

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

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

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

Meeting Date: Monday, December 22, 2025

Time: 5:00 p.m.

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

Purpose of Meeting:

1. Food Service Update
2. Special Education Reimbursement Update
3. Health Insurance Update
4. Consideration of the Baseball Scoreboard
5. Consideration of the 2024-2025 fiscal year audit
6. Consideration of Monthly Expenditures
7. Meeting Dates

Open Meeting Law Compliance: This notice was sent for posting to the Star News, WKED/WIGM Radio, Medford Area Public Schools and the District Office on December 11, 2025. NOTE: This meeting is open to the public.

MEDFORD AREA
SCHOOL DISTRICT



QUARTERLY BUSINESS REVIEW

2025



AUGUST
SEPTEMBER
OCTOBER
NOVEMBER



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FINANCIAL RESULTS/PARTICIPATION

PARTICIPATION

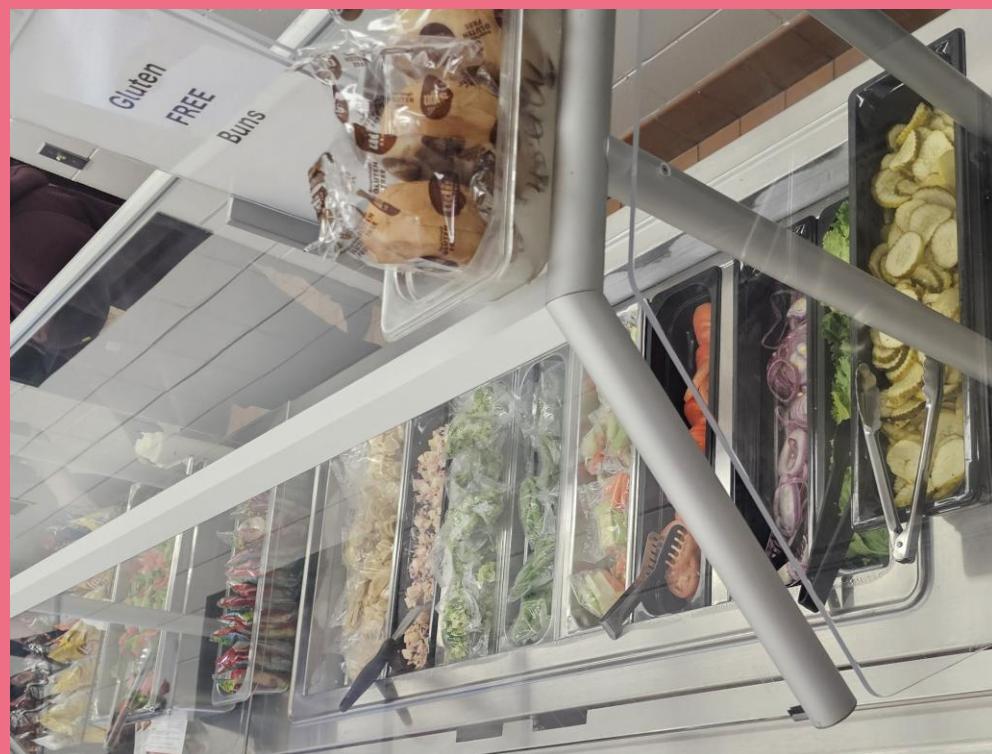
	TOTAL MEALS	AVERAGE DAILY MEALS
Breakfast	1,5724	328
Lunch	69,022	1438

Nov brk 4908 lunch 20221

BACK TO SCHOOL PICNIC



This year I invited Gloria from Bix Produce to join us. She brought many samples of the amazing produce they have to offer. She also made a couple specialty salads for the staff of Medford Area School District.



BACK TO SCHOOL PICNIC



The Head cooks were busy grilling Hamburgers, Brats and chicken.



Mark was more excited about trying out the

BACK TO SCHOOL PICNIC



The dessert table was a huge hit

FARM TO SCHOOL EVENT

High School Staff ready to serve our friends fresh local produce!!!



Vendors and the items from them

<p>Rock Ridge Orchard:</p> <p>Apples</p> 	<p><u>Cattail</u> Organics:</p> <p>Roasted Beets Steamed Cabbage Coleslaw Carrots</p> 
<p>BIX Produce:</p> <p></p> <p>Corn on the Cobb</p>	<p>Medford School Barn:</p> <p></p> <p>Beef Hamburgers</p>



Some decorations for the event



Ashley grilling 600 burgers



Nancie making pumpkin bars



Blanching beets so we could roast them



Apples from Rock Ridge
Orchard

PUMPKIN BARS YUM!!!!

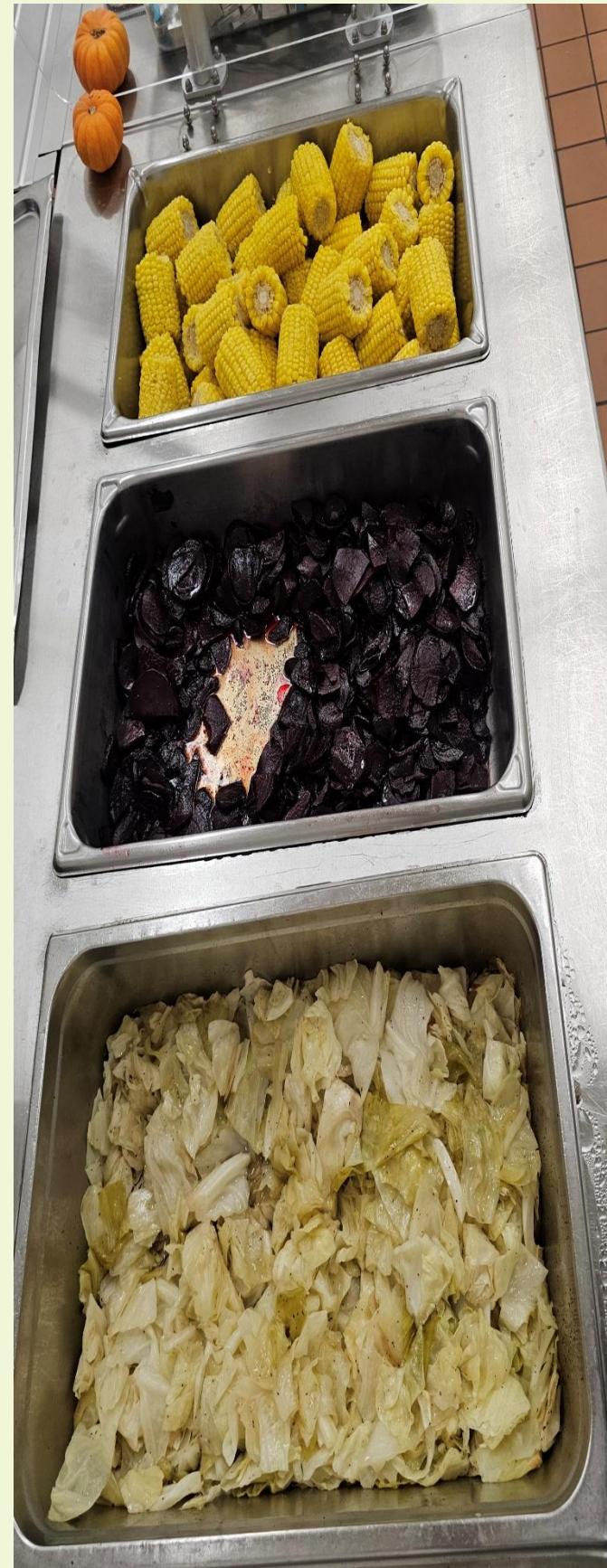


NICE
LOOKING
TRAY!!!!

Notice the
little bit
of steamed
cabbage....
amazing....
they
are trying new
things



We had both fresh and steamed local produce for our Farm 2 Fork Event



GREAT APPLE CRUNCH



Cleaning apples, cutting apples, and making apple book worm for all the schools



GREAT APPLE CRUNCH



Great Apple crunch day
was everything apple:
Apples, apple cinnamon
slices, apple sauce, apple
muffins (scratch), apple
book worm

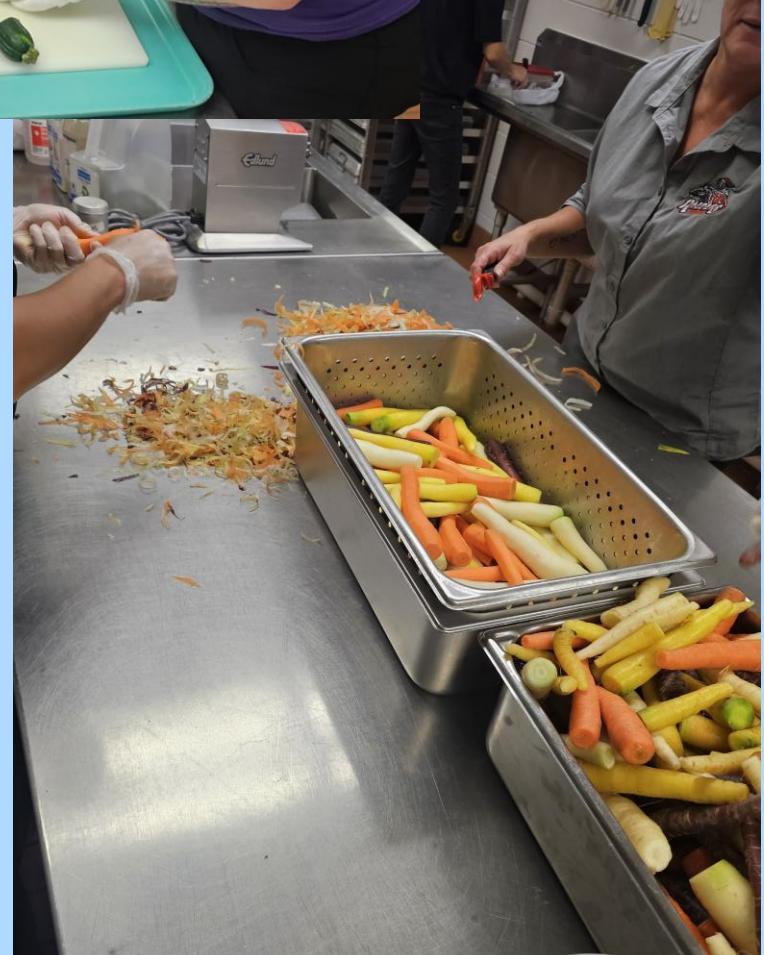


WI Grow Local day featured CRANBERRIES this year





Elior School Dining staff putting in the extra effort to take full advantage of our short growing season. Cutting fresh lettuce, and zucchini, peeling rainbow carrots. We also had onions, cabbage, cucumbers, and radishes come in from our local farm, CATTAIL ORGANICS. We rec'd shipment from them once a week for September and October and a little into November



xt



Roasted Zucchini

Homemade coleslaw



Fresh produce on the lines



Apples from the local ROCK RIDGE ORCHARD



NEW!

Egg Florentine



Toaster Sausage & Cheese



Yakisoba



A variety of homemade muffins



Whole muscle: Chicken thigh Leg.



Ohio Shredded Chicken Sandwich



BUSINESS REVIEW

SEPTEMBER 2025

PARTICIPATION:

September 2019 with 19 serving days: 4883 breakfast, 28268 lunch, and 12660 in ala carte
September 2020 with 21 serving days: 9306 breakfast, 27094 lunch , and 3539 in ala carte
September 2021 with 21 serving days: 10783 breakfast, 29999 lunch, and 7645 in ala carte
September 2022 with 21 serving days: 5963 breakfast, 27581 lunch, and 9787 in ala carte
September 2023 with 21 serving days: 6191 breakfast, 27013 lunch, and 7824 in ala carte
September 2024 with 20 serving days: 6094 breakfast, 25145 lunch, and 9779 in ala carte
September 2025 with 21 serving days: 5470 breakfast, 24491 lunch and 13685 in ala carte

NEWS:

Starting our year off strong with Cattail Organic Produce and Rock Ridge Orchard apples. Spiceology is also out at our Middle School and High School.

Looking forward to our harvest event, Oct 14th at the High school. We will be having burgers, made from beef purchased from the School Barn.

**Medford Area
School District**

ELIOR
SCHOOL
DINING

Cattail Organics & Rock Ridge Orchard



MAES staff

MASH staff



New item this year
HOMEMADE muffins



Salad line at MAMS



Bank Balances Nov-25

Funds 10, 21, 27, 38, 50, 80, 99 General Funds				
NNB General Municipal Checking	NNB Food Service Municipal Checking	NNB Flex Account Municipal Checking	NNB 1500 Account Municipal Checking	Monthly Totals
\$95,076.97	\$127,144.76	\$44,076.44	\$1,611,309.60	\$1,877,607.77
\$5,423,877.18	\$1,054.28	\$2,830.53	\$0.00	\$5,427,761.99
\$3,770.70	\$130,000.00	\$0.00	\$3,550,000.00	\$3,683,770.70
\$5,427,647.88	\$131,054.28	\$2,830.53	\$3,550,000.00	\$9,111,532.69
\$1,804,213.21	\$48,780.54	\$0.00	\$3,344,641.74	\$5,197,635.49
\$3,550,000.00	\$0.00	\$3,770.70	\$130,000.00	\$3,683,770.70
\$45.70	\$19.90	\$20.18	\$7,253.45	\$7,339.23
\$5,354,258.91	\$48,800.44	\$3,790.88	\$3,481,895.19	\$8,888,745.42
\$21,688.00	\$44,890.92	\$45,036.79	\$1,543,204.79	\$1,654,820.50
Monthly	Monthly	Monthly	Monthly	

Budget Actual Fund 10-General

Thru
November

	Budget	Actual	Remaining	November
Salaries, Wages and Benefits	\$18,992,823.00	5,149,705	13,843,118	-
Instructional Budget				
MAES	200,020	131,320	68,700	- 131,320
	80,962	48,132	32,830	48,132
MAMS	201,480	109,559	91,921	- 109,559
MASH	311,850	106,007	205,844	- 106,007
Alternative Education	8,415	11,444	(3,029)	11,444
Common School Funds - MAES	32,977	10,606	22,371	10,606
Common School Funds - SES	13,693	8,775	4,918	8,775
Common School Funds - MAMS	34,970	7,079	27,891	7,079
Common School Funds - MASH	38,742	16,273	22,469	16,273
Co-Curricular	200,000	52,399	147,601	- 52,399
Student Services	10,000	3,636	6,364	- 3,636
Carl Perkins-fully funded	18,545	16,582	1,964	- 16,582
Title IA fully funded	17,500	16,661	839	- 16,661
Intervention	21,165	22,545	(1,380)	- 22,545
Gifted and Talented	11,125	4,361	6,764	- 4,361
ELL	4,700	1,764	2,936	- 1,764
Improvement of Instruction	23,870	6,578	17,292	- 6,578
Project Lead the Way	5,200	3,200	2,000	- 3,200
Title IV	20,000	16,382	3,618	- 16,382
Support Media Technology	745,000	452,105	292,895	- 452,105
Instructional Media Technology	12,080	-	12,080	-
Staff Development	18,480	9,568	8,912	- 9,568
Summer School Supplies	37,700	503	37,197	503
Title II-A (Grant Fully Funded)	27,000	21,380	5,620	- 21,380
	2,000	-	2,000	-
Total Instructional	2,097,474	1,076,859	1,020,615	- 1,076,859
Operations and Maintenance Budget				
Operations	875,880	366,965	508,915	- 366,965
Maintenance	506,465	94,019	412,446	- 94,019
Facilities	504,867	479,178	25,689	- 479,178
	-	-	-	-
Total Oper and Main	1,887,212	940,163	947,049	- 940,163
Total Transportation	1,392,638	261,934	1,130,704	261,934
All Other Budgets				
Central Administration	120,650	41,060	79,590	- 41,060
Fiscal	20,000	8,987	11,013	- 8,987
Central Services	140,800	68,283	72,517	- 68,283
Insurance and Judgments	275,974	44,484	231,490	- 44,484
Debt Services	50,000	-	50,000	-
Other Support Services	4,639	2,320	2,320	- 2,320
Non Program Transactions	1,265,692	-	1,265,692	-
Transfer to Fund 80/99 ESTIMATE	9,234,425	112,373	9,122,053	- 112,373
	11,112,180	277,505	10,834,675	- 277,505
 Transfer to Fund 27 ESTIMATE	 5,248,707	 -	 5,248,707	 -
 Transfer to Fund 46	 \$ 15,000			
Total Expenditures	40,746,034	7,706,166	33,039,869	- 2,556,461

