.00

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Amount</u>	<u>Balance</u>	<u>Balance</u>
10	E	---	---	438000	---	GENERAL AID REDUCTION	440,566.00	0.00	0.00	0.00	0.00	440,566.00	440,566.00
10	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	14,483,268.00	104,536.25	110,630.31	0.76	0.00	14,372,637.69	14,372,637.69
10	-	---	---	-----	---	GENERAL FUND	38,317,832.00	1,953,929.35	7,651,280.10	19.97	324,697.58	30,341,854.32	30,666,551.90

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	0.00	926.03	0.00	193.00	1,119.03-	926.03-
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	0.00	926.03	0.00	193.00	1,119.03-	926.03-
21	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00	1,552.00	0.00	0.00	1,552.00-	1,552.00-
21	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	10,080.41	86,586.82	0.00	442.62	87,029.44-	86,586.82-
21	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	0.00	217.96	0.00	0.00	217.96-	217.96-
21	E	---	---	120000	---	REGULAR CURRICULUM	0.00	10,080.41	88,356.78	0.00	442.62	88,799.40-	88,356.78-
21	E	---	4--	125500	---	NON-CAPITAL OBJECTS	0.00	0.00	575.08	0.00	0.00	575.08-	575.08-
21	E	---	---	125500	---	INSTRUMENTAL MUSIC	0.00	0.00	575.08	0.00	0.00	575.08-	575.08-
21	E	---	4--	126000	---	NON-CAPITAL OBJECTS	0.00	0.00	180.00	0.00	0.00	180.00-	180.00-
21	E	---	---	126000	---	SCIENCE	0.00	0.00	180.00	0.00	0.00	180.00-	180.00-
21	E	---	4--	129100	---	NON-CAPITAL OBJECTS	0.00	229.00	229.00	0.00	0.00	229.00-	229.00-
21	E	---	---	129100	---	CAREER DEVELOPMENT - MAS	0.00	229.00	229.00	0.00	0.00	229.00-	229.00-
21	E	---	4--	136000	---	NON-CAPITAL OBJECTS	0.00	0.00	729.97	0.00	234.22	964.19-	729.97-
21	E	---	---	136000	---	TECHNOLOGY EDUCATION	0.00	0.00	729.97	0.00	234.22	964.19-	729.97-
21	E	---	---	1-----	---	INSTRUCTION	0.00	10,309.41	90,996.86	0.00	869.84	91,866.70-	90,996.86-
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	1,044.00	8,695.67	0.00	0.00	8,695.67-	8,695.67-
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	31,072.71	81,367.88	0.00	1,941.14	83,309.02-	81,367.88-
21	E	---	5--	240000	---	CAPITAL OBJECTS	0.00	0.00	1,868.68	0.00	0.00	1,868.68-	1,868.68-
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	3,324.60	13,805.07	0.00	0.00	13,805.07-	13,805.07-
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	35,441.31	105,737.30	0.00	1,941.14	107,678.44-	105,737.30-
21	E	---	3--	255100	---	PURCHASED SERVICES	0.00	34,699.07	108,479.18	0.00	178,831.41	287,310.59-	108,479.18-
21	E	---	9--	255100	---	OTHER EXPENDITURES	0.00	0.00	730.00	0.00	0.00	730.00-	730.00-
21	E	---	---	255100	---	CONSTRUCTION	0.00	34,699.07	109,209.18	0.00	178,831.41	288,040.59-	109,209.18-
21	E	---	5--	255300	---	CAPITAL OBJECTS	0.00	0.00	2,000.00	0.00	0.00	2,000.00-	2,000.00-
21	E	---	---	255300	---	REMODELING	0.00	0.00	2,000.00	0.00	0.00	2,000.00-	2,000.00-
21	E	---	3--	256742	---	PURCHASED SERVICES	0.00	0.00	300.00	0.00	0.00	300.00-	300.00-
21	E	---	---	256742	---	ATHLETIC TRANSPORTATION	0.00	0.00	300.00	0.00	0.00	300.00-	300.00-
21	E	---	3--	256770	---	PURCHASED SERVICES	0.00	0.00	9,850.61	0.00	0.00	9,850.61-	9,850.61-
21	E	---	---	256770	---	FIELD TRIPS	0.00	0.00	9,850.61	0.00	0.00	9,850.61-	9,850.61-

							2024-25	November	2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>FYTD %</u>		<u>Amount</u>	<u>Balance</u>	<u>Balance</u>
21	E	---	4--	295000	---	NON-CAPITAL OBJECTS	0.00	0.00	2,290.00	0.00		0.00	2,290.00-	2,290.00-
21	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	0.00	0.00	2,290.00	0.00		0.00	2,290.00-	2,290.00-
21	E	---	---	2-----	---	SUPPORT SERVICES	0.00	70,140.38	229,387.09	0.00		180,772.55	410,159.64-	229,387.09-
21	E	---	3--	450000	---	PURCHASED SERVICES	0.00	0.00	1,000.00	0.00		0.00	1,000.00-	1,000.00-
21	E	---	---	450000	---	POST-SECONDARY SCHOLARSH	0.00	0.00	1,000.00	0.00		0.00	1,000.00-	1,000.00-
21	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	0.00	1,000.00	0.00		0.00	1,000.00-	1,000.00-
21	-	---	---	-----	---	GIFT FUND	0.00	80,449.79	321,383.95	0.00		181,642.39	503,026.34-	321,383.95-

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	152000	---	SALARIES	95,000.00	11,666.68	35,000.04	36.84	0.00	59,999.96	59,999.96
27	E	---	2--	152000	---	EMPLOYEE BENEFITS	69,807.76	6,139.19	18,407.53	26.37	0.00	51,400.23	51,400.23
27	E	---	3--	152000	---	PURCHASED SERVICES	0.00	0.00	362.00	0.00	0.00	362.00-	362.00-
27	E	---	4--	152000	---	NON-CAPITAL OBJECTS	13,500.00	2,515.04	2,561.46	18.97	697.50	10,241.04	10,938.54
27	E	---	9--	152000	---	OTHER EXPENDITURES	1,200.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00
27	E	---	---	152000	---	EARLY CHILDHOOD	179,507.76	20,320.91	56,331.03	31.38	697.50	122,479.23	123,176.73
27	E	---	1--	156110	---	SALARIES	33,254.92	0.00	117.00	0.35	0.00	33,137.92	33,137.92
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	17,572.01	0.00	17.03	0.10	0.00	17,554.98	17,554.98
27	E	---	---	156110	---	HEARING IMPAIRMENT	50,826.93	0.00	134.03	0.26	0.00	50,692.90	50,692.90
27	E	---	1--	156600	---	SALARIES	504,564.00	42,047.06	166,846.26	33.07	0.00	337,717.74	337,717.74
27	E	---	2--	156600	---	EMPLOYEE BENEFITS	302,095.49	22,938.70	90,690.00	30.02	0.00	211,405.49	211,405.49
27	E	---	3--	156600	---	PURCHASED SERVICES	1,900.00	1,507.90	5,071.50	266.92	0.00	3,171.50-	3,171.50-
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	2,250.00	0.00	210.35	9.35	916.30	1,123.35	2,039.65
27	E	---	9--	156600	---	OTHER EXPENDITURES	0.00	250.00	250.00	0.00	0.00	250.00-	250.00-
27	E	---	---	156600	---	SPEECH/LANGUAGE	810,809.49	66,743.66	263,068.11	32.45	916.30	546,825.08	547,741.38
27	E	---	3--	156700	---	PURCHASED SERVICES	25,000.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
27	E	---	4--	156700	---	NON-CAPITAL OBJECTS	0.00	1,431.36	1,431.36	0.00	0.00	1,431.36-	1,431.36-
27	E	---	---	156700	---	VISUALLY IMPAIRED	25,000.00	1,431.36	1,431.36	5.73	0.00	23,568.64	23,568.64
27	E	---	1--	158700	---	SALARIES	2,383,095.50	188,705.58	704,702.33	29.57	0.00	1,678,393.17	1,678,393.17
27	E	---	2--	158700	---	EMPLOYEE BENEFITS	1,528,250.32	100,986.74	368,813.29	24.13	0.00	1,159,437.03	1,159,437.03
27	E	---	3--	158700	---	PURCHASED SERVICES	50,500.00	11,261.29	25,053.44	49.61	149.00	25,297.56	25,446.56
27	E	---	4--	158700	---	NON-CAPITAL OBJECTS	83,000.00	7,193.37	97,925.43	117.98	13,629.18	28,554.61-	14,925.43-
27	E	---	5--	158700	---	CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
27	E	---	9--	158700	---	OTHER EXPENDITURES	1,000.00	0.00	419.00	41.90	0.00	581.00	581.00
27	E	---	---	158700	---	CROSS CATEGORICAL	4,050,845.82	308,146.98	1,196,913.49	29.55	13,778.18	2,840,154.15	2,853,932.33
27	E	---	1--	158777	---	SALARIES	0.00	5,547.50	27,737.50	0.00	0.00	27,737.50-	27,737.50-
27	E	---	2--	158777	---	EMPLOYEE BENEFITS	0.00	3,029.70	15,151.09	0.00	0.00	15,151.09-	15,151.09-
27	E	---	---	158777	---	RVA CROSS CATEGORICAL	0.00	8,577.20	42,888.59	0.00	0.00	42,888.59-	42,888.59-
27	E	---	9--	159100	---	OTHER EXPENDITURES	2,000.00	100.00	1,700.00	85.00	0.00	300.00	300.00
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	2,000.00	100.00	1,700.00	85.00	0.00	300.00	300.00
27	E	---	1--	159180	---	SALARIES	1,035,741.26	136,891.46	331,396.64	32.00	0.00	704,344.62	704,344.62
27	E	---	2--	159180	---	EMPLOYEE BENEFITS	769,803.71	80,208.33	200,914.34	26.10	0.00	568,889.37	568,889.37
27	E	---	---	159180	---	CROSS CATEGORICAL - ASST	1,805,544.97	217,099.79	532,310.98	29.48	0.00	1,273,233.99	1,273,233.99

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	159300	---	SALARIES	16,675.99	1,361.18	4,083.54	24.49	0.00	12,592.45	12,592.45
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	6,453.63	502.21	1,512.11	23.43	0.00	4,941.52	4,941.52
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	23,629.62	1,863.39	5,595.65	23.68	0.00	18,033.97	18,033.97
27	E	---	---	1-----	---	INSTRUCTION	6,948,164.59	624,283.29	2,100,373.24	30.23	15,391.98	4,832,399.37	4,847,791.35
27	E	---	1--	212000	---	SALARIES	96,825.00	8,059.18	24,177.54	24.97	0.00	72,647.46	72,647.46
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	62,361.52	3,396.97	10,190.89	16.34	0.00	52,170.63	52,170.63
27	E	---	3--	212000	---	PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00
27	E	---	4--	212000	---	NON-CAPITAL OBJECTS	0.00	0.00	143.88	0.00	0.00	143.88-	143.88-
27	E	---	---	212000	---	SOCIAL WORK	159,686.52	11,456.15	34,512.31	21.61	0.00	125,174.21	125,174.21
27	E	---	1--	215000	---	SALARIES	474,086.32	32,873.48	129,897.40	27.40	0.00	344,188.92	344,188.92
27	E	---	2--	215000	---	EMPLOYEE BENEFITS	225,613.52	14,922.51	56,485.26	25.04	0.00	169,128.26	169,128.26
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	300.00	706.53	815.53	271.84	0.00	515.53-	515.53-
27	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	700,499.84	48,502.52	187,198.19	26.72	0.00	513,301.65	513,301.65
27	E	---	3--	215200	---	PURCHASED SERVICES	0.00	47.00	47.00	0.00	0.00	47.00-	47.00-
27	E	---	4--	215200	---	NON-CAPITAL OBJECTS	6,000.00	1,780.00	4,731.00	78.85	1,600.00	331.00-	1,269.00
27	E	---	9--	215200	---	OTHER EXPENDITURES	0.00	0.00	460.00	0.00	0.00	460.00-	460.00-
27	E	---	---	215200	---	DIRECT PSYCHOLOGICAL SER	6,000.00	1,827.00	5,238.00	87.30	1,600.00	838.00-	762.00
27	E	---	1--	218100	---	SALARIES	241,620.00	21,716.02	85,821.08	35.52	0.00	155,798.92	155,798.92
27	E	---	2--	218100	---	EMPLOYEE BENEFITS	104,890.12	8,614.64	35,420.46	33.77	0.00	69,469.66	69,469.66
27	E	---	3--	218100	---	PURCHASED SERVICES	600.00	5,278.50	10,376.00	1,729.33	0.00	9,776.00-	9,776.00-
27	E	---	4--	218100	---	NON-CAPITAL OBJECTS	4,800.00	221.54	221.54	4.62	104.50	4,473.96	4,578.46
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	352,220.12	35,830.70	131,839.08	37.43	104.50	220,276.54	220,381.04
27	E	---	1--	218200	---	SALARIES	74,213.00	6,184.42	18,656.90	25.14	0.00	55,556.10	55,556.10
27	E	---	2--	218200	---	EMPLOYEE BENEFITS	38,881.20	3,118.42	9,370.69	24.10	0.00	29,510.51	29,510.51
27	E	---	3--	218200	---	PURCHASED SERVICES	600.00	573.32	3,233.30	538.88	0.00	2,633.30-	2,633.30-
27	E	---	4--	218200	---	NON-CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00	64.00	2,936.00	3,000.00
27	E	---	---	218200	---	PHYSICAL THERAPY	116,694.20	9,876.16	31,260.89	26.79	64.00	85,369.31	85,433.31
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	0.00	54.00	4.50	0.00	1,146.00	1,146.00
27	E	---	---	219000	---	OTHER PUPIL SERVICES	1,200.00	0.00	279.00	23.25	0.00	921.00	921.00

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	1--	221200	---	SALARIES	2,500.00	92.00	3,266.99	130.68	0.00	766.99-	766.99-
27	E	---	2--	221200	---	EMPLOYEE BENEFITS	400.00	13.23	473.43	118.36	0.00	73.43-	73.43-
27	E	---	---	221200	---	CURRICULUM DEVELOPMENT	2,900.00	105.23	3,740.42	128.98	0.00	840.42-	840.42-
27	E	---	1--	221300	---	SALARIES	44,500.00	3,128.00	11,907.49	26.76	0.00	32,592.51	32,592.51
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	12,500.00	437.12	3,214.10	25.71	0.00	9,285.90	9,285.90
27	E	---	3--	221300	---	PURCHASED SERVICES	9,500.00	856.00	4,365.90	45.96	0.00	5,134.10	5,134.10
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	5,500.00	41.84	709.84	12.91	3,399.99	1,390.17	4,790.16
27	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	72,000.00	4,462.96	20,197.33	28.05	3,399.99	48,402.68	51,802.67
27	E	---	1--	221900	---	SALARIES	4,400.00	0.00	2,745.23	62.39	0.00	1,654.77	1,654.77
27	E	---	2--	221900	---	EMPLOYEE BENEFITS	625.00	0.00	388.46	62.15	0.00	236.54	236.54
27	E	---	4--	221900	---	NON-CAPITAL OBJECTS	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
27	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	10,025.00	0.00	3,133.69	31.26	0.00	6,891.31	6,891.31
27	E	---	1--	223300	---	SALARIES	123,259.00	10,271.60	51,358.00	41.67	0.00	71,901.00	71,901.00
27	E	---	2--	223300	---	EMPLOYEE BENEFITS	30,877.19	2,518.64	12,595.11	40.79	0.00	18,282.08	18,282.08
27	E	---	3--	223300	---	PURCHASED SERVICES	4,000.00	0.00	4,875.00	121.88	0.00	875.00-	875.00-
27	E	---	---	223300	---	SUP/COOR EXCEPTIONAL EDU	158,136.19	12,790.24	68,828.11	43.52	0.00	89,308.08	89,308.08
27	E	---	1--	223390	---	SALARIES	97,363.44	4,349.76	18,965.19	19.48	0.00	78,398.25	78,398.25
27	E	---	2--	223390	---	EMPLOYEE BENEFITS	68,578.54	2,799.65	13,588.37	19.81	0.00	54,990.17	54,990.17
27	E	---	3--	223390	---	PURCHASED SERVICES	0.00	319.13	2,615.26	0.00	0.00	2,615.26-	2,615.26-
27	E	---	---	223390	---	SPECIAL ED SUPERIVSION &	165,941.98	7,468.54	35,168.82	21.19	0.00	130,773.16	130,773.16
27	E	---	3--	252000	---	PURCHASED SERVICES	13,380.00	0.00	13,380.00	100.00	0.00	0.00	0.00
27	E	---	---	252000	---	FISCAL	13,380.00	0.00	13,380.00	100.00	0.00	0.00	0.00
27	E	---	3--	255400	---	PURCHASED SERVICES	20,000.00	0.00	18,294.32	91.47	0.00	1,705.68	1,705.68
27	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	20,000.00	0.00	18,294.32	91.47	0.00	1,705.68	1,705.68
27	E	---	1--	256250	---	SALARIES	65,626.72	9,514.88	22,897.59	34.89	0.00	42,729.13	42,729.13
27	E	---	2--	256250	---	EMPLOYEE BENEFITS	50,542.84	5,865.77	14,635.44	28.96	0.00	35,907.40	35,907.40
27	E	---	3--	256250	---	PURCHASED SERVICES	15,000.00	424.72	4,905.05	32.70	0.00	10,094.95	10,094.95
27	E	---	---	256250	---	SP ED TRANSPORTATION - D	131,169.56	15,805.37	42,438.08	32.35	0.00	88,731.48	88,731.48
27	E	---	5--	256300	---	CAPITAL OBJECTS	141,066.00	0.00	141,051.00	99.99	0.00	15.00	15.00
27	E	---	---	256300	---	VEHICLE ACQUISITION	141,066.00	0.00	141,051.00	99.99	0.00	15.00	15.00
27	E	---	3--	256600	---	PURCHASED SERVICES	8,000.00	142.64	6,398.35	79.98	0.00	1,601.65	1,601.65

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
27	E	---	4--	256600	---	NON-CAPITAL OBJECTS	500.00	0.00	0.00	0.00	1,701.97	1,201.97-	500.00
27	E	---	---	256600	---	VEHICLE SERVICING	8,500.00	142.64	6,398.35	75.27	1,701.97	399.68	2,101.65
27	E	---	3--	256770	---	PURCHASED SERVICES	4,000.00	0.00	1,209.20	30.23	0.00	2,790.80	2,790.80
27	E	---	---	256770	---	FIELD TRIPS	4,000.00	0.00	1,209.20	30.23	0.00	2,790.80	2,790.80
27	E	---	7--	256800	---	INSURANCE AND JUDGEMENTS	4,000.00	0.00	1,439.23	35.98	0.00	2,560.77	2,560.77
27	E	---	---	256800	---	INSURANCE SERVICES	4,000.00	0.00	1,439.23	35.98	0.00	2,560.77	2,560.77
27	E	---	3--	263300	---	PURCHASED SERVICES	4,000.00	892.22	1,611.29	40.28	0.00	2,388.71	2,388.71
27	E	---	---	263300	---	PUBLIC INFORMATION	4,000.00	892.22	1,611.29	40.28	0.00	2,388.71	2,388.71
27	E	---	3--	264400	---	PURCHASED SERVICES	2,500.00	347.93	1,343.84	53.75	0.00	1,156.16	1,156.16
27	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	2,500.00	347.93	1,343.84	53.75	0.00	1,156.16	1,156.16
27	E	---	---	2-----	---	SUPPORT SERVICES	2,073,919.41	149,507.66	748,561.15	36.09	6,870.46	1,318,487.80	1,325,358.26
27	E	---	3--	436611	---	PURCHASED SERVICES	20,453.00	3,667.50	12,261.50	59.95	0.00	8,191.50	8,191.50
27	E	---	---	436611	---	HEARING IMPAIRMENT	20,453.00	3,667.50	12,261.50	59.95	0.00	8,191.50	8,191.50
27	E	---	3--	436670	---	PURCHASED SERVICES	13,573.00	4,278.25	8,950.50	65.94	0.00	4,622.50	4,622.50
27	E	---	---	436670	---	VISUAL IMPAIRMENT	13,573.00	4,278.25	8,950.50	65.94	0.00	4,622.50	4,622.50
27	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	34,026.00	7,945.75	21,212.00	62.34	0.00	12,814.00	12,814.00
27	-	---	---	-----	---	SPECIAL EDUCATION FUND	9,056,110.00	781,736.70	2,870,146.39	31.69	22,262.44	6,163,701.17	6,185,963.61

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Amount</u>	<u>Balance</u>	<u>Balance</u>
38	E	---	6--	281000	---	DEBT REITREMENT	85,718.00	0.00	3,159.20	3.69	0.00	82,558.80	82,558.80
38	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	85,718.00	0.00	3,159.20	3.69	0.00	82,558.80	82,558.80
38	E	---	---	2-----	---	SUPPORT SERVICES	85,718.00	0.00	3,159.20	3.69	0.00	82,558.80	82,558.80
38	-	---	---	-----	---	Non-Referendum Debt Serv	85,718.00	0.00	3,159.20	3.69	0.00	82,558.80	82,558.80

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Amount</u>	<u>Balance</u>	<u>Balance</u>
50	E	---	1--	257000	---	SALARIES	70,569.66	8,543.64	17,874.36	25.33	0.00	52,695.30	52,695.30
50	E	---	2--	257000	---	EMPLOYEE BENEFITS	29,735.13	3,104.03	6,458.51	21.72	0.00	23,276.62	23,276.62
50	E	---	3--	257000	---	PURCHASED SERVICES	1,360,000.00	865.64	274,190.32	20.16	0.00	1,085,809.68	1,085,809.68
50	E	---	4--	257000	---	NON-CAPITAL OBJECTS	0.00	771.40	12,724.43	0.00	26.97	12,751.40-	12,724.43-
50	E	---	9--	257000	---	OTHER EXPENDITURES	3,200.00	547.82	984.45	30.76	0.00	2,215.55	2,215.55
50	E	---	---	257000	---	FOOD SERVICES	1,463,504.79	13,832.53	312,232.07	21.33	26.97	1,151,245.75	1,151,272.72
50	E	---	3--	295000	---	PURCHASED SERVICES	0.00	0.00	8,252.00	0.00	0.00	8,252.00-	8,252.00-
50	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	0.00	0.00	8,252.00	0.00	0.00	8,252.00-	8,252.00-
50	E	---	---	2-----	---	SUPPORT SERVICES	1,463,504.79	13,832.53	320,484.07	21.90	26.97	1,142,993.75	1,143,020.72
50	-	---	---	-----	---	FOOD SERVICE FUND	1,463,504.79	13,832.53	320,484.07	21.90	26.97	1,142,993.75	1,143,020.72

							2024-25	November	2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %		Amount	Balance	Balance
73	E	---	9--	420000	---	OTHER EXPENDITURES	0.00	1,299.93	354,843.01	0.00		0.00	354,843.01-	354,843.01-
73	E	---	---	420000	---	TRUST FUND AWARD/SCHOLAR	0.00	1,299.93	354,843.01	0.00		0.00	354,843.01-	354,843.01-
73	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	1,299.93	354,843.01	0.00		0.00	354,843.01-	354,843.01-
73	-	---	---	-----	---	FIDUCIARY FUND	0.00	1,299.93	354,843.01	0.00		0.00	354,843.01-	354,843.01-