5 YEAR UTILITY REPORT								
Nov-25								
UTILITY	(331)	BUDGET	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
GAS/HEAT		YEAR-END	114,000.00	114,000.00	140,000.00	140,000.00	\$140,000.00	\$145,000.00
		MONTH-END	95,655.44	132,195.02	137,063.14	92,056.25	\$110,178.21	\$10,277.26
ELECTRICITY	(336)	BUDGET	202,750.00	202,750.00	208,500.00	208,500.00	\$208,500.00	\$220,000.00
		YEAR-END	187,683.59	174,291.81	179,646.45	196,737.17	\$204,008.23	\$68,487.03
		MONTH-END	-	-	-	-	-	-
WATER	(337)	BUDGET	22,000.00	22,000.00	17,500.00	17,500.00	\$17,500.00	\$25,000.00
		YEAR-END	20,788.93	21,859.81	19,096.00	18,892.00	\$21,741.87	\$6,695.38
		MONTH-END	-	-	-	-	-	-
SEWER	(338)	BUDGET	27,000.00	27,000.00	27,000.00	27,500.00	\$27,500.00	\$30,000.00
		YEAR-END	26,540.25	24,457.63	25,029.11	24,155.87	\$29,066.10	\$8,746.06
		MONTH-END	-	-	-	-	-	-
POSTAGE	(353)	BUDGET	25,600.00	25,600.00	25,600.00	25,600.00	\$25,100.00	\$23,000.00
		YEAR-END	23,911.28	20,883.32	19,830.14	20,331.28	\$12,428.34	\$2,362.83
		MONTH-END	-	-	-	-	-	-
TELEPHONE	(355)	BUDGET	59,200.00	59,200.00	59,200.00	59,200.00	\$59,200.00	\$59,200.00
		YEAR-END	30,034.74	63,713.75	60,094.13	54,972.78	\$54,753.49	\$22,612.89
		MONTH-END	-	-	-	-	-	-
TOTAL BUDGET			453,350.00	450,550.00	450,550.00	478,300.00	\$477,800.00	\$502,200.00
TOTAL YEAR END			384,614.23	437,401.34	440,758.97	407,145.35	\$432,176.24	\$119,181.45
TOTAL MONTH-END			-	-	-	-	-	-
Remaining Budget Dollars			68,735.77	13,148.66	9,791.03	71,154.65	45,623.76	\$383,018.55

Medford Area Public School District

11/30/2025

Co-Curricular Salary and Benefits

OBJECT 100-299

Middle School

Football	6,383.87
Volleyball	8,368.90
Soccer	1,815.21
<i>Swim-Girls</i>	3,124.11
<i>Cross Country</i>	1,702.74
<i>Basketball-Girls</i>	1,971.84
<i>Basketball-Boys</i>	-
<i>Swim Boys</i>	-
<i>Wrestling</i>	-
<i>Gymnastics</i>	-
<i>Softball</i>	-
<i>Soccer</i>	-
<i>Track-Girls</i>	-
<i>Track-Boys</i>	-
Esports	1,277.63
Athletics	

Co-Curricular Salary and Benefits

High School

Football	22,712.02
Volleyball	11,655.93
Soccer-Boys	6,009.38
Tennis-Girls	6,359.23
<i>Swim-Girls</i>	4,256.92
<i>Cross Country</i>	6,113.96
<i>Basketball-Girls</i>	62.82
<i>Basketball-Boys</i>	-
<i>Swim-Boys</i>	-
<i>Wrestling</i>	-
<i>Hockey-Girls</i>	-
<i>Hockey-Boys</i>	-
<i>Gymnastics</i>	-
<i>Baseball</i>	-
<i>Softball</i>	-
<i>Soccer-Girls</i>	-
<i>Track-Girls</i>	-
<i>Track-Boys</i>	-
<i>Tennis-Boys</i>	-
<i>Golf</i>	-
<i>Curling</i>	-
Esports	1,168.31

24,644.30**58,338.57**

Remaining

est budget

Co-curricular budget

OBJECT 300 -999

Football	4,297.74
Volleyball	651.00
Soccer	840.00
<i>Swim-Girls</i>	370.00
<i>Cross Country</i>	695.00
<i>Basketball-Girls</i>	2,739.87
<i>Basketball-Boys</i>	343.83
<i>Swim-Boys</i>	-
<i>Wrestling</i>	-
<i>Gymnastics</i>	
<i>Softball</i>	
<i>Soccer - Girls</i>	-
<i>Track-Girls</i>	-
<i>Track-Boys</i>	-
Esports	-
OTHER	-

Co-curricular budget

Football	15,615.66
Volleyball	8,625.42
Soccer-Boys	5,035.14
Tennis-Girls	3,442.98
<i>Swim-Girls</i>	4,151.15
<i>Cross Country</i>	4,086.36
<i>Basketball-Girls</i>	7,580.19
<i>Basketball-Boys</i>	2,087.37
<i>Swim-Boys</i>	237.39
<i>Wrestling</i>	422.33
<i>Hockey-Girls</i>	-
<i>Hockey-Boys</i>	-
<i>Gymnastics</i>	-
<i>Baseball</i>	-
<i>Softball</i>	-
<i>Soccer-Girls</i>	-
<i>Track-Girls</i>	-
<i>Track-Boys</i>	-
<i>Tennis-Boys</i>	-
<i>Golf</i>	-
<i>Curling</i>	-
Esports	-
District Wide Co-Curricular	
District Wide - Athletics	

Co-Curricular-ATHLETICS

Co-Curricular-ACADEMIC

	9,937.44
<i>est budget</i>	

51,283.99

Remaining

Transportation	
Football	2,894.78
Volleyball	2,718.90
Soccer	2,069.72
Swim-Girls	2,431.26
Cross Country	2,567.10
Basketball-Girls	-
Basketball-Boys	337.94
	994.00
Wrestling	-
Gymnastics	-
Softball	-
Soccer	-
Track-Girls	-
Track-Boys	-
Other	14,013.70

Transportation	
Football	10,353.93
Volleyball	11,419.66
Soccer-Boys	6,944.40
Tennis-Girls	4,528.35
Swim-Girls	4,978.73
Cross Country	3,792.48
Basketball-Girls	-
Basketball-Boys	-
Swim-Boys	-
Wrestling	-
Hockey-Girls	-
Hockey-Boys	-
Gymnastics	-
Baseball	-
Softball	-
Soccer-Girls	-
Track-Girls	-
Track-Boys	-
Tennis-Boys	-
Golf	-
Esports	-
Curling	-
	42,017.55

TRANS BUDGET

Total	48,595.44	151,640.11
est budget	-	Remaining

By Sport:

SUMMARY BY SPORT			
Football	13,576.39	District Wide	
Volleyball	11,738.80	Football	48,681.61
Soccer	4,724.93	Volleyball	31,701.01
	-	Soccer-Boys	17,988.92
Swim-Girls	5,925.37	Tennis-Girls	14,330.56
Cross Country	4,964.84	Swim-Girls	13,386.80
Basketball-Girls	4,711.71	Cross Country	13,992.80
Basketball-Boys	681.77	Basketball-Girls	7,643.01
Swim Boys	994.00	Basketball-Boys	2,087.37
Wrestling	-	Swim-Boys	237.39
	-	Wrestling	422.33
Gymnastics	-	Hockey-Girls	-
	-	Hockey-Boys	-
Softball	-	Gymnastics	-
Soccer Girls	-	Baseball	-
Track-Girls	-	Softball	-
Track-Boys	-	Soccer-Girls	-
	-	Track-Girls	-
District Wide	-	Track-Boys	-
Esports	1,277.63	Tennis-Boys	-
Not defined	-	Golf	-
NOT DEFINED	-	Curling	-
	-	Esports	1,168.31
Co-curricular academic	48,595.44	DW - COCURR & ACADEMIC	-
Total	48,595.44	Co-curricular academic	151,640.11
		Total	151,640.11

Total

29,095.89
20,024.83
7,824.59
6,359.23
7,381.03
7,816.70
2,034.66

2,445.94

82,982.87

19,913.40
9,276.42
5,875.14
3,442.98
4,521.15
4,781.36
10,320.06
2,431.20
237.39
422.33

61,221.43

13,248.71
14,138.56
9,014.12
4,528.35
7,409.99
6,359.58

337.94
994.00

56,031.25

200,235.55

62,258.00
43,439.81
22,713.85
14,330.56
19,312.17
18,957.64
12,354.72
2,769.14
1,231.39
422.33

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2,445.94

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200,235.55

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200,233.33

200,235.55

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Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
10 E --- 1-- 110000 ---		SALARIES	3,262,710.19	241,650.01	750,722.86	23.01	0.00	2,511,987.33	0.00	2,511,987.33	0.00	2,511,987.33	0.00	
10 E --- 2-- 110000 ---		EMPLOYEE BENEFITS	1,517,693.07	103,685.73	326,063.83	21.48	0.00	1,191,629.24	0.00	1,191,629.24	0.00	1,191,629.24	0.00	
10 E --- 3-- 110000 ---		PURCHASED SERVICES	73,880.00	76.64	37,665.30	50.98	5,351.33	30,863.37	0.00	30,863.37	0.00	36,214.70	0.00	
10 E --- 4-- 110000 ---		NON-CAPITAL OBJECTS	240,247.00	3,134.95	144,921.40	60.32	11,700.22	83,625.38	0.00	83,625.38	0.00	95,325.60	0.00	
10 E --- 9-- 110000 ---		OTHER EXPENDITURES	8,550.00	1,164.00	2,632.00	30.78	0.00	5,918.00	0.00	5,918.00	0.00	5,918.00	0.00	
10 E --- 110000 ---		UNDIFFERENTIATED CURRICULUM	5,103,080.26	349,711.33	1,262,005.39	24.73	17,051.55	3,824,023.32	0.00	3,824,023.32	0.00	3,841,074.87	0.00	
10 E --- 4-- 120000 ---		NON-CAPITAL OBJECTS	0.00	250.00	348.82	0.00	310.21	659.03-	0.00	659.03-	0.00	348.82-	0.00	
10 E --- 120000 ---		REGULAR CURRICULUM	0.00	250.00	348.82	0.00	310.21	659.03-	0.00	659.03-	0.00	348.82-	0.00	
10 E --- 1-- 121000 ---		SALARIES	251,050.00	20,920.86	62,762.58	25.00	0.00	188,287.42	0.00	188,287.42	0.00	188,287.42	0.00	
10 E --- 2-- 121000 ---		EMPLOYEE BENEFITS	101,468.83	8,901.48	27,624.42	27.22	0.00	73,844.41	0.00	73,844.41	0.00	73,844.41	0.00	
10 E --- 4-- 121000 ---		NON-CAPITAL OBJECTS	34,100.00	306.93	20,000.10	58.65	573.97	13,525.93	0.00	13,525.93	0.00	14,099.90	0.00	
10 E --- 9-- 121000 ---		OTHER EXPENDITURES	450.00	0.00	0.00	0.00	0.00	450.00	0.00	450.00	0.00	450.00	0.00	
10 E --- 121000 ---		ART	387,068.83	30,129.27	110,387.10	28.52	573.97	276,107.76	0.00	276,107.76	0.00	276,681.73	0.00	
10 E --- 1-- 122000 ---		SALARIES	1,113,434.84	93,413.26	280,239.78	25.17	0.00	833,195.06	0.00	833,195.06	0.00	833,195.06	0.00	
10 E --- 2-- 122000 ---		EMPLOYEE BENEFITS	663,505.42	51,375.75	159,805.10	24.08	0.00	503,700.32	0.00	503,700.32	0.00	503,700.32	0.00	
10 E --- 3-- 122000 ---		PURCHASED SERVICES	10,377.00	216.00	10,464.14	100.84	360.00	447.14-	0.00	447.14-	0.00	447.14-	0.00	
10 E --- 4-- 122000 ---		NON-CAPITAL OBJECTS	61,960.00	357.01	3,209.01	5.18	3,687.40	55,063.59	0.00	55,063.59	0.00	58,750.99	0.00	
10 E --- 9-- 122000 ---		OTHER EXPENDITURES	0.00	50.00	50.00	0.00	0.00	50.00-	0.00	50.00-	0.00	50.00-	0.00	
10 E --- 122000 ---		ENGLISH LANGUAGE	1,849,277.26	145,412.02	453,768.03	24.54	4,047.40	1,391,461.83	0.00	1,391,461.83	0.00	1,395,509.23	0.00	
10 E --- 1-- 122115 ---		SALARIES	158,189.00	17,829.15	45,048.16	28.48	0.00	113,140.84	0.00	113,140.84	0.00	113,140.84	0.00	
10 E --- 2-- 122115 ---		EMPLOYEE BENEFITS	95,870.43	10,087.40	25,451.18	26.55	0.00	70,419.25	0.00	70,419.25	0.00	70,419.25	0.00	
10 E --- 3-- 122115 ---		PURCHASED SERVICES	21,165.00	0.00	22,545.00	106.52	0.00	1,380.00-	0.00	1,380.00-	0.00	1,380.00-	0.00	
10 E --- 122115 ---		INTERVENTION	275,224.43	27,916.55	93,044.34	33.81	0.00	182,180.09	0.00	182,180.09	0.00	182,180.09	0.00	
10 E --- 3-- 122600 ---		PURCHASED SERVICES	1,800.00	0.00	3,270.00	181.67	266.37	1,736.37-	0.00	1,736.37-	0.00	1,470.00-	0.00	
10 E --- 4-- 122600 ---		NON-CAPITAL OBJECTS	4,000.00	195.89	753.36	18.83	1,527.62	1,719.02	0.00	1,719.02	0.00	3,246.64	0.00	
10 E --- 9-- 122600 ---		OTHER EXPENDITURES	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00	
10 E --- 122600 ---		DRAMA	9,300.00	195.89	4,023.36	43.26	1,793.99	3,482.65	0.00	3,482.65	0.00	5,276.64	0.00	
10 E --- 1-- 123219 ---		SALARIES	162,150.00	13,512.54	40,537.62	25.00	0.00	121,612.38	0.00	121,612.38	0.00	121,612.38	0.00	
10 E --- 2-- 123219 ---		EMPLOYEE BENEFITS	71,804.28	6,484.95	20,755.54	28.91	0.00	51,048.74	0.00	51,048.74	0.00	51,048.74	0.00	
10 E --- 3-- 123219 ---		PURCHASED SERVICES	0.00	35.99	35.99	0.00	0.00	35.99-	0.00	35.99-	0.00	35.99-	0.00	
10 E --- 4-- 123219 ---		NON-CAPITAL OBJECTS	2,550.00	241.76	1,875.24	73.54	99.94	574.82	0.00	574.82	0.00	674.76	0.00	
10 E --- 123219 ---		SPANISH	236,504.28	20,275.24	63,204.39	26.72	99.94	173,199.95	0.00	173,199.95	0.00	173,299.89	0.00	
10 E --- 1-- 124000 ---		SALARIES	771,811.74	62,628.09	185,357.20	24.02	0.00	586,454.54	0.00	586,454.54	0.00	586,454.54	0.00	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
10 E --- 2-- 124000 ---		EMPLOYEE BENEFITS	462,755.72	36,268.72	107,694.68	23.27	0.00	355,061.04	355,061.04					
10 E --- 3-- 124000 ---		PURCHASED SERVICES	0.00	0.00	1,480.00	0.00	0.00	1,480.00-	1,480.00-					
10 E --- 4-- 124000 ---		NON-CAPITAL OBJECTS	15,765.00	331.08	19,112.83	121.24	165.72	3,513.55-	3,513.55-					
10 E --- --- 124000 ---		MATHEMATICS	1,250,332.46	99,227.89	313,644.71	25.08	165.72	936,522.03	936,522.03					
10 E --- 1-- 125400 ---		SALARIES	243,112.00	20,167.68	60,503.04	24.89	0.00	182,608.96	182,608.96					
10 E --- 2-- 125400 ---		EMPLOYEE BENEFITS	128,054.72	9,933.11	30,683.45	23.96	0.00	97,371.27	97,371.27					
10 E --- 3-- 125400 ---		PURCHASED SERVICES	9,720.00	450.00	11,985.48	123.31	400.00	2,665.48-	2,665.48-					
10 E --- 4-- 125400 ---		NON-CAPITAL OBJECTS	16,400.00	897.51	4,955.21	30.21	4,392.39	7,052.40	11,444.79	11,444.79				
10 E --- 9-- 125400 ---		OTHER EXPENDITURES	5,065.00	300.00	1,406.00	27.76	834.00	2,825.00	3,659.00	3,659.00				
10 E --- --- 125400 ---		VOCAL MUSIC	402,351.72	31,748.30	109,533.18	27.22	5,626.39	287,192.15	292,818.54	292,818.54				
10 E --- 1-- 125500 ---		SALARIES	158,850.00	13,237.50	39,712.50	25.00	0.00	119,137.50	119,137.50					
10 E --- 2-- 125500 ---		EMPLOYEE BENEFITS	83,706.30	6,442.75	19,464.74	23.25	0.00	64,241.56	64,241.56					
10 E --- 3-- 125500 ---		PURCHASED SERVICES	12,100.00	72.00	462.00	3.82	10,638.00	1,000.00	11,638.00	11,638.00				
10 E --- 4-- 125500 ---		NON-CAPITAL OBJECTS	26,852.00	1,474.21	20,557.31	76.56	8,445.41	2,150.72-	6,294.69	6,294.69				
10 E --- 9-- 125500 ---		OTHER EXPENDITURES	3,110.00	868.00	1,461.00	46.98	1,660.00	11.00-	1,649.00	1,649.00				
10 E --- --- 125500 ---		INSTRUMENTAL MUSIC	284,618.30	22,094.46	81,657.55	28.69	20,743.41	182,217.34	202,960.75	202,960.75				
10 E --- 1-- 126000 ---		SALARIES	579,187.00	48,265.66	144,796.98	25.00	0.00	434,390.02	434,390.02					
10 E --- 2-- 126000 ---		EMPLOYEE BENEFITS	322,876.35	24,895.29	76,314.68	23.70	0.00	246,361.67	246,361.67					
10 E --- 3-- 126000 ---		PURCHASED SERVICES	1,500.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00					
10 E --- 4-- 126000 ---		NON-CAPITAL OBJECTS	22,515.00	1,442.33	9,865.10	43.82	1,155.16	11,494.74	12,649.90	12,649.90				
10 E --- 5-- 126000 ---		CAPITAL OBJECTS	3,200.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00	3,200.00	3,200.00			
10 E --- --- 126000 ---		SCIENCE	929,278.35	74,603.28	231,176.76	24.88	1,155.16	696,946.43	698,101.59	698,101.59				
10 E --- 1-- 127000 ---		SALARIES	464,650.00	38,720.92	116,162.76	25.00	0.00	348,487.24	348,487.24					
10 E --- 2-- 127000 ---		EMPLOYEE BENEFITS	240,788.16	18,761.11	57,706.77	23.97	0.00	183,081.39	183,081.39					
10 E --- 4-- 127000 ---		NON-CAPITAL OBJECTS	1,823.00	0.00	1,452.65	79.68	181.32	189.03	370.35	370.35				
10 E --- --- 127000 ---		SOCIAL SCIENCE	707,261.16	57,482.03	175,322.18	24.79	181.32	531,757.66	531,938.98	531,938.98				
10 E --- 1-- 129100 ---		SALARIES	66,259.87	6,472.77	17,879.43	26.98	0.00	48,380.44	48,380.44					
10 E --- 2-- 129100 ---		EMPLOYEE BENEFITS	62,808.50	5,568.61	15,500.81	24.68	0.00	47,307.69	47,307.69					
10 E --- 3-- 129100 ---		PURCHASED SERVICES	6,200.00	0.00	6,586.00	106.23	0.00	386.00-	386.00-					
10 E --- 4-- 129100 ---		NON-CAPITAL OBJECTS	2,215.00	0.00	4,858.40	219.34	467.29	3,110.69-	2,643.40-	2,643.40-				
10 E --- --- 129100 ---		CAREER DEVELOPMENT - MAS	137,483.37	12,041.38	44,824.64	32.60	467.29	92,191.44	92,658.73	92,658.73				
10 E --- 3-- 129300 ---		PURCHASED SERVICES	7,500.00	0.00	6,400.00	85.33	0.00	1,100.00	1,100.00					
10 E --- 4-- 129300 ---		NON-CAPITAL OBJECTS	26,825.00	0.00	3,112.92	11.60	443.26	23,268.82	23,712.08	23,712.08				
10 E --- --- 129300 ---		COMPUTER LITERACY	34,325.00	0.00	9,512.92	27.71	443.26	24,368.82	24,812.08	24,812.08				

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance					
10 E --- 1-- 131000 ---		SALARIES	108,000.00	7,916.68	23,750.04	21.99	0.00	84,249.96					84,249.96
10 E --- 2-- 131000 ---		EMPLOYEE BENEFITS	80,133.62	4,513.90	13,880.97	17.32	0.00	66,252.65					66,252.65
10 E --- 3-- 131000 ---		PURCHASED SERVICES	0.00	0.00	0.00	0.00	816.72		816.72-				0.00
10 E --- 4-- 131000 ---		NON-CAPITAL OBJECTS	11,250.00	1,441.88	1,983.77	17.63	2,904.48		6,361.75				9,266.23
10 E --- 9-- 131000 ---		OTHER EXPENDITURES	330.00	0.00	0.00	0.00	0.00		330.00				330.00
10 E --- 131000 ---		AGRICULTURE	199,713.62	13,872.46	39,614.78	19.84	3,721.20		156,377.64				160,098.84
10 E --- 1-- 132000 ---		SALARIES	106,900.00	8,908.34	26,725.02	25.00	0.00	80,174.98					80,174.98
10 E --- 2-- 132000 ---		EMPLOYEE BENEFITS	48,003.44	3,739.91	11,220.15	23.37	0.00	36,783.29					36,783.29
10 E --- 3-- 132000 ---		PURCHASED SERVICES	5,325.00	21.09	611.09	11.48	0.00	4,713.91					4,713.91
10 E --- 4-- 132000 ---		NON-CAPITAL OBJECTS	10,745.00	2,100.00	6,285.61	58.50	0.00	4,459.39					4,459.39
10 E --- 9-- 132000 ---		OTHER EXPENDITURES	3,000.00	153.00	178.00	5.93	0.00	2,822.00					2,822.00
10 E --- 132000 ---		BUSINESS OCCUPATIONS	173,973.44	14,922.34	45,019.87	25.88	0.00	128,953.57					128,953.57
10 E --- 1-- 135000 ---		SALARIES	117,925.00	9,827.10	29,481.30	25.00	0.00	88,443.70					88,443.70
10 E --- 2-- 135000 ---		EMPLOYEE BENEFITS	64,033.90	4,961.72	15,023.14	23.46	0.00	49,010.76					49,010.76
10 E --- 3-- 135000 ---		PURCHASED SERVICES	1,000.00	0.00	0.00	0.00	0.00	1,000.00					1,000.00
10 E --- 4-- 135000 ---		NON-CAPITAL OBJECTS	16,900.00	1,922.81	7,998.73	47.33	9,767.20		865.93-				8,901.27
10 E --- 135000 ---		HOME ECONOMICS	199,858.90	16,711.63	52,503.17	26.27	9,767.20		137,588.53				147,355.73
10 E --- 1-- 136000 ---		SALARIES	330,290.00	27,524.18	81,729.86	24.74	0.00	248,560.14					248,560.14
10 E --- 2-- 136000 ---		EMPLOYEE BENEFITS	171,542.32	13,368.76	40,701.28	23.73	0.00	130,841.04					130,841.04
10 E --- 3-- 136000 ---		PURCHASED SERVICES	6,246.00	0.00	0.00	0.00	0.00	6,246.00					6,246.00
10 E --- 4-- 136000 ---		NON-CAPITAL OBJECTS	34,310.00	5,866.01	16,533.49	48.19	6,982.09		10,794.42				17,776.51
10 E --- 136000 ---		TECHNOLOGY EDUCATION	542,388.32	46,758.95	138,954.63	25.62	6,982.09		396,441.60				403,423.69
10 E --- 1-- 138000 ---		SALARIES	32,911.12	3,416.00	11,494.81	34.93	0.00	21,416.31					21,416.31
10 E --- 2-- 138000 ---		EMPLOYEE BENEFITS	36,538.36	513.13	1,728.45	4.73	0.00	34,809.91					34,809.91
10 E --- 138000 ---		VOCATIONAL SPECIAL NEEDS	69,449.48	3,929.13	13,223.26	19.04	0.00	56,226.22					56,226.22
10 E --- 1-- 139000 ---		SALARIES	10,000.00	1,071.00	2,751.75	27.52	0.00	7,248.25					7,248.25
10 E --- 2-- 139000 ---		EMPLOYEE BENEFITS	0.00	81.94	210.53	0.00	0.00	210.53-					210.53-
10 E --- 139000 ---		OTHER VOCATIONAL CURRICU	10,000.00	1,152.94	2,962.28	29.62	0.00	7,037.72					7,037.72
10 E --- 4-- 141000 ---		NON-CAPITAL OBJECTS	300.00	0.00	193.36	64.45	0.00	106.64					106.64
10 E --- 141000 ---		HEALTH EDUCATION	300.00	0.00	193.36	64.45	0.00	106.64					106.64
10 E --- 1-- 143000 ---		SALARIES	435,441.00	35,286.84	113,717.16	26.12	0.00	321,723.84					321,723.84
10 E --- 2-- 143000 ---		EMPLOYEE BENEFITS	237,938.19	20,847.18	65,221.48	27.58	0.00	172,316.71					172,316.71
10 E --- 3-- 143000 ---		PURCHASED SERVICES	3,975.00	132.85	312.85	7.87	0.00	3,662.15					3,662.15