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	3--	230000	---	PURCHASED SERVICES	0.00	0.00	122.60	0.00	0.00	122.60-	122.60-
80	E	---	---	230000	---	GENERAL ADMINISTRATION	0.00	0.00	122.60	0.00	0.00	122.60-	122.60-
80	E	---	1--	232200	---	SALARIES	16,000.00	1,757.00	6,657.08	41.61	0.00	9,342.92	9,342.92
80	E	---	2--	232200	---	EMPLOYEE BENEFITS	2,200.00	138.88	513.75	23.35	0.00	1,686.25	1,686.25
80	E	---	3--	232200	---	PURCHASED SERVICES	57,000.00	0.00	0.00	0.00	0.00	57,000.00	57,000.00
80	E	---	---	232200	---	COMMUNITY RELATIONS	75,200.00	1,895.88	7,170.83	9.54	0.00	68,029.17	68,029.17
80	E	---	1--	240000	---	SALARIES	0.00	0.00	21.77	0.00	0.00	21.77-	21.77-
80	E	---	2--	240000	---	EMPLOYEE BENEFITS	0.00	0.00	2.73	0.00	0.00	2.73-	2.73-
80	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	290.00	442.00	0.00	0.00	442.00-	442.00-
80	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	290.00	466.50	0.00	0.00	466.50-	466.50-
80	E	---	3--	253000	---	PURCHASED SERVICES	0.00	0.00	414.00	0.00	4,586.00	5,000.00-	414.00-
80	E	---	5--	253000	---	CAPITAL OBJECTS	25,000.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
80	E	---	---	253000	---	OPERATION	25,000.00	0.00	414.00	1.66	4,586.00	20,000.00	24,586.00
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	---	3--	256790	---	PURCHASED SERVICES	33,036.88	0.00	15,990.10	48.40	0.00	17,046.78	17,046.78
80	E	---	---	256790	---	OTHER CONTRACTED TRANSP	33,036.88	0.00	15,990.10	48.40	0.00	17,046.78	17,046.78
80	E	---	3--	264400	---	PURCHASED SERVICES	0.00	0.00	327.00	0.00	0.00	327.00-	327.00-
80	E	---	---	264400	---	NONINSTRUCTIONAL STAFF T	0.00	0.00	327.00	0.00	0.00	327.00-	327.00-
80	E	---	---	2-----	---	SUPPORT SERVICES	143,236.88	2,185.88	24,491.03	17.10	4,586.00	114,159.85	118,745.85
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	99.00	198.00	9.90	0.00	1,802.00	1,802.00
80	E	---	4--	310000	---	NON-CAPITAL OBJECTS	700.00	0.00	0.00	0.00	100.00	600.00	700.00
80	E	---	---	310000	---	COMMUNITY SRVCS - ADULT	23,500.00	99.00	198.00	0.84	100.00	23,202.00	23,302.00
80	E	---	1--	390000	---	SALARIES	393,581.54	46,467.49	122,646.14	31.16	0.00	270,935.40	270,935.40
80	E	---	2--	390000	---	EMPLOYEE BENEFITS	134,713.86	13,220.26	38,940.79	28.91	0.00	95,773.07	95,773.07
80	E	---	3--	390000	---	PURCHASED SERVICES	57,132.60	1,302.50	129,467.50	226.61	0.00	72,334.90-	72,334.90-
80	E	---	4--	390000	---	NON-CAPITAL OBJECTS	42,300.00	9,340.33	18,347.39	43.37	2,166.91	21,785.70	23,952.61
80	E	---	9--	390000	---	OTHER EXPENDITURES	0.00	0.00	11,355.00	0.00	0.00	11,355.00-	11,355.00-
80	E	---	---	390000	---	COMMUNITY SERVICES - OTH	627,728.00	70,330.58	320,756.82	51.10	2,166.91	304,804.27	306,971.18

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
80	E	---	1--	393000	---	SALARIES	140,221.40	9,598.51	53,687.38	38.29	0.00	86,534.02	86,534.02
80	E	---	2--	393000	---	EMPLOYEE BENEFITS	44,663.72	2,970.16	15,555.87	34.83	0.00	29,107.85	29,107.85
80	E	---	3--	393000	---	PURCHASED SERVICES	13,700.00	2,305.00	6,105.00	44.56	0.00	7,595.00	7,595.00
80	E	---	4--	393000	---	NON-CAPITAL OBJECTS	26,800.00	275.10	10,358.68	38.65	1,000.00	15,441.32	16,441.32
80	E	---	5--	393000	---	CAPITAL OBJECTS	0.00	0.00	9,732.00	0.00	0.00	9,732.00-	9,732.00-
80	E	---	9--	393000	---	OTHER EXPENDITURES	1,650.00	0.00	1,200.00	72.73	0.00	450.00	450.00
80	E	---	---	393000	---	RECREATION ATHLETIC COMM	227,035.12	15,148.77	96,638.93	42.57	1,000.00	129,396.19	130,396.19
80	E	---	---	3-----	---	COMMUNITY SERVICES	878,263.12	85,578.35	417,593.75	47.55	3,266.91	457,402.46	460,669.37
80	E	---	9--	491000	---	OTHER EXPENDITURES	8,500.00	0.00	0.00	0.00	0.00	8,500.00	8,500.00
80	E	---	---	491000	---	SPEC REV TRANSFERS TO OT	8,500.00	0.00	0.00	0.00	0.00	8,500.00	8,500.00
80	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	8,500.00	0.00	0.00	0.00	0.00	8,500.00	8,500.00
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	1,030,000.00	87,764.23	442,084.78	42.92	7,852.91	580,062.31	587,915.22

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
Fd	T	Loc	Obj	Func	Prj	Obj							
99	E	---	1--	110000	---	SALARIES	2,079,468.00	192,392.82	946,360.24	45.51	0.00	1,133,107.76	1,133,107.76
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,153,432.76	97,394.06	476,688.26	41.33	0.00	676,744.50	676,744.50
99	E	---	3--	110000	---	PURCHASED SERVICES	70,000.00	4,038.15	86,937.35	124.20	10,024.75	26,962.10-	16,937.35-
99	E	---	4--	110000	---	NON-CAPITAL OBJECTS	980,000.00	22,582.51	529,460.34	54.03	389,509.00	61,030.66	450,539.66
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	0.00	56.00	0.00	0.00	56.00-	56.00-
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	4,282,900.76	316,407.54	2,039,502.19	47.62	399,533.75	1,843,864.82	2,243,398.57
99	E	---	3--	120000	---	PURCHASED SERVICES	0.00	98.00	4,816.00	0.00	0.00	4,816.00-	4,816.00-
99	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	0.00	17,343.53	0.00	0.00	17,343.53-	17,343.53-
99	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	100.00	518.60	0.00	0.00	518.60-	518.60-
99	E	---	---	120000	---	REGULAR CURRICULUM	0.00	198.00	22,678.13	0.00	0.00	22,678.13-	22,678.13-
99	E	---	1--	121000	---	SALARIES	193,895.00	16,157.94	80,789.70	41.67	0.00	113,105.30	113,105.30
99	E	---	2--	121000	---	EMPLOYEE BENEFITS	112,496.81	9,045.60	45,227.04	40.20	0.00	67,269.77	67,269.77
99	E	---	---	121000	---	ART	306,391.81	25,203.54	126,016.74	41.13	0.00	180,375.07	180,375.07
99	E	---	1--	122000	---	SALARIES	271,743.00	23,625.28	117,342.33	43.18	0.00	154,400.67	154,400.67
99	E	---	2--	122000	---	EMPLOYEE BENEFITS	119,924.62	9,811.04	48,941.60	40.81	0.00	70,983.02	70,983.02
99	E	---	---	122000	---	ENGLISH LANGUAGE	391,667.62	33,436.32	166,283.93	42.46	0.00	225,383.69	225,383.69
99	E	---	1--	122115	---	SALARIES	173,500.00	9,300.00	46,500.00	26.80	0.00	127,000.00	127,000.00
99	E	---	2--	122115	---	EMPLOYEE BENEFITS	66,222.31	2,376.80	11,885.26	17.95	0.00	54,337.05	54,337.05
99	E	---	---	122115	---	INTERVENTION	239,722.31	11,676.80	58,385.26	24.36	0.00	181,337.05	181,337.05
99	E	---	1--	123219	---	SALARIES	111,900.00	18,825.04	94,125.20	84.12	0.00	17,774.80	17,774.80
99	E	---	2--	123219	---	EMPLOYEE BENEFITS	72,323.67	9,290.68	46,455.26	64.23	0.00	25,868.41	25,868.41
99	E	---	---	123219	---	SPANISH	184,223.67	28,115.72	140,580.46	76.31	0.00	43,643.21	43,643.21
99	E	---	1--	124000	---	SALARIES	219,900.00	18,823.92	93,620.70	42.57	0.00	126,279.30	126,279.30
99	E	---	2--	124000	---	EMPLOYEE BENEFITS	59,492.79	6,182.58	30,298.90	50.93	0.00	29,193.89	29,193.89
99	E	---	---	124000	---	MATHEMATICS	279,392.79	25,006.50	123,919.60	44.35	0.00	155,473.19	155,473.19
99	E	---	1--	126000	---	SALARIES	254,505.00	21,208.78	106,043.90	41.67	0.00	148,461.10	148,461.10
99	E	---	2--	126000	---	EMPLOYEE BENEFITS	136,071.65	10,865.12	54,317.38	39.92	0.00	81,754.27	81,754.27
99	E	---	---	126000	---	SCIENCE	390,576.65	32,073.90	160,361.28	41.06	0.00	230,215.37	230,215.37
99	E	---	1--	127000	---	SALARIES	295,606.00	24,633.86	123,169.30	41.67	0.00	172,436.70	172,436.70
99	E	---	2--	127000	---	EMPLOYEE BENEFITS	124,758.69	10,023.10	50,108.27	40.16	0.00	74,650.42	74,650.42
99	E	---	---	127000	---	SOCIAL SCIENCE	420,364.69	34,656.96	173,277.57	41.22	0.00	247,087.12	247,087.12

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	1--	132000	---	SALARIES	97,200.00	4,050.00	20,250.00	20.83	0.00	76,950.00	76,950.00
99	E	---	2--	132000	---	EMPLOYEE BENEFITS	42,337.32	2,766.88	13,847.65	32.71	0.00	28,489.67	28,489.67
99	E	---	---	132000	---	BUSINESS OCCUPATIONS	139,537.32	6,816.88	34,097.65	24.44	0.00	105,439.67	105,439.67
99	E	---	1--	135000	---	SALARIES	0.00	4,466.68	22,333.40	0.00	0.00	22,333.40-	22,333.40-
99	E	---	2--	135000	---	EMPLOYEE BENEFITS	0.00	1,654.30	8,271.50	0.00	0.00	8,271.50-	8,271.50-
99	E	---	---	135000	---	HOME ECONOMICS	0.00	6,120.98	30,604.90	0.00	0.00	30,604.90-	30,604.90-
99	E	---	1--	143000	---	SALARIES	238,015.00	19,834.62	99,173.10	41.67	0.00	138,841.90	138,841.90
99	E	---	2--	143000	---	EMPLOYEE BENEFITS	117,574.68	9,372.18	46,850.46	39.85	0.00	70,724.22	70,724.22
99	E	---	---	143000	---	PHYSICAL EDUCATION	355,589.68	29,206.80	146,023.56	41.07	0.00	209,566.12	209,566.12
99	E	---	3--	161000	---	PURCHASED SERVICES	0.00	0.00	2,550.00	0.00	0.00	2,550.00-	2,550.00-
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	2,550.00	11.59	0.00	19,450.00	19,450.00
99	E	---	4--	162000	---	NON-CAPITAL OBJECTS	17,500.00	0.00	0.00	0.00	0.00	17,500.00	17,500.00
99	E	---	---	162000	---	CO-CURRICULAR ATHLETICS	17,500.00	0.00	0.00	0.00	0.00	17,500.00	17,500.00
99	E	---	3--	165000	---	PURCHASED SERVICES	0.00	0.00	1,000.00	0.00	0.00	1,000.00-	1,000.00-
99	E	---	4--	165000	---	NON-CAPITAL OBJECTS	0.00	3,155.19	20,665.22	0.00	0.00	20,665.22-	20,665.22-
99	E	---	9--	165000	---	OTHER EXPENDITURES	0.00	11,949.98	27,186.29	0.00	0.00	27,186.29-	27,186.29-
99	E	---	---	165000	---	SOCIAL	0.00	15,105.17	48,851.51	0.00	0.00	48,851.51-	48,851.51-
99	E	---	1--	171000	---	SALARIES	79,605.00	6,633.76	33,168.80	41.67	0.00	46,436.20	46,436.20
99	E	---	2--	171000	---	EMPLOYEE BENEFITS	11,886.55	990.54	4,952.70	41.67	0.00	6,933.85	6,933.85
99	E	---	3--	171000	---	PURCHASED SERVICES	0.00	359.00	387.14	0.00	0.00	387.14-	387.14-
99	E	---	---	171000	---	CULTURALLY/SOCIALY DISA	91,491.55	7,983.30	38,508.64	42.09	0.00	52,982.91	52,982.91
99	E	---	---	1-----	---	INSTRUCTION	7,121,358.85	572,008.41	3,311,641.42	46.50	399,533.75	3,410,183.68	3,809,717.43
99	E	---	1--	213000	---	SALARIES	61,900.00	5,158.34	25,791.70	41.67	0.00	36,108.30	36,108.30
99	E	---	2--	213000	---	EMPLOYEE BENEFITS	37,047.79	2,963.78	14,818.90	40.00	0.00	22,228.89	22,228.89
99	E	---	3--	213000	---	PURCHASED SERVICES	0.00	572.00-	572.00-	0.00	0.00	572.00	572.00
99	E	---	---	213000	---	PUPIL SERVICES - GUIDANC	98,947.79	7,550.12	40,038.60	40.46	0.00	58,909.19	58,909.19
99	E	---	1--	215000	---	SALARIES	26,671.68	8,856.40	44,282.00	166.03	0.00	17,610.32-	17,610.32-
99	E	---	2--	215000	---	EMPLOYEE BENEFITS	12,481.53	4,186.28	20,931.40	167.70	0.00	8,449.87-	8,449.87-
99	E	---	3--	215000	---	PURCHASED SERVICES	0.00	81.40	81.40	0.00	0.00	81.40-	81.40-
99	E	---	---	215000	---	PSYCHOLOGICAL SERVICES	39,153.21	13,124.08	65,294.80	166.77	0.00	26,141.59-	26,141.59-

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	1--	219000	---	SALARIES	21,000.00	0.00	0.00	0.00	0.00	21,000.00	21,000.00
99	E	---	3--	219000	---	PURCHASED SERVICES	1,133,000.00	0.00	463,737.59	40.93	0.00	669,262.41	669,262.41
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	1,184,000.00	0.00	463,737.59	39.17	0.00	720,262.41	720,262.41
99	E	---	1--	221200	---	SALARIES	845,160.54	38,764.74	208,870.74	24.71	0.00	636,289.80	636,289.80
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	597,567.99	14,245.23	73,303.60	12.27	0.00	524,264.39	524,264.39
99	E	---	3--	221200	---	PURCHASED SERVICES	883,000.00	0.00	0.00	0.00	0.00	883,000.00	883,000.00
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	140,500.00	0.00	0.00	0.00	0.00	140,500.00	140,500.00
99	E	---	9--	221200	---	OTHER EXPENDITURES	7,500.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	2,473,728.53	53,009.97	282,174.34	11.41	0.00	2,191,554.19	2,191,554.19
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	0.00	2,025.00	0.00	0.00	2,025.00-	2,025.00-
99	E	---	3--	221300	---	PURCHASED SERVICES	135,000.00	4,017.90	53,242.70	39.44	0.00	81,757.30	81,757.30
99	E	---	4--	221300	---	NON-CAPITAL OBJECTS	0.00	0.00	19,385.14	0.00	0.00	19,385.14-	19,385.14-
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	135,000.00	4,017.90	74,652.84	55.30	0.00	60,347.16	60,347.16
99	E	---	3--	221500	---	PURCHASED SERVICES	0.00	774.00	6,899.11	0.00	0.00	6,899.11-	6,899.11-
99	E	---	---	221500	---	INSTRUCTION RELATED TECH	0.00	774.00	6,899.11	0.00	0.00	6,899.11-	6,899.11-
99	E	---	1--	231000	---	SALARIES	0.00	125.00	500.00	0.00	0.00	500.00-	500.00-
99	E	---	2--	231000	---	EMPLOYEE BENEFITS	0.00	9.56	38.25	0.00	0.00	38.25-	38.25-
99	E	---	3--	231000	---	PURCHASED SERVICES	0.00	545.00	1,458.42	0.00	0.00	1,458.42-	1,458.42-
99	E	---	---	231000	---	BOARD OF EDUCATION	0.00	679.56	1,996.67	0.00	0.00	1,996.67-	1,996.67-
99	E	---	3--	231500	---	PURCHASED SERVICES	0.00	0.00	8,115.00	0.00	0.00	8,115.00-	8,115.00-
99	E	---	---	231500	---	BOARD OF EDUCATION - LEG	0.00	0.00	8,115.00	0.00	0.00	8,115.00-	8,115.00-
99	E	---	1--	235000	---	SALARIES	131,940.00	10,995.00	54,975.00	41.67	0.00	76,965.00	76,965.00
99	E	---	2--	235000	---	EMPLOYEE BENEFITS	47,476.75	3,822.16	19,110.80	40.25	0.00	28,365.95	28,365.95
99	E	---	3--	235000	---	PURCHASED SERVICES	120,000.00	536.55	7,718.52	6.43	0.00	112,281.48	112,281.48
99	E	---	4--	235000	---	NON-CAPITAL OBJECTS	0.00	8,665.17	30,967.15	0.00	3,678.00	34,645.15-	30,967.15-
99	E	---	9--	235000	---	OTHER EXPENDITURES	0.00	0.00	150.00	0.00	0.00	150.00-	150.00-
99	E	---	---	235000	---	CHARTER AUTHORIZER OP. C	299,416.75	24,018.88	112,921.47	37.71	3,678.00	182,817.28	186,495.28
99	E	---	1--	239000	---	SALARIES	76,696.00	6,391.34	31,956.70	41.67	0.00	44,739.30	44,739.30
99	E	---	2--	239000	---	EMPLOYEE BENEFITS	38,237.87	3,088.02	15,440.10	40.38	0.00	22,797.77	22,797.77
99	E	---	---	239000	---	OTHER GENERAL ADMINISTRA	114,933.87	9,479.36	47,396.80	41.24	0.00	67,537.07	67,537.07
99	E	---	1--	240000	---	SALARIES	750,032.97	62,180.38	299,282.34	39.90	0.00	450,750.63	450,750.63

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
99	E	---	2--	240000	---	EMPLOYEE BENEFITS	472,627.08	32,288.02	159,753.97	33.80	0.00	312,873.11	312,873.11
99	E	---	3--	240000	---	PURCHASED SERVICES	0.00	652.00	2,397.22	0.00	0.00	2,397.22-	2,397.22-
99	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	818.00	1,177.00	0.00	0.00	1,177.00-	1,177.00-
99	E	---	---	240000	---	BUILDING ADMINISTRATION	1,222,660.05	95,938.40	462,610.53	37.84	0.00	760,049.52	760,049.52
99	E	---	1--	252000	---	SALARIES	37,517.39	1,980.71	9,343.62	24.90	0.00	28,173.77	28,173.77
99	E	---	2--	252000	---	EMPLOYEE BENEFITS	19,036.27	710.57	3,471.20	18.23	0.00	15,565.07	15,565.07
99	E	---	---	252000	---	FISCAL	56,553.66	2,691.28	12,814.82	22.66	0.00	43,738.84	43,738.84
99	E	---	1--	253000	---	SALARIES	8,408.00	700.66	3,503.30	41.67	0.00	4,904.70	4,904.70
99	E	---	2--	253000	---	EMPLOYEE BENEFITS	1,255.30	104.40	522.00	41.58	0.00	733.30	733.30
99	E	---	3--	253000	---	PURCHASED SERVICES	15,000.00	1,057.48	7,011.40	46.74	0.00	7,988.60	7,988.60
99	E	---	4--	253000	---	NON-CAPITAL OBJECTS	0.00	46.96	16.15-	0.00	4,540.00	4,523.85-	16.15
99	E	---	5--	253000	---	CAPITAL OBJECTS	0.00	9,875.00	9,875.00	0.00	24,476.00	34,351.00-	9,875.00-
99	E	---	---	253000	---	OPERATION	24,663.30	11,784.50	20,895.55	84.72	29,016.00	25,248.25-	3,767.75
99	E	---	3--	254500	---	PURCHASED SERVICES	0.00	292.54	431.04	0.00	0.00	431.04-	431.04-
99	E	---	---	254500	---	VEHICLE MAINTENANCE	0.00	292.54	431.04	0.00	0.00	431.04-	431.04-
99	E	---	3--	255000	---	PURCHASED SERVICES	0.00	0.00	29,635.45	0.00	0.00	29,635.45-	29,635.45-
99	E	---	---	255000	---	FACILITY ACQUISITION/REM	0.00	0.00	29,635.45	0.00	0.00	29,635.45-	29,635.45-
99	E	---	3--	255400	---	PURCHASED SERVICES	157,500.00	134,523.60	148,474.28	94.27	0.00	9,025.72	9,025.72
99	E	---	---	255400	---	RENTAL IN LIEU OF PURCHA	157,500.00	134,523.60	148,474.28	94.27	0.00	9,025.72	9,025.72
99	E	---	3--	263300	---	PURCHASED SERVICES	320,000.00	5,138.91	95,765.80	29.93	0.00	224,234.20	224,234.20
99	E	---	---	263300	---	PUBLIC INFORMATION	320,000.00	5,138.91	95,765.80	29.93	0.00	224,234.20	224,234.20
99	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	66,935.00	10,291.11	52,169.27	77.94	0.00	14,765.73	14,765.73
99	E	---	---	270000	---	INSURANCE AND JUDGMENTS	66,935.00	10,291.11	52,169.27	77.94	0.00	14,765.73	14,765.73
99	E	---	6--	281000	---	DEBT REITREMENT	70,000.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00
99	E	---	---	281000	---	LONG-TERM CAPITAL DEBT	70,000.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00
99	E	---	1--	295000	---	SALARIES	273,606.14	23,341.24	111,572.59	40.78	0.00	162,033.55	162,033.55
99	E	---	2--	295000	---	EMPLOYEE BENEFITS	92,314.85	7,531.47	36,926.07	40.00	0.00	55,388.78	55,388.78
99	E	---	3--	295000	---	PURCHASED SERVICES	15,500.00	51.09	31,782.36	205.05	0.00	16,282.36-	16,282.36-
99	E	---	4--	295000	---	NON-CAPITAL OBJECTS	350,000.00	7,456.00-	14,119.81	4.03	0.00	335,880.19	335,880.19
99	E	---	5--	295000	---	CAPITAL OBJECTS	0.00	0.00	1,780.20	0.00	93,800.00	95,580.20-	1,780.20-
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	731,420.99	23,467.80	196,181.03	26.82	93,800.00	441,439.96	535,239.96

							2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unencumbered	Unexpended
Fd	T	Loc	Obj	Func	Prj	Obj	<u>Revised Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Amount</u>	<u>Balance</u>	<u>Balance</u>
99	E	---	---	2-----	---	SUPPORT SERVICES	6,994,913.15	396,782.01	2,122,204.99	30.34	126,494.00	4,746,214.16	4,872,708.16
99	E	---	3--	431000	---	PURCHASED SERVICES	0.00	2,944.02	2,944.02	0.00	0.00	2,944.02-	2,944.02-
99	E	---	---	431000	---	GENERAL TUITION PAYMENTS	0.00	2,944.02	2,944.02	0.00	0.00	2,944.02-	2,944.02-
99	E	---	---	4-----	---	NON-PROGRAM TRANSACTIONS	0.00	2,944.02	2,944.02	0.00	0.00	2,944.02-	2,944.02-
99	-	---	---	-----	---	OTHER PKG/COOP PROGRAM F	14,116,272.00	971,734.44	5,436,790.43	38.51	526,027.75	8,153,453.82	8,679,481.57

Number of Accounts: 2452

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

Fd	T	Loc	Obj	Func	Prj	Obj	2024-25	November 2024-25	2024-25	2024-25	Encumbered	Unreceived
							Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	800	211	500000	000	PROPERTY TAX	7,444,980.00	0.00	0.00	0.00	0.00	7,444,980.00
10	R	800	213	500000	000	MOBILE HOME TAX	22,000.00	0.00	4,217.73	19.17	0.00	17,782.27
10	R	800	219	500000	000	OTHER TAXES	0.00	6,648.00	30,090.00	0.00	0.00	30,090.00-
10	R	800	262	500000	000	NON-CAP FOR RESALE	0.00	0.00	641.00	0.00	0.00	641.00-
10	R	800	264	500000	000	NON CAPITAL SURPLUS PROP.	12,000.00	1,162.00	1,497.00	12.48	0.00	10,503.00
10	R	800	271	500000	000	ADMISSIONS	40,000.00	15,831.00	27,753.00	69.38	0.00	12,247.00
10	R	800	279	500000	000	OTHER SCHOOL ACTIVITY INC	8,000.00	150.00	7,223.60	90.30	0.00	776.40
10	R	800	280	500000	000	INTEREST ON INVESTMENTS	82,000.00	7,728.69	109,356.49	133.36	0.00	27,356.49-
10	R	800	291	500000	000	GIFTS	5,000.00	35.00	1,440.91	28.82	0.00	3,559.09
10	R	400	292	500000	000	STUDENT FEES	0.00	904.00	7,453.00	0.00	0.00	7,453.00-
10	R	800	292	500000	000	STUDENT FEES	20,000.00	2,694.00	13,489.00	67.45	0.00	6,511.00
10	R	800	293	500000	000	RENTALS	3,000.00	105.00	85,902.50	2,863.42	0.00	82,902.50-
10	R	800	297	500000	000	STUDENT FINES	500.00	249.00	1,942.55	388.51	0.00	1,442.55-
10	R	---	2--	-----	---	*REVENUE FROM LOCAL SOURC	7,637,480.00	35,506.69	291,006.78	3.81	0.00	7,346,473.22
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	11,500,000.00	0.00	0.00	0.00	0.00	11,500,000.00
10	R	---	3--	-----	---	*INTERDIST PYMNTS WITHIN	11,505,000.00	0.00	0.00	0.00	0.00	11,505,000.00
10	R	800	612	500000	000	TRANSPORTATION AID	135,000.00	0.00	0.00	0.00	0.00	135,000.00
10	R	800	613	500000	000	LIBRARY AID	120,000.00	0.00	0.00	0.00	0.00	120,000.00
10	R	800	619	500000	445	OTHER CATEGORICAL AID	0.00	0.00	660.08	0.00	0.00	660.08-
10	R	800	621	500000	000	EQUALIZATION AID	16,249,256.00	0.00	2,417,880.00	14.88	0.00	13,831,376.00
10	R	800	630	500000	297	SPECIAL PROJECT GRANTS	64,108.00	0.00	0.00	0.00	0.00	64,108.00
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	691	500000	000	COMPUTER AID	296,849.00	0.00	0.00	0.00	0.00	296,849.00
10	R	800	695	500000	000	STATE CATEGORICAL AID	1,525,552.00	0.00	0.00	0.00	0.00	1,525,552.00
10	R	---	6--	-----	---	*REVENUE FROM STATE SOURC	18,415,765.00	0.00	2,418,540.08	13.13	0.00	15,997,224.92
10	R	800	713	500000	400	VOCATIONAL EDUCATION AID	22,977.00	0.00	0.00	0.00	0.00	22,977.00
10	R	800	730	500000	165	SPECIAL PROJECT GRANT	54,700.00	0.00	55,552.62	101.56	0.00	852.62-
10	R	800	730	500000	173	SPECIAL PROJECT GRANT	0.00	0.00	1,984.98	0.00	0.00	1,984.98-
10	R	800	730	500000	341	SPECIAL PROJECT GRANT	96,076.00	0.00	7,884.64	8.21	0.00	88,191.36
10	R	800	730	500000	365	SPECIAL PROJECT GRANT	70,000.00	0.00	0.00	0.00	0.00	70,000.00
10	R	800	730	500000	381	SPECIAL PROJECT GRANT	16,000.00	0.00	0.00	0.00	0.00	16,000.00
10	R	801	730	500000	165	SPECIAL PROJECT GRANT	0.00	61,231.84	99,935.04	0.00	0.00	99,935.04-
10	R	800	751	500000	141	ECIA - CHAPTER 1	349,834.00	0.00	0.00	0.00	0.00	349,834.00
10	R	800	780	500000	000	FED-DHS	93,000.00	0.00	0.00	0.00	0.00	93,000.00
10	R	---	7--	-----	---	*REVENUE FROM FEDERAL SOU	702,587.00	61,231.84	165,357.28	23.54	0.00	537,229.72

						2024-25	November	2024-25	2024-25	2024-25	Encumbered	Unreceived
Fd	T	Loc	Obj	Func	Prj	Obj	Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Balance	Balance
10	R	800	861	500000	000	EQUIPMENT SALES	4,000.00	0.00	10,006.00	250.15	0.00	6,006.00-
10	R	---	8--	-----	---	*OTHER FINANCING SOURCES	4,000.00	0.00	10,006.00	250.15	0.00	6,006.00-
10	R	800	971	500000	000	REFUND OF DISB - AIDABLE	51,000.00	0.00	77,075.02	151.13	0.00	26,075.02-
10	R	800	990	500000	000	MISCELLANEOUS OTHER REVEN	2,000.00	50.00	2,251.53	112.58	0.00	251.53-
10	R	---	9--	-----	---	*OTHER REVENUES	53,000.00	50.00	79,326.55	149.67	0.00	26,326.55-
10	-	---	---	-----	---	*GENERAL FUND	38,317,832.00	96,788.53	2,964,236.69	7.74	0.00	35,353,595.31
Grand Revenue Totals							38,317,832.00	96,788.53	2,964,236.69	7.74	0.00	35,353,595.31

Number of Accounts: 36

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

Medford Area Public School District
Post Retirement Trust
July 1, 2024 through June 30, 2025

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	2,154,538.33	2,366,399.57	2,397,359.93	2,424,456.53	2,384,879.19	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,154,538.33
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings	10,729.20	3,700.91	10,285.82	2,399.58	1,199.77								28,315.28
Unrealized (Loss)/Gain	34,659.70	28,549.37	18,117.47	(40,655.55)	42,070.34								82,741.33
Fees	(1,175.16)	(1,289.92)	(1,306.69)	(1,321.37)	(1,299.93)								(6,393.07)
Annual Implicit Rate Subsidy	(93,578.56)	-	-	-	-	-	-	-	-	-	-	-	(93,578.56)
Contributions	609,676.00	-	-	-	-	-	-	-	-	-	-	-	609,676.00
Other			-	-	-	-	-	-		-	-		-
Disbursements	(348,449.94)	-	-	-	-					-	-		(348,449.94)
Ending Balance	2,366,399.57	2,397,359.93	2,424,456.53	2,384,879.19	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37	2,426,849.37
Liability Value (-)													
Investment at Cost	2,321,561.27	2,323,972.26	2,332,951.39	2,334,029.60	2,335,105.55	2,422,431.61	2,424,114.93	2,412,880.80	2,394,158.70	2,437,935.54	2,404,472.99	2,403,590.08	-
Accum Unrealized (Loss) Gain	44,838.30	73,387.67	91,505.14	50,849.59	91,743.82	4,417.76	2,734.44	13,968.57	32,690.67	(11,086.17)	22,376.38	23,259.29	2,426,849.37

Beginning Balance	2,154,538.33
Additions	-
Earnings	28,315.28
Unrealized Gain	82,741.33
Fees	(6,393.07)
Implicit Rate	(93,578.56)
Annual Contribution	609,676.00
Disbursements	(348,449.94)
	<u>2,426,849.37</u>



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

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

Year Ended June 30, 2024

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court
Viroqua, Wisconsin 54665
Phone: 888-308-8281**

MEDFORD AREA PUBLIC SCHOOL DISTRICT
TABLE OF CONTENTS
June 30, 2024

	<u>Page</u>
Independent Auditor's Report.....	1 - 3
Basic Financial Statements:	
District-Wide Statement of Net Position	4
District-Wide Statement of Activities.....	5
Balance Sheet – Governmental Funds	6
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position.....	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	8
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Statement of Net Position – Proprietary Funds.....	10
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	11
Statement of Cash Flows – Proprietary Funds.....	12
Statement of Fiduciary Net Position	13
Statement of Changes in Fiduciary Net Position	14
Index to Notes to Financial Statements.....	15
Notes to Financial Statements.....	16 - 47

MEDFORD AREA PUBLIC SCHOOL DISTRICT
TABLE OF CONTENTS (CONTINUED)
June 30, 2024

	<u>Page</u>
Required Supplementary Information:	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	48
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Special Education Fund	49
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Package/Cooperative Fund	50
Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	51
District Net OPEB Liability Schedules	52 - 53
Wisconsin Retirement System Schedules	54
Notes to Required Supplementary Information	55 - 58
Other Supplementary Information:	
Combining Balance Sheet – General Fund	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund	60
Combining Balance Sheet – Nonmajor Governmental Funds	61
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	62
Schedules of Charter School Authorizer Operating Costs and Service Costs	63

MEDFORD AREA PUBLIC SCHOOL DISTRICT
TABLE OF CONTENTS (CONTINUED)
June 30, 2024

	<u>Page</u>
Reports and Schedules Required by the Uniform Guidance and the State Single Audit Guidelines:	
Schedule of Expenditures of Federal Awards.....	64 - 65
Schedule of Expenditures of State Awards.....	66
Notes to Schedules of Expenditures of Financial Awards.....	67
Summary Schedule of Prior Audit Findings.....	68
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	69 - 70
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.....	71 - 73
Schedule of Findings and Questioned Costs.....	74 - 76



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, 2024, 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 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, 2024, 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.

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 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 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 comparison schedules, net OPEB liability schedules, and Wisconsin Retirement System schedules on pages 48 through 58 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 States 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 considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our 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 other supplementary information listed in the table of contents and the 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. The other supplementary information and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate 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 other supplementary information and the schedules of expenditures of federal and state awards are fairly presented, in all material respects, in related 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, 2024, on our consideration of the Medford Area Public School District's internal control over financial reporting and 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, 2024

BASIC FINANCIAL STATEMENTS

MEDFORD AREA PUBLIC SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF NET POSITION
As of June 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and investments	\$ 10,567,939	\$ 1,127,626	\$ 11,695,565
Receivables:			
Taxes	2,295,974	-	2,295,974
Accounts	384,777	-	384,777
Due from other governments	959,590	40,292	999,882
Total current assets	<u>14,208,280</u>	<u>1,167,918</u>	<u>15,376,198</u>
Noncurrent assets:			
Land	716,390	-	716,390
Site improvements	2,256,168	-	2,256,168
Buildings and improvements	45,649,373	-	45,649,373
Furniture and equipment	3,210,777	739,675	3,950,452
Less: Accumulated depreciation	(29,739,090)	(264,282)	(30,003,372)
Right to use leased assets, net of accumulated amortization	222,924	-	222,924
Total noncurrent assets	<u>22,316,542</u>	<u>475,393</u>	<u>22,791,935</u>
Total assets	<u>36,524,822</u>	<u>1,643,311</u>	<u>38,168,133</u>
Deferred Outflows of Resources	<u>15,859,713</u>	<u>-</u>	<u>15,859,713</u>
Total assets and deferred outflows of resources	<u>\$ 52,384,535</u>	<u>\$ 1,643,311</u>	<u>\$ 54,027,846</u>
Liabilities			
Current liabilities:			
Accounts payable	\$ 1,352,209	\$ 5,487	\$ 1,357,696
Accrued liabilities:			
Interest	1,554	-	1,554
Deposits payable	-	35,504	35,504
Due to fiduciary fund	516,099	-	516,099
Due to other governments	206	-	206
Current portion of long-term obligations	79,400	-	79,400
Current portion of lease liability	47,997	-	47,997
Total current liabilities	<u>1,997,465</u>	<u>40,991</u>	<u>2,038,456</u>
Noncurrent liabilities:			
Long-term obligations, net of current portion	495,000	-	495,000
Lease liability, net of current portion	180,827	-	180,827
Compensated absences	806,838	-	806,838
Net pension liability	1,617,808	-	1,617,808
Net OPEB liability - District health insurance plan	996,775	-	996,775
Total noncurrent liabilities	<u>4,097,248</u>	<u>-</u>	<u>4,097,248</u>
Total liabilities	<u>6,094,713</u>	<u>40,991</u>	<u>6,135,704</u>
Deferred Inflows of Resources	<u>9,674,615</u>	<u>-</u>	<u>9,674,615</u>
Net Position			
Net investment in capital assets	21,561,315	475,393	22,036,708
Restricted:			
Debt service	3,742	-	3,742
Special revenue trust	638,815	-	638,815
Capital projects	3,585,180	-	3,585,180
Community service	209,471	-	209,471
Food service	-	1,126,927	1,126,927
Unrestricted	10,616,684	-	10,616,684
Total net position	<u>36,615,207</u>	<u>1,602,320</u>	<u>38,217,527</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 52,384,535</u>	<u>\$ 1,643,311</u>	<u>\$ 54,027,846</u>

See accompanying notes to financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

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	\$ 16,872,559	\$ 154,053	\$ 1,188,424	\$ (15,530,082)	\$ -	\$ (15,530,082)
Vocational instruction	1,301,043	-	27,266	(1,273,777)	-	(1,273,777)
Physical instruction	978,847	-	75,836	(903,011)	-	(903,011)
Special education instruction	6,333,545	-	2,711,586	(3,621,959)	-	(3,621,959)
Other instruction	1,037,740	-	234,077	(803,663)	-	(803,663)
Total instruction	26,523,734	154,053	4,237,189	(22,132,492)	-	(22,132,492)
Support services:						
Pupil services	3,003,350	-	206,651	(2,796,699)	-	(2,796,699)
Instructional staff services	2,518,098	-	704,065	(1,814,033)	-	(1,814,033)
General administration services	1,310,197	-	-	(1,310,197)	-	(1,310,197)
Building administration services	2,780,589	-	-	(2,780,589)	-	(2,780,589)
Business services	409,946	-	-	(409,946)	-	(409,946)
Operation and maintenance	2,730,023	-	508,946	(2,221,077)	-	(2,221,077)
Pupil transportation	1,379,480	-	178,500	(1,200,980)	-	(1,200,980)
Central services	467,503	-	10,380	(457,123)	-	(457,123)
Insurance	280,988	-	-	(280,988)	-	(280,988)
Community service	907,642	-	546,004	(361,638)	-	(361,638)
Other support services	1,568,749	-	89,314	(1,479,435)	-	(1,479,435)
Interest on debt	98,093	-	-	(98,093)	-	(98,093)
Depreciation - unallocated*	567,236	-	-	(567,236)	-	(567,236)
Total support services	18,021,894	-	2,243,860	(15,778,034)	-	(15,778,034)
Nonprogram:						
Purchased instructional services	935,598	-	-	(935,598)	-	(935,598)
Other nonprogram	216,075	-	37,820	(178,255)	-	(178,255)
Post-Secondary scholarships	60,641	-	-	(60,641)	-	(60,641)
Total nonprogram	1,212,314	-	37,820	(1,174,494)	-	(1,174,494)
Total governmental activities	45,757,942	154,053	6,518,869	(39,085,020)	-	(39,085,020)
Business-type activities:						
School food service program	1,347,301	490,337	955,917	-	98,953	98,953
Total school district	\$ 47,105,243	\$ 644,390	\$ 7,474,786	(39,085,020)	98,953	(38,986,067)
General revenues:						
Property taxes:						
General purpose				7,597,913	-	7,597,913
Debt service				85,250	-	85,250
Community services				400,000	-	400,000
State and federal aids not restricted to specific functions:						
General				34,725,930	-	34,725,930
Interest and investment earnings				251,884	-	251,884
Miscellaneous				927,417	-	927,417
Total general revenues				43,988,394	-	43,988,394
Change in net position				4,903,374	98,953	5,002,327
Net position - beginning of year				31,711,833	1,503,367	33,215,200
Net position - end of year				\$ 36,615,207	\$ 1,602,320	\$ 38,217,527

* 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, 2024

	Major Funds				
	General Fund	Capital Projects Fund	Package/ Cooperative Fund	Nonmajor Gov't. Funds	Total Gov't. Funds
Assets					
Cash and investments	\$ 7,095,772	\$ 2,700,180	\$ -	\$ 771,987	\$ 10,567,939
Receivables:					
Taxes	2,295,974	-	-	-	2,295,974
Accounts	12,431	-	365,387	6,959	384,777
Due from other funds	108,180	885,000	-	-	993,180
Due from other governments	810,688	-	-	148,902	959,590
Total assets	\$ 10,323,045	\$ 3,585,180	\$ 365,387	\$ 927,848	\$ 15,201,460
Liabilities					
Accounts payable and accrued liabilities	\$ 1,149,356	\$ -	128,587	\$ 74,266	\$ 1,352,209
Due to other funds	1,272,479	-	236,800	-	1,509,279
Due to state	206	-	-	-	206
Total liabilities	2,422,041	-	365,387	74,266	2,861,694
Fund balances					
Restricted for:					
Capital projects	-	3,585,180	-	-	3,585,180
District operations per donor specifications	-	-	-	638,815	638,815
Future community service expenditures	-	-	-	209,471	209,471
Debt service	-	-	-	5,296	5,296
Unassigned	7,901,004	-	-	-	7,901,004
Total fund balances	7,901,004	3,585,180	-	853,582	12,339,766
Total liabilities and fund balances	\$ 10,323,045	\$ 3,585,180	\$ 365,387	\$ 927,848	\$ 15,201,460

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, 2024

Total fund balances from previous page **\$ 12,339,766**

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:

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	51,832,708
Governmental accumulated depreciation	(29,739,090)

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	539,013
Governmental accumulated amortization	(316,089)

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	15,859,713
Deferred inflows of resources	(9,674,615)

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	(574,400)
Lease liability	(228,824)
Accrued interest on general obligation debt	(1,554)
Net pension liability	(1,617,808)
Vested compensated absences	(806,838)
Post employment benefits - district health insurance plan	(996,775)

Total net position - governmental activities	\$ 36,615,207
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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, 2024

	Major Funds			Nonmajor	Total
	General	Capital	Package/ Cooperative	Gov't.	Gov't.
	Fund	Projects	Fund	Funds	Funds
Revenues:					
Property taxes	\$ 7,881,234	\$ -	\$ -	\$ 1,316,228	\$ 9,197,462
Other local sources	-	96,554	9,258	-	105,812
Interdistrict sources	11,070,768	-	5,396,713	-	16,467,481
Intermediate sources	5,261	-	-	-	5,261
State sources	20,300,173	-	-	-	20,300,173
Federal sources	3,761,793	-	-	710,091	4,471,884
Other sources	107,019	-	1,375	-	108,394
Total revenues	<u>43,126,248</u>	<u>96,554</u>	<u>5,407,346</u>	<u>2,026,319</u>	<u>50,656,467</u>
Expenditures:					
Current:					
Instruction:					
Regular instruction	10,757,262	-	6,327,983	190,069	17,275,314
Vocational instruction	1,158,095	-	138,193	3,110	1,299,398
Physical instruction	707,805	-	574,844	-	1,282,649
Special education instruction	6,381,715	-	-	-	6,381,715
Other instruction	743,537	-	-	-	743,537
Total instruction	<u>19,748,414</u>	<u>-</u>	<u>7,041,020</u>	<u>193,179</u>	<u>26,982,613</u>
Support services:					
Pupil services	2,026,551	-	997,803	415	3,024,769
Instructional staff services	1,944,924	-	602,860	171	2,547,955
General administration services	410,694	-	831,279	71,993	1,313,966
Building administration services	1,473,384	-	1,005,752	358,074	2,837,210
Business services	295,399	-	53,757	1,612	350,768
Operation and maintenance	4,432,941	-	79,616	840	4,513,397
Pupil transportation	1,330,120	-	-	50,671	1,380,791
Central services	143,378	-	323,529	596	467,503
Insurance	227,961	-	53,027	-	280,988
Community service	-	-	-	908,714	908,714
Other support services	869,522	-	728,311	69,261	1,667,094
Total support services	<u>13,154,874</u>	<u>-</u>	<u>4,675,934</u>	<u>1,462,347</u>	<u>19,293,155</u>
Nonprogram:					
Purchased instructional services	55,656	-	14,142	-	69,798
Other nonprogram	1,049,828	-	-	19,720	1,069,548
Total nonprogram	<u>1,105,484</u>	<u>-</u>	<u>14,142</u>	<u>19,720</u>	<u>1,139,346</u>
Debt service:					
Principal	18,932	-	66,159	78,500	163,591
Interest and other fiscal charges	89,557	-	1,567	7,182	98,306
Total debt service	<u>108,489</u>	<u>-</u>	<u>67,726</u>	<u>85,682</u>	<u>261,897</u>
Capital outlay	<u>1,221,773</u>	<u>-</u>	<u>-</u>	<u>235,923</u>	<u>1,457,696</u>
Total expenditures	<u>35,339,034</u>	<u>-</u>	<u>11,798,822</u>	<u>1,996,851</u>	<u>49,134,707</u>
Excess (deficiency) of revenues over expenditures	<u>7,787,214</u>	<u>96,554</u>	<u>(6,391,476)</u>	<u>29,468</u>	<u>1,521,760</u>
Other financing sources (uses):					
Sale of fixed assets	4,851	-	-	-	4,851
Transfer from other funds	-	900,000	6,391,476	-	7,291,476
Transfer to other funds	(7,291,476)	-	-	-	(7,291,476)
Total other financing sources (uses)	<u>(7,286,625)</u>	<u>900,000</u>	<u>6,391,476</u>	<u>-</u>	<u>4,851</u>
Net change in fund balances	<u>500,589</u>	<u>996,554</u>	<u>-</u>	<u>29,468</u>	<u>1,526,611</u>
Fund balances - beginning of year	<u>7,400,415</u>	<u>2,588,626</u>	<u>-</u>	<u>824,114</u>	<u>10,813,155</u>
Fund balances - end of year	<u>\$ 7,901,004</u>	<u>\$ 3,585,180</u>	<u>\$ -</u>	<u>\$ 853,582</u>	<u>\$ 12,339,766</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, 2024

Net change in fund balances - total governmental funds		\$ 1,526,611
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	\$ 1,457,696	
Asset additions not included in capital outlay	2,018,966	
Depreciation expense reported in the Statement of Activities	(908,221)	
Amount by which capital outlays are greater (less) than depreciation in the current period:		2,568,441
The District disposed of assets resulting in a reduction of capital assets and recapture of prior year depreciation expense reported on the Statement of Net Position as a net loss and having no affect on the Governmental Funds Balance Sheet.		
The value of capital assets disposed of during the year was:	(169,844)	
The amount of depreciation recapture for the year was:	164,583	
The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:		(5,261)
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	(76,593)	
Amount by which lease outlays are more (less) than amortization in the current period:		(76,593)
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		85,091
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	300,654	
Change in compensated absences	(11,214)	
Amounts paid are greater (less) than amounts earned by:		289,440
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:		78,500
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	98,306	
The amount of interest accrued during the current period	(98,094)	
Interest paid is greater (less) than interest accrued by:		212
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	1,473,834	
Actuarially determined change in net pension asset/liability between years, with some adjustments	(1,036,901)	436,933
Change in net position - governmental activities		\$ 4,903,374

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF NET POSITION -
PROPRIETARY FUND
June 30, 2024