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
10 E --- 1-- 143000 ---		NON-CAPITAL OBJECTS	22,860.00	5,720.24-	16,971.91	74.24	460.79	5,427.30	5,888.09					
10 E --- 4-- 143000 ---		OTHER EXPENDITURES	240.00	0.00	50.00	20.83	0.00	190.00					190.00	
10 E --- 9-- 143000 ---		PHYSICAL EDUCATION	700,454.19	50,546.63	196,673.40	28.08	460.79	503,320.00					503,780.79	
10 E --- 1-- 161000 ---		Salaries	72,382.80	3,369.16	13,695.46	18.92	0.00	58,687.34					58,687.34	
10 E --- 2-- 161000 ---		Employee Benefits	12,322.32	543.65	2,279.86	18.50	0.00	10,042.46					10,042.46	
10 E --- 3-- 161000 ---		Purchased Services	200.00	0.00	0.00	0.00	0.00	200.00					200.00	
10 E --- 4-- 161000 ---		NON-CAPITAL OBJECTS	200.00	0.00	105.65	52.83	0.00						94.35	
10 E --- 9-- 161000 ---		OTHER EXPENDITURES	500.00	0.00	954.60	190.92	0.00						454.60-	
10 E --- 1-- 161000 ---		CO-CURRICULAR ACADEMIC	85,605.12	3,912.81	17,035.57	19.90	0.00						68,569.55	
10 E --- 1-- 162000 ---		Salaries	215,432.80	29,216.42	68,352.15	31.73	0.00	147,080.65					147,080.65	
10 E --- 2-- 162000 ---		Employee Benefits	40,073.05	4,328.24	11,563.30	28.86	0.00	28,509.75					28,509.75	
10 E --- 3-- 162000 ---		Purchased Services	94,920.00	7,217.06	36,226.66	38.17	0.00	58,693.34					58,693.34	
10 E --- 4-- 162000 ---		NON-CAPITAL OBJECTS	76,200.00	9,875.36	32,277.05	42.36	14,310.08	29,612.87					43,922.95	
10 E --- 5-- 162000 ---		Capital Objects	2,900.00	0.00	0.00	0.00	0.00	2,900.00					2,900.00	
10 E --- 9-- 162000 ---		Other Expenditures	25,080.00	1,551.10	10,839.30	43.22	0.00	14,240.70					14,240.70	
10 E --- 1-- 162000 ---		CO-CURRICULAR ATHLETICS	454,605.85	52,188.18	159,258.46	35.03	14,310.08	281,037.31					295,347.39	
10 E --- 1-- 171000 ---		Salaries	169,976.49	17,347.99	48,623.16	28.61	0.00	121,353.33					121,353.33	
10 E --- 2-- 171000 ---		Employee Benefits	118,336.14	10,380.25	29,460.16	24.90	0.00	88,875.98					88,875.98	
10 E --- 3-- 171000 ---		Purchased Services	1,000.00	800.71	1,153.82	115.38	0.00						153.82-	
10 E --- 4-- 171000 ---		NON-CAPITAL OBJECTS	3,700.00	222.82	610.62	16.50	296.23	2,793.15					3,089.38	
10 E --- 9-- 171000 ---		CULTURALLY/SOCIALLY DISA	293,012.63	28,751.77	79,847.76	27.25	296.23	212,868.64					213,164.87	
10 E --- 3-- 172000 ---		Purchased Services	1,600.00	0.00	1,000.00	62.50	0.00	600.00					600.00	
10 E --- 4-- 172000 ---		NON-CAPITAL OBJECTS	9,525.00	109.89	2,311.03	24.26	0.00	7,213.97					7,213.97	
10 E --- 9-- 172000 ---		Other Expenditures	0.00	1,050.00	1,050.00	0.00	0.00	1,050.00-					1,050.00-	
10 E --- 1-- 172000 ---		Gifted and Talented	11,125.00	1,159.89	4,361.03	39.20	0.00	6,763.97					6,763.97	
10 E --- 1-- 1-- ---		Instruction	14,346,591.97	1,104,994.37	3,702,110.94	25.80	88,197.20	10,556,283.83					10,644,481.03	
10 E --- 1-- 213000 ---		Salaries	177,888.12	14,775.98	48,256.08	27.13	0.00	129,632.04					129,632.04	
10 E --- 2-- 213000 ---		Employee Benefits	71,889.22	2,464.83	8,119.31	11.29	0.00	63,769.91					63,769.91	
10 E --- 3-- 213000 ---		Purchased Services	3,955.00	0.00	0.00	0.00	0.00						3,955.00	
10 E --- 4-- 213000 ---		NON-CAPITAL OBJECTS	11,850.00	509.72	1,741.52	14.70	3,448.66	6,659.82					10,108.48	
10 E --- 9-- 213000 ---		Other Expenditures	0.00	0.00	127.10	0.00	0.00	127.10-					127.10-	
10 E --- 213000 ---		Pupil Services - Guidance	265,582.34	17,750.53	58,244.01	21.93	3,448.66	203,889.67					207,338.33	
10 E --- 1-- 214000 ---		Salaries	157,450.00	13,120.86	37,058.40	23.54	0.00	120,391.60					120,391.60	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance						
10 E --- 2-- 214000 ---		EMPLOYEE BENEFITS	98,652.90	7,611.61	21,945.62	22.25	0.00	76,707.28					76,707.28	
10 E --- 3-- 214000 ---		PURCHASED SERVICES	1,970.00	180.00	288.40	14.64	0.00	1,681.60					1,681.60	
10 E --- 4-- 214000 ---		NON-CAPITAL OBJECTS	8,500.00	446.35	2,489.24	29.29	192.59						5,818.17	
10 E --- 9-- 214000 ---		OTHER EXPENDITURES	540.00	0.00	131.00	24.26	0.00	409.00					409.00	
10 E --- 2-- 214000 ---		PUPIL SERVICES - NURSE	267,112.90	21,358.82	61,912.66	23.18	192.59		205,007.65					205,007.65
10 E --- 1-- 214900 ---		SALARIES	50,764.68	7,045.48	18,223.54	35.90	0.00	32,541.14					32,541.14	
10 E --- 2-- 214900 ---		EMPLOYEE BENEFITS	20,371.05	2,329.75	6,035.61	29.63	0.00	14,335.44					14,335.44	
10 E --- 214900 ---		OTHER HEALTH	71,135.73	9,375.23	24,259.15	34.10	0.00	46,876.58					46,876.58	
10 E --- 3-- 219000 ---		PURCHASED SERVICES	0.00	1,374.91	1,374.91	0.00	0.00	1,374.91-					1,374.91-	
10 E --- 4-- 219000 ---		NON-CAPITAL OBJECTS	10,000.00	210.25	2,160.86	21.61	494.52		7,344.62					7,344.62
10 E --- 9-- 219000 ---		OTHER EXPENDITURES	0.00	0.00	100.00	0.00	0.00		100.00-					100.00-
10 E --- 2-- 219000 ---		OTHER PUPIL SERVICES	10,000.00	1,585.16	3,635.77	36.36	494.52		5,869.71					5,869.71
10 E --- 1-- 221000 ---		SALARIES	0.00	0.00	200.00	0.00	0.00	200.00-					200.00-	
10 E --- 2-- 221000 ---		EMPLOYEE BENEFITS	0.00	0.00	29.20	0.00	0.00	29.20-					29.20-	
10 E --- 221000 ---		IMPROVEMENT OF INSTRUCTI	0.00	0.00	229.20	0.00	0.00	229.20-					229.20-	
10 E --- 1-- 221200 ---		SALARIES	36,804.00	0.00	18,033.56	49.00	0.00	18,770.44					18,770.44	
10 E --- 2-- 221200 ---		EMPLOYEE BENEFITS	3,900.00	0.00	2,627.75	67.38	0.00	1,272.25					1,272.25	
10 E --- 3-- 221200 ---		PURCHASED SERVICES	3,070.00	0.00	0.00	0.00	0.00	3,070.00					3,070.00	
10 E --- 4-- 221200 ---		NON-CAPITAL OBJECTS	5,800.00	493.66	1,164.41	20.08	355.32		4,280.27					4,635.59
10 E --- 9-- 221200 ---		OTHER EXPENDITURES	0.00	0.00	3,200.00	0.00	0.00	3,200.00-					3,200.00-	
10 E --- 2-- 221200 ---		CURRICULUM DEVELOPMENT	49,574.00	493.66	25,025.72	50.48	355.32		24,192.96					24,192.96
10 E --- 1-- 221201 ---		SALARIES	90,081.00	7,506.76	37,533.80	41.67	0.00	52,547.20					52,547.20	
10 E --- 2-- 221201 ---		EMPLOYEE BENEFITS	50,764.18	3,521.82	17,609.10	34.69	0.00	33,155.08					33,155.08	
10 E --- 221201 ---		CURRICULUM DEVELOPMENT	140,845.18	11,028.58	55,142.90	39.15	0.00	85,702.28					85,702.28	
10 E --- 1-- 221300 ---		SALARIES	34,295.62	2,243.75	15,092.58	44.01	0.00	19,203.04					19,203.04	
10 E --- 2-- 221300 ---		EMPLOYEE BENEFITS	32,000.00	303.77	8,814.43	27.55	0.00	23,185.57					23,185.57	
10 E --- 3-- 221300 ---		PURCHASED SERVICES	37,480.00	9,521.23	24,675.79	65.84	0.00	12,804.21					12,804.21	
10 E --- 4-- 221300 ---		NON-CAPITAL OBJECTS	7,500.00	0.00	6,630.87	88.41	200.97		668.16					869.13
10 E --- 9-- 221300 ---		OTHER EXPENDITURES	500.00	250.00	250.00	50.00	0.00	250.00					250.00	
10 E --- 2-- 221300 ---		INSTRUCTIONAL STAFF TRAI	111,775.62	12,318.75	55,463.67	49.62	200.97		56,110.98					56,311.95
10 E --- 4-- 221400 ---		NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	0.00	185.00					185.00	
10 E --- 221400 ---		PROFESSIONAL LIBRARY	0.00	0.00	0.00	0.00	0.00	185.00					185.00	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance					
10 E --- 3-- 221500 ---	PURCHASED SERVICES		148,979.00	0.00	16,685.30	11.20	0.00	132,293.70					132,293.70
10 E --- 4-- 221500 ---	NON-CAPITAL OBJECTS		245,945.00	14,479.74	20,502.86	8.34	47.45	225,394.69					225,442.14
10 E --- 221500 ---	INSTRUCTION RELATED TECH		394,924.00	14,479.74	37,188.16	9.42	47.45	357,688.39					357,735.84
10 E --- 1-- 221900 ---	SALARIES		204,928.70	14,151.67	41,229.05	20.12	0.00	163,699.65					163,699.65
10 E --- 2-- 221900 ---	EMPLOYEE BENEFITS		120,837.45	9,740.19	28,524.92	23.61	0.00	92,312.53					92,312.53
10 E --- 221900 ---	OTHER IMPROVEMENT OF INS		325,766.15	23,891.86	69,753.97	21.41	0.00	256,012.18					256,012.18
10 E --- 1-- 222200 ---	SALARIES		236,401.59	23,692.97	65,798.60	27.83	0.00	170,602.99					170,602.99
10 E --- 2-- 222200 ---	EMPLOYEE BENEFITS		174,285.17	14,964.60	41,703.87	23.93	0.00	132,581.30					132,581.30
10 E --- 3-- 222200 ---	PURCHASED SERVICES		33,700.00	0.00	31,764.14	94.26	0.00	1,935.86					1,935.86
10 E --- 4-- 222200 ---	NON-CAPITAL OBJECTS		87,782.00	1,103.76	13,459.46	15.33	33,499.09	40,823.45					74,322.54
10 E --- 222200 ---	SCHOOL LIBRARY		532,168.76	39,761.33	152,726.07	28.70	33,499.09	345,943.60					379,442.69
10 E --- 1-- 223700 ---	SALARIES		24,825.00	2,002.08	6,006.24	24.19	0.00	18,818.76					18,818.76
10 E --- 2-- 223700 ---	EMPLOYEE BENEFITS		3,856.02	300.47	901.40	23.38	0.00	2,954.62					2,954.62
10 E --- 223700 ---	SUP/COGR VOC ED - LVEC		28,681.02	2,302.55	6,907.64	24.08	0.00	21,773.38					21,773.38
10 E --- 1-- 231000 ---	SALARIES		22,000.00	2,930.00	8,745.00	39.75	0.00	13,255.00					13,255.00
10 E --- 2-- 231000 ---	EMPLOYEE BENEFITS		1,825.00	224.13	668.96	36.66	0.00	1,156.04					1,156.04
10 E --- 3-- 231000 ---	PURCHASED SERVICES		69,700.00	1,686.50	27,108.50	38.89	0.00	42,591.50					42,591.50
10 E --- 4-- 231000 ---	NON-CAPITAL OBJECTS		4,000.00	356.52	1,482.94	37.07	0.00	2,517.06					2,517.06
10 E --- 9-- 231000 ---	OTHER EXPENDITURES		8,530.00	0.00	240.00	2.81	0.00	8,290.00					8,290.00
10 E --- 231000 ---	BOARD OF EDUCATION		106,055.00	5,197.15	38,245.40	36.06	0.00	67,809.60					67,809.60
10 E --- 3-- 231500 ---	PURCHASED SERVICES		22,000.00	310.00	4,415.00	20.07	0.00	17,585.00					17,585.00
10 E --- 231500 ---	BOARD OF EDUCATION - LEG		22,000.00	310.00	4,415.00	20.07	0.00	17,585.00					17,585.00
10 E --- 1-- 232000 ---	SALARIES		230,229.84	19,690.44	93,801.87	40.74	0.00	136,427.97					136,427.97
10 E --- 2-- 232000 ---	EMPLOYEE BENEFITS		111,936.45	7,574.79	38,107.28	34.04	0.00	73,829.17					73,829.17
10 E --- 3-- 232000 ---	PURCHASED SERVICES		3,920.00	325.00	1,130.63	28.84	0.00	2,789.37					2,789.37
10 E --- 4-- 232000 ---	NON-CAPITAL OBJECTS		7,500.00	736.05	3,233.84	43.12	238.19	4,027.97					4,027.97
10 E --- 9-- 232000 ---	OTHER EXPENDITURES		0.00	0.00	1,230.00	0.00	0.00	1,230.00-					1,230.00-
10 E --- 232000 ---	CENTRAL ADMINISTRATION		353,586.29	28,326.28	137,503.62	38.89	238.19	215,844.48					215,844.48
10 E --- 4-- 232300 ---	NON-CAPITAL OBJECTS		5,000.00	613.12	721.88	14.44	149.40	4,128.72					4,128.72
10 E --- 9-- 232300 ---	OTHER EXPENDITURES		0.00	1,496.77	1,496.77	0.00	0.00	1,496.77-					1,496.77-
10 E --- 232300 ---	STAFF RELATIONS		5,000.00	2,109.89	2,218.65	44.37	149.40	2,631.95					2,631.95
10 E --- 1-- 240000 ---	SALARIES		952,288.66	83,816.35	374,307.87	39.31	0.00	577,980.79					577,980.79

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
10 E --- 2-- 240000 ---		EMPLOYEE BENEFITS	562,754.18	45,847.57	206,277.88	36.66	0.00	356,476.30	356,476.30	0.00	356,476.30	356,476.30	0.00	356,476.30
10 E --- 3-- 240000 ---		PURCHASED SERVICES	23,130.00	35.93	8,752.67	37.84	10,000.00	4,377.33	14,377.33	0.00	4,377.33	14,377.33	0.00	4,377.33
10 E --- 4-- 240000 ---		NON-CAPITAL OBJECTS	93,822.00	3,142.16	36,339.44	38.73	26,150.00	31,332.56	57,482.56	0.00	31,332.56	57,482.56	0.00	31,332.56
10 E --- 9-- 240000 ---		OTHER EXPENDITURES	3,000.00	0.00	1,378.99	45.97	0.00	1,621.01	1,621.01	0.00	1,621.01	1,621.01	0.00	1,621.01
10 E --- 240000 ---	BUILDING ADMINISTRATION		1,634,994.84	132,842.01	627,056.85	38.35	36,150.00	971,787.99	1,007,937.99	0.00	971,787.99	1,007,937.99	0.00	971,787.99
10 E --- 1-- 252000 ---	SALARIES		196,844.81	16,222.40	76,215.03	38.72	0.00	120,629.78	120,629.78	0.00	120,629.78	120,629.78	0.00	120,629.78
10 E --- 2-- 252000 ---	EMPLOYEE BENEFITS		91,199.87	7,304.10	35,796.63	39.25	0.00	55,403.24	55,403.24	0.00	55,403.24	55,403.24	0.00	55,403.24
10 E --- 3-- 252000 ---	PURCHASED SERVICES		11,370.00	1,163.12	6,918.18	60.85	0.00	4,451.82	4,451.82	0.00	4,451.82	4,451.82	0.00	4,451.82
10 E --- 4-- 252000 ---	NON-CAPITAL OBJECTS		1,500.00	0.00	232,866	15.52	873.67	393.47	1,267.14	0.00	393.47	1,267.14	0.00	393.47
10 E --- 9-- 252000 ---	OTHER EXPENDITURES		7,130.00	0.00	1,835.55	25.74	0.00	5,294.45	5,294.45	0.00	5,294.45	5,294.45	0.00	5,294.45
10 E --- 252000 ---	FISCAL		308,044.68	24,689.62	120,998.25	39.28	873.67	186,172.76	187,046.43	0.00	186,172.76	187,046.43	0.00	187,046.43
10 E --- 1-- 253000 ---	SALARIES		786,351.57	69,421.04	345,236.35	43.90	0.00	441,115.22	441,115.22	0.00	441,115.22	441,115.22	0.00	441,115.22
10 E --- 2-- 253000 ---	EMPLOYEE BENEFITS		439,332.53	36,170.35	176,494.23	40.17	0.00	262,838.30	262,838.30	0.00	262,838.30	262,838.30	0.00	262,838.30
10 E --- 3-- 253000 ---	PURCHASED SERVICES		586,958.00	32,843.18	137,752.20	23.47	5,000.00	444,205.80	444,205.80	0.00	444,205.80	444,205.80	0.00	444,205.80
10 E --- 4-- 253000 ---	NON-CAPITAL OBJECTS		232,100.00	12,621.96	130,898.56	56.40	60,579.95	40,621.49	101,201.44	0.00	40,621.49	101,201.44	0.00	40,621.49
10 E --- 5-- 253000 ---	CAPITAL OBJECTS		52,016.88	0.00	97,963.20	188.33	17,317.00	63,263.32	45,946.32-	0.00	63,263.32	45,946.32-	0.00	63,263.32
10 E --- 9-- 253000 ---	OTHER EXPENDITURES		4,805.00	0.00	351.13	7.31	0.00	4,453.87	4,453.87	0.00	4,453.87	4,453.87	0.00	4,453.87
10 E --- 253000 ---	OPERATION		2,101,563.98	151,056.53	888,695.67	42.29	82,896.95	1,129,971.36	1,212,868.31	0.00	1,129,971.36	1,212,868.31	0.00	1,212,868.31
10 E --- 1-- 254100 ---	SALARIES		60,926.32	5,371.91	22,813.83	37.44	0.00	38,112.49	38,112.49	0.00	38,112.49	38,112.49	0.00	38,112.49
10 E --- 2-- 254100 ---	EMPLOYEE BENEFITS		37,737.75	3,148.01	15,142.78	40.13	0.00	22,594.97	22,594.97	0.00	22,594.97	22,594.97	0.00	22,594.97
10 E --- 254100 ---	DIRECTION OF MAINTENANCE		98,664.07	8,519.92	37,956.61	38.47	0.00	60,707.46	60,707.46	0.00	60,707.46	60,707.46	0.00	60,707.46
10 E --- 3-- 254200 ---	PURCHASED SERVICES		73,745.00	0.00	6,224.30	8.44	0.00	67,520.70	67,520.70	0.00	67,520.70	67,520.70	0.00	67,520.70
10 E --- 4-- 254200 ---	NON-CAPITAL OBJECTS		3,400.00	0.00	320.00	9.41	0.00	3,080.00	3,080.00	0.00	3,080.00	3,080.00	0.00	3,080.00
10 E --- 254200 ---	SITE REPAIRS		77,145.00	0.00	6,544.30	8.48	0.00	70,600.70	70,600.70	0.00	70,600.70	70,600.70	0.00	70,600.70
10 E --- 3-- 254300 ---	PURCHASED SERVICES		186,714.00	6,422.22	70,335.42	37.67	0.00	94,206.58	94,206.58	0.00	94,206.58	94,206.58	0.00	94,206.58
10 E --- 4-- 254300 ---	NON-CAPITAL OBJECTS		7,300.00	1,148.09	2,422.73	33.19	0.00	2,999.87	1,877.40	0.00	1,877.40	1,877.40	0.00	1,877.40
10 E --- 254300 ---	OTHER EXPENDITURES		450.00	0.00	0.00	0.00	0.00	450.00	450.00	0.00	450.00	450.00	0.00	450.00
10 E --- 254300 ---	BUILDING REPAIRS		194,464.00	7,570.31	72,758.15	37.41	0.00	25,171.87	96,533.98	0.00	96,533.98	96,533.98	0.00	96,533.98
10 E --- 3-- 254490 ---	PURCHASED SERVICES		12,250.00	3,252.88	11,349.52	92.65	0.00	900.48	900.48	0.00	900.48	900.48	0.00	900.48
10 E --- 4-- 254490 ---	NON-CAPITAL OBJECTS		0.00	0.00	240.00	0.00	0.00	240.00-	240.00-	0.00	240.00-	240.00-	0.00	240.00-
10 E --- 254490 ---	OTHER EQUIPMENT REPAIRS		12,250.00	3,252.88	11,589.52	94.61	0.00	660.48	660.48	0.00	660.48	660.48	0.00	660.48
10 E --- 3-- 254500 ---	PURCHASED SERVICES		7,500.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00
10 E --- 4-- 254500 ---	NON-CAPITAL OBJECTS		0.00	0.00	0.00	0.00	0.00	1,198.00-	1,198.00-	0.00	1,198.00-	1,198.00-	0.00	1,198.00-