	<u>Food Service</u>
Assets	
Current assets:	
Cash and cash equivalents	\$ 1,127,626
Due from other governments	40,292
Total current assets	<u>1,167,918</u>
Noncurrent assets:	
Furniture and equipment	739,675
Less: Accumulated depreciation	<u>(264,282)</u>
Total noncurrent assets	<u>475,393</u>
Total assets	<u><u>\$ 1,643,311</u></u>
 Liabilities	
Current liabilities:	
Accounts payable	\$ 5,487
Deposits payable	35,504
Total current liabilities	<u>40,991</u>
Total liabilities	<u>40,991</u>
 Net Position	
Net investment in capital assets	475,393
Restricted for use in food service operations	1,126,927
Total net position	<u>1,602,320</u>
 Total liabilities and net position	<u><u>\$ 1,643,311</u></u>

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, 2024

	<u>Food Service</u>
Operating revenues:	
Food service sales	\$ 490,337
State sources	23,248
Grants - child nutrition program	<u>932,669</u>
Total operating revenues	<u>1,446,254</u>
Operating expenses:	
Salaries and wages	38,466
Employer paid benefits	13,206
Purchased services	1,090,297
Supplies, food and materials	82,775
Other	81,271
Depreciation	<u>41,286</u>
Total operating expenses	<u>1,347,301</u>
Operating income (loss)	<u>98,953</u>
Change in net position	98,953
Net position - beginning of year	<u>1,503,367</u>
Net position - end of year	<u><u>\$ 1,602,320</u></u>

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CASH FLOWS -
PROPRIETARY FUND
For the Year Ended June 30, 2024

	<u>Food Service</u>
Cash flows from operating activities	
Cash received from sales of food	\$ 510,290
Cash received from other government payments	954,164
Cash payments to employees for services	(51,672)
Cash payments for purchased services	(1,194,293)
Cash payments to suppliers for goods and services	(82,775)
Cash payments for other operating expenses	(81,271)
Net cash provided (used) by operating activities	<u>54,443</u>
Cash flows from investing activities	
Purchase of property, plant and equipment	(52,255)
Sale of property, plant and equipment	10,880
Net cash provided (used) by investing activities	<u>(41,375)</u>
Net increase (decrease) in cash and cash equivalents	13,068
Cash and cash equivalents - beginning of year	1,114,558
Cash and cash equivalents - end of year	<u><u>\$ 1,127,626</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities	
Operating income (loss)	\$ 98,953
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	41,286
Changes in assets and liabilities:	
Due from other governments	(1,753)
Accounts receivable	19,435
Accounts payable and accrued expenses	(103,996)
Deposits payable	518
Net cash provided (used) by operating activities	<u><u>\$ 54,443</u></u>
Noncash noncapital financing activities	
Donated commodities received from the U.S. Department of Agriculture	\$ 108,613

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

	Employee- Benefit Trust Fund
Assets	
Cash and cash equivalents	\$ 196,470
Investments	1,958,068
Due from other funds	516,099
Total assets	<u><u>\$ 2,670,637</u></u>
Liabilities	<u>\$ -</u>
Total liabilities	<u>-</u>
Net Position	
Restricted	2,670,637
Total net position	<u><u>\$ 2,670,637</u></u>

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended June 30, 2024

	Employee- Benefit Trust Fund
Additions	
Contributions	\$ 609,676
Investment income (loss):	
Interest and dividends	60,700
Net change in fair value	81,519
Less - Investment expense	<u>(15,093)</u>
Net investment income	<u>127,126</u>
Total additions	<u>736,802</u>
Deductions	
Payment of benefits to trust fund participants	514,687
Implicit rate subsidy	<u>93,579</u>
Total deductions	<u>608,266</u>
Change in net position	128,536
Net position - beginning of year	2,542,101
Net position - end of year	<u><u>\$ 2,670,637</u></u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

MEDFORD AREA PUBLIC SCHOOL DISTRICT
INDEX TO NOTES TO FINANCIAL STATEMENTS
June 30, 2024

	<u>PAGE</u>
Note 1. <u>Summary of Significant Accounting Policies</u>	16
A. Reporting Entity	16
B. Basis of Financial Statement Presentation	16 - 18
C. Basis of Accounting	19 - 20
D. Measurement Focus.....	20
E. Cash and Investments	20
F. Inventories and Prepaid Expenses	21
G. Long-Term Obligations	21
H. Capital Assets	21
I. Right to Use Leased Assets	22
J. Interfund Receivables and Payables	22
K. Budgets	22
L. Allowance for Uncollectible Accounts	22
M. Compensated Absences and Other Employee Benefit Amounts.....	22
N. Claims and Judgments.....	23
O. Interfund Transactions.....	23
P. Pensions.....	23
Q. Postemployment Benefits Other Than Pensions (OPEB).....	23
R. Deferred Outflows and Inflows of Resources	24
S. Equity Classifications	24 - 25
T. Change in Accounting Principle.....	25
Note 2. <u>Detailed Notes on All Funds</u>	26
A. Cash and Investments	26 - 29
B. Capital Assets	30 - 32
C. Interfund Activity	32
D. Short-Term Obligations.....	32
E. Long-Term Obligations.....	33
F. Leases	34
G. Other Postemployment Benefits.....	35 - 40
H. Pension Plan	40 - 46
I. Governmental Fund Balances	46
Note 3. <u>Other Information</u>	47
A. Risk Management.....	47
B. Commitments and Contingencies.....	47
C. Limitation of School District Revenues	47
D. Effect of New Accounting Standards on Current Period Financial Statements	47

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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, 2024

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, 2024

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 Fund:
 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:

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, 2024

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 – 2023 tax roll:

Lien date and levy date	December, 2023
Tax bills mailed	December, 2023
Payment in full or	
first installment due	January 31, 2024
Second installment due	July 31, 2024

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, 2024

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, 2024

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, 2024

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 \$806,838 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.G.).

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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, 2024

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 \$13,778,970 and the OPEB of \$2,080,743.

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 \$8,736,315, and the OPEB of \$938,300.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. EQUITY CLASSIFICATIONS (Continued)

Fund Statements (Continued)

- 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.
- 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.

T. CHANGE IN ACCOUNTING PRINCIPLE

Effective July 1, 2023, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. GASB 100 was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The District did not have any accounting changes or error corrections requiring disclosure in the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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.

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 \$13,850,103 on June 30, 2024 and is summarized below:

Deposits with financial institutions	\$ 11,368,487
Petty cash funds	165
Nicolet Trust	196,470
MidAmerica Trust	326,913
Investments:	
Nicolet Trust	1,958,068
	<u>\$ 13,850,103</u>

Reconciliation to the basic financial statements:

District-Wide Statement of Net Position:

Cash and investments	\$ 11,695,565
Fiduciary funds:	
Cash and cash equivalents	196,470
Investments	1,958,068
	<u>\$ 13,850,103</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

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.

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, 2024	
	Fair Value	Level 1
Bond mutual funds	\$ 1,512,565	\$ 1,512,565
Equity mutual funds	445,503	445,503
Total Investments by Fair Value Level	<u>\$ 1,958,068</u>	<u>\$ 1,958,068</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

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, 2024, \$14,134,979 of the District's deposits and investments with financial institutions totaling \$14,914,085 were uninsured. The uninsured deposits are collateralized by a letter of credit with a fair value of \$11,535,885. The remaining \$2,599,094 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 \$1,000,000. 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.

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 6.4 years and a fair value of \$1,958,068.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

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	Aaa	Aa	A	Moody's		Bbb	Bb	B	Below B	Not Rated
Mutual Bond Funds	\$ 694,188	\$ 44,533	\$ 298,480	\$70,005	\$	157,766	\$ 72,383	\$ 47,472	\$ 2,505	\$	1,044
Total Investments to be Rated	694,188	\$ 44,533	\$ 298,480	\$70,005	\$	157,766	\$ 72,383	\$ 47,472	\$ 2,505	\$	1,044
U.S. Government Obligations	813,087										
Cash Equivalents	5,290										
Equity Mutual Funds	445,503										
Total Investments Not Required to be Rated	1,263,880										
Total Investments	\$ 1,958,068										

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, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 716,390	\$ -	\$ -	\$ 716,390
Construction work in progress	137,760	-	137,760	-
Total capital assets not being depreciated	854,150	-	137,760	716,390
Capital assets being depreciated:				
Building and improvements	42,787,396	2,861,977	-	45,649,373
Furniture and equipment	2,942,415	438,206	169,844	3,210,777
Site improvements	1,941,929	314,239	-	2,256,168
Total capital assets being depreciated	47,671,740	3,614,422	169,844	51,116,318
Less: Accumulated depreciation for:				
Building and improvements	(26,972,257)	(674,182)	-	(27,646,439)
Furniture and equipment	(1,668,735)	(164,552)	(164,583)	(1,668,704)
Site improvements	(354,460)	(69,487)	-	(423,947)
Total accumulated depreciation	(28,995,452)	(908,221)	(164,583)	(29,739,090)
Net capital assets - governmental activities	\$ 19,530,438	\$ 2,706,201	\$ 143,021	\$ 22,093,618
Business-type activities:				
Capital assets being depreciated:				
Furniture and equipment	\$ 742,676	\$ 52,255	\$ 55,256	\$ 739,675
Less: Accumulated depreciation	(267,372)	(41,286)	(44,376)	(264,282)
Net capital assets - business-type activities	\$ 475,304	\$ 10,969	\$ 10,880	\$ 475,393

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental activities:	
Instruction:	
Regular	\$ 1,892
Vocational	38,019
Special education	1,261
Other instruction	3,373
Support services:	
Pupil services	3,561
Instructional staff services	15,680
School administration services	1,128
Operation and maintenance	266,014
Other support services	10,058
Unallocated	567,235
Total depreciation expense - governmental activities	<u>908,221</u>
Business-type activities:	
Food service	41,286
Total depreciation expense - business-type activities	<u>41,286</u>
Total depreciation expense	<u>\$ 949,507</u>

Leased asset activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
Governmental activities:				
Right to use leased assets being amortized				
Buildings	\$ 479,984	\$ -	\$ 6,996	\$ 472,988
Equipment	73,021	-	6,996	66,025
Total right to use leased assets being amortized	<u>553,005</u>	<u>-</u>	<u>13,992</u>	<u>539,013</u>
Less: Accumulated amortization for:				
Buildings	(189,402)	(65,327)	(6,996)	(247,733)
Equipment	(64,086)	(11,266)	(6,996)	(68,356)
Total accumulated amortization	<u>(253,488)</u>	<u>(76,593)</u>	<u>(13,992)</u>	<u>(316,089)</u>
Net right to use leased assets	<u>\$ 299,517</u>	<u>\$ (76,593)</u>	<u>\$ -</u>	<u>\$ 222,924</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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	\$ 69,991
Other support services	6,602
Total amortization expense - governmental activities	<u>\$ 76,593</u>

C. INTERFUND ACTIVITY

Interfund receivable and payable balances on June 30, 2024 are as follows:

Receivable Fund	Payable Fund	Purpose	Amount
General Fund	Package/Cooperative Fund	Expense Reimbursement	\$ 108,180
Capital Projects Fund	General Fund	Contribution to Trust	885,000
Employee Benefits Trust Fund	General Fund	Contribution to Trust	387,479
Employee Benefits Trust Fund	Package/Cooperative Fund	Contribution to Trust	128,619

Interfund transfers for the year ended June 30, 2024 were as follows:

Transfer from:	Transfer to:	Purpose:	Total
General Fund	Package/Cooperative Fund	To finance operations	\$ 6,391,476
General Fund	Capital Projects	To finance future capital projects	900,000
			<u>\$ 7,291,476</u>

D. SHORT-TERM OBLIGATIONS

The District's short-term debt activity for the year ended June 30, 2024 is as follows:

	Balance 7/1/2023	Additions	Removals	Balance 6/30/2024
Line of credit, issued August 23, 2023, 6.75% interest rate, due August 23, 2024.	\$ -	\$ 15,250,000	\$ 15,250,000	\$ -
Total short-term borrowing	<u>\$ -</u>	<u>\$ 15,250,000</u>	<u>\$ 15,250,000</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 \$88,655 during the 2023-2024 school year. Subsequent to year end the line of credit was renewed for the 2024-25 school year.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

E. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Increases	Decreases	Balance 6/30/2024	Amounts Due Within One Year
Bonds, notes and loans payable:					
General obligation debt	\$ 652,900	\$ -	\$ 78,500	\$ 574,400	\$ 79,400
Total bonds, notes and loans payable	652,900	-	78,500	574,400	79,400
Other liabilities:					
Vested compensated absences	795,624	11,214	-	806,838	-
Total other liabilities	795,624	11,214	-	806,838	-
Total long-term liabilities	\$ 1,448,524	\$ 11,214	\$ 78,500	\$ 1,381,238	\$ 79,400

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, 2024 is comprised of the following individual issue:

Type	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance Outstanding 6/30/2024
General obligation promissory note	7/6/2021	4/1/2031	1.10%	\$ 805,600	\$ 574,400
Total general obligation debt					\$ 574,400

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

Year Ending June 30,	Principal	Interest	Total
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	82,900	2,312	85,212
2030-2031	168,700	1,860	170,560
	\$ 574,400	\$ 22,392	\$ 596,792

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, 2024, was \$140,635,779. Total general obligation debt outstanding at year end was \$574,400.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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 6/30/2024
Bender Investments (Mosinee Location RVA)	12/31/2024	1.50%	\$ 180,280	\$ 19,399
Taylor County Lease Agreement (RVA Office)	7/16/2030	3.50%	292,708	209,425
Total				<u>\$ 228,824</u>

Lease liability activity for the year ended June 30, 2024 was as follows:

	Balance 7/1/2023	Increases	Decreases	Balance 6/30/2024	Amounts Due Within One Year
Lease Liability	\$ 313,915	\$ -	\$ 85,091	\$ 228,824	\$ 47,997

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

Year Ending June 30,	Principal	Interest	Total
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	30,353	1,101	31,454
2030-2031	62,079	2,252	64,331
	<u>\$ 228,824</u>	<u>\$ 7,682</u>	<u>\$ 236,506</u>

Lease expense for the year ended June 30, 2024 was reflected in the statement of activities as follows:

	Year Ending 6/30/2024
Lease expense	
Amortization expense by class of underlying asset	
Buildings	\$ 65,327
Equipment	11,266
Total amortization expense	<u>76,593</u>
Interest on lease liabilities	2,469
Total lease expense	<u>\$ 79,062</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS

Medford Area School District reports its liability for other post-employment benefits based on an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

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, 2023 measurement date):

Retirees	12
Active employees - Not Fully Eligible	334
Active employees - Fully Eligible	30
	<u>376</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, 2024, 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Covered employee groups must meet the following eligibility guidelines:

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

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

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

Contributions. The District shall make contributions to the trust from time to time, as it deems appropriate or legally required. The District has no legal obligation to contribute to the trust. Prior to the July 1, 2015 measurement period, the Plan was fully funded by making actuarially determined contributions to the Plan. The only Plan members required to contribute are the administrators hired prior to 7/1/2004 as noted in the previous table. For the year ended June 30, 2024, 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Investments

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

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

Receivables

As of June 30, 2024, the Plan reported \$516,099 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2024.

	Increase (Decrease)		
	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a)-(b)
Changes in the Net OPEB Liability			
Balance at 6/30/2022	<u>\$ 3,687,552</u>	<u>\$ 2,557,780</u>	<u>\$ 1,129,772</u>
Changes for the year:			
Service cost	194,773	-	194,773
Interest	133,450	-	133,450
Changes of benefit terms	-	-	-
Differences between expected and actual experience	420,472	-	420,472
Changes in assumptions or other inputs	-	-	-
Contributions - employer	-	801,565	(801,565)
Net investment income	-	80,127	(80,127)
Benefit payments	<u>(897,371)</u>	<u>(897,371)</u>	<u>-</u>
Net Changes	<u>(148,676)</u>	<u>(15,679)</u>	<u>(132,997)</u>
Balance at 6/30/2023	<u>\$ 3,538,876</u>	<u>\$ 2,542,101</u>	<u>\$ 996,775</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Net OPEB Liability

The District's net OPEB liability (asset) of \$996,775 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions. The net OPEB liability (asset) in the June 30, 2023 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 2021 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale.

Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

The discount rate of 4.0% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a municipal bond rate of 4.0%). The discount rate is based on the Bond Buyer Go 20-Year AA Bond Index published by the Federal Reserve as of the week of the measurement date.

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)	<u>\$ 1,159,552</u>	<u>\$ 996,775</u>	<u>\$ 837,253</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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)	\$ 941,433	\$ 996,775	\$ 1,056,949

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

For the year ended June 30, 2024, the District recognized an OPEB expense of \$309,022. At June 30, 2024, 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	\$ 1,004,357	\$ (615,390)
Changes of assumptions or other inputs	382,068	(322,910)
Net difference between projected and actual earnings on OPEB plan investments	84,642	-
District contributions subsequent to the measurement date	609,676	-
Total	\$ 2,080,743	\$ (938,300)

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$609,676 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, 2025. 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:	
2025	\$ 84,867
2026	81,672
2027	132,151
2028	76,752
2029	72,703
Thereafter	84,622
	<u>\$ 532,767</u>

Payable to the OPEB Plan

At June 30, 2024, the District reported a payable of \$516,099 for the 2023-2024 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, 2024

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 (%)
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
2023	1.6	(21.0)

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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 \$1,473,833 in contributions from the employer.

Contribution rates as of June 30, 2024 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

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

At June 30, 2024, the District reported a liability (asset) of \$1,617,808 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. 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, 2023, the District's proportion was 0.10881098%, which was an increase of 0.00381395% from its proportion measured as of December 31, 2022.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

For the year ended June 30, 2024, the District recognized pension expense of \$1,094,921. At June 30, 2024, 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	\$ 6,522,986	\$ (8,639,735)
Net differences between projected and actual earnings on pension plan investments	5,637,799	-
Changes in assumptions	705,156	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,976	(96,580)
Employer contributions subsequent to the measurement date	908,053	-
Total	\$ 13,778,970	\$ (8,736,315)

\$908,053 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, 2025. 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
2025	\$ 835,118
2026	874,280
2027	3,516,233
2028	(1,091,029)
2029	-
Total	\$ 4,134,602

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
	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, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 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, 2024

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Asset Allocation Targets and Expected Returns¹
As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset Class			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

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: 2.7%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% 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 3.77% (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, 2023. 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, 2024

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)	\$ 15,636,897	\$ 1,617,808	\$ (8,191,941)

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, 2024 include the following:

Restricted

Major Fund:

Capital projects \$ 3,585,180

Nonmajor Funds:

Special revenue trust - restricted donations 638,815

Debt service 5,296

Community service 209,471

Total restricted fund balances 4,438,762

Unassigned

Major Fund:

General fund 7,901,004

Total unassigned fund balance 7,901,004

Total governmental fund balances \$ 12,339,766

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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, 2024. When this becomes effective, application of this standard may restate portions of these financial statements.

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local sources	\$ 7,730,375	\$ 7,730,375	\$ 7,881,234	\$ 150,859
Interdistrict sources	10,884,637	10,884,637	10,942,952	58,315
Intermediate sources	-	-	300	300
State sources	17,680,634	17,680,634	17,853,241	172,607
Federal sources	2,592,426	2,592,426	2,759,164	166,738
Other sources	122,000	122,000	107,019	(14,981)
Total revenues	39,010,072	39,010,072	39,543,910	533,838
Expenditures:				
Current:				
Instruction:				
Regular instruction	10,609,207	10,609,207	10,757,262	(148,055)
Vocational instruction	1,115,834	1,115,834	1,158,095	(42,261)
Physical instruction	748,159	748,159	707,805	40,354
Other instruction	828,054	828,054	743,537	84,517
Total instruction	13,301,254	13,301,254	13,366,699	(65,445)
Support services:				
Pupil services	711,274	711,274	698,878	12,396
Instructional staff services	1,731,678	1,731,678	1,532,489	199,189
General administration services	386,290	386,290	410,694	(24,404)
Building administration services	1,449,336	1,449,336	1,473,384	(24,048)
Business services	305,402	305,402	282,919	22,483
Operation and maintenance	2,617,042	2,617,042	4,414,528	(1,797,486)
Pupil transportation	1,455,500	1,455,500	1,173,607	281,893
Central services	140,800	140,800	134,008	6,792
Insurance	184,052	184,052	227,961	(43,909)
Other support services	960,543	960,543	869,522	91,021
Total support services	9,941,917	9,941,917	11,217,990	(1,276,073)
Nonprogram:				
Other nonprogram	852,735	852,735	1,049,828	(197,093)
Total nonprogram	852,735	852,735	1,049,828	(197,093)
Debt service:				
Principal	-	-	18,932	(18,932)
Interest	40,000	40,000	89,557	(49,557)
Total debt service	40,000	40,000	108,489	(68,489)
Capital outlay	2,723,639	2,723,639	1,060,809	1,662,830
Total expenditures	26,859,545	26,859,545	26,803,815	55,730
Excess (deficiency) of revenues over expenditures	12,150,527	12,150,527	12,740,095	589,568
Other financing sources (uses):				
Sale of fixed assets	3,000	3,000	4,851	1,851
Transfer to other funds	(12,035,466)	(12,035,466)	(12,244,357)	(208,891)
Total other financing sources (uses)	(12,032,466)	(12,032,466)	(12,239,506)	(207,040)
Net change in fund balance	118,061	118,061	500,589	382,528
Fund balance - beginning of year	7,400,415	7,400,415	7,400,415	-
Fund balance - end of year	\$ 7,518,476	\$ 7,518,476	\$ 7,901,004	\$ 382,528

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Interdistrict sources	\$ 105,000	\$ 105,000	\$ 127,816	\$ 22,816
Intermediate sources	5,468	5,468	4,961	(507)
State sources	2,550,695	2,550,695	2,446,932	(103,763)
Federal sources	693,062	693,062	1,002,629	309,567
Total revenues	<u>3,354,225</u>	<u>3,354,225</u>	<u>3,582,338</u>	<u>228,113</u>
Expenditures:				
Current:				
Instruction:				
Special education instruction	6,425,468	6,425,468	6,381,715	43,753
Total instruction	<u>6,425,468</u>	<u>6,425,468</u>	<u>6,381,715</u>	<u>43,753</u>
Support services:				
Pupil services	1,445,787	1,445,787	1,327,673	118,114
Instructional staff services	322,814	322,814	412,435	(89,621)
Business services	-	-	12,480	(12,480)
Operation and maintenance	10,000	10,000	18,413	(8,413)
Pupil transportation	152,898	152,898	156,513	(3,615)
Central services	4,500	4,500	9,370	(4,870)
Total support services	<u>1,935,999</u>	<u>1,935,999</u>	<u>1,936,884</u>	<u>(885)</u>
Nonprogram:				
Purchased instructional services	73,325	73,325	55,656	17,669
Total nonprogram	<u>73,325</u>	<u>73,325</u>	<u>55,656</u>	<u>17,669</u>
Capital outlay	<u>7,000</u>	<u>7,000</u>	<u>160,964</u>	<u>(153,964)</u>
Total expenditures	<u>8,441,792</u>	<u>8,441,792</u>	<u>8,535,219</u>	<u>(93,427)</u>
Excess (deficiency) of revenues over expenditures	<u>(5,087,567)</u>	<u>(5,087,567)</u>	<u>(4,952,881)</u>	<u>134,686</u>
Other financing sources (uses):				
Transfer from other funds	5,087,567	5,087,567	4,952,881	(134,686)
Total other financing sources (uses)	<u>5,087,567</u>	<u>5,087,567</u>	<u>4,952,881</u>	<u>(134,686)</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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local sources	\$ -	\$ -	\$ 9,258	\$ 9,258
Interdistrict sources	5,650,000	5,650,000	5,396,713	(253,287)
Other sources	-	-	1,375	1,375
Total revenues	5,650,000	5,650,000	5,407,346	(242,654)
Expenditures:				
Current:				
Instruction:				
Regular instruction	6,535,278	6,535,278	6,327,983	207,295
Vocational instruction	133,475	133,475	138,193	(4,718)
Physical instruction	467,887	467,887	574,844	(106,957)
Total instruction	7,136,640	7,136,640	7,041,020	95,620
Support services:				
Pupil services	555,360	555,360	997,803	(442,443)
Instructional staff services	2,582,378	2,582,378	602,860	1,979,518
General administration services	387,942	387,942	831,279	(443,337)
Building administration services	982,098	982,098	1,005,752	(23,654)
Business services	43,455	43,455	53,757	(10,302)
Operation and maintenance	150,000	150,000	79,616	70,384
Central services	282,000	282,000	323,529	(41,529)
Insurance	58,100	58,100	53,027	5,073
Other support services	342,467	342,467	728,311	(385,844)
Total support services	5,383,800	5,383,800	4,675,934	707,866
Nonprogram:				
Purchased instructional services	-	-	14,142	(14,142)
Total nonprogram	-	-	14,142	(14,142)
Debt service:				
Principal	-	-	66,159	(66,159)
Interest and other fiscal charges	60,000	60,000	1,567	58,433
Total debt service	60,000	60,000	67,726	(7,726)
Total expenditures	12,580,440	12,580,440	11,798,822	781,618
Excess (deficiency) of revenues over expenditures	(6,930,440)	(6,930,440)	(6,391,476)	538,964
Other financing sources (uses):				
Transfer from other funds	6,930,440	6,930,440	6,391,476	(538,964)
Total other financing sources (uses)	6,930,440	6,930,440	6,391,476	(538,964)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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, 2024

	General Fund	Special Education Fund
A) Sources/Inflows of Resources:		
Actual amounts of total revenues from the budgetary comparison schedules	\$ 39,543,910	\$ 3,582,338
Reclassification: Special Education Fund revenues are reclassified to the General Fund, required for GAAP reporting	<u>3,582,338</u>	<u>(3,582,338)</u>
General Fund revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u><u>\$ 43,126,248</u></u>	<u><u>\$ -</u></u>
 B) Uses/Outflows of Resources:		
Actual amounts of total expenditures from the budgetary comparison schedules	\$ 26,803,815	\$ 8,535,219
Reclassification: Special Education Fund expenditures are reclassified to the General Fund, required for GAAP reporting	<u>8,535,219</u>	<u>(8,535,219)</u>
General Fund expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u><u>\$ 35,339,034</u></u>	<u><u>\$ -</u></u>

See notes to required supplementary information.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NET OTHER POSTEMPLOYMENT BENEFITS LIABILITY - HEALTHCARE SCHEDULES
For the Year Ended June 30, 2024

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

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service costs	\$ 194,773	\$ 320,928	\$ 313,866	\$ 323,154	\$ 300,740	\$ 188,401	\$ 202,459	\$ 202,459
Interest	133,450	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	420,472	(727,280)	-	502,732	-	498,057	-	-
Changes in assumptions or other inputs	-	(343,299)	-	75,740	64,093	538,919	(77,829)	-
Benefit payments	(897,371)	(662,920)	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in total OPEB	(148,676)	(1,299,882)	(235,874)	399,682	114,706	1,393,720	(514,404)	21,808
Total OPEB Liability-Beginning	3,687,552	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)	\$ 3,538,876	\$ 3,687,552	\$ 4,987,434	\$ 5,223,308	\$ 4,823,626	\$ 4,708,920	\$ 3,315,200	\$ 3,829,604
Fiduciary Net Position								
Contributions - employer	\$ 801,565	\$ 427,045	\$ 427,045	\$ 162,034	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Net investment income	80,127	(212,003)	315,566	87,193	134,705	113,058	204,445	50,997
Benefit payments	(897,371)	(662,920)	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in fiduciary net position	(15,679)	(447,878)	79,278	(129,908)	(226,598)	(12,820)	(491,060)	(219,748)
Fiduciary Net Position-Beginning	2,557,780	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)	\$ 2,542,101	\$ 2,557,780	\$ 3,005,658	\$ 2,926,380	\$ 3,056,288	\$ 3,282,886	\$ 3,295,706	\$ 3,786,766
Net OPEB Liability								
Net OPEB Liability - ending (a) - (b)	\$ 996,775	\$ 1,129,772	\$ 1,981,776	\$ 2,296,928	\$ 1,767,338	\$ 1,426,034	\$ 19,494	\$ 42,838
Fiduciary net position as a percentage of the Total OPEB Liability	71.83%	69.36%	60.26%	56.03%	63.36%	69.72%	99.41%	98.88%
Covered Employee Payroll	\$20,014,971	\$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	4.98%	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, 2024

SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 801,565	\$ 427,045	\$ 427,045	\$ 392,001	\$ 392,001	\$ 210,718	\$ 210,718	\$ 44,470
Contributions in Relation to the ADC	801,565	427,045	427,045	162,034	63,090	80,467	50,267	22,774
Contribution Deficiency/(Excess)	\$ -	\$ -	\$ -	\$ 229,967	\$ 328,911	\$ 130,251	\$ 160,451	\$ 21,696
Covered-Employee Payroll	\$ 20,014,971	\$ 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	4.00%	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, 2024**

**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)
2023	0.10881098%	\$ 1,617,808	\$ 21,674,018	7.46%	98.85%
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
2024	\$ 1,530,289	\$ (1,530,289)	\$ -	\$ 22,310,711	6.86%
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, 2024

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, 2024:

<u>Fund</u>	<u>Excess Expenditures</u>
General Fund:	
Instruction	\$ 65,445
Support services	1,276,073
Nonprogram	197,093
Debt service	68,489
Special Education Fund:	
Support services	885
Capital outlay	153,964
Package/Cooperative Fund:	
Nonprogram	14,142

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 2 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	2 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, 2024

NOTE 3. WISCONSIN RETIREMENT SYSTEM SCHEDULES

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, 2024

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

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
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 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 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%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	7.0%	7.0%	7.0%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	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*:	1.7%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	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.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	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%).

*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, 2024

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

	2018	2017	2016	2015	2014
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012
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 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.
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 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

*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, 2024**

	General Fund	Special Education Fund	Elimination	Total Combined General Fund
Assets				
Cash and investments	\$ 6,996,092	\$ 99,680	\$ -	\$ 7,095,772
Receivables:				
Taxes	2,295,974	-	-	2,295,974
Accounts	12,431	-	-	12,431
Due from other funds	108,180	-	-	108,180
Due from other governments	686,745	123,943	-	810,688
Total assets	<u>\$ 10,099,422</u>	<u>\$ 223,623</u>	<u>\$ -</u>	<u>\$ 10,323,045</u>
Liabilities				
Accounts payable	\$ 1,039,886	\$ 109,470	\$ -	\$ 1,149,356
Due to other funds	1,158,326	114,153	-	1,272,479
Due to state	206	-	-	206
Total liabilities	<u>2,198,418</u>	<u>223,623</u>	<u>-</u>	<u>2,422,041</u>
Fund balances				
Unassigned	<u>7,901,004</u>	<u>-</u>	<u>-</u>	<u>7,901,004</u>
Total fund balances	<u>7,901,004</u>	<u>-</u>	<u>-</u>	<u>7,901,004</u>
Total liabilities and fund balances	<u>\$ 10,099,422</u>	<u>\$ 223,623</u>	<u>\$ -</u>	<u>\$ 10,323,045</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GENERAL FUND
For the Year Ended June 30, 2024

	General Fund	Special Education Fund	Elimination	Total Combined General Fund
Revenues:				
Local sources	\$ 7,881,234	\$ -	\$ -	\$ 7,881,234
Interdistrict sources	10,942,952	127,816	-	11,070,768
Intermediate sources	300	4,961	-	5,261
State sources	17,853,241	2,446,932	-	20,300,173
Federal sources	2,759,164	1,002,629	-	3,761,793
Other sources	107,019	-	-	107,019
Total revenues	39,543,910	3,582,338	-	43,126,248
Expenditures:				
Current:				
Instruction:				
Regular instruction	10,757,262	-	-	10,757,262
Vocational instruction	1,158,095	-	-	1,158,095
Physical instruction	707,805	-	-	707,805
Special education instruction	-	6,381,715	-	6,381,715
Other instruction	743,537	-	-	743,537
Total instruction	13,366,699	6,381,715	-	19,748,414
Support services:				
Pupil services	698,878	1,327,673	-	2,026,551
Instructional staff services	1,532,489	412,435	-	1,944,924
General administration services	410,694	-	-	410,694
Building administration services	1,473,384	-	-	1,473,384
Business services	282,919	12,480	-	295,399
Operation and maintenance	4,414,528	18,413	-	4,432,941
Pupil transportation	1,173,607	156,513	-	1,330,120
Central services	134,008	9,370	-	143,378
Insurance	227,961	-	-	227,961
Other support services	869,522	-	-	869,522
Total support services	11,217,990	1,936,884	-	13,154,874
Nonprogram:				
Purchased instructional services	-	55,656	-	55,656
Other nonprogram	1,049,828	-	-	1,049,828
Total nonprogram	1,049,828	55,656	-	1,105,484
Debt service				
Principal	18,932	-	-	18,932
Interest	89,557	-	-	89,557
Total debt service	108,489	-	-	108,489
Capital outlay	1,060,809	160,964	-	1,221,773
Total expenditures	26,803,815	8,535,219	-	35,339,034
Excess (deficiency) of revenues over expenditures	12,740,095	(4,952,881)	-	7,787,214
Other financing sources (uses):				
Sale of fixed assets	4,851	-	-	4,851
Transfer from other funds	-	4,952,881	(4,952,881)	-
Transfer to other funds	(12,244,357)	-	4,952,881	(7,291,476)
Total other financing sources (uses)	(12,239,506)	4,952,881	-	(7,286,625)
Net change in fund balances	500,589	-	-	500,589
Fund balances - beginning of year	7,400,415	-	-	7,400,415
Fund balances - end of year	\$ 7,901,004	\$ -	\$ -	\$ 7,901,004

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Total Nonmajor Gov't. Funds
Assets				
Cash and cash equivalents	\$ 637,866	\$ 128,825	\$ 5,296	\$ 771,987
Accounts receivable	6,714	245	-	6,959
Due from other governments	-	148,902	-	148,902
Total assets	\$ 644,580	\$ 277,972	\$ 5,296	\$ 927,848
Liabilities				
Accounts payable and accrued liabilities	\$ 5,765	\$ 68,501	\$ -	\$ 74,266
Total liabilities	5,765	68,501	-	74,266
Fund balances				
Restricted for:				
District operations per donor specifications	638,815	-	-	638,815
Future community service expenditures	-	209,471	-	209,471
Debt service	-	-	5,296	5,296
Total fund balances	638,815	209,471	5,296	853,582
Total liabilities and fund balances	\$ 644,580	\$ 277,972	\$ 5,296	\$ 927,848

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Total Nonmajor Gov't. Funds
Revenues:				
Local sources	\$ 813,599	\$ 417,379	\$ 85,250	\$ 1,316,228
Federal sources	-	710,091	-	710,091
Total revenues	<u>813,599</u>	<u>1,127,470</u>	<u>85,250</u>	<u>2,026,319</u>
Expenditures:				
Current:				
Instruction:				
Regular instruction	190,069	-	-	190,069
Vocational instruction	3,110	-	-	3,110
Total instruction	<u>193,179</u>	<u>-</u>	<u>-</u>	<u>193,179</u>
Support services:				
Pupil services	415	-	-	415
Instructional staff services	171	-	-	171
General administration	-	71,993	-	71,993
Building administration	357,825	249	-	358,074
Business services	1,612	-	-	1,612
Operation and maintenance	-	840	-	840
Pupil transportation	13,936	36,735	-	50,671
Central services	-	596	-	596
Community service	-	908,714	-	908,714
Other support services	60,641	8,620	-	69,261
Total support services	<u>434,600</u>	<u>1,027,747</u>	<u>-</u>	<u>1,462,347</u>
Nonprogram:				
Other nonprogram	19,720	-	-	19,720
Total nonprogram	<u>19,720</u>	<u>-</u>	<u>-</u>	<u>19,720</u>
Debt service:				
Principal	-	-	78,500	78,500
Interest and other fiscal charges	-	-	7,182	7,182
Total debt service	<u>-</u>	<u>-</u>	<u>85,682</u>	<u>85,682</u>
Capital outlay	<u>67,687</u>	<u>168,236</u>	<u>-</u>	<u>235,923</u>
Total expenditures	<u>715,186</u>	<u>1,195,983</u>	<u>85,682</u>	<u>1,996,851</u>
Net change in fund balances	98,413	(68,513)	(432)	29,468
Fund balances - beginning of year	540,402	277,984	5,728	824,114
Fund balances - end of year	<u>\$ 638,815</u>	<u>\$ 209,471</u>	<u>\$ 5,296</u>	<u>\$ 853,582</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULES OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS AND SERVICE COSTS
For the Year Ended June 30, 2024

Operating Activity	WUFAR Object Code	Cost
Employee salaries	100	\$ 129,209
Employee benefits	200	50,794
Purchased services	300	372,526
Non-capital objects	400	158,983
Handicapp Pupils and School Age Parents:	900	303
Total		<u>\$ 711,815</u>

Services Provided	Function Code	Cost
General Administration	235000	\$ 711,815
Total		<u>\$ 711,815</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, 2024

Administering Agency/Pass-Through Agency/Award Description	Federal Assistance Listing Number	Entity I.D. Number	Accrued Receivable at July 1, 2023	Receipts-Grantor Reimbursement	Total Expenditures	Accrued Receivable at June 30, 2024
<u>U.S. Department of Agriculture</u>						
Wisconsin Department of Public Instruction:						
Child Nutrition Cluster:						
School Breakfast Program	10.553	2024-603409-DPI-SB-546	\$ -	\$ 119,954	\$ 119,954	\$ -
National School Lunch Program	10.555	2024-603409-DPI-NSL-547	-	584,257	584,257	-
Commodity Supplemental Food Program	10.555	Not Available	-	108,613	108,613	-
Snack Program	10.555	2024-603409-DPI-SK NSL-561	-	25,716	25,716	-
Summer Food Program	10.559	2024-603409-DPI-SFSP-586	38,539	58,218	53,928	34,249
Total Child Nutrition Cluster			38,539	896,758	892,468	34,249
Local Food for Schools Public	10.185	Not Available	-	1,924	7,967	6,043
USDA FFVP October Public	10.582	2024-603409-DPI-FFVPOCTPUB-376	-	31,256	31,256	-
USDA FFVP July Public	10.582	2024-603409-DPI-FFVPPUB-594	-	978	978	-
Total U.S. Department of Agriculture			38,539	930,916	932,669	40,292
<u>U.S. Department of Education</u>						
Wisconsin Department of Public Instruction:						
ESEA Title I - Basic Grant	84.010	2024-603409-DPI-TI-A-141	97,281	372,445	363,648	88,484
Special Education Cluster:						
IDEA Flow Through	84.027	2024-603409-DPI-FLOW-341	136,195	787,009	818,109	167,295
IDEA Preschool Entitlement	84.173	2024-603409-DPI-PRESCH-347	1,686	55,113	54,658	1,231
Total Special Education Cluster			137,881	842,122	872,767	168,526
Passed Through CESA #10						
Carl Perkins Act Formula Allocation	84.048	2024-603409-DPI-CTE-400	7,427	24,482	23,243	6,188

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, 2024

Administering Agency/Pass-Through Agency/Award Description	Federal Assistance Listing Number	Entity ID Number	Accrued Receivable at July 1, 2023	Receipts-Grantor Reimbursement	Total Expenditures	Accrued Receivable at June 30, 2024
U.S. Department of Education (Continued)						
Wisconsin Department of Public Instruction (Continued):						
Education Stabilization Fund:						
COVID-19 ESSER II - CARES Act	84.425D	2023-603409-DPI-ESSERFII-163	\$ 47,242	\$ 47,242	\$ -	\$ -
COVID-19 ESSER III - CARES Act	84.425U	2023-603409-DPI-ESSERFIII-165	355,575	1,959,734	2,089,229	485,070
ARPA - Homeless Children and Youth	84.425	2023-603409-DPI-ARPHCYI-168	550	2,630	3,125	1,045
Total Education Stabilization Fund			403,367	2,009,606	2,092,354	486,115
ESEA Title II-A Teacher & Principal Training	84.367	2024-603409-DPI-TIIA-365	15,622	55,474	53,418	13,566
ESEA Title IV-A Public	84.424	2024-603409-DPI-TIVA-381	898	16,337	21,637	6,198
ESEA Title IV- After School Kids CLC	84.287	2024-603409-DPI-TIVB-367	26,845	233,619	287,974	81,200
Total U.S. Department of Education			689,321	3,554,085	3,715,041	850,277
Federal Communications Commission						
Emergency Connectivity Fund Program	32.009	Not Applicable	-	24,000	24,000	-
Total Federal Communications Commission			-	24,000	24,000	-
U.S. Department of Health and Human Services						
Wisconsin Department of Health Services:						
Medical Assistance	93.778	Not Available	27,433	475,826	449,297	904
Drug-Free Communities Support Program Grants	93.276	Not Available	838	93,123	121,582	29,297
Substance Abuse and Mental Health Services	93.243	Not Available	34,398	167,920	161,965	28,443
Passed Through CESA #10:						
Nursing Grant	93.354	Not Available	9,857	9,857	-	-
Total U.S. Department of Health and Human Services			72,526	746,726	732,844	58,644
TOTAL FEDERAL AWARDS			\$ 800,386	\$ 5,255,727	\$ 5,404,554	\$ 949,213

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, 2024

Administering Agency/Pass-Through Agency/Award Description	State I.D. Number	Entity I.D. Number	Accrued Receivable at July 1, 2023	State Reimbursements	Total Expenditures	Accrued Receivable at June 30, 2024
Wisconsin Department of Public Instruction						
State Lunch	255.102	603409-107	\$ -	12,013	\$ 12,013	\$ -
Morning Milk Program	255.115	603409-109	-	6,421	6,421	-
School Breakfast Program	255.344	603409-108	-	4,814	4,814	-
Handicapped Pupils and School Age Parents: Internal District Program	255.101	603409-100	-	2,339,626	2,339,626	-
General Equalization Aid	255.201	603409-116	-	15,585,524	15,585,524	-
Per Pupil Aid	255.945	603409-113	-	1,540,392	1,540,392	-
Pupil Transportation	255.107	603409-102	-	125,689	125,689	-
High Cost Special Education State Aid	255.210	603409-119	-	79,448	79,448	-
Common School Fund Library Aids	255.103	603409-104	-	167,266	167,266	-
Early College Credit Program	255.445	603409-178	-	567	567	-
Special Education Transition Incentive Grant	255.960	603409-168	-	27,858	27,858	-
Transition Readiness Grant	255.257	603409-174	12,624	12,624	-	-
Educator Effective Evaluation System	255.940	603409-154	-	22,480	22,480	-
Career and Technical Education Incentive Grants	255.950	603409-152	-	22,125	22,125	-
Assessment of Reading Readiness	255.956	603409-166	-	13,879	13,879	-
Aid for School Mental Health Programs	255.227	603409-176	-	72,905	72,905	-
School Based Mental Health Services Grants	255.297	603409-177	22,220	90,731	68,511	-
Total Wisconsin Department of Public Instruction			\$ 34,844	\$ 20,124,362	\$ 20,089,518	\$ -
Wisconsin Department of Justice						
School Safety Initiative Grant	455.206	Not Available	\$ 30,234	30,234	\$ -	\$ -
Total Wisconsin Department of Justice			\$ 30,234	\$ 30,234	\$ -	\$ -
Total State Awards			\$ 65,078	\$ 20,154,596	\$ 20,089,518	\$ -

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, 2024

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. FOOD DISTRIBUTION

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

NOTE 4. 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 5. INDIRECT COST RATE

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

NOTE 6. 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**

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.

Current Status: This 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, 2024, 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, 2024.

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 a 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**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*.

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, 2024



**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 identified as subject to audit in the OMB *Compliance Supplement*, 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, 2024. 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, 2024.

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. Our responsibilities under 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 material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the State Single Audit Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major 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 over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance 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 state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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 State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2024

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024**

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? No
- 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>
84.027	IDEA
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? No

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

Dollar threshold used to distinguish between type A and type B programs: \$602,686

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings required to be reported.

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, 2024**

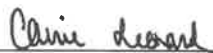
E. OTHER ISSUES

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	N/A
Department of Public Instruction	No
Department of Justice	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, 2024

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

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

Year Ended June 30, 2024

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court
Viroqua, Wisconsin 54665
Phone: 888-308-8281**

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

Year Ended June 30, 2024

Index

	<u>Page</u>
Audit Matters Requiring Communication to the Governing Body.....	1 - 3
Management Letter.....	4
Explanation of Adjusting Journal Entries and Passed Journal Entries	5 - 6
Other Comments on Operations and Internal Control	6
Concluding Remarks	7

Appendix

- Adjusting Journal Entries
- Passed Journal Entries
- Management Representation Letter



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, 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, 2024 and have issued our report thereon dated December 6, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 28, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.



Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- 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 factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to capital assets, the pension liability (asset) and deferred outflows and inflows, and other postemployment benefits.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.



Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected misstatements of the financial statements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Attached are misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 6, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2024



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, 2024, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing opinions 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, 2024, 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. In particular, we would like to note the considerable assistance and cooperation provided to us by Audra Brooks and the staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
December 6, 2024

MEDFORD AREA PUBLIC SCHOOL DISTRICT
MEDFORD, WISCONSIN
Year Ended June 30, 2024

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, 2024, audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is not considered to be material to the financial statements of the Medford Area Public School District. The proposed entries were accepted by the District's management. All of these changes are reflected properly in your audited financial statements. See the Appendix for the audit adjustments.

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.

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.

OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

Governmental Accounting Standards Board #101

A new compensated absences accounting statement is effective for the June 30, 2025 audit. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

Capitalization Threshold

Federal guidelines have increased the threshold value for equipment from \$5,000 to \$10,000. We recommend that the District increases their capitalization threshold from \$5,000 to \$10,000 to be consistent with federal guidelines.