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	Balance	Balance	Balance	
10 E --- --- 254500 ---	VEHICLE MAINTENANCE		7,500.00	0.00	0.00	0.00	1,198.00	6,302.00	6,302.00	6,302.00	6,302.00	7,500.00	
10 E --- 4--- 254900 ---	NON-CAPITAL OBJECTS		217,106.12	2,327.50	3,127.50	1.44	0.00	213,978.62	213,978.62	213,978.62	213,978.62	213,978.62	
10 E --- --- 254900 ---	OTHER MAINTENANCE		217,106.12	2,327.50	3,127.50	1.44	0.00	213,978.62	213,978.62	213,978.62	213,978.62	213,978.62	
10 E --- 3--- 255100 ---	PURCHASED SERVICES		0.00	0.00	6,500.00	0.00	0.00	6,500.00-	6,500.00-	6,500.00-	6,500.00-	6,500.00-	
10 E --- --- 255100 ---	CONSTRUCTION		0.00	0.00	6,500.00	0.00	0.00	6,500.00-	6,500.00-	6,500.00-	6,500.00-	6,500.00-	
10 E --- 3--- 255300 ---	PURCHASED SERVICES		388,867.00	35,187.00	378,179.38	97.25	0.00	10,687.62	10,687.62	10,687.62	10,687.62	10,687.62	
10 E --- --- 255300 ---	REMODELING		388,867.00	35,187.00	378,179.38	97.25	0.00	10,687.62	10,687.62	10,687.62	10,687.62	10,687.62	
10 E --- 3--- 255400 ---	PURCHASED SERVICES		51,000.00	41,779.23	44,349.23	86.96	0.00	6,650.77	6,650.77	6,650.77	6,650.77	6,650.77	
10 E --- --- 255400 ---	RENTAL IN LIEU OF PURCHA		51,000.00	41,779.23	44,349.23	86.96	0.00	6,650.77	6,650.77	6,650.77	6,650.77	6,650.77	
10 E --- 5--- 256300 ---	CAPITAL OBJECTS		65,000.00	0.00	50,149.50	77.15	0.00	14,850.50	14,850.50	14,850.50	14,850.50	14,850.50	
10 E --- --- 256300 ---	VEHICLE ACQUISITION		65,000.00	0.00	50,149.50	77.15	0.00	14,850.50	14,850.50	14,850.50	14,850.50	14,850.50	
10 E --- 3--- 256710 ---	PURCHASED SERVICES		1,209,638.00	101,822.98	203,645.96	16.84	0.00	1,005,992.04	1,005,992.04	1,005,992.04	1,005,992.04	1,005,992.04	
10 E --- --- 256710 ---	CONTR TRANSPORTATION-FILE		1,209,638.00	101,822.98	203,645.96	16.84	0.00	1,005,992.04	1,005,992.04	1,005,992.04	1,005,992.04	1,005,992.04	
10 E --- 3--- 256720 ---	PURCHASED SERVICES		15,000.00	2,535.72	4,918.61	32.79	0.00	10,081.39	10,081.39	10,081.39	10,081.39	10,081.39	
10 E --- --- 256720 ---	SHUTTLE SERVICE		15,000.00	2,535.72	4,918.61	32.79	0.00	10,081.39	10,081.39	10,081.39	10,081.39	10,081.39	
10 E --- 3--- 256741 ---	PURCHASED SERVICES		20,000.00	5,223.52	7,620.88	38.10	0.00	12,379.12	12,379.12	12,379.12	12,379.12	12,379.12	
10 E --- --- 256741 ---	OTHER CO-CURRICULAR TRAV		20,000.00	5,223.52	7,620.88	38.10	0.00	12,379.12	12,379.12	12,379.12	12,379.12	12,379.12	
10 E --- 3--- 256742 ---	PURCHASED SERVICES		120,000.00	14,381.11	40,385.08	33.65	0.00	79,614.92	79,614.92	79,614.92	79,614.92	79,614.92	
10 E --- --- 256742 ---	ATHLETIC TRANSPORTATION		120,000.00	14,381.11	40,385.08	33.65	0.00	79,614.92	79,614.92	79,614.92	79,614.92	79,614.92	
10 E --- 3--- 256770 ---	PURCHASED SERVICES		28,000.00	5,363.66	5,363.66	19.16	0.00	22,636.34	22,636.34	22,636.34	22,636.34	22,636.34	
10 E --- --- 256770 ---	FIELD TRIPS		28,000.00	5,363.66	5,363.66	19.16	0.00	22,636.34	22,636.34	22,636.34	22,636.34	22,636.34	
10 E --- 3--- 259000 ---	PURCHASED SERVICES		5,000.00	460.71	1,785.39	35.71	0.00	3,214.61	3,214.61	3,214.61	3,214.61	3,214.61	
10 E --- --- 259000 ---	OTHER BUSINESS ADMINISTR		5,000.00	460.71	1,785.39	35.71	0.00	3,214.61	3,214.61	3,214.61	3,214.61	3,214.61	
10 E --- 3--- 260000 ---	PURCHASED SERVICES		103,200.00	17,717.15	44,313.89	42.94	0.00	58,886.11	58,886.11	58,886.11	58,886.11	58,886.11	
10 E --- 4--- 260000 ---	NON-CAPITAL OBJECTS		32,600.00	699.17	22,103.58	67.80	0.00	9,910.73	9,910.73	9,910.73	9,910.73	9,910.73	
10 E --- 9--- 260000 ---	OTHER EXPENDITURES		0.00	30.00	80.00	0.00	0.00	80.00-	80.00-	80.00-	80.00-	80.00-	
10 E --- --- 260000 ---	CENTRAL SERVICES		135,800.00	18,446.32	66,497.47	48.97	0.00	585.69	585.69	585.69	585.69	585.69	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	
10 E --- 7-- 270000 ---		INSURANCE AND JUDGEMENTS	275,974.00	10,115.73	44,483.62	16.12	0.00	231,490.38	0.00	231,490.38	0.00	231,490.38	
10 E --- --- 270000 ---		INSURANCE AND JUDGEMENTS	275,974.00	10,115.73	44,483.62	16.12	0.00	231,490.38	0.00	231,490.38	0.00	231,490.38	
10 E --- 6-- 283000 ---		DEBT RETIREMENT	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	
10 E --- --- 283000 ---		OPERATIONAL DEBT	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	
10 E --- 2-- 292000 ---		EMPLOYEE BENEFITS	141,222.00	0.00	0.00	0.00	0.00	141,222.00	0.00	141,222.00	0.00	141,222.00	
10 E --- --- 292000 ---		OTHER RETIREE PAYMENTS	141,222.00	0.00	0.00	0.00	0.00	141,222.00	0.00	141,222.00	0.00	141,222.00	
10 E --- 1-- 295000 ---		SALARIES	251,542.62	19,848.51	96,666.64	38.43	0.00	154,875.98	0.00	154,875.98	0.00	154,875.98	
10 E --- 2-- 295000 ---		EMPLOYEE BENEFITS	129,919.73	9,880.71	49,003.88	37.72	0.00	80,915.85	0.00	80,915.85	0.00	80,915.85	
10 E --- 3-- 295000 ---		PURCHASED SERVICES	234,620.00	6,220.32	267,075.17	113.83	0.00	4,473.85	0.00	36,929.02-	0.00	32,455.17-	
10 E --- 4-- 295000 ---		NON-CAPITAL OBJECTS	126,456.00	1,328.74	151,316.84	119.66	0.00	4,999.26	0.00	29,860.10-	0.00	24,860.84-	
10 E --- --- 295000 ---		ADMINISTRATIVE TECHNOLOGY	742,538.35	37,278.28	564,062.53	75.96	0.00	9,473.11	0.00	169,002.71	0.00	178,475.82	
10 E --- 2-- 299000 ---		EMPLOYEE BENEFITS	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	0.00	40,000.00	
10 E --- 3-- 299000 ---		PURCHASED SERVICES	4,639.00	1,159.75	2,319.50	50.00	0.00	2,319.50	0.00	2,319.50	0.00	2,319.50	
10 E --- 9-- 299000 ---		OTHER EXPENDITURES	0.00	560.00	560.00	0.00	0.00	560.00-	0.00	560.00-	0.00	560.00-	
10 E --- --- 299000 ---		MISCELLANEOUS	44,639.00	1,719.75	2,879.50	6.45	0.00	41,759.50	0.00	41,759.50	0.00	41,759.50	
10 E --- --- 2-----		SUPPORT SERVICES	10,628,618.03	794,862.31	3,922,419.25	36.90	0.00	195,160.48	0.00	6,511,038.30	0.00	6,706,198.78	
10 E --- 8-- 411000 ---		OPERATING TRANSFER - OUT	14,498,132.00	112,372.50	112,372.50	0.78	0.00	14,385,759.50	0.00	14,385,759.50	0.00	14,385,759.50	
10 E --- --- 411000 ---		TRANSFER FROM FUND 10	14,498,132.00	112,372.50	112,372.50	0.78	0.00	14,385,759.50	0.00	14,385,759.50	0.00	14,385,759.50	
10 E --- 3-- 431000 ---		PURCHASED SERVICES	7,000.00	290.00	770.00	11.00	0.00	6,230.00	0.00	6,230.00	0.00	6,230.00	
10 E --- --- 431000 ---		GENERAL TUITION PAYMENTS	7,000.00	290.00	770.00	11.00	0.00	6,230.00	0.00	6,230.00	0.00	6,230.00	
10 E --- 3-- 435000 ---		PURCHASED SERVICES	744,590.00	0.00	0.00	0.00	0.00	744,590.00	0.00	744,590.00	0.00	744,590.00	
10 E --- --- 435000 ---		OPEN ENROLLMENT PAYMENTS	744,590.00	0.00	0.00	0.00	0.00	744,590.00	0.00	744,590.00	0.00	744,590.00	
10 E --- 3-- 438000 ---		PURCHASED SERVICES	521,102.00	0.00	0.00	0.00	0.00	521,102.00	0.00	521,102.00	0.00	521,102.00	
10 E --- --- 438000 ---		GENERAL AID REDUCTION	521,102.00	0.00	0.00	0.00	0.00	521,102.00	0.00	521,102.00	0.00	521,102.00	
10 E --- 4-----		NON-PROGRAM TRANSACTIONS	15,770,824.00	112,662.50	113,142.50	0.72	0.00	15,657,681.50	0.00	15,657,681.50	0.00	15,657,681.50	
10 E --- --- -----		GENERAL FUND	40,746,034.00	2,012,519.18	7,737,672.69	18.99	0.00	32,725,003.63	0.00	33,008,361.31	0.00	33,008,361.31	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance					
21 E --- 4-- 110000 ---		NON-CAPITAL OBJECTS	0.00	0.00	1,172.08	0.00	719.70	1,891.78-					1,172.08-
21 E --- --- 110000 ---		UNDIFFERENTIATED CURRICULUM	0.00	0.00	1,172.08	0.00	719.70	1,891.78-					1,172.08-
21 E --- 3-- 120000 ---		PURCHASED SERVICES	0.00	0.00	1,429.92	0.00	0.00	1,429.92-					1,429.92-
21 E --- 4-- 120000 ---		NON-CAPITAL OBJECTS	0.00	15,315.83	34,636.33	0.00	3,984.61	38,620.94-					34,636.33-
21 E --- 9-- 120000 ---		OTHER EXPENDITURES	0.00	1,010.00	1,510.00	0.00	0.00	1,510.00-					1,510.00-
21 E --- --- 120000 ---		REGULAR CURRICULUM	0.00	16,325.83	37,576.25	0.00	3,984.61	41,560.86-					37,576.25-
21 E --- 4-- 121000 ---		NON-CAPITAL OBJECTS	0.00	0.00	524.83	0.00	0.00	524.83-					524.83-
21 E --- --- 121000 ---		ART	0.00	0.00	524.83	0.00	0.00	524.83-					524.83-
21 E --- 3-- 122000 ---		PURCHASED SERVICES	0.00	0.00	420.00	0.00	0.00	420.00-					420.00-
21 E --- --- 122000 ---		ENGLISH LANGUAGE	0.00	0.00	420.00	0.00	0.00	420.00-					420.00-
21 E --- 4-- 123219 ---		NON-CAPITAL OBJECTS	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00-					1,500.00-
21 E --- --- 123219 ---		SPANISH	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00-					1,500.00-
21 E --- 4-- 122000 ---		PURCHASED SERVICES	0.00	0.00	420.00	0.00	0.00	420.00-					420.00-
21 E --- --- 122000 ---		ENGLISH LANGUAGE	0.00	0.00	420.00	0.00	0.00	420.00-					420.00-
21 E --- 4-- 123219 ---		NON-CAPITAL OBJECTS	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00-					1,500.00-
21 E --- --- 123219 ---		SPANISH	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00-					1,500.00-
21 E --- 4-- 125500 ---		NON-CAPITAL OBJECTS	0.00	0.00	1,000.00	0.00	0.00	1,000.00-					1,000.00-
21 E --- --- 125500 ---		INSTRUMENTAL MUSIC	0.00	0.00	1,000.00	0.00	0.00	1,000.00-					1,000.00-
21 E --- 4-- 126000 ---		NON-CAPITAL OBJECTS	0.00	500.00	500.00	0.00	0.00	932.12					500.00-
21 E --- --- 126000 ---		SCIENCE	0.00	500.00	500.00	0.00	0.00	932.12					500.00-
21 E --- 4-- 127000 ---		NON-CAPITAL OBJECTS	0.00	0.00	308.63	0.00	0.00	308.63-					308.63-
21 E --- --- 127000 ---		SOCIAL SCIENCE	0.00	0.00	308.63	0.00	0.00	308.63-					308.63-
21 E --- 4-- 135000 ---		NON-CAPITAL OBJECTS	0.00	0.00	806.77	0.00	0.00	193.23					806.77-
21 E --- --- 135000 ---		HOME ECONOMICS	0.00	0.00	806.77	0.00	0.00	193.23					806.77-
21 E --- 4-- 136000 ---		NON-CAPITAL OBJECTS	0.00	0.00	208.51	0.00	0.00	14.45					208.51-
21 E --- --- 136000 ---		TECHNOLOGY EDUCATION	0.00	0.00	208.51	0.00	0.00	14.45					208.51-
21 E --- --- 1-----		INSTRUCTION	0.00	18,325.83	44,017.07	0.00	5,844.11	49,861.18-					44,017.07-
21 E --- 3-- 240000 ---		PURCHASED SERVICES	0.00	3,252.00	12,558.25	0.00	0.00	12,558.25-					12,558.25-
21 E --- 4-- 240000 ---		NON-CAPITAL OBJECTS	0.00	42,973.60	105,829.39	0.00	10,907.65	116,737.04-					105,829.39-
21 E --- 9-- 240000 ---		OTHER EXPENDITURES	0.00	3,361.90	7,304.18	0.00	0.00	7,304.18-					7,304.18-
21 E --- --- 240000 ---		BUILDING ADMINISTRATION	0.00	49,587.50	125,691.82	0.00	10,907.65	136,599.47-					125,691.82-
21 E --- 3-- 255100 ---		PURCHASED SERVICES	0.00	28,632.82	185,970.50	0.00	153,687.62	339,658.12-					185,970.50-

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered Amount	Unencumbered Amount	Unexpended Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Amount			
21 E --- 9-- 255100 ---		OTHER EXPENDITURES	0.00	0.00	780.00	0.00	0.00	0.00	780.00-		780.00-
21 E --- 255100 ---		CONSTRUCTION	0.00	28,632.82	186,750.50	0.00	153,687.62	340,438.12-			186,750.50-
21 E --- 3-- 256742 ---		PURCHASED SERVICES	0.00	300.00	2,950.00	0.00	0.00	2,950.00-			2,950.00-
21 E --- 256742 ---		ATHLETIC TRANSPORTATION	0.00	300.00	2,950.00	0.00	0.00	2,950.00-			2,950.00-
21 E --- 3-- 256770 ---		PURCHASED SERVICES	0.00	8,875.00	8,875.00	0.00	0.00	8,875.00-			8,875.00-
21 E --- 256770 ---		FIELD TRIPS	0.00	8,875.00	8,875.00	0.00	0.00	8,875.00-			8,875.00-
21 E --- 2-----		SUPPORT SERVICES	0.00	87,395.32	324,267.32	0.00	164,595.27	488,862.59-			324,267.32-
21 E --- 3-- 450000 ---		PURCHASED SERVICES	0.00	0.00	25,000.00	0.00	0.00	25,000.00-			25,000.00-
21 E --- 450000 ---		POST-SECONDARY SCHOLARSH	0.00	0.00	25,000.00	0.00	0.00	25,000.00-			25,000.00-
21 E --- 4-----		NON-PROGRAM TRANSACTIONS	0.00	0.00	25,000.00	0.00	0.00	25,000.00-			25,000.00-
21 -----		GIFT FUND	0.00	105,721.15	393,284.39	0.00	170,439.38	563,723.77-			393,284.39-