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

**Medford Area Public School District
Adjusting Journal Entries
For the Year Ended June 30, 2024**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1000			
To reclass emergency connectivity funds to federal revenue account			
10 R 800 971 500000 000	REFUND OF DISB - AIDABLE	24,000.00	
10 R 800 791 500000 000	DISTRICT WIDE/FED-FCC/EMERGENCY CONNECTIVITY FUND		24,000.00
Total		24,000.00	24,000.00
Adjusting Journal Entries JE # 1001			
Client entry - to adjust unvested HRA deposits at year-end			
10 A 000 000 711101 000	HRA DEPOSITS - MID AMERICA//GENERAL FUND	135,499.15	
10 L 000 000 815200 000	HRA DEPOSITS//GENERAL FUND		135,499.15
Total		135,499.15	135,499.15
Adjusting Journal Entries JE # 1002			
Client entry - to adjust food service payor balances			
50 R 800 251 257000 000	PUPILS	517.43	
50 L 000 000 816900 000	OTHER DEFERRED REVENUE//FOOD SERVICE FUND		517.43
Total		517.43	517.43
Adjusting Journal Entries JE # 1003			
To record GASB 87 lease payments.			
10 E 800 678 281000 000	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/	5,072.45	
10 E 800 678 281000 000	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/	13,859.49	
10 E 800 688 281000 000	LONG-TERM CAPITAL DEBT/INTEREST - CAPITAL LEASES/	177.55	
10 E 800 688 281000 000	LONG-TERM CAPITAL DEBT/INTEREST - CAPITAL LEASES/	724.87	
99 E 600 678 281000 360	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/Rural Virtual Academy	37,983.73	
99 E 600 678 281000 360	LONG-TERM CAPITAL DEBT/PRINCIPAL - CAPITAL LEASES/Rural Virtual Academy	28,175.58	
99 E 600 688 281000 360	INTEREST - CAPITAL LEASES	544.73	
99 E 600 688 281000 360	INTEREST - CAPITAL LEASES	1,021.91	
10 E 400 328 255400 962	RENTAL IN LIEU OF PURCHASE/BUILDING RENTAL/GYMNASTICS		5,250.00
10 E 800 322 295000 000	COMPUTERS & RELATED EQUIP RENT		14,584.36
99 E 600 328 255400 360	BUILDING RENTAL		38,528.46
99 E 600 328 255400 360	BUILDING RENTAL		29,197.49
Total		87,560.31	87,560.31
Adjusting Journal Entries JE # 1004			
PBC - to record adjustment to school based mental health grant			
10 R 800 630 500000 297	DISTRICT WIDE/SPECIAL PROJECT GRANTS/MENTAL HEALTH GRANT	205.55	
10 L 000 000 813500 000	DUE TO STATE		205.55
Total		205.55	205.55

**Medford Area Public School District
Passed Journal Entries
For the Year Ended June 30, 2024**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Proposed Journal Entries JE # 4001			
To record lease asset and liability.			
GASB 17700	LEASED ASSETS - BUILDINGS AND IMPROVEMENTS	31,200.00	
GASB 26000	LEASE LIABILITY		31,200.00
Total		<u><u>31,200.00</u></u>	<u><u>31,200.00</u></u>



Medford Area Public School District

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

District Website: www.medford.k12.wi.us
E-mail: lundyia@medford.k12.wi.us

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

December 6, 2024

Johnson Block & Company, Inc.
1315 Bad Axe Court
Viroqua, Wisconsin 54665

This representation letter is provided in connection with your audit of the financial statements of the Medford Area Public School District (the "District"), which comprise the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the related changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 6, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 28, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to the capital asset summary, GASB 87 assistance, preparation of financial statements, schedules of expenditures of federal and state awards, and data collection form, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained controls, including a process to monitor the system of internal control.

6. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All net position components and fund balance classifications have been properly reported.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Special items and extraordinary items have been properly classified and reported.
21. Deposit and investment risks have been properly and fully disclosed.
22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
23. All required supplementary information is measured and presented within the prescribed guidelines.
24. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists, have been properly recorded, or if we are obligated in any manner, are disclosed.
25. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

- b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

Information Provided

- 26. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
- 27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 29. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- 30. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
- 31. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
- 32. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 33. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 34. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
- 35. We have a process to track the status of audit findings and recommendations.
- 36. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 37. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 38. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 39. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- 40. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 41. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

42. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
43. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
44. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
45. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
46. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
47. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
48. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.
49. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
50. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
51. With respect to the combining fund statements and charter school schedules accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the combining fund statements and charter school schedules in accordance with U.S. GAAP
52. With respect to the budgetary schedules, net OPEB liability schedules, and Wisconsin Retirement System schedules accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the budgetary schedules, net OPEB liability schedules, and Wisconsin Retirement System schedules in accordance with U.S. GAAP.
 - b. We believe the budgetary schedules, net OPEB liability schedules, and Wisconsin Retirement System schedules, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Single Audit

53. With respect to federal and state awards, we represent the following to you:
 - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
 - b. We are responsible for the preparation and presentation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and the State Single Audit Guidelines.

- c. We believe the schedules of expenditures of federal and state awards, including its form and content, are fairly presented in accordance with the Uniform Guidance and the State Single Audit Guidelines.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. We are responsible for including the auditor's report on the schedules of expenditures of federal and state awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- h. When the schedules of expenditures of federal and state awards are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedules of expenditures of federal and state awards no later than the date of issuance by the entity of the schedules of expenditures of federal and state awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance, identified in the schedules of expenditures of federal and state awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- k. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
- l. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- m. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal and state awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- n. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- p. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedules of expenditures of federal and state awards).
- q. The copies of federal and state program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
- r. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.

- s. We have charged costs to federal and state awards in accordance with applicable cost principles.
- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the State Single Audit Guidelines, and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- u. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- v. The reporting package does not contain personally identifiable information.
- w. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- x. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- y. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- z. We are responsible for understanding and complying with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program; and we have complied with these direct and material compliance requirements.
- aa. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal statutes, regulations, and the terms and conditions of the federal or state award that could have a material effect on our federal and state programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- bb. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.



Director of Business Services

MEDFORD AREA PUBLIC SCHOOL DISTRICT

REGULAR BOARD OF EDUCATION MEETING

December 16, 2024

ACCOUTNS PAYABLE

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

Check # 195383 to Check # 195561 .

Amount \$ 1,218,188.55 for voucher checks and

Amount \$ 757,897.59 for payroll.

ACH # 0 to ACH # 0 .

Amount \$ 0 for ACH.

Wire Transfer # 0 to Wire Transfer # 0 .

Amount \$ 0 for Wire Transfer and

Amount \$ 0 for BMO Harris Credit Cards.

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*****
                        REPORT SPECIFICATIONS
DISTRICT:      MEDFORD AREA PUBLIC SCHOOL DISTRICT
REPORT TITLE:   12/16/24 (Dates: 11/26/24 - 12/09/24)
REQUESTED BY:   lanneja      DATE:      12/09/24
PROGRAM NAME:   fin/3frdt101. TIME:      12:46:51 PM
COPIES:         1           LPI:         6
RUN ON SERVER:  yes        CREATE ASCII FILE: NO
*****

```

Report Parameters

Description: MONTHLY BOARD OF ED CHECK LISTING
 Report Title: 12/16/24
 Print Detail Lines: Yes

<u>Report Ranges</u>	<u>Low</u>	<u>High</u>
Check Number:	195383	195561
Check Amount:	-9999999999	9999999999
PO Number:	0	9999999999
Invoice Date:	07/01/22	12/16/24
Vendor to Display:	Invoice	
Vendor Type:		ZZZZZ
Vendor Sub Type:		ZZZZZ
Check type to print:	All	
Include Continuation Void	No	
Exclude Voided Checks:	Yes	
Print Only 1099 Vendors:	No	
Post Month Print Format:	Numeric	
Banks Selected:	BNK0	

Account Filters

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

	<u>Low</u>	<u>High</u>
B/S Account Ranges:	00 * 000 000 000000 000	99 * 999 999 999999 999
O/S Account Ranges:	00 * 000 000 000000 000	99 * 999 999 999999 999
Group Codes:	- -	zz-zz-zzzz
Category Codes:		zzzzzzzz

<u>Report Fields</u>	<u>Length</u>	<u>Sign</u>	<u>Edited</u>	<u>Whole</u>	<u>Field Format</u>	<u>Year</u>	<u>Suppress Repeating</u>
Check Number	9						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: 12/16/24 (Dates: 11/26/24 - 12/09/24)
REQUESTED BY: lanneja DATE: 12/09/24
PROGRAM NAME: TP-FIELD-HEAD TIME: 12:46:51 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	
195383	11/26/2024	Mid-Wisconsin Beverage Inc	0 2116072	MASH STUDENT COUNCIL VENDING	78.00	21 E 400 411 120000 618	11/26/2024
195383	11/26/2024	Mid-Wisconsin Beverage Inc	0 2116073	MASH STUDENT VENDING	244.72	21 E 400 411 120000 610	11/26/2024
195383	11/26/2024	Mid-Wisconsin Beverage Inc	0 2116074	MASH MARKETING CLUB VENDING	466.44	21 E 400 411 120000 609	11/26/2024
				Totals for Mid-Wisconsin Beverage Inc	789.16		
195384	11/26/2024	Stetsonville Lumber, Inc.	4002400220 00516, 00590, 0	24-25 MASH House Building Materials	12,242.37	21 E 400 327 255100 418	11/26/2024
				Totals for Stetsonville Lumber, Inc.	12,242.37		
195385	11/26/2024	Dc Everest School District	0 11/29/24	MASH GIRLS HOCKEY FEE	200.00	10 E 400 940 162000 960	11/26/2024
				Totals for Dc Everest School District	200.00		
195386	11/26/2024	Menomonie High School	0 11/26/24	MASH VARSITY BOYS SWIM	160.00	10 E 400 940 162000 958	11/26/2024
				Totals for Menomonie High School	160.00		
195387	11/26/2024	Merrill High School	0 11/15/24	MASH VARSITY GIRLS BASKETBALL	50.00	10 E 400 940 162000 956	11/26/2024
				Totals for Merrill High School	50.00		
195388	11/26/2024	Rhinelanders High School	0 11/29/24	MASH VARSITY GIRLS BASKETBALL	220.00	10 E 400 940 162000 956	11/26/2024
				Totals for Rhinelanders High School	220.00		
195389	11/26/2024	EMC Insurance Companies	0 7002184582	INSURANCE	5,670.92	10 E 800 712 270000 000	11/26/2024
195389	11/26/2024	EMC Insurance Companies	0 7002184582	INSURANCE	13,409.86	10 E 800 713 270000 000	11/26/2024
195389	11/26/2024	EMC Insurance Companies	0 7002184582	INSURANCE	198.18	10 E 800 714 270000 000	11/26/2024
195389	11/26/2024	EMC Insurance Companies	0 7002184582	INSURANCE	4,444.00	99 E 600 711 270000 360	11/26/2024
195389	11/26/2024	EMC Insurance Companies	0 7002184582	INSURANCE	5,847.11	99 E 600 713 270000 360	11/26/2024
195389	11/26/2024	EMC Insurance Companies	0 7002303195	INLAND MARINE INSURANCE	162.74	10 E 800 711 270000 000	11/26/2024
				Totals for EMC Insurance Companies	29,732.81		
195390	11/27/2024	Medford Area Public School Dis	0 11/29/24 payroll	11/29/24 payroll	757,897.59	10 A 000 000 711100 000	11/27/2024
				Totals for Medford Area Public School Di	757,897.59		
195391	11/27/2024	Bub, Michael	0 10/25-11/15/24	MASH FOOTBALL SPOTTER	120.00	10 E 400 310 162000 950	11/27/2024
				Totals for Bub, Michael	120.00		
195392	11/27/2024	Bucki, Blake	0 10/25-11/8/24	MASH FOOTBALL TABLE WORKER	90.00	10 E 400 310 162000 950	11/27/2024
				Totals for Bucki, Blake	90.00		
195393	11/27/2024	Bucki, Brian	0 10/25-11/15/24	MASH FOOTBALL TABLE WORKER	120.00	10 E 400 310 162000 950	11/27/2024
				Totals for Bucki, Brian	120.00		
195394	11/27/2024	Christianson, Jason	0 10/25-11/15/24	MASH FOOTBALL CHAIN GANG	120.00	10 E 400 310 162000 950	11/27/2024
				Totals for Christianson, Jason	120.00		
195395	11/27/2024	Clark, Christopher	0 10/29/24	MAMS BOYS BB TABLE WORKER	35.00	80 E 200 310 393000 957	11/27/2024
				Totals for Clark, Christopher	35.00		
195396	11/27/2024	Epping, Savannah	0 10/22/24	MASH VOLLEYBALL LINE JUDGE	30.00	10 E 400 310 162000 951	11/27/2024
				Totals for Epping, Savannah	30.00		
195397	11/27/2024	Gierl, Kathryn	0 11/2/24	MASH BOYS SOCCER BALL ATTENDANT	22.00	10 E 400 310 162000 952	11/27/2024
				Totals for Gierl, Kathryn	22.00		
195398	11/27/2024	Kelley, Rhonda	0 10/25-11/15/24	MASH FOOTBALL TICKET TAKER	90.00	10 E 400 310 162000 950	11/27/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Kelley, Rhonda	90.00		
195399	11/27/2024	Koester, David	0 11/15/24	MASH FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/27/2024
				Totals for Koester, David	30.00		
195400	11/27/2024	Loertscher, Monte	0 10/25-11/15/24	MASH FOOTBALL CHAIN GANG	120.00	10 E 400 310 162000 950	11/27/2024
				Totals for Loertscher, Monte	120.00		
195401	11/27/2024	Mann, Todd	0 10/25-11/15/24	MASH FOOTBALL CHAIN GANG	90.00	10 E 400 310 162000 950	11/27/2024
				Totals for Mann, Todd	90.00		
195402	11/27/2024	Miller, Deanna	0 10/22-11/15/24	MASH FOOTBALL/VOLLEYBALL/BOYS	60.00	10 E 400 310 162000 950	11/27/2024
				SOCCER TICKET TAKER			
195402	11/27/2024	Miller, Deanna	0 10/22-11/15/24	MASH FOOTBALL/VOLLEYBALL/BOYS	30.00	10 E 400 310 162000 952	11/27/2024
				SOCCER TICKET TAKER			
195402	11/27/2024	Miller, Deanna	0 10/22-11/15/24	MASH FOOTBALL/VOLLEYBALL/BOYS	30.00	10 E 400 310 162000 951	11/27/2024
				SOCCER TICKET TAKER			
				Totals for Miller, Deanna	120.00		
195403	11/27/2024	Paul, Eric	0 11/2/24	MASH BOYS SOCCER BALL ATTENDANT	22.00	10 E 400 310 162000 952	11/27/2024
				Totals for Paul, Eric	22.00		
195404	11/27/2024	Poetzl, Nicole	0 11/2/24	MASH BOYS SOCCER TABLE WORKER	30.00	10 E 400 310 162000 952	11/27/2024
				Totals for Poetzl, Nicole	30.00		
195405	11/27/2024	Rothmeier, Paxton	0 9/19-9/23/24	MASH FOOTBALL TABLE WORKER	30.00	10 E 400 310 162000 950	11/27/2024
				Totals for Rothmeier, Paxton	30.00		
195406	11/27/2024	Seidel, Greta	0 11/2/24	MASH BOYS SOCCER BALL ATTENDANT	22.00	10 E 400 310 162000 952	11/27/2024
				Totals for Seidel, Greta	22.00		
195407	11/27/2024	Sperl, Collin	0 10/21/24	MASH FOOTBALL TABLE WORKER	15.00	10 E 400 310 162000 950	11/27/2024
195407	11/27/2024	Sperl, Collin	0 10/3-10/7/24	MASH FOOTBALL TABLE WORKER	60.00	10 E 400 310 162000 950	11/27/2024
				Totals for Sperl, Collin	75.00		
195408	11/27/2024	Storck, Nicholas	0 10/25-11/15/24	MASH FOOTBALL CHAIN GANG	90.00	10 E 400 310 162000 950	11/27/2024
				Totals for Storck, Nicholas	90.00		
195409	11/27/2024	Wibben, Cheryl	0 10/22/24	MASH VOLLEYBALL TABLE WORKER	30.00	10 E 400 310 162000 951	11/27/2024
				Totals for Wibben, Cheryl	30.00		
195410	11/27/2024	American Red Cross	0 22735819	FIRST AID/CPR/AED: QTY 1	38.00	80 E 800 940 240000 000	11/27/2024
				Totals for American Red Cross	38.00		
195411	11/27/2024	Aspirus Clinics Inc	0 135876	EAS FOR OCTOBER 2024	347.93	27 E 800 310 264400 341	11/27/2024
195411	11/27/2024	Aspirus Clinics Inc	0 135876	EAS FOR OCTOBER 2024	347.93	99 E 600 310 235000 360	11/27/2024
195411	11/27/2024	Aspirus Clinics Inc	0 135876	EAS FOR OCTOBER 2024	463.90	10 E 800 310 259000 000	11/27/2024
				Totals for Aspirus Clinics Inc	1,159.76		
195412	11/27/2024	Background Investigation Burea	0 INV-58111	BACKGROUND CHECKS: QTY 11	158.95	10 E 800 310 260000 000	11/27/2024
				Totals for Background Investigation Bure	158.95		
195413	11/27/2024	Black River Transport	0 66298	MAES SOCCER FIELD PORTA POTTY SERVICES	120.00	10 E 800 324 253000 000	11/27/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
195413	11/27/2024	Black River Transport	0 66321	NEW HOUSE BUILD PORTA POTTY SERVICES	120.00	10 E 800 324 253000 000	11/27/2024
195413	11/27/2024	Black River Transport	0 66339	MEDFORD SCHOOL FOREST PORTA POTTY SERVICES	35.00	10 E 800 324 253000 000	11/27/2024
				Totals for Black River Transport	275.00		
195414	11/27/2024	Blazer Works	0 21054723	RVA SPED CONSULTANT	1,100.87	27 E 600 360 158700 019	11/27/2024
195414	11/27/2024	Blazer Works	0 21055014	RVA SPED CONSULTANT	245.63	27 E 600 360 158700 019	11/27/2024
195414	11/27/2024	Blazer Works	0 21061167	RVA SPED CONSULTANT	417.56	27 E 600 360 158700 019	11/27/2024
195414	11/27/2024	Blazer Works	0 21061440	RVA SPED CONSULTANT	697.28	27 E 600 360 158700 019	11/27/2024
				Totals for Blazer Works	2,461.34		
195415	11/27/2024	Bloom Therapy and Wellness LLC	0 OCTOBER 2024	RVA OCCUPATIONAL THERAPY	1,636.25	27 E 600 360 218100 019	11/27/2024
195415	11/27/2024	Bloom Therapy and Wellness LLC	0 OCTOBER 2024	RVA OCCUPATIONAL THERAPY	3,642.25	27 E 600 360 218100 019	11/27/2024
				Totals for Bloom Therapy and Wellness LL	5,278.50		
195416	11/27/2024	Cardonex, Inc.	4002400276 00401142	Renew subscription	9,500.00	10 E 400 360 240000 000	11/27/2024
				Totals for Cardonex, Inc.	9,500.00		
195417	11/27/2024	Central Door Solutions LLC	0 3995831	MASH GARAGE DOOR SERVICE	1,114.00	10 E 400 324 254300 000	11/27/2024
				Totals for Central Door Solutions LLC	1,114.00		
195418	11/27/2024	Chatterbox Speech and Language	0 1157	RVA SPEECH/LANGUAGE THERAPY	1,507.90	27 E 600 360 156600 019	11/27/2024
				Totals for Chatterbox Speech and Languag	1,507.90		
195419	11/27/2024	Commercial Recycling Corp	0 80931	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 400 324 253000 000	11/27/2024
195419	11/27/2024	Commercial Recycling Corp	0 80931	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 100 324 253000 000	11/27/2024
195419	11/27/2024	Commercial Recycling Corp	0 80931	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 101 324 253000 000	11/27/2024
195419	11/27/2024	Commercial Recycling Corp	0 80931	MONTHLY SERVICE AND RENTAL OF 4 TRAILERS	50.00	10 E 200 324 253000 000	11/27/2024
				Totals for Commercial Recycling Corp	200.00		
195420	11/27/2024	Complete Control Inc	0 82484	MAMS BOILER SERVICE	820.50	10 E 200 324 254300 000	11/27/2024
195420	11/27/2024	Complete Control Inc	0 82684	MASH ACTUATOR	350.25	10 E 400 411 253000 000	11/27/2024
				Totals for Complete Control Inc	1,170.75		
195421	11/27/2024	CVTC	0 11/1/24	RVA V. KOZIAL FALL TUITION	593.38	99 E 600 389 431000 360	11/27/2024
				Totals for CVTC	593.38		
195422	11/27/2024	Follett Content Solutions, LLC	2002400181 468858	Books	259.38	10 E 200 432 222200 031	11/27/2024
				Totals for Follett Content Solutions, LL	259.38		
195423	11/27/2024	Irie AT	9002400220 28284	CloverBook Plus XL 16# foldable, touchscreen magnifier with distance view	1,363.64	10 E 800 411 219000 000	11/27/2024
195423	11/27/2024	Irie AT	9002400220 28284	CloverBook Plus XL 16# foldable,	1,431.36	27 E 800 482 156700 341	11/27/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				touchscreen magnifier with distance view			
				Totals for Irie AT	2,795.00		
195424	11/27/2024	JW Pepper & Sons, Inc.	4002400126 366921859	Sheet Music (JW Pepper)	95.30	10 E 400 411 125500 000	11/27/2024
				Totals for JW Pepper & Sons, Inc.	95.30		
195425	11/27/2024	Learning Ally	9002400219 147362	Learning Ally Site License	6,896.50	27 E 800 362 158700 341	11/27/2024
				Totals for Learning Ally	6,896.50		
195426	11/27/2024	Lincoln Learning Solutions	0 60013620	RVA CURRICULUM	1,303.53	99 E 600 470 110000 360	11/27/2024
				Totals for Lincoln Learning Solutions	1,303.53		
195427	11/27/2024	Medford Motors Inc	0 59922	VAN #13 OIL CHANGE AND SERVICE	69.45	27 E 800 324 256600 341	11/27/2024
				Totals for Medford Motors Inc	69.45		
195428	11/27/2024	Omega Laboratories Inc	0 22199 10-2024	STUDENT DRUG PANELS	168.50	10 E 800 310 219000 000	11/27/2024
195428	11/27/2024	Omega Laboratories Inc	0 24105 10-2024	MAPS DRUG PANELS	65.00	10 E 800 310 260000 000	11/27/2024
				Totals for Omega Laboratories Inc	233.50		
195429	11/27/2024	Sherwin Williams	0 5831-2	RVA PAINT	46.96	99 E 600 411 253000 360	11/27/2024
				Totals for Sherwin Williams	46.96		
195430	11/27/2024	Sun Printing LLC	0 150695	RVA TABLE COVER	270.00	99 E 600 411 235000 360	11/27/2024
195430	11/27/2024	Sun Printing LLC	0 150814	RVA NOTECARDS/ENVELOPES	169.50	99 E 600 411 235000 360	11/27/2024
				Totals for Sun Printing LLC	439.50		
195431	11/27/2024	White Pine Berry Farm	0 656	RVA EVENT	504.00	99 E 600 940 165000 360	11/27/2024
				Totals for White Pine Berry Farm	504.00		
195432	11/27/2024	Wilson Language Training	1002400140 INV88633	Foundations Readers	647.50	27 E 800 439 152000 347	11/27/2024
195432	11/27/2024	Wilson Language Training	1002400140 INV88633	Foundations Readers	1,942.50	80 E 100 439 390000 367	11/27/2024
195432	11/27/2024	Wilson Language Training	3002400236 INV88700	Foundations Readers	1,618.75	27 E 800 439 152000 347	11/27/2024
195432	11/27/2024	Wilson Language Training	3002400236 INV88700	Foundations Readers	4,856.25	80 E 100 439 390000 367	11/27/2024
195432	11/27/2024	Wilson Language Training	3002400243 INV88875	Wilson Fun in Focus	861.84	27 E 800 470 158700 341	11/27/2024
				Totals for Wilson Language Training	9,926.84		
195433	11/27/2024	WiscNet	0 22593	ANNUAL COST FOR NETWORK ACCESS	4,158.00	10 E 800 358 260000 000	11/27/2024
195433	11/27/2024	WiscNet	0 22595	UTP LICENSES/FIREWALL ANNUAL SERVICE	7,220.12	10 E 800 358 260000 000	11/27/2024
				Totals for WiscNet	11,378.12		
195434	11/27/2024	WKEB/WIGM Radio	0 24100393	CHILD DEVELOPMENT DAYS	500.00	27 E 800 351 263300 347	11/27/2024
195434	11/27/2024	WKEB/WIGM Radio	0 24100395	BOE	75.00	10 E 800 351 260000 000	11/27/2024
195434	11/27/2024	WKEB/WIGM Radio	0 24100561	MASH FOOTBALL PLAYOFF GAME 2	100.00	10 E 400 351 162000 000	11/27/2024
195434	11/27/2024	WKEB/WIGM Radio	0 24100682	TAYLOR COUNTY DOP	200.00	80 E 800 351 390000 901	11/27/2024
195434	11/27/2024	WKEB/WIGM Radio	0 34100562	MASH FOOTBALL GAME 3	90.00	10 E 400 351 162000 000	11/27/2024
				Totals for WKEB/WIGM Radio	965.00		
195435	11/27/2024	Delta Dental of Wisconsin	0 2247837	December 2024-115110000000000000	18,139.46	10 L 000 000 811632 000	11/27/2024
195435	11/27/2024	Delta Dental of Wisconsin	0 2247837	December 2024-115110000000000000	11,781.16	27 L 000 000 811632 000	11/27/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
195435	11/27/2024	Delta Dental of Wisconsin	0 2247837	December 2024-115110000000000000	89.40	50 L 000 000 811632 000	11/27/2024
195435	11/27/2024	Delta Dental of Wisconsin	0 2247837	December 2024-115110000000000000	570.48	80 L 000 000 811632 000	11/27/2024
195435	11/27/2024	Delta Dental of Wisconsin	0 2247837	December 2024-115110000000000000	9,803.58	99 L 000 000 811632 000	11/27/2024
195435	11/27/2024	Delta Dental of Wisconsin	0 2247838	December 2024-115117000000000000	533.64	10 L 000 000 811632 000	11/27/2024
				Totals for Delta Dental of Wisconsin	40,917.72		
195436	11/27/2024	Kansas City Life Insurance Co	0 1660900	December 2024	2,928.10	10 L 000 000 811633 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660900	December 2024	1,627.89	27 L 000 000 811633 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660900	December 2024	27.05	50 L 000 000 811633 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660900	December 2024	93.05	80 L 000 000 811633 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660900	December 2024	1,734.71	99 L 000 000 811633 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660901	December 2024	577.80	10 L 000 000 811634 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660901	December 2024	17.54	80 L 000 000 811634 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660901	December 2024	330.58	27 L 000 000 811634 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660901	December 2024	279.80	99 L 000 000 811634 000	11/27/2024
195436	11/27/2024	Kansas City Life Insurance Co	0 1660901	December 2024	6.36	50 L 000 000 811634 000	11/27/2024
				Totals for Kansas City Life Insurance Co	7,622.88		
195437	11/27/2024	Security Health Plan	0 0569	December 2024	285,608.30	10 L 000 000 811631 000	11/27/2024
195437	11/27/2024	Security Health Plan	0 0569	December 2024	188,223.49	27 L 000 000 811631 000	11/27/2024
195437	11/27/2024	Security Health Plan	0 0569	December 2024	1,893.64	50 L 000 000 811631 000	11/27/2024
195437	11/27/2024	Security Health Plan	0 0569	December 2024	8,742.34	80 L 000 000 811631 000	11/27/2024
195437	11/27/2024	Security Health Plan	0 0569	December 2024	156,055.92	99 L 000 000 811631 000	11/27/2024
				Totals for Security Health Plan	640,523.69		
195438	11/27/2024	Thrivent Mutual Funds	0 20241115ADDATM	Thrivent Mutual Funds-J. Hraby-\$250.00	125.00	99 L 000 000 811670 000	11/27/2024
195438	11/27/2024	Thrivent Mutual Funds	0 20241129ADDATM	Thrivent Mutual Funds	125.00	99 L 000 000 811670 000	11/27/2024
				Totals for Thrivent Mutual Funds	250.00		
195439	11/27/2024	Ameriprise Financial Services	0 20241115ADDAB	NBS - National Benefit Services; B Walsh - \$200.00, M. Hawley-\$100.00	150.00	99 L 000 000 811670 000	11/27/2024
195439	11/27/2024	Ameriprise Financial Services	0 20241129ADDAB	NBS - National Benefit Service	150.00	99 L 000 000 811670 000	11/27/2024
				Totals for Ameriprise Financial Services	300.00		
195440	11/27/2024	AXA Equitable	0 20241115ADDA22	AXA EQUITABLE-R. Bloom-\$324.00-Roth, M. Phillips-\$500.00-Roth	412.00	99 L 000 000 811670 000	11/27/2024
195440	11/27/2024	AXA Equitable	0 20241129ADDA22	AXA EQUITABLE	412.00	99 L 000 000 811670 000	11/27/2024
				Totals for AXA Equitable	824.00		
195441	11/27/2024	WI SCTF	0 20241129ADDGA	WI SCTF-B.Wert-6063683-\$73.00	73.00	10 L 000 000 811680 000	11/27/2024
				Totals for WI SCTF	73.00		
195442	11/27/2024	NVA Vision	0 4447911	December 2024	2,521.33	10 L 000 000 811639 000	11/27/2024
195442	11/27/2024	NVA Vision	0 4447911	December 2024	1,411.00	27 L 000 000 811639 000	11/27/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
195442	11/27/2024	NVA Vision	0 4447911	December 2024	15.54	50 L 000 000 811639 000	11/27/2024
195442	11/27/2024	NVA Vision	0 4447911	December 2024	899.70	99 L 000 000 811639 000	11/27/2024
195442	11/27/2024	NVA Vision	0 4447911	December 2024	52.16	80 L 000 000 811639 000	11/27/2024
				Totals for NVA Vision	4,899.73		
195443	12/02/2024	A'viands LLC	0 INV1900037824	OCTOBER 2024 FOOD SERVICE	119,140.56	50 L 000 000 811200 000	12/02/2024
				Totals for A'viands LLC	119,140.56		
195444	12/02/2024	Blue Edge Energy, LLC	0 5513	NOVEMEER NATURAL GAS	350.00	10 E 800 331 253000 000	12/02/2024
				Totals for Blue Edge Energy, LLC	350.00		
195445	12/02/2024	Charter Communications	0 171329401111424	171329401:TV 11/15-12/14/24	30.65	80 E 800 359 230000 000	12/02/2024
				Totals for Charter Communications	30.65		
195446	12/02/2024	GFL Environmental	0 UE0000841892	NOVEMBER WASTE SERVICES	1,651.53	10 E 400 324 253000 000	12/02/2024
195446	12/02/2024	GFL Environmental	0 UE0000841892	NOVEMBER WASTE SERVICES	780.25	10 E 100 324 253000 000	12/02/2024
195446	12/02/2024	GFL Environmental	0 UE0000841892	NOVEMBER WASTE SERVICES	487.61	10 E 101 324 253000 000	12/02/2024
195446	12/02/2024	GFL Environmental	0 UE0000841892	NOVEMBER WASTE SERVICES	726.33	10 E 200 324 253000 000	12/02/2024
				Totals for GFL Environmental	3,645.72		
195447	12/02/2024	WanRack LLC	0 5225	DATA LINES: DECEMBER	442.50	10 E 800 360 295000 000	12/02/2024
				Totals for WanRack LLC	442.50		
195448	12/02/2024	WE Energies	0 0711951130-0000	MASH POOL/THEATER:10/18-11/19/24	1,112.19	10 E 800 331 253000 000	12/02/2024
195448	12/02/2024	WE Energies	0 0711951130-0000	DISTRICT OFFICE:10/18-11/19/24	64.50	10 E 800 331 253000 000	12/02/2024
195448	12/02/2024	WE Energies	0 0711951130-0000	MASH	84.92	10 E 800 331 253000 000	12/02/2024
				STORAGE/VEHICLE/OFFICE:10/18-11/19/24			
195448	12/02/2024	WE Energies	0 0711951130-0000	1055 W BROADWAY:10/18-11/19/24	76.62	10 E 800 331 253000 000	12/02/2024
195448	12/02/2024	WE Energies	0 0711951130-0000	STETSONVILLE SCHOOL:10/18-11/19/24	676.03	10 E 800 331 253000 000	12/02/2024
				Totals for WE Energies	2,014.26		
195449	12/02/2024	Wisconsin Public Service	0 0621559037-0000	MOSINEE/RVA: 10/18-11/17/24	197.15	99 E 600 331 253000 360	12/02/2024
195449	12/02/2024	Wisconsin Public Service	0 0621559037-0000	MOSINEE RVA STE 130:10/18-11/17/24	84.27	99 E 600 331 253000 360	12/02/2024
				Totals for Wisconsin Public Service	281.42		
195450	12/02/2024	Steeple Gallery	0 11/9/24	MASH DRAMA DEPT SHIRTS	352.00	21 E 400 411 120000 605	12/02/2024
				Totals for Steeple Gallery	352.00		
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	2,205.38	10 E 400 341 256741 000	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	442.14	10 E 400 341 256770 000	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	72.50	10 E 800 310 260000 000	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	105,434.80	10 E 800 341 256710 000	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	847.80	10 E 800 341 256720 000	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	190.30	27 E 101 341 256770 011	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	896.39	10 E 400 341 256742 954	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	526.62	10 E 400 341 256742 957	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	909.54	10 E 400 341 256742 961	12/02/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	1,837.24	10 E 400 341 256742 956	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	1,654.64	80 E 200 341 256790 957	12/02/2024
195451	12/02/2024	Krug's Bus Service Inc	0 10-30-24to11-25	PUPIL TRANSPORTATION	1,629.83	27 E 800 348 256250 341	12/02/2024
				Totals for Krug's Bus Service Inc	116,647.18		
195452	12/03/2024	Brzezinski, Adam	0 12/3/24	BOYS VARSITY BASKETBALL VS	120.00	10 E 400 310 162000 957	12/03/2024
				CHIPPEWA FALLS			
				Totals for Brzezinski, Adam	120.00		
195453	12/03/2024	Christianson, Jason	0 12/3/24	BOYS JV BASKETBALL VS CHIPPEWA	55.00	10 E 400 310 162000 957	12/03/2024
				FALLS			
				Totals for Christianson, Jason	55.00		
195454	12/03/2024	Ellenbecker, Connor	0 12/3/24	BOYS VARSITY BASKETBALL VS	120.00	10 E 400 310 162000 957	12/03/2024
				CHIPPEWA FALLS			
				Totals for Ellenbecker, Connor	120.00		
195455	12/03/2024	Henrichs, Pat	0 12/3/24	BOYS JV2 BASKETBALL VS CHIPPEWA	55.00	10 E 400 310 162000 957	12/03/2024
				FALLS			
				Totals for Henrichs, Pat	55.00		
195456	12/03/2024	Jackson, Sayer	0 12/3/24	BOYS VARSITY BASKETBALL VS	150.00	10 E 400 310 162000 957	12/03/2024
				CHIPPEWA FALLS			
				Totals for Jackson, Sayer	150.00		
195457	12/03/2024	Kloes, Nicole	0 12/3/24	GIRLS VARSITY HOCKEY VS STEVENS	150.00	10 E 400 310 162000 960	12/03/2024
				POINT			
				Totals for Kloes, Nicole	150.00		
195458	12/03/2024	Peloquin, Christopher	0 12/3/24	GIRLS VARSITY HOCKEY VS STEVENS	150.00	10 E 400 310 162000 960	12/03/2024
				POINT			
				Totals for Peloquin, Christopher	150.00		
195459	12/03/2024	Sarver, Jerry	0 12/3/24	BOYS JV2 BASKETBALL VS CHIPPEWA	55.00	10 E 400 310 162000 957	12/03/2024
				FALLS			
				Totals for Sarver, Jerry	55.00		
195460	12/03/2024	Wendorf, William	0 12/3/24	GIRLS VARSITY HOCKEY VS STEVENS	120.00	10 E 400 310 162000 960	12/03/2024
				POINT			
				Totals for Wendorf, William	120.00		
195461	12/03/2024	Wenzel, Leon	0 12/3/24	BOYS JV BASKETBALL VS CHIPPEWA	55.00	10 E 400 310 162000 957	12/03/2024
				FALLS			
				Totals for Wenzel, Leon	55.00		
195462	12/03/2024	Medford Area for Tomorrow, Inc	0 12/2/24	MEALS IN A BACKPACK	2,000.00	21 E 100 411 240000 050	12/03/2024
				Totals for Medford Area for Tomorrow, In	2,000.00		
195463	12/03/2024	Ampro Data Services	9002400120 A86930	SPED Toner	780.00	27 E 800 481 158700 341	12/03/2024
				Totals for Ampro Data Services	780.00		
195464	12/03/2024	Blazer Works	0 21066088	RVA SPED CONSULTANT	575.72	27 E 600 360 158700 019	12/03/2024

CHECK #	CHECK DATE	VENDOR	PO	INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER				NUMBER	
195464	12/03/2024	Blazer Works	0	21066342	RVA SPED CONSULTANT	98.25	27 E 600 360 158700 019	12/03/2024
					Totals for Blazer Works	673.97		
195465	12/03/2024	Carrico Aquatic Resources Inc	4012400109	20247290	2024-2025 Pool Supplies	7,632.22	10 E 400 411 253000 000	12/03/2024
					Totals for Carrico Aquatic Resources Inc	7,632.22		
195466	12/03/2024	Charlie's Hardware & Rental	0	717945	RVA ROTHCHILD APPLIANCES	4,357.46	99 E 600 440 235000 360	12/03/2024
					Totals for Charlie's Hardware & Rental	4,357.46		
195467	12/03/2024	Children's Imaginarium	0	1194	RVA EVENT	348.00	99 E 600 940 165000 360	12/03/2024
					Totals for Children's Imaginarium	348.00		
195468	12/03/2024	Cintas	0	4211902179	SES RUGS	277.92	10 E 101 324 253000 000	12/03/2024
195468	12/03/2024	Cintas	0	4212427268	DO RUGS	89.07	10 E 800 324 253000 000	12/03/2024
					Totals for Cintas	366.99		
195469	12/03/2024	The College Board	0	P2412948721	MASH PSAT TESTING	95.76	10 E 800 411 221200 000	12/03/2024
					Totals for The College Board	95.76		
195470	12/03/2024	E-Therapy LLC	0	40555	RVA PHYSICAL THERAPY	526.66	27 E 600 360 218200 019	12/03/2024
					Totals for E-Therapy LLC	526.66		
195471	12/03/2024	Follett Content Solutions, LLC	2002400181	455122F	Books	84.30	10 E 200 432 222200 031	12/03/2024
					Totals for Follett Content Solutions, LL	84.30		
195472	12/03/2024	Bolster Hardware, LLC	0	22251/3	MAINT SUPPLIES	30.32	10 E 800 411 253000 000	12/03/2024
195472	12/03/2024	Bolster Hardware, LLC	0	22332/3	MAINT SUPPLIES	46.56	10 E 800 411 253000 000	12/03/2024
195472	12/03/2024	Bolster Hardware, LLC	0	22383/3	MAMS ICE MELT	587.51	10 E 200 411 253000 000	12/03/2024
					Totals for Bolster Hardware, LLC	664.39		
195473	12/03/2024	Gryphon Print & Graphics	0	11/4/24	FFA SHIRTS	387.00	21 E 400 411 240000 444	12/03/2024
195473	12/03/2024	Gryphon Print & Graphics	0	9/25/24	FFA SHIRTS	1,456.00	21 E 400 411 240000 444	12/03/2024
					Totals for Gryphon Print & Graphics	1,843.00		
195474	12/03/2024	Heid Music	2002400121	3758572	Instrument Supplies	68.98	10 E 200 411 125500 000	12/03/2024
195474	12/03/2024	Heid Music	4002400119	3748886	General Music Supplies	49.98	10 E 400 411 125500 000	12/03/2024
195474	12/03/2024	Heid Music	4002400119	3749827	General Music Supplies	275.00	10 E 400 411 125500 000	12/03/2024
					Totals for Heid Music	393.96		
195475	12/03/2024	Heser Motorsports LLC	0	683947	MASH TECH ED STEEL	160.00	10 E 400 411 136000 000	12/03/2024
					Totals for Heser Motorsports LLC	160.00		
195476	12/03/2024	Hillyard Inc.	0	700616306	SES VACUUM SERVICE	241.05	10 E 101 324 254490 000	12/03/2024
195476	12/03/2024	Hillyard Inc.	0	700616772	SES VACUUM SERVICE	241.05	10 E 101 324 254490 000	12/03/2024
195476	12/03/2024	Hillyard Inc.	3012400103	700616305	2024-2025 Hillyard Supplies for MAES	28.83	10 E 100 411 253000 000	12/03/2024
195476	12/03/2024	Hillyard Inc.	4012400110	605648204	2024-2025 Custodial Supplies	446.62	10 E 400 411 253000 000	12/03/2024
					Totals for Hillyard Inc.	957.55		
195477	12/03/2024	Hobart Sales & Service	0	ZB10003	MAES OVEN SERVICE	378.02	50 E 800 324 257000 000	12/03/2024
					Totals for Hobart Sales & Service	378.02		