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpended Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	
27 E --- 1-- 152000 ---		SALARIES	148,375.21	8,191.68	24,575.04	16.56	0.00	123,800.17					123,800.17
27 E --- 2-- 152000 ---		EMPLOYEE BENEFITS	116,700.27	6,010.87	18,583.53	15.92	0.00	98,116.74					98,116.74
27 E --- 3-- 152000 ---		PURCHASED SERVICES	0.00	0.00	320.70	0.00	0.00	320.70-					320.70-
27 E --- 4-- 152000 ---		NON-CAPITAL OBJECTS	12,000.00	2,032.05	6,794.26	56.62	1,138.82	4,066.92					5,205.74
27 E --- 9-- 152000 ---		OTHER EXPENDITURES	1,200.00	480.00	905.00	75.42	0.00	295.00					295.00
27 E --- 152000 ---		EARLY CHILDHOOD	278,275.48	16,714.60	51,178.53	18.39	1,138.82	225,958.13					227,096.95
27 E --- 3-- 156100 ---		PURCHASED SERVICES	0.00	5,469.00	10,938.00	0.00	0.00	10,938.00-					10,938.00-
27 E --- 156100 ---		HEARING IMPAIRMENT DEAF/	0.00	5,469.00	10,938.00	0.00	0.00	10,938.00-					10,938.00-
27 E --- 1-- 156110 ---		SALARIES	0.00	0.00	80.05	0.00	0.00	80.05-					80.05-
27 E --- 2-- 156110 ---		EMPLOYEE BENEFITS	0.00	0.00	11.68	0.00	0.00	11.68-					11.68-
27 E --- 3-- 156110 ---		PURCHASED SERVICES	27,113.00	0.00	0.00	0.00	0.00	27,113.00					27,113.00
27 E --- 156110 ---		HEARING IMPAIRMENT	27,113.00	0.00	91.73	0.34	0.00	27,021.27					27,021.27
27 E --- 1-- 156600 ---		SALARIES	518,064.00	43,123.42	163,612.86	31.58	0.00	354,451.14					354,451.14
27 E --- 2-- 156600 ---		EMPLOYEE BENEFITS	285,141.17	23,126.13	87,867.27	30.82	0.00	197,273.90					197,273.90
27 E --- 3-- 156600 ---		PURCHASED SERVICES	1,800.00	870.40	3,097.60	172.09	0.00	1,297.60-					1,297.60-
27 E --- 4-- 156600 ---		NON-CAPITAL OBJECTS	3,000.00	363.92	781.33	26.04	673.19	1,545.48					2,218.67
27 E --- 9-- 156600 ---		OTHER EXPENDITURES	800.00	250.00	250.00	31.25	0.00	550.00					550.00
27 E --- 156600 ---		SPEECH/LANGUAGE	808,805.17	67,733.87	255,609.06	31.60	673.19	552,522.92					553,196.11
27 E --- 3-- 156700 ---		PURCHASED SERVICES	18,794.00	3,806.25	7,612.50	40.50	0.00	11,181.50					11,181.50
27 E --- 156700 ---		VISUALLY IMPAIRED	18,794.00	3,806.25	7,612.50	40.50	0.00	11,181.50					11,181.50
27 E --- 1-- 158700 ---		SALARIES	2,401,109.50	199,715.50	731,015.62	30.44	0.00	1,670,093.88					1,670,093.88
27 E --- 2-- 158700 ---		EMPLOYEE BENEFITS	1,518,401.01	109,298.13	398,224.40	26.23	0.00	1,120,176.61					1,120,176.61
27 E --- 3-- 158700 ---		PURCHASED SERVICES	55,600.00	11,476.90	23,882.84	42.95	11.00	31,706.16					31,706.16
27 E --- 4-- 158700 ---		NON-CAPITAL OBJECTS	161,000.00	11,497.24	171,828.93	106.73	25,176.76	36,005.69-					10,828.93-
27 E --- 5-- 158700 ---		CAPITAL OBJECTS	7,000.00	0.00	0.00	0.00	0.00	7,000.00					7,000.00
27 E --- 9-- 158700 ---		OTHER EXPENDITURES	1,200.00	1,180.20	1,228.20	102.35	0.00	28.20-					28.20-
27 E --- 158700 ---		CROSS CATEGORICAL	4,144,310.51	333,167.97	1,326,179.99	32.00	25,187.76	2,792,942.76					2,818,130.52
27 E --- 1-- 158777 ---		SALARIES	68,320.00	0.00	22,773.36	33.33	0.00	45,546.64					45,546.64
27 E --- 2-- 158777 ---		EMPLOYEE BENEFITS	37,988.72	0.00	12,066.30	31.76	0.00	25,922.42					25,922.42
27 E --- 158777 ---		RVA CROSS CATEGORICAL	106,308.72	0.00	34,839.66	32.77	0.00	71,469.06					71,469.06
27 E --- 9-- 159100 ---		OTHER EXPENDITURES	2,000.00	100.00	2,004.25	100.21	0.00	4.25-					4.25-
27 E --- 159100 ---		SPECIAL ED ASSISTANTS	2,000.00	100.00	2,004.25	100.21	0.00	4.25-					4.25-

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
27 E --- 1-- 159180 ---		SALARIES	1,102,920.17	150,943.90	366,023.97	33.19	0.00	736,896.20	736,896.20					
27 E --- 2-- 159180 ---		EMPLOYEE BENEFITS	814,182.84	79,174.69	198,397.47	24.37	0.00	615,785.37	615,785.37					
27 E --- 4-- 159180 ---		CROSS CATEGORICAL - ASST	1,917,103.01	230,118.59	564,421.44	29.44	0.00	1,352,681.57	1,352,681.57					
27 E --- 159300 ---		SALARIES	6,573.00	547.74	1,643.22	25.00	0.00	4,929.78	4,929.78					
27 E --- 159300 ---		EMPLOYEE BENEFITS	986.68	286.65	922.84	93.53	0.00	63.84	63.84					
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	8,059.68	834.39	2,566.06	31.84	0.00	5,493.62	5,493.62					
27 E --- 1-----		INSTRUCTION	7,310,769.57	657,944.67	2,755,441.22	30.85	26,999.77	5,028,328.58	5,028,328.58					
27 E --- 1-- 212000 ---		SALARIES	147,712.50	13,812.52	43,137.56	29.20	0.00	104,574.94	104,574.94					
27 E --- 2-- 212000 ---		EMPLOYEE BENEFITS	76,927.71	6,797.80	20,552.57	25.72	0.00	56,375.14	56,375.14					
27 E --- 212000 ---		SOCIAL WORK	224,640.21	20,610.32	63,690.13	28.35	0.00	160,950.08	160,950.08					
27 E --- 3-- 212200 ---		PURCHASED SERVICES	500.00	0.00	0.00	0.00	0.00	500.00	500.00					
27 E --- 212200 ---		Social Work	500.00	0.00	0.00	0.00	0.00	500.00	500.00					
27 E --- 1-- 215000 ---		SALARIES	330,328.12	32,532.38	127,316.86	38.54	0.00	203,011.26	203,011.26					
27 E --- 2-- 215000 ---		EMPLOYEE BENEFITS	170,115.75	14,001.79	51,915.89	30.52	0.00	118,199.86	118,199.86					
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	1,000.00	0.00	3,129.55	312.96	105.69	2,235.24-	2,129.55-					
27 E --- 9-- 215000 ---		OTHER EXPENDITURES	0.00	0.00	394.89	0.00	0.00	394.89-	394.89-					
27 E --- 215000 ---		PSYCHOLOGICAL SERVICES	501,943.87	46,534.17	182,757.19	36.41	105.69	319,080.99	319,080.99					
27 E --- 3-- 215200 ---		PURCHASED SERVICES	3,000.00	82.80	8,621.52	287.38	0.00	5,621.52-	5,621.52-					
27 E --- 4-- 215200 ---		NON-CAPITAL OBJECTS	9,000.00	163.80	6,846.92	76.08	1,010.92	1,142.16	2,153.08					
27 E --- 215200 ---		DIRECT PSYCHOLOGICAL SER	12,000.00	246.60	15,468.44	128.90	1,010.92	4,479.36-	3,468.44-					
27 E --- 1-- 218100 ---		SALARIES	248,427.00	22,973.38	92,349.80	37.17	0.00	156,077.20	156,077.20					
27 E --- 2-- 218100 ---		EMPLOYEE BENEFITS	115,345.53	9,473.16	39,023.60	33.83	0.00	76,321.93	76,321.93					
27 E --- 3-- 218100 ---		PURCHASED SERVICES	35,600.00	5,326.38	9,457.16	26.57	0.00	26,142.84	26,142.84					
27 E --- 4-- 218100 ---		NON-CAPITAL OBJECTS	4,300.00	1,585.88	2,134.88	49.65	515.71	1,649.41	2,165.12					
27 E --- 9-- 218100 ---		OTHER EXPENDITURES	300.00	0.00	0.00	0.00	0.00	300.00	300.00					
27 E --- 218100 ---		OCCUPATIONAL THERAPY	403,972.53	39,358.80	142,965.44	35.39	515.71	260,491.38	261,007.09					
27 E --- 1-- 218200 ---		SALARIES	75,963.00	6,330.26	19,304.51	25.41	0.00	56,658.49	56,658.49					
27 E --- 2-- 218200 ---		EMPLOYEE BENEFITS	43,348.07	3,355.09	10,386.31	23.96	0.00	32,961.76	32,961.76					
27 E --- 3-- 218200 ---		PURCHASED SERVICES	12,600.00	697.50	1,110.00	8.81	0.00	11,490.00	11,490.00					
27 E --- 4-- 218200 ---		NON-CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00	323.48	2,676.52	3,000.00					

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	Balance	Balance	Balance	
27 E --- 5-- 218200 ---	CAPITAL OBJECTS		0.00	2,198.00	2,198.00	0.00	0.00	2,198.00-	2,198.00-	2,198.00-	2,198.00-		
27 E --- 218200 ---	PHYSICAL THERAPY		134,911.07	12,580.85	32,998.82	24.46	323.48	101,588.77	101,588.77	101,588.77	101,588.77	101,912.25	
27 E --- 1-- 219000 ---	SALARIES		4,400.00	0.00	0.00	0.00	0.00	4,400.00	4,400.00	4,400.00	4,400.00		
27 E --- 2-- 219000 ---	EMPLOYEE BENEFITS		625.00	0.00	0.00	0.00	0.00	625.00	625.00	625.00	625.00		
27 E --- 3-- 219000 ---	PURCHASED SERVICES		0.00	0.00	300.00	0.00	0.00	300.00-	300.00-	300.00-	300.00-		
27 E --- 4-- 219000 ---	NON-CAPITAL OBJECTS		7,000.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00	7,000.00		
27 E --- 219000 ---	OTHER PUPIL SERVICES		12,025.00	0.00	300.00	2.49	0.00	11,725.00	11,725.00	11,725.00	11,725.00		
27 E --- 1-- 221200 ---	SALARIES		5,000.00	0.00	2,467.50	49.35	0.00	2,532.50	2,532.50	2,532.50	2,532.50		
27 E --- 2-- 221200 ---	EMPLOYEE BENEFITS		775.00	0.00	358.51	46.26	0.00	416.49	416.49	416.49	416.49		
27 E --- 221200 ---	CURRICULUM DEVELOPMENT		5,775.00	0.00	2,826.01	48.94	0.00	2,948.99	2,948.99	2,948.99	2,948.99		
27 E --- 1-- 221300 ---	SALARIES		55,000.00	4,091.93	21,478.94	39.05	0.00	33,521.06	33,521.06	33,521.06	33,521.06		
27 E --- 2-- 221300 ---	EMPLOYEE BENEFITS		14,500.00	579.39	6,025.26	41.55	0.00	8,474.74	8,474.74	8,474.74	8,474.74		
27 E --- 3-- 221300 ---	PURCHASED SERVICES		28,335.00	3,298.97	15,833.08	55.88	553.08	11,948.84	11,948.84	12,501.92	12,501.92		
27 E --- 4-- 221300 ---	NON-CAPITAL OBJECTS		5,500.00	33.83	1,127.44	20.50	448.93	3,923.63	3,923.63	4,372.56	4,372.56		
27 E --- 221300 ---	INSTRUCTIONAL STAFF TRAI		103,335.00	8,010.12	44,464.72	43.03	1,002.01	57,868.27	57,868.27	58,870.28	58,870.28		
27 E --- 1-- 221900 ---	SALARIES		0.00	0.00	2,363.94	0.00	0.00	2,363.94-	2,363.94-	2,363.94-	2,363.94-		
27 E --- 2-- 221900 ---	EMPLOYEE BENEFITS		0.00	0.00	335.11	0.00	0.00	335.11-	335.11-	335.11-	335.11-		
27 E --- 3-- 221900 ---	PURCHASED SERVICES		0.00	0.00	300.00	0.00	0.00	300.00-	300.00-	300.00-	300.00-		
27 E --- 4-- 221900 ---	NON-CAPITAL OBJECTS		0.00	741.50	741.50	0.00	0.00	741.50-	741.50-	741.50-	741.50-		
27 E --- 221900 ---	OTHER IMPROVEMENT OF INS		0.00	741.50	3,740.55	0.00	0.00	3,740.55-	3,740.55-	3,740.55-	3,740.55-		
27 E --- 1-- 223300 ---	SALARIES		126,895.00	10,574.60	52,873.00	41.67	0.00	74,022.00	74,022.00	74,022.00	74,022.00		
27 E --- 2-- 223300 ---	EMPLOYEE BENEFITS		33,045.15	2,664.42	13,322.10	40.31	0.00	19,723.05	19,723.05	19,723.05	19,723.05		
27 E --- 3-- 223300 ---	PURCHASED SERVICES		12,022.00	0.00	0.00	0.00	0.00	12,022.00	12,022.00	12,022.00	12,022.00		
27 E --- 223300 ---	SUP/COOR EXCEPTIONAL EDU		171,962.15	13,239.02	66,195.10	38.49	0.00	105,767.05	105,767.05	105,767.05	105,767.05		
27 E --- 1-- 223390 ---	SALARIES		92,351.78	8,153.19	36,599.72	39.63	0.00	55,752.06	55,752.06	55,752.06	55,752.06		
27 E --- 2-- 223390 ---	EMPLOYEE BENEFITS		75,548.22	5,983.38	29,310.39	38.80	0.00	46,237.83	46,237.83	46,237.83	46,237.83		
27 E --- 3-- 223390 ---	PURCHASED SERVICES		3,270.00	0.00	5,984.50	183.01	1,215.00	3,929.50-	3,929.50-	3,929.50-	3,929.50-		
27 E --- 223390 ---	SPECIAL ED SUPERVISION &		171,170.00	14,136.57	71,894.61	42.00	1,215.00	98,060.39	98,060.39	99,275.39	99,275.39		
27 E --- 231500 ---	PURCHASED SERVICES		0.00	0.00	2,689.00	0.00	0.00	2,689.00-	2,689.00-	2,689.00-	2,689.00-		
27 E --- 231500 ---	BOARD OF EDUCATION - LEG		0.00	0.00	2,689.00	0.00	0.00	2,689.00-	2,689.00-	2,689.00-	2,689.00-		
27 E --- 2252000 ---	PURCHASED SERVICES		15,000.00	0.00	13,380.00	89.20	0.00	1,620.00	1,620.00	1,620.00	1,620.00		
27 E --- 252000 ---	FISCAL		15,000.00	0.00	13,380.00	89.20	0.00	1,620.00	1,620.00	1,620.00	1,620.00		

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	Balance	Balance	Balance	
27 E --- 3-- 255400 ---	PURCHASED SERVICES		19,500.00	18,568.74	18,568.74	95.22	0.00	931.26	931.26	931.26	931.26	931.26	
27 E --- 255400 ---	RENTAL IN LIEU OF PURCHASE		19,500.00	18,568.74	18,568.74	95.22	0.00	931.26	931.26	931.26	931.26	931.26	
27 E --- 1-- 256250 ---	SALARIES		67,010.72	9,141.68	21,453.08	32.01	0.00	45,557.64	45,557.64	45,557.64	45,557.64	45,557.64	
27 E --- 2-- 256250 ---	EMPLOYEE BENEFITS		54,672.88	6,122.32	15,117.70	27.65	0.00	39,555.18	39,555.18	39,555.18	39,555.18	39,555.18	
27 E --- 3-- 256250 ---	PURCHASED SERVICES		15,000.00	1,820.84	3,678.69	24.52	0.00	11,321.31	11,321.31	11,321.31	11,321.31	11,321.31	
27 E --- 256250 ---	SP ED TRANSPORTATION - D		136,683.60	17,084.84	40,249.47	29.45	0.00	96,434.13	96,434.13	96,434.13	96,434.13	96,434.13	
27 E --- 5-- 256300 ---	CAPITAL OBJECTS		43,000.00	0.00	39,520.50	91.91	0.00	3,479.50	3,479.50	3,479.50	3,479.50	3,479.50	
27 E --- 256300 ---	VEHICLE ACQUISITION		43,000.00	0.00	39,320.50	91.91	0.00	3,479.50	3,479.50	3,479.50	3,479.50	3,479.50	
27 E --- 3-- 256600 ---	PURCHASED SERVICES		8,000.00	0.00	1,754.22	21.93	0.00	6,245.78	6,245.78	6,245.78	6,245.78	6,245.78	
27 E --- 4-- 256600 ---	NON-CAPITAL OBJECTS		0.00	858.42	1,943.26	0.00	0.00	1,943.26-	1,943.26-	1,943.26-	1,943.26-	1,943.26-	
27 E --- 256600 ---	VEHICLE SERVICING		8,000.00	858.42	3,697.48	46.22	0.00	4,302.52	4,302.52	4,302.52	4,302.52	4,302.52	
27 E --- 3-- 256770 ---	PURCHASED SERVICES		4,000.00	419.91	708.79	17.72	0.00	3,291.21	3,291.21	3,291.21	3,291.21	3,291.21	
27 E --- 256770 ---	FIELD TRIPS		4,000.00	419.91	708.79	17.72	0.00	3,291.21	3,291.21	3,291.21	3,291.21	3,291.21	
27 E --- 7-- 256800 ---	INSURANCE AND JUDGEMENTS		4,000.00	1,199.44	5,136.00	128.40	0.00	1,136.00-	1,136.00-	1,136.00-	1,136.00-	1,136.00-	
27 E --- 256800 ---	INSURANCE SERVICES		4,000.00	1,199.44	5,136.00	128.40	0.00	1,136.00-	1,136.00-	1,136.00-	1,136.00-	1,136.00-	
27 E --- 3-- 263300 ---	PURCHASED SERVICES		4,000.00	47.14	1,406.24	35.16	0.00	2,593.76	2,593.76	2,593.76	2,593.76	2,593.76	
27 E --- 263300 ---	PUBLIC INFORMATION		4,000.00	47.14	1,406.24	35.16	0.00	2,593.76	2,593.76	2,593.76	2,593.76	2,593.76	
27 E --- 3-- 264400 ---	PURCHASED SERVICES		2,500.00	345.53	1,826.92	73.08	0.00	673.08	673.08	673.08	673.08	673.08	
27 E --- 264400 ---	NONINSTRUCTIONAL STAFF		2,500.00	345.53	1,826.92	73.08	0.00	673.08	673.08	673.08	673.08	673.08	
27 E --- 2-----	SUPPORT SERVICES		1,978,918.43	193,981.97	754,484.15	38.13	4,172.81	1,220,261.47	1,224,434.28	1,224,434.28	1,224,434.28	1,224,434.28	
27 -----	SPECIAL EDUCATION FUND		9,289,688.00	851,926.64	3,009,925.37	32.40	31,172.58	6,248,590.05	6,279,762.63	6,279,762.63	6,279,762.63	6,279,762.63	