195478	12/03/2024	Huotari Construction Inc	4002400230	3672	24-25 MASH House Masonry	7,249.00	21 E 400 327 255100 418	12/03/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Mechanical Room			
				Totals for Huotari Construction Inc	7,249.00		
195479	12/03/2024	Instructure, Inc.	0 INV610844	RVA K12 DISTRICT RECORDS SERVICES	2,187.00	99 E 600 360 213000 360	12/03/2024
				Totals for Instructure, Inc.	2,187.00		
195480	12/03/2024	ITsavvy LLC	0 07041507	REPAIR ON DELL 3100 TOUCH	100.00	10 E 800 310 295000 000	12/03/2024
195480	12/03/2024	ITsavvy LLC	0 07041633	REPAIR DELL 3100 TOUCH	100.00	10 E 800 310 295000 000	12/03/2024
				Totals for ITsavvy LLC	200.00		
195481	12/03/2024	J H Larson Company	8012400102 S103255133.002	2024-2025 JH Larson Electrical and Plumbing Supplies	338.18	10 E 200 411 253000 000	12/03/2024
				Totals for J H Larson Company	338.18		
195482	12/03/2024	Krug, Dalton	0 12/2/24	DIPLOMA REORDER REFUND	18.95	10 E 400 411 213000 000	12/03/2024
				Totals for Krug, Dalton	18.95		
195483	12/03/2024	Krug's Bus Service Inc	0 74349	BUS #4 LIFT DOOR/BRAKE LIGHTS/WASH SERVICE	388.53	27 E 800 324 256600 341	12/03/2024
195483	12/03/2024	Krug's Bus Service Inc	0 74350	BUS #16 ADJUST ENTRANCE DOOR/REAR BRAKE/WASHED	315.53	27 E 800 324 256600 341	12/03/2024
				Totals for Krug's Bus Service Inc	704.06		
195484	12/03/2024	Marshfield Book & Stationery	0 366554	MAES DESK PARTS	360.00	10 E 100 411 253000 000	12/03/2024
195484	12/03/2024	Marshfield Book & Stationery	0 366592	MAES KEYBOARD PLATFORM	149.00	10 E 100 411 253000 000	12/03/2024
195484	12/03/2024	Marshfield Book & Stationery	6002400115 366581	Office Furniture	11,897.00	99 E 600 551 253000 360	12/03/2024
195484	12/03/2024	Marshfield Book & Stationery	6002400116 366583	Learning Center Kitchen	13,179.00	99 E 600 551 253000 360	12/03/2024
				Totals for Marshfield Book & Stationery	25,585.00		
195485	12/03/2024	Metro Fire Protection, Inc	0 002463	ABC EXTINGUISHER RECHARGED	54.00	10 E 800 411 253000 000	12/03/2024
				Totals for Metro Fire Protection, Inc	54.00		
195486	12/03/2024	Rainbow Gymnastics Inc	0 11/21/24	RVA EVENT	553.00	99 E 600 940 165000 360	12/03/2024
				Totals for Rainbow Gymnastics Inc	553.00		
195487	12/03/2024	Reindl Printing Inc.	0 163145	NOVEMBER NEWSLETTER	275.00	10 E 800 411 260000 000	12/03/2024
				Totals for Reindl Printing Inc.	275.00		
195488	12/03/2024	Renaissance Learning, Inc.	6002400122 INV5349707	75 - Add-On STAR 360 Licenses	774.75	99 E 600 360 110000 360	12/03/2024
195488	12/03/2024	Renaissance Learning, Inc.	6002400123 INV5349754	25 - Add-On STAR Licenses	212.50	99 E 600 360 110000 360	12/03/2024
				Totals for Renaissance Learning, Inc.	987.25		
195489	12/03/2024	S & B Photography LLC	0 11/26/24	MASH GYMNASTICS BANNERS & POSTERS	929.00	21 E 400 411 120000 431	12/03/2024
				Totals for S & B Photography LLC	929.00		
195490	12/03/2024	Simek Recreation Center	0 1297	2024-2025 CONTRACT HOCKEY	15,600.00	10 E 400 328 255400 960	12/03/2024
195490	12/03/2024	Simek Recreation Center	0 1297	2024-2025 CONTRACT HOCKEY	15,600.00	10 E 400 328 255400 961	12/03/2024
				Totals for Simek Recreation Center	31,200.00		
195491	12/03/2024	Stevens Point Area School Dist	0 202510	SKYWARD TRAINING: R. PARKS	108.55	10 E 800 310 232000 000	12/03/2024
				Totals for Stevens Point Area School Dis	108.55		
195492	12/03/2024	Sun Printing LLC	0 151079	RVA GRADE 5 SOCIAL STUDIES BOOK	93.59	99 E 600 439 110000 360	12/03/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Sun Printing LLC	93.59		
195493	12/03/2024	Wisconsin Bus Sales	0 30006602605	BUS SCREEN GRILLE	77.11	27 E 800 411 256600 341	12/03/2024
				Totals for Wisconsin Bus Sales	77.11		
195494	12/03/2024	Wilson Language Training	1002400140 INV89465	Foundations Readers	348.75	27 E 800 439 152000 347	12/03/2024
195494	12/03/2024	Wilson Language Training	1002400140 INV89465	Foundations Readers	1,046.25	80 E 100 439 390000 367	12/03/2024
195494	12/03/2024	Wilson Language Training	3002400236 INV89418	Foundations Readers	348.75	27 E 800 439 152000 347	12/03/2024
195494	12/03/2024	Wilson Language Training	3002400236 INV89418	Foundations Readers	1,046.25	80 E 100 439 390000 367	12/03/2024
				Totals for Wilson Language Training	2,790.00		
195495	12/04/2024	Bowl Winkle's	0 12/3/24	RVA EVENT SHORT PAID	498.00	99 E 600 940 165000 360	12/04/2024
				Totals for Bowl Winkle's	498.00		
195496	12/04/2024	Central Wisconsin Publications	0 257312	MASH THEATRE	330.00	10 E 400 351 122600 000	12/04/2024
195496	12/04/2024	Central Wisconsin Publications	0 257318	NEWSLETTER/BOE/EMP/EDUCATOR OF THE MONTH	1,715.00	10 E 800 351 231000 000	12/04/2024
195496	12/04/2024	Central Wisconsin Publications	0 257318	NEWSLETTER/BOE/EMP/EDUCATOR OF THE MONTH	396.75	27 E 800 351 223390 341	12/04/2024
195496	12/04/2024	Central Wisconsin Publications	0 257413	RVA ADS	137.50	99 E 600 351 263300 360	12/04/2024
				Totals for Central Wisconsin Publication	2,579.25		
195497	12/04/2024	Clean Living Housekeeping Serv	0 12/3/24	RVA MOSINEE CLEANING	250.00	99 E 600 310 253000 360	12/04/2024
				Totals for Clean Living Housekeeping Ser	250.00		
195498	12/04/2024	Heid Music	4002400119 3759793	General Music Supplies	44.85	10 E 400 411 125500 000	12/04/2024
195498	12/04/2024	Heid Music	4002400124 3759781	Replace School Instruments	198.00	10 E 400 440 125500 000	12/04/2024
				Totals for Heid Music	242.85		
195499	12/04/2024	JW Pepper & Sons, Inc.	2002400112 366918700	music	418.00	10 E 200 411 125400 000	12/04/2024
195499	12/04/2024	JW Pepper & Sons, Inc.	2002400112 366927075	music	443.77	10 E 200 411 125400 000	12/04/2024
195499	12/04/2024	JW Pepper & Sons, Inc.	2002400112 366928903	music	27.99	10 E 200 411 125400 000	12/04/2024
195499	12/04/2024	JW Pepper & Sons, Inc.	2002400112 366940439	music	135.99	10 E 200 411 125400 000	12/04/2024
				Totals for JW Pepper & Sons, Inc.	1,025.75		
195500	12/04/2024	Medford Area Little League Ass	0 12/3/24	MARKETING CONCESSION STAND	300.00	21 E 400 411 120000 609	12/04/2024
				Totals for Medford Area Little League As	300.00		
195501	12/04/2024	Skrzypchak, Heather	0 10/16/24	MAES/SES CUPCAKES	150.00	21 E 100 411 240000 080	12/04/2024
				Totals for Skrzypchak, Heather	150.00		
195502	12/04/2024	Wisconsin Association of FFA	0 18237	MASH FFA HALF-TIME CONFERENCE: JAN 17-18	285.00	21 E 400 940 240000 444	12/04/2024
				Totals for Wisconsin Association of FFA	285.00		
195503	12/04/2024	Bennett Hardwoods Inc	4002400295 19379	Walnut Lumber	1,872.00	21 E 400 327 255100 418	12/04/2024
				Totals for Bennett Hardwoods Inc	1,872.00		
195504	12/04/2024	In Stitches & Ink LLC	0 000121	MAMS SHOW CHOIR SHIRTS	637.00	21 E 200 411 240000 217	12/04/2024
				Totals for In Stitches & Ink LLC	637.00		
195505	12/04/2024	Triple E's Sunset Acres	0 166	MASH AG PIGS	150.00	21 E 400 411 240000 403	12/04/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Triple E's Sunset Acres	150.00		
195506	12/05/2024	Clark, Christopher	0 12/5/24	BOYS 8TH A/B BASKETBALL VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/05/2024
				Totals for Clark, Christopher	70.00		
195507	12/05/2024	Radlinger, Michael	0 12/5/24	BOYS 8TH A/B BASKETBALL VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/05/2024
				Totals for Radlinger, Michael	70.00		
195508	12/05/2024	Sarver, Jerry	0 12/5/24	BOYS 7TH A/B BASKETBALL VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/05/2024
				Totals for Sarver, Jerry	70.00		
195509	12/05/2024	Wenzel, Leon	0 12/5/24	BOYS 7TH A/B BASKETBALL VS HORACE MANN MIDDLE	70.00	80 E 200 310 393000 957	12/05/2024
				Totals for Wenzel, Leon	70.00		
195510	12/05/2024	Amazon Capital Services	3002400173 1QY1-HKNC-K3VP	Workroom Supplies	82.31	10 E 100 411 110000 000	12/05/2024
195510	12/05/2024	Amazon Capital Services	3002400185 13T3-RJD6-J7C1	Classroom Notebooks-SG and JD	79.19	10 E 100 411 110000 000	12/05/2024
				Totals for Amazon Capital Services	161.50		
195511	12/05/2024	Bauernfeind	0 INV178983	MAMS OFFICE WASTE TONER/STAPLES	86.80	10 E 200 411 240000 000	12/05/2024
				Totals for Bauernfeind	86.80		
195512	12/05/2024	Camera Corner	6002400127 175134	Learning Center AV Installation - Deposit	29,055.40	99 E 600 581 295000 360	12/05/2024
				Totals for Camera Corner	29,055.40		
195513	12/05/2024	Clubs Choice	0 SO0552762	MAES FUNDRAISER	12,434.89	21 E 100 411 240000 085	12/05/2024
				Totals for Clubs Choice	12,434.89		
195514	12/05/2024	Ecolab	0 6348825745	MAMS DISHWASHER PARTS	694.15	50 E 800 324 257000 000	12/05/2024
				Totals for Ecolab	694.15		
195515	12/05/2024	H & H Tree Farm	0 804445	MAMS CLC PORCH POTS	360.00	80 E 200 411 390000 367	12/05/2024
				Totals for H & H Tree Farm	360.00		
195516	12/05/2024	Rhinelanders High School	0 11/29/24	MASH JV GIRLS BASKETBALL	220.00	10 E 400 940 162000 956	12/05/2024
				Totals for Rhinelanders High School	220.00		
195517	12/05/2024	Rouman Amusement Company, Inc.	0 32331	RVA EVENT	728.00	99 E 600 940 165000 360	12/05/2024
				Totals for Rouman Amusement Company, Inc	728.00		
195518	12/06/2024	Biever, Michael JR	0 12/6/24	BOYS VARSITY HOCKEY VS MARSHFIELD	150.00	10 E 400 310 162000 961	12/06/2024
				Totals for Biever, Michael JR	150.00		
195519	12/06/2024	Brzezinski, Elina	0 12/7/24	Varsity GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/06/2024
				Totals for Brzezinski, Elina	255.00		
195520	12/06/2024	Buchberger, Lawrence	0 12/6/24	GIRLS Varsity BASKETBALL VS LAKELAND UNION	120.00	10 E 400 310 162000 956	12/06/2024
				Totals for Buchberger, Lawrence	120.00		
195521	12/06/2024	Christianson, Jason	0 12/6/24	GIRLS JV BASKETBALL VS LAKELAND	55.00	10 E 400 310 162000 956	12/06/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				UNION			
				Totals for Christianson, Jason	55.00		
195522	12/06/2024	Conlon, Linda	0 12/7/24	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/06/2024
				Totals for Conlon, Linda	255.00		
195523	12/06/2024	Hamann, Tyler	0 12/6/24	GIRLS VARSITY BASKETBALL VS	120.00	10 E 400 310 162000 956	12/06/2024
				LAKELAND UNION			
				Totals for Hamann, Tyler	120.00		
195524	12/06/2024	Hartjes, Emily	0 12/7/24	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/06/2024
				Totals for Hartjes, Emily	255.00		
195525	12/06/2024	Henrichs, Pat	0 12/6/24	GIRLS JV BASKETBALL VS LAKELAND	55.00	10 E 400 310 162000 956	12/06/2024
				UNION			
				Totals for Henrichs, Pat	55.00		
195526	12/06/2024	Kasowicz, Rebecca	0 12/7/24	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/06/2024
				Totals for Kasowicz, Rebecca	255.00		
195527	12/06/2024	Lebel-Rabito, Jeanie	0 12/7/24	VARSITY GYMNASTICS INVITE	275.00	10 E 400 310 162000 962	12/06/2024
				Totals for Lebel-Rabito, Jeanie	275.00		
195528	12/06/2024	Rasmussen, Randy	0 12/6/24	GIRLS VARSITY BASKETBALL VS	150.00	10 E 400 310 162000 956	12/06/2024
				LAKELAND UNION			
				Totals for Rasmussen, Randy	150.00		
195529	12/06/2024	Schroder, Bryan	0 12/6/24	BOYS VARSITY HOCKEY VS MARSHFIELD	120.00	10 E 400 310 162000 961	12/06/2024
				Totals for Schroder, Bryan	120.00		
195530	12/06/2024	Simanovsky, Kiera	0 12/7/24	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/06/2024
				Totals for Simanovsky, Kiera	255.00		
195531	12/06/2024	Stevens, Donna	0 12/7/24	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/06/2024
				Totals for Stevens, Donna	255.00		
195532	12/06/2024	Wanke, Kari	0 12/7/24	VARSITY GYMNASTICS INVITE	225.00	10 E 400 310 162000 962	12/06/2024
				Totals for Wanke, Kari	225.00		
195533	12/06/2024	Wendorf, William	0 12/6/24	BOYS VARSITY HOCKEY VS MARSHFIELD	120.00	10 E 400 310 162000 961	12/06/2024
				Totals for Wendorf, William	120.00		
195542	12/06/2024	Amazon Capital Services	1002400132 1DQQ-CHM9-P9WV	CLC SES	36.96	80 E 101 411 390000 367	12/06/2024
195542	12/06/2024	Amazon Capital Services	1002400133 1H9P-6D6C-PPKG	Workroom Supplies	32.95	10 E 101 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	1002400134 1WW7-CQL1-KTDH	Workroom Supplies	24.44	10 E 101 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	1002400138 1NDK-7G1L-NPY6	Halloween Shirts	32.78	21 E 100 411 240000 085	12/06/2024
195542	12/06/2024	Amazon Capital Services	1002400139 1V1H-4JH6-Q1WX	Prize Chair	69.96	21 E 101 411 240000 130	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400208 1KM6-TTVN-PQXJ	Various classroom supplies	15.99	10 E 200 411 127000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400227 116D-LQQY-QFRW	lab supplies	48.92	10 E 200 411 126000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400228 1DKJ-DYMT-MT3M	Main Office Supplies	41.77	10 E 200 411 240000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400229 1H9P-6D6C-JV1Q	supplies	248.46	10 E 200 411 127000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400230 13Q4-FM64-MCP1	wireless keyboard	80.97	10 E 200 480 222200 031	12/06/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
195542	12/06/2024	Amazon Capital Services	2002400231	1XRJ-WKMY-MLMP Supplies	56.46	10 E 200 411 126000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400232	13Q4-FM64-QCY7 Main Office Supplies/Bulletin Board	35.96	10 E 200 411 240000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400234	179J-F164-N1XQ Health Stuff	171.05	10 E 200 411 143000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400235	11MN-3LVX-P7QX Birthday prize-classroom supplies	95.18	10 E 800 411 232300 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	2002400236	1L73-7DH4-KJ4W Science Olympiads misc. stuff	40.76	10 E 800 411 172000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400213	1DKJ-DYMT-LXR4 Classroom organizer and bulletin board paper.	74.55	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400214	1QLV-79PQ-NY93 Privacy folders	27.78	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400215	1Y47-KWYR-N9JP Classroom Supplies	36.54	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400216	1C7X-VNNX-JLKJ Stool for classroom	39.98	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400217	1QLV-79PQ-K6XP Workroom Supplies	35.98	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400219	1YM4-JX77-MJ7H Student Supplies	12.82	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400220	1CRG-LV3P-KK1M Classroom Supplies	74.63	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400221	1V3L-N6C1-K494 Workroom Supplies	34.99	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400222	1GCV-R747-JNR3 Workroom Supplies	40.43	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400223	1Y47-KWYR-KFKP Drawers to help organize stations	41.10	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400225	1QLV-79PQ-PF6R chair for teacher	94.99	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400226	1L73-7DH4-PYCQ Classroom order	266.32	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400227	1NDK-7G1L-LTMX Prizes for student rewards	36.93	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400228	116D-LQQY-PC1M PTO Supplies	179.97	21 E 100 411 240000 085	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400229	17JK-C7N6-N9RD Consumables - classroom allotment.	36.94	10 E 100 411 110000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400231	1YP1-3MHJ-NW6D desk chair	69.96	21 E 100 411 240000 080	12/06/2024
195542	12/06/2024	Amazon Capital Services	3002400234	116D-LQQY-QDTV Flexible Seating	184.99	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400218	1RFJ-YK71-Q9PD games & supplies for XLT and learning spaces	31.96	10 E 400 411 240000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400250	1VDP-P3PJ-NVYM safety items	325.40	10 E 400 411 240000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400254	1WTY-LR43-K9NX Woods Shop Tools	463.04	10 E 400 411 136000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400255	1H9P-6D6C-KCVJ Woods Glue Scrapers	49.94	10 E 400 411 136000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400256	1C6F-6JGC-Q3RH Drama Scenery:Credit \$52.99	82.76	10 E 400 411 122600 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400257	1RFJ-YK71-KDH7 Drama set supplies	119.90	10 E 400 411 122600 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400259	17KH-6WND-K4JN Math Department Supplies	36.97	10 E 400 411 124000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400260	17G4-PJQD-KXVR Drama Scenery	82.29	10 E 400 411 122600 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400261	1D9C-9CRK-KXM7 Tech B Supplies	147.99	10 E 400 411 136000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400262	1DNN-1JKH-N7N6 office supplies	42.32	10 E 400 411 240000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400264	1L73-DH4-MG9L Raider Cafe supplies	103.94	21 E 400 411 240000 411	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400265	1C7X-VNNX-KYKX Special Ed Dept Gloves	176.97	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400267	1KM6-TTVN-Q7LP Mash Art Supplies from MASH Art Budget	89.40	10 E 400 411 121000 000	12/06/2024

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			NUMBER			NUMBER	
195542	12/06/2024	Amazon Capital Services	4002400270 1V4Q-HKKK-JD36	Raiders Committed Harvest Day Float	44.56	21 E 400 411 240000 475	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400273 1PKK-YYLF-L1DQ	Classroom materials	39.33	10 E 405 411 129100 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4002400275 11G4-9VWR-NRJH	Student Council supplies	51.98	21 E 400 411 120000 618	12/06/2024
195542	12/06/2024	Amazon Capital Services	4012400135 14KX-6PFQ-P7XC	Consumables, replacement display locks, replacement mop bucket	240.90	10 E 400 411 253000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4012400136 1XVV-P7N7-KR3P	Door blind	22.17	10 E 400 411 254300 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4012400137 1YM4-JX77-KYM9	Replacement parts, Consumables	166.40	10 E 400 411 253000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	4012400138 1MF7-VWRV-LNYX	Pressure washer repair, Eye wash station	79.95	10 E 400 411 253000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400192 13Q4-FM64-QFVF	Promoting Student Attention Book Study Books	354.75	10 E 800 490 221200 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400195 1QLV-79PQ-NRVY	Red Ribbon Week	31.97	10 E 800 411 219000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400196 1Y47-KWYR-LRQR	Office Supplies	31.36	10 E 800 411 260000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400198 1D9C-9CRK-LN6F	Director of Curriculum Stand Up Desk	470.20	10 E 800 440 221200 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400199 1Q76-6DKC-M9C4	Mentor Program Book Study Books	62.22	10 E 800 490 221200 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400202 1V4Q-HKKK-M3NW	Mailboxes	59.98	10 E 800 411 171000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400203 1WW7-CQL1-LYWY	Supplies for FACS using Perkins	86.13	10 E 800 411 135000 400	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400204 1HDC-P6PP-LCXY	FCS items using Perkins	599.32	10 E 800 440 135000 400	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400205 1R4M-WMW1-MXK7	The Anxious Generation Additional Copies	60.96	10 E 800 490 221200 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400206 11G4-9VWR-LLGY	Classroom prizes	45.46	10 E 800 411 171000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400207 11G4-9VWR-MKNG	A/V Supplies and Technology	49.84	10 E 800 411 295000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400207 11G4-9VWR-MKNG	A/V Supplies and Technology	276.72	10 E 800 481 295000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400208 1X9P-FNQT-NPLG	MAES CLC Order	87.63	80 E 100 411 390000 367	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400209 1WW7-CQL1-N7YH	MAMS CLC club order	124.94	80 E 200 411 390000 367	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400210 116D-LQQY-LL6D	5th Grade Bookworms Differentiation Manual	19.75	10 E 800 490 221200 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400211 1F9P-GT7M-PDN7	Perkins funds for FCS dept	199.95	10 E 800 411 135000 400	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400212 1H9P-6D6C-KFWD	Pencil sharpener	31.99	10 E 800 411 171000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400213 1Y4D-1GRJ-LJYP	Office Supplies	88.80	10 E 800 481 260000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400214 1F7D-KQ31-NKM9	How the ELL Brain Learns for Book Study	11.11	10 E 800 490 221200 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400215 1KM6-TTVN-PHYP	A/V Technology Supplies	24.98	10 E 800 481 295000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	8002400216 1CRG-LV3P-K9QH	Perkins purchases for AG dept	422.43	10 E 800 440 131000 400	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400180 14KX-6PFQ-K793	Sept 24	63.57	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400186 1H9P-6D6C-M36Y	Amazon Sensory items	11.99	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400191 1KM6-TTVN-P67M	Sensory items	109.16	27 E 800 411 158700 341	12/06/2024

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			NUMBER			NUMBER	
195542	12/06/2024	Amazon Capital Services	9002400192	1DKJ-DYMT-PKCD Speech & language supplies	856.32	27 E 800 411 156600 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400193	1X9P-FNQT-KF4X Oct 2	112.77	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400194	14KX-6PFQ-LCCT Paraprofessional Educator	3,378.00	27 E 800 490 221300 341	12/06/2024
				Inclusive Handbook for			
				Paraprofessional Development			
195542	12/06/2024	Amazon Capital Services	9002400197	1QLV-79PQ-NG6T Eliza speech material	47.99	27 E 800 490 156600 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400199	1C7X-VNNX-JMN7 Classroom supplies	266.94	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400200	17JK-C7N6-LHHY Classroom incentives	85.10	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400201	1QLV-79PQ-KW1T Adaptive Curriculum Organization	233.72	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400203	1DQQ-CHM9-N67J Foldable walker	64.00	27 E 800 411 218200 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400205	1GKF-1LHL-MJR6 Eliza speech Materials	11.99	27 E 800 411 156600 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400207	1K4P-L39X-QDLD Oct 14, 2024	318.01	27 E 800 411 158700 341	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400215	1PKK-YYLF-MD1X Special Education Program	332.78	27 E 800 411 158700 341	12/06/2024
				Administration			
195542	12/06/2024	Amazon Capital Services	9002400216	1P3Y-94GF-LXQ9 bereavement books for SES and MAES	206.94	10 E 800 411 219000 000	12/06/2024
195542	12/06/2024	Amazon Capital Services	9002400217	1QLV-79PQ-N41F Class supplies - daily living	68.97	27 E 800 411 158700 341	12/06/2024
				Totals for Amazon Capital Services	14,028.42		
195543	12/09/2024	AWSA	0 40894	2025 ASSOCIATE CONFERENCE: T. ABEL	267.00	10 E 800 310 221300 381	12/09/2024
				Totals for AWSA	267.00		
195544	12/09/2024	Brandner-Heier, Dawn	0 12/9/24	IN LOVING MEMORY MARTIN HEIER	40.00	10 E 800 411 231000 000	12/09/2024
				Totals for Brandner-Heier, Dawn	40.00		
195545	12/09/2024	Burger, Lisa	0 12/6/24	DANCE TEAM FLORDIA FLIGHT	570.95	21 E 400 411 240000 448	12/09/2024
				REIMBURSEMENT			
				Totals for Burger, Lisa	570.95		
195546	12/09/2024	Central Wisconsin Publications	0 257317	MADA	99.00	80 E 800 351 310000 735	12/09/2024
				Totals for Central Wisconsin Publication	99.00		
195547	12/09/2024	Charter Communications	0 171334401112124	171334401:RVA 11/27-12/26/24	51.09	99 E 600 360 295000 360	12/09/2024
				Totals for Charter Communications	51.09		
195548	12/09/2024	DECA	0 168862M-182280M	MASH DECA DUES	304.00	21 E 400 411 120000 609	12/09/2024
				Totals for DECA	304.00		
195549	12/09/2024	District II Deca	0 01104076	MASH DECA REGISRATION: 17	340.00	21 E 400 411 120000 609	12/09/2024
				STUDENTS, 1 ADVISOR, 1 ADULT			
				ASSISTANT			
				Totals for District II Deca	340.00		
195550	12/09/2024	Driven Coffee	0 28254	MAMS BAND COFFEE FUNDRAISER	3,432.00	21 E 200 411 240000 212	12/09/2024
				Totals for Driven Coffee	3,432.00		
195551	12/09/2024	Kwik Trip	0 11317969-231480	FUEL	157.38	10 E 800 348 253000 000	12/09/2024
				Totals for Kwik Trip	157.38		
195552	12/09/2024	Marathon Co Treasurer	0 014137	NOVEMBER 2024 ELECTION	101.35	10 E 800 310 231000 000	12/09/2024

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
				Totals for Marathon Co Treasurer	101.35		
195553	12/09/2024	McMillan Electric	0 C41807	SES ELECTRICAL FOR HALLWAY	198.06	10 E 101 324 254300 000	12/09/2024
				REFRIDGERATOR			
				Totals for McMillan Electric	198.06		
195554	12/09/2024	Pro Designs of WI LLC	0 4223	MASH GYM CHAIR DECALS	340.00	10 E 400 411 162000 000	12/09/2024
				Totals for Pro Designs of WI LLC	340.00		
195555	12/09/2024	Renning, Lewis & Lacy, S.C.	0 7333760	SPED PROFESSIONAL SERVICES	203.00	27 E 800 310 231500 341	12/09/2024
195555	12/09/2024	Renning, Lewis & Lacy, S.C.	0 7333761	PROFESSIONAL SERVICES	294.50	10 E 800 310 231500 000	12/09/2024
195555	12/09/2024	Renning, Lewis & Lacy, S.C.	0 7333761	PROFESSIONAL SERVICES	139.50	99 E 600 310 231500 360	12/09/2024
195555	12/09/2024	Renning, Lewis & Lacy, S.C.	0 7333762	RVA PROFESSIONAL SERVICES	348.00	99 E 600 310 231500 360	12/09/2024
				Totals for Renning, Lewis & Lacy, S.C.	985.00		
195556	12/09/2024	Sterling Water, Inc.	0 342X12722800	RVA MEDFORD WATER	105.00	99 E 600 411 235000 360	12/09/2024
195556	12/09/2024	Sterling Water, Inc.	4002400135 342X12721604	Water-MASH	63.00	10 E 400 411 214000 000	12/09/2024
				Totals for Sterling Water, Inc.	168.00		
195557	12/09/2024	Taylor Electric Cooperative	0 75601	SCHOOL FOREST: NOVEMBER	84.72	10 E 800 336 253000 000	12/09/2024
				Totals for Taylor Electric Cooperative	84.72		
195558	12/09/2024	Verizon Wireless	0 9979731469	582944984-00001:10/27-11/26/24	202.28	10 E 800 355 260000 000	12/09/2024
195558	12/09/2024	Verizon Wireless	0 9979731469	582944984-00001:10/27-11/26/24	82.38	10 E 800 355 171000 000	12/09/2024
195558	12/09/2024	Verizon Wireless	0 9979731469	582944984-00001:10/27-11/26/24	299.67	99 E 600 355 263300 360	12/09/2024
195558	12/09/2024	Verizon Wireless	0 9979731469	582944984-00001:10/27-11/26/24	20.59	27 E 800 355 263300 341	12/09/2024
				Totals for Verizon Wireless	604.92		
195559	12/09/2024	Village Of Stetsonville	0 504-0000-00	NOVEMBER SEWER	750.00	10 E 800 338 253000 000	12/09/2024
				Totals for Village Of Stetsonville	750.00		
195560	12/09/2024	WE Energies	0 0711951130-0000	MAMS:11/1-11/30/24	890.85	10 E 800 331 253000 000	12/09/2024
195560	12/09/2024	WE Energies	0 0711951130-0000	MASH BOILERS & MAES:11/1-11/30/24	1,588.60	10 E 800 331 253000 000	12/09/2024
				Totals for WE Energies	2,479.45		
195561	12/09/2024	Xcel Energy	0 52-6418442-5	SES ELECTRICITY:10/27-11/25/24	1,248.34	10 E 800 336 253000 000	12/09/2024
				Totals for Xcel Energy	1,248.34		
				Totals for checks	1,976,086.14		

FUND SUMMARY

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
10	GENERAL FUND	1,068,279.22	0.00	231,426.81	1,299,706.03
21	GIFT FUND	0.00	0.00	46,433.52	46,433.52
27	SPECIAL EDUCATION FUND	203,374.12	0.00	33,844.11	237,218.23
50	FOOD SERVICE FUND	121,172.55	0.00	1,072.17	122,244.72
80	COMMUNITY SERVICE FUND	9,475.57	0.00	11,838.07	21,313.64
99	OTHER PKG/COOP PROGRAM FUNDS	170,147.71	0.00	79,022.29	249,170.00
***	Fund Summary Totals ***	1,572,449.17	0.00	403,636.97	1,976,086.14

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