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Ed T Loc Obj Func	Prj	Obj	2025-26	November 2025-26	2025-26	2025-26	Encumbered	Unencumbered	Unexpended
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance
38 E --- 6-- 281000 ---	DEBT RETIREMENT		85,745.00	0.00	2,722.50	3.18	0.00	83,022.50	83,022.50
38 E --- --- 281000 ---	LONG-TERM CAPITAL DEBT		85,745.00	0.00	2,722.50	3.18	0.00	83,022.50	83,022.50
38 E --- --- 2----- ---	SUPPORT SERVICES		85,745.00	0.00	2,722.50	3.18	0.00	83,022.50	83,022.50
38 E --- --- 2----- ---	Non-Referendum Debt Serv		85,745.00	0.00	2,722.50	3.18	0.00	83,022.50	83,022.50

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Ed T Loc Obj Func	Prj	Obj	2025-26	November 2025-26	2025-26	2025-26	Encumbered	Unencumbered	Unexpended	Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount			
39 E --- 6-- 281000 ---	DEBT RETIREMENT		1,129,605.00	0.00	756,116.81	66.94	0.00	373,488.19	373,488.19	
39 E --- --- 281000 ---	LONG-TERM CAPITAL DEBT		1,129,605.00	0.00	756,116.81	66.94	0.00	373,488.19	373,488.19	
39 E --- --- 2----- ---	SUPPORT SERVICES		1,129,605.00	0.00	756,116.81	66.94	0.00	373,488.19	373,488.19	
39 - --- --- ----- ---	REFERENDUM APPROVED DEBT		1,129,605.00	0.00	756,116.81	66.94	0.00	373,488.19	373,488.19	

Ed T Loc Obj Func	Prj	Obj	2025-26	November 2025-26	2025-26	2025-26	Encumbered	Unencumbered	Unexpended	Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount			
46 E --- 3-- 255100 ---		PURCHASED SERVICES	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00		1,423.00
46 E --- --- 255100 ---		CONSTRUCTION	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00		1,423.00
46 E --- --- 2----- ---		SUPPORT SERVICES	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00		1,423.00
46 E --- --- ----- ---		LONG TERM CAP IMP TRUST	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00		1,423.00

Ed	T	Loc	Obj	Func	Prj	Obj	2025-26	November 2025-26	2025-26	2025-26	Encumbered	Unencumbered	Unexpended	Balance
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount			
49	E	---	3--	255100	---	PURCHASED SERVICES	16,776,106.00	477,542.16	2,981,122.70	17.77	60,972.00	13,734,011.30	13,794,983.30	
49	E	---	255100	---	CONSTRUCTION		16,776,106.00	477,542.16	2,981,122.70	17.77	60,972.00	13,734,011.30	13,794,983.30	
49	E	---	3--	255300	---	PURCHASED SERVICES	0.00	0.00	79,445.00	0.00	6,000.80	85,445.80-	79,445.00-	
49	E	---	255300	---	REMODELING		0.00	0.00	79,445.00	0.00	6,000.80	85,445.80-	79,445.00-	
49	E	---	---	2-----	---	SUPPORT SERVICES	16,776,106.00	477,542.16	3,060,567.70	18.24	66,972.80	13,648,565.50	13,715,538.30	
49	-	---	---	---	---	OTHER CAPITAL PROJECTS F	16,776,106.00	477,542.16	3,060,567.70	18.24	66,972.80	13,648,565.50	13,715,538.30	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered	Unencumbered	Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount				
50 E --- 1-- 252000 ---		SALARIES	0.00	0.00	41.48	0.00	0.00		41.48-		41.48-
50 E --- 2-- 252000 ---		EMPLOYEE BENEFITS	0.00	0.00	5.94	0.00	0.00		5.94-		5.94-
50 E --- 252000 ---		FISCAL	0.00	0.00	47.42	0.00	0.00		47.42-		47.42-
50 E --- 3-- 254300 ---		PURCHASED SERVICES	0.00	18,715.00	18,715.00	0.00	0.00		18,715.00-		18,715.00-
50 E --- 254300 ---		BUILDING REPAIRS	0.00	18,715.00	18,715.00	0.00	0.00		18,715.00-		18,715.00-
50 E --- 1-- 257000 ---		SALARIES	73,825.43	9,061.87	19,355.96	26.22	0.00		54,469.47		54,469.47
50 E --- 2-- 257000 ---		EMPLOYEE BENEFITS	31,811.36	3,236.72	6,928.32	21.78	0.00		24,883.04		24,883.04
50 E --- 3-- 257000 ---		PURCHASED SERVICES	1,231,722.00	784.75	277,499.06	22.53	0.00		954,222.94		954,222.94
50 E --- 4-- 257000 ---		NON-CAPITAL OBJECTS	5,000.00	358.00	1,266.29	25.33	54.88		3,678.83		3,678.83
50 E --- 5-- 257000 ---		CAPITAL OBJECTS	0.00	0.00	0.00	0.00	7,218.00		7,218.00-		0.00
50 E --- 9-- 257000 ---		OTHER EXPENDITURES	3,500.00	0.00	585.86	16.74	0.00		2,914.14		2,914.14
50 E --- 257000 ---		FOOD SERVICES	1,345,858.79	13,441.34	305,635.49	22.71	7,272.88		1,032,950.42		1,040,223.30
50 E --- 3-- 295000 ---		PURCHASED SERVICES	8,667.00	0.00	8,254.50	95.24	0.00		412.50		412.50
50 E --- 295000 ---		ADMINISTRATIVE TECHNOLOGY	8,667.00	0.00	8,254.50	95.24	0.00		412.50		412.50
50 E --- 2-----		SUPPORT SERVICES	1,354,525.79	32,156.34	332,652.41	24.56	7,272.88		1,014,600.50		1,021,873.38
50 - -----		FOOD SERVICE FUND	1,354,525.79	32,156.34	332,652.41	24.56	7,272.88		1,014,600.50		1,021,873.38

Ed T Loc Obj Func	Prj	Obj	2025-26	November 2025-26	2025-26	2025-26	Encumbered	Unencumbered	Unexpended	Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount			
73 E --- 9-- 420000 ---		OTHER EXPENDITURES	0.00	1,304.11	365,767.38	0.00	0.00	365,767.38-	365,767.38-	
73 E --- --- 420000 ---		TRUST FUND AWARD/SCHOLAR	0.00	1,304.11	365,767.38	0.00	0.00	365,767.38-	365,767.38-	
73 E --- --- 4----- ---		NON-PROGRAM TRANSACTIONS	0.00	1,304.11	365,767.38	0.00	0.00	365,767.38-	365,767.38-	
73 - --- --- ----- ---		FIDUCIARY FUND	0.00	1,304.11	365,767.38	0.00	0.00	365,767.38-	365,767.38-	

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance					
80 E --- 3-- 219000 ---		PURCHASED SERVICES	0.00	0.00	13.98	0.00	0.00	0.00	13.98-	13.98-			
80 E --- --- 219000 ---		OTHER PUPIL SERVICES	0.00	0.00	13.98	0.00	0.00	0.00	13.98-	13.98-			
80 E --- 3-- 230000 ---		PURCHASED SERVICES	425.00	0.00	122.44	28.81	0.00	302.56	302.56	302.56			
80 E --- --- 230000 ---		GENERAL ADMINISTRATION	425.00	0.00	122.44	28.81	0.00	302.56	302.56	302.56			
80 E --- 1-- 232200 ---		SALARIES	20,685.00	1,302.01	5,592.46	27.04	0.00	15,092.54	15,092.54				
80 E --- 2-- 232200 ---		EMPLOYEE BENEFITS	2,600.00	99.61	427.87	16.46	0.00	2,172.13	2,172.13				
80 E --- 3-- 232200 ---		PURCHASED SERVICES	59,000.00	0.00	0.00	0.00	0.00	59,000.00	59,000.00				
80 E --- --- 232200 ---		COMMUNITY RELATIONS	82,285.00	1,401.62	6,020.33	7.32	0.00	76,264.67	76,264.67				
80 E --- 3-- 240000 ---		PURCHASED SERVICES	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00				
80 E --- 9-- 240000 ---		OTHER EXPENDITURES	750.00	440.00	520.00	69.33	0.00	230.00	230.00				
80 E --- --- 240000 ---		BUILDING ADMINISTRATION	10,750.00	440.00	520.00	4.84	0.00	10,230.00	10,230.00				
80 E --- 3-- 253000 ---		PURCHASED SERVICES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00			
80 E --- 5-- 253000 ---		CAPITAL OBJECTS	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00			
80 E --- --- 253000 ---		OPERATION	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00			
80 E --- 3-- 254490 ---		PURCHASED SERVICES	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00			
80 E --- --- 254490 ---		OTHER EQUIPMENT REPAIRS	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00			
80 E --- 1-- 256290 ---		SALARIES	0.00	120.05	217.94	0.00	0.00	217.94-	217.94-				
80 E --- 2-- 256290 ---		EMPLOYEE BENEFITS	0.00	17.34	31.40	0.00	0.00	31.40-	31.40-				
80 E --- --- 256290 ---		OTHER VEHICLE OPERATIONS	0.00	137.39	249.34	0.00	0.00	249.34-	249.34-				
80 E --- 3-- 256790 ---		PURCHASED SERVICES	33,000.00	8,589.35	14,428.57	43.72	0.00	18,571.43	18,571.43				
80 E --- --- 256790 ---		OTHER CONTRACTED TRANSP	33,000.00	8,589.35	14,428.57	43.72	0.00	18,571.43	18,571.43				
80 E --- 3-- 264400 ---		PURCHASED SERVICES	0.00	241.04	241.04	0.00	0.00	241.04-	241.04-				
80 E --- --- 264400 ---		NONINSTRUCTIONAL STAFF T	0.00	241.04	241.04	0.00	0.00	241.04-	241.04-				
80 E --- --- 2-----		SUPPORT SERVICES	161,460.00	10,809.40	21,595.70	13.38	5,000.00	134,864.30	134,864.30				
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	0.00	600.00	600.00				
80 E --- --- 310000 ---		COMMUNITY SRVCS - ADULT	23,500.00	99.00	198.00	0.84	0.00	23,302.00	23,302.00				

Ed T Loc Obj Func	Proj	Obj	2025-26			2025-26			2025-26			Encumbered	Unencumbered	Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD	Activity	FYTD %	Amount					
80 E --- 1-- 390000 ---		SALARIES	299,807.10	36,306.43	94,922.03	31.66	0.00		0.00	204,885.07		204,885.07		
80 E --- 2-- 390000 ---		EMPLOYEE BENEFITS	117,229.06	5,844.17	18,059.05	15.40	0.00		0.00	99,170.01		99,170.01		
80 E --- 3-- 390000 ---		PURCHASED SERVICES	4,000.00	48.66	463.57	11.59	0.00		0.00	3,536.43		3,536.43		
80 E --- 4-- 390000 ---		NON-CAPITAL OBJECTS	48,000.00	2,138.23	2,551.03	5.31	6,924.38		6,924.38	38,524.59		45,448.97		
80 E --- 9-- 390000 ---		OTHER EXPENDITURES	0.00	0.00	1,505.00	0.00	0.00		0.00	1,505.00		1,505.00		
80 E --- --- 390000 ---		COMMUNITY SERVICES - OTH	469,036.16	44,337.49	117,500.68	25.05	6,924.38		344,611.10	351,535.48				
80 E --- 1-- 393000 ---		SALARIES	146,891.40	10,075.11	55,190.10	37.57	0.00		0.00	91,701.30		91,701.30		
80 E --- 2-- 393000 ---		EMPLOYEE BENEFITS	48,764.01	3,209.10	16,703.19	34.25	0.00		0.00	32,060.82		32,060.82		
80 E --- 3-- 393000 ---		PURCHASED SERVICES	13,700.00	725.00	3,395.00	24.78	0.00		0.00	10,305.00		10,305.00		
80 E --- 4-- 393000 ---		NON-CAPITAL OBJECTS	86,948.00	263.87	80,519.10	92.61	200.00		200.00	6,428.90		6,428.90		
80 E --- 9-- 393000 ---		OTHER EXPENDITURES	2,700.43	0.00	875.00	32.40	0.00		0.00	1,825.43		1,825.43		
80 E --- --- 393000 ---		RECREATION ATHLETIC COMM	299,003.84	14,273.08	156,682.39	52.40	200.00		142,121.45	142,121.45				
80 E --- --- 3-----		COMMUNITY SERVICES	791,540.00	58,709.57	274,381.07	34.66	7,224.38		509,934.55	517,158.93				
80 E --- --- --- ---		COMMUNITY SERVICE FUND	953,000.00	69,518.97	295,976.77	31.06	12,224.38		644,798.85	657,023.23				

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount						
99 E --- 1-- 110000 ---		SALARIES	2,587,603.83	203,619.13	1,021,101.60	39.46	0.00	1,566,1502.23					1,566,1502.23
99 E --- 2-- 110000 ---		EMPLOYEE BENEFITS	1,326,483.06	105,132.84	526,182.64	39.67	0.00	800,300.42					800,300.42
99 E --- 3-- 110000 ---		PURCHASED SERVICES	422,000.00	1,770.44	58,266.42	13.81	11,497.03	352,236.55					363,733.58
99 E --- 4-- 110000 ---		NON-CAPITAL OBJECTS	737,500.00	30,877.16	560,629.46	76.02	392,945.67	216,075.13-					176,870.54
99 E --- 9-- 110000 ---		OTHER EXPENDITURES	0.00	0.00	53.00	0.00	0.00	53.00-					53.00-
99 E --- --- 110000 ---		UNDIFFERENTIATED CURRICULUM	5,073,586.89	341,399.57	2,166,233.12	42.70	404,442.70	2,502,911.07					2,907,353.77
99 E --- 3-- 120000 ---		PURCHASED SERVICES	0.00	1,197.07	9,129.48	0.00	0.00	9,129.48-					9,129.48-
99 E --- 4-- 120000 ---		NON-CAPITAL OBJECTS	0.00	321.51	5,758.94	0.00	0.00	5,758.94-					5,758.94-
99 E --- 9-- 120000 ---		OTHER EXPENDITURES	0.00	0.00	1,311.64	0.00	0.00	1,311.64-					1,311.64-
99 E --- --- 120000 ---		REGULAR CURRICULUM	0.00	1,518.58	16,200.06	0.00	0.00	16,200.06-					16,200.06-
99 E --- 1-- 121000 ---		SALARIES	199,045.00	16,587.12	82,935.60	41.67	0.00	116,109.40					116,109.40
99 E --- 2-- 121000 ---		EMPLOYEE BENEFITS	119,554.69	9,420.90	47,103.21	39.40	0.00	72,451.48					72,451.48
99 E --- --- 121000 ---		ART	318,599.69	26,008.02	130,038.81	40.82	0.00	188,560.88					188,560.88
99 E --- 1-- 122000 ---		SALARIES	342,818.00	30,332.02	147,162.44	42.93	0.00	195,655.56					195,655.56
99 E --- 2-- 122000 ---		EMPLOYEE BENEFITS	171,678.57	12,478.98	61,741.77	35.96	0.00	109,936.80					109,936.80
99 E --- --- 122000 ---		ENGLISH LANGUAGE	514,496.57	42,811.00	208,904.21	40.60	0.00	305,592.36					305,592.36
99 E --- 1-- 122115 ---		SALARIES	104,700.00	6,840.01	24,890.01	23.77	0.00	79,809.99					79,809.99
99 E --- 2-- 122115 ---		EMPLOYEE BENEFITS	46,981.64	1,898.40	4,606.24	9.80	0.00	42,375.40					42,375.40
99 E --- --- 122115 ---		INTERVENTION	151,681.64	8,738.41	29,496.25	19.45	0.00	122,185.39					122,185.39
99 E --- 1-- 123219 ---		SALARIES	232,600.00	19,938.96	98,583.60	42.38	0.00	134,016.40					134,016.40
99 E --- 2-- 123219 ---		EMPLOYEE BENEFITS	127,269.28	10,077.36	50,233.86	39.47	0.00	77,035.42					77,035.42
99 E --- --- 123219 ---		SPANISH	359,869.28	30,016.32	148,817.46	41.35	0.00	211,051.82					211,051.82
99 E --- 1-- 124000 ---		SALARIES	228,200.00	23,437.52	117,187.60	51.35	0.00	111,012.40					111,012.40
99 E --- 2-- 124000 ---		EMPLOYEE BENEFITS	82,210.24	9,614.98	48,074.90	58.48	0.00	34,135.34					34,135.34
99 E --- --- 124000 ---		MATHEMATICS	310,410.24	33,052.50	165,262.50	53.24	0.00	145,147.74					145,147.74
99 E --- 1-- 126000 ---		SALARIES	313,055.00	28,230.98	137,662.66	43.97	0.00	175,392.34					175,392.34
99 E --- 2-- 126000 ---		EMPLOYEE BENEFITS	187,334.61	14,896.56	73,975.40	39.49	0.00	113,359.21					113,359.21
99 E --- --- 126000 ---		SCIENCE	500,389.61	43,127.54	211,638.06	42.29	0.00	288,751.55					288,751.55
99 E --- 1-- 127000 ---		SALARIES	330,026.00	28,842.54	141,196.62	42.78	0.00	188,829.38					188,829.38
99 E --- 2-- 127000 ---		EMPLOYEE BENEFITS	172,979.61	11,054.38	54,831.49	31.70	0.00	118,148.12					118,148.12
99 E --- --- 127000 ---		SOCIAL SCIENCE	503,005.61	39,896.92	196,028.11	38.97	0.00	306,977.50					306,977.50

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	Balance	Balance	Balance	Balance	Balance
99 E --- 1-- 132000 ---		SALARIES	50,550.00	4,490.30	21,340.30	42.22	0.00	29,209.70	29,209.70					
99 E --- 2-- 132000 ---		EMPLOYEE BENEFITS	38,858.26	3,045.98	15,081.47	38.81	0.00	23,776.79	23,776.79					
99 E --- --- 132000 ---		BUSINESS OCCUPATIONS	89,408.26	7,536.28	36,421.77	40.74	0.00	52,986.49	52,986.49					
99 E --- 1-- 135000 ---		SALARIES	55,250.00	5,688.92	26,539.72	48.04	0.00	28,710.28	28,710.28					
99 E --- 2-- 135000 ---		EMPLOYEE BENEFITS	22,341.40	3,252.16	11,885.44	53.20	0.00	10,455.96	10,455.96					
99 E --- --- 135000 ---		HOME ECONOMICS	77,591.40	8,941.08	38,425.16	49.52	0.00	39,166.24	39,166.24					
99 E --- 1-- 143000 ---		SALARIES	289,465.00	24,677.74	122,277.50	42.24	0.00	167,187.50	167,187.50					
99 E --- 2-- 143000 ---		EMPLOYEE BENEFITS	164,903.31	10,591.62	52,795.90	32.02	0.00	112,107.41	112,107.41					
99 E --- 3-- 143000 ---		PURCHASED SERVICES	0.00	0.00	1,700.00	0.00	0.00	1,700.00-	1,700.00-					
99 E --- --- 143000 ---		PHYSICAL EDUCATION	454,368.31	35,269.36	176,773.40	38.91	0.00	277,594.91	277,594.91					
99 E --- 3-- 161000 ---		PURCHASED SERVICES	0.00	0.00	3,500.00	0.00	0.00	3,500.00-	3,500.00-					
99 E --- 4-- 161000 ---		NON-CAPITAL OBJECTS	22,500.00	0.00	0.00	0.00	0.00	22,500.00	22,500.00					
99 E --- --- 161000 ---		CO-CURRICULAR ACADEMIC	22,500.00	0.00	3,500.00	15.56	0.00	19,000.00	19,000.00					
99 E --- 4-- 162000 ---		NON-CAPITAL OBJECTS	18,000.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00					
99 E --- --- 162000 ---		CO-CURRICULAR ATHLETICS	18,000.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00					
99 E --- 3-- 165000 ---		PURCHASED SERVICES	0.00	0.00	150.00	0.00	0.00	150.00-	150.00-					
99 E --- 4-- 165000 ---		NON-CAPITAL OBJECTS	0.00	2,473.38	5,399.20	0.00	0.00	5,399.20-	5,399.20-					
99 E --- 9-- 165000 ---		OTHER EXPENDITURES	0.00	15,119.09	33,725.90	0.00	0.00	33,725.90-	33,725.90-					
99 E --- --- 165000 ---		SOCIAL	0.00	17,592.47	39,275.10	0.00	0.00	39,275.10-	39,275.10-					
99 E --- 1-- 171000 ---		SALARIES	81,355.00	6,779.60	33,898.00	41.67	0.00	47,457.00	47,457.00					
99 E --- 2-- 171000 ---		EMPLOYEE BENEFITS	12,187.80	1,015.66	5,078.30	41.67	0.00	7,109.50	7,109.50					
99 E --- --- 171000 ---		PURCHASED SERVICES	0.00	0.00	115.57	0.00	0.00	115.57-	115.57-					
99 E --- --- 171000 ---		CULTURALLY/SOCIALLY DISA	93,542.80	7,795.26	39,091.87	41.79	0.00	54,450.93	54,450.93					
99 E --- --- 1-----		INSTRUCTION	8,487,450.30	643,703.31	3,606,105.88	42.49	404,442.70	4,476,901.72	4,476,901.72					
99 E --- 1-- 213000 ---		SALARIES	63,550.00	5,295.84	26,479.20	41.67	0.00	37,070.80	37,070.80					
99 E --- 2-- 213000 ---		EMPLOYEE BENEFITS	40,800.46	3,199.16	15,995.80	39.20	0.00	24,804.66	24,804.66					
99 E --- --- 213000 ---		PUPIL SERVICES - GUIDANC	104,350.46	8,495.00	42,475.00	40.70	0.00	61,875.46	61,875.46					
99 E --- 1-- 215000 ---		SALARIES	102,737.88	8,840.84	44,204.20	43.03	0.00	58,533.68	58,533.68					
99 E --- 2-- 215000 ---		EMPLOYEE BENEFITS	56,673.09	4,114.80	20,574.00	36.30	0.00	36,099.09	36,099.09					
99 E --- --- 215000 ---		PSYCHOLOGICAL SERVICES	159,410.97	12,955.64	64,778.20	40.64	0.00	94,632.77	94,632.77					

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance					
99 E --- 1-- 219000 ---		SALARIES	55,431.12	3,356.16	11,535.70	20.81	0.00	43,895.42					43,895.42
99 E --- 2-- 219000 ---		EMPLOYEE BENEFITS	36,765.45	504.19	1,753.31	4.77	0.00	35,012.14					35,012.14
99 E --- 3-- 219000 ---		PURCHASED SERVICES	1,149,500.00	538,990.37	538,990.37	46.89	0.00	610,509.63					610,509.63
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	1,271,696.57	542,850.72	552,279.38	43.43	0.00	719,417.19					719,417.19
99 E --- 1-- 221000 ---		SALARIES	0.00	2,002.09	2,002.09	0.00	0.00	2,002.09-					2,002.09-
99 E --- 2-- 221000 ---		EMPLOYEE BENEFITS	0.00	841.10	841.10	0.00	0.00	841.10-					841.10-
99 E --- --- 221000 ---		IMPROVEMENT OF INSTRUCTI	0.00	2,843.19	2,843.19	0.00	0.00	2,843.19-					2,843.19-
99 E --- 1-- 221200 ---		SALARIES	587,685.18	37,604.29	220,286.16	37.48	0.00	367,399.02					367,399.02
99 E --- 2-- 221200 ---		EMPLOYEE BENEFITS	684,542.69	16,186.14	87,831.70	12.83	0.00	596,710.99					596,710.99
99 E --- 3-- 221200 ---		PURCHASED SERVICES	891,500.00	0.00	0.00	0.00	0.00	891,500.00					891,500.00
99 E --- 4-- 221200 ---		NON-CAPITAL OBJECTS	166,500.00	0.00	0.00	0.00	0.00	166,500.00					166,500.00
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	2,337,727.87	53,790.43	308,117.86	13.18	0.00	2,029,610.01					2,029,610.01
99 E --- 2-- 221300 ---		EMPLOYEE BENEFITS	0.00	0.00	2,700.00	0.00	0.00	2,700.00-					2,700.00-
99 E --- 3-- 221300 ---		PURCHASED SERVICES	135,000.00	13,710.85	67,792.04	50.22	0.00	67,207.96					67,207.96
99 E --- --- 221300 ---		INSTRUCTIONAL STAFF TRAI	135,000.00	13,710.85	70,492.04	52.22	0.00	64,507.96					64,507.96
99 E --- 3-- 221500 ---		PURCHASED SERVICES	0.00	3,451.66	13,866.25	0.00	0.00	13,866.25-					13,866.25-
99 E --- 4-- 221500 ---		NON-CAPITAL OBJECTS	0.00	0.00	262,020.00	0.00	0.00	262,020.00-					262,020.00-
99 E --- --- 221500 ---		INSTRUCTION RELATED TECH	0.00	3,451.66	275,886.25	0.00	0.00	275,886.25-					275,886.25-
99 E --- 1-- 231000 ---		SALARIES	0.00	250.00	500.00	0.00	0.00	500.00-					500.00-
99 E --- 2-- 231000 ---		EMPLOYEE BENEFITS	0.00	19.13	38.26	0.00	0.00	38.26-					38.26-
99 E --- 3-- 231000 ---		PURCHASED SERVICES	0.00	546.66	1,172.62	0.00	0.00	1,172.62-					1,172.62-
99 E --- --- 231000 ---		BOARD OF EDUCATION	0.00	815.79	1,710.88	0.00	0.00	1,710.88-					1,710.88-
99 E --- 3-- 231500 ---		PURCHASED SERVICES	0.00	5,979.50	29,457.00	0.00	0.00	29,457.00-					29,457.00-
99 E --- --- 231500 ---		BOARD OF EDUCATION - LEG	0.00	5,979.50	29,457.00	0.00	0.00	29,457.00-					29,457.00-
99 E --- 1-- 235000 ---		SALARIES	135,832.00	11,319.34	56,596.70	41.67	0.00	79,235.30					79,235.30
99 E --- 2-- 235000 ---		EMPLOYEE BENEFITS	51,599.37	4,088.36	20,441.80	33.62	0.00	31,157.57					31,157.57
99 E --- 3-- 235000 ---		PURCHASED SERVICES	0.00	390.67	5,636.00	0.00	0.00	5,636.00-					5,636.00-
99 E --- 4-- 235000 ---		NON-CAPITAL OBJECTS	120,000.00	29,007.25	56,062.14	46.72	0.00	44,194.13					44,194.13
99 E --- --- 235000 ---		CHARTER AUTHORIZER OP. C	307,431.37	44,805.62	138,736.64	45.13	0.00	19,743.73					19,743.73
99 E --- 1-- 239000 ---		SALARIES	78,446.00	6,537.18	32,685.90	41.67	0.00	45,760.10					45,760.10

Ed T Loc Obj Func	Proj	Obj	2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpected Balance
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	
99 E --- 2-- 239000 ---		EMPLOYEE BENEFITS	41,593.12	3,303.54	16,517.70	39.71	0.00	25,075.42	0.00	25,075.42	0.00	25,075.42	
99 E --- --- 239000 ---		OTHER GENERAL ADMINISTRATIVE	120,039.12	9,840.72	49,203.60	40.99	0.00	70,835.52	0.00	70,835.52	0.00	70,835.52	
99 E --- 1-- 240000 ---		SALARIES	775,769.43	66,492.16	321,909.14	41.50	0.00	453,860.29	0.00	453,860.29	0.00	453,860.29	
99 E --- 2-- 240000 ---		EMPLOYEE BENEFITS	439,889.63	35,505.86	176,033.61	40.02	0.00	263,856.02	0.00	263,856.02	0.00	263,856.02	
99 E --- 3-- 240000 ---		PURCHASED SERVICES	0.00	4,874.36	10,824.80	0.00	0.00	10,824.80-	0.00	10,824.80-	0.00	10,824.80-	
99 E --- 9-- 240000 ---		OTHER EXPENDITURES	0.00	0.00	129.00	0.00	0.00	129.00-	0.00	129.00-	0.00	129.00-	
99 E --- --- 240000 ---		BUILDING ADMINISTRATION	1,215,659.06	106,872.38	508,896.55	41.86	0.00	706,762.51	0.00	706,762.51	0.00	706,762.51	
99 E --- 1-- 252000 ---		SALARIES	25,661.76	2,216.42	10,373.17	40.42	0.00	15,288.59	0.00	15,288.59	0.00	15,288.59	
99 E --- 2-- 252000 ---		EMPLOYEE BENEFITS	10,199.82	814.49	3,967.18	38.89	0.00	6,232.64	0.00	6,232.64	0.00	6,232.64	
99 E --- 3-- 252000 ---		PURCHASED SERVICES	0.00	97.88	391.52	0.00	0.00	391.52-	0.00	391.52-	0.00	391.52-	
99 E --- --- 252000 ---		FISCAL	35,861.58	3,128.79	14,731.87	41.08	0.00	21,129.71	0.00	21,129.71	0.00	21,129.71	
99 E --- 1-- 253000 ---		SALARIES	8,656.00	721.34	3,606.70	41.67	0.00	5,049.30	0.00	5,049.30	0.00	5,049.30	
99 E --- 2-- 253000 ---		EMPLOYEE BENEFITS	694.95	107.88	539.40	77.62	0.00	155.55	0.00	155.55	0.00	155.55	
99 E --- 3-- 253000 ---		PURCHASED SERVICES	15,000.00	1,344.44	4,287.02	28.58	0.00	10,712.98	0.00	10,712.98	0.00	10,712.98	
99 E --- 4-- 253000 ---		NON-CAPITAL OBJECTS	0.00	0.00	2,973.28	0.00	0.00	2,973.28-	0.00	2,973.28-	0.00	2,973.28-	
99 E --- 5-- 253000 ---		CAPITAL OBJECTS	0.00	0.00	0.00	0.00	0.00	14,465.00	0.00	14,465.00	0.00	14,465.00	
99 E --- --- 253000 ---		OPERATION	24,350.95	2,173.66	11,406.40	46.84	14,465.00-	27,409.55	0.00	27,409.55	0.00	27,409.55	
99 E --- 3-- 254500 ---		PURCHASED SERVICES	12,000.00	0.00	271.00	2.26	0.00	11,729.00	0.00	11,729.00	0.00	11,729.00	
99 E --- --- 254500 ---		VEHICLE MAINTENANCE	12,000.00	0.00	271.00	2.26	0.00	11,729.00	0.00	11,729.00	0.00	11,729.00	
99 E --- 3-- 255000 ---		PURCHASED SERVICES	215,000.00	0.00	0.00	0.00	0.00	215,000.00	0.00	215,000.00	0.00	215,000.00	
99 E --- --- 255000 ---		FACILITY ACQUISITION/REM	215,000.00	0.00	0.00	0.00	0.00	215,000.00	0.00	215,000.00	0.00	215,000.00	
99 E --- 3-- 255400 ---		PURCHASED SERVICES	0.00	188,131.73	188,131.73	0.00	0.00	188,131.73-	0.00	188,131.73-	0.00	188,131.73-	
99 E --- --- 255400 ---		RENTAL IN LIEU OF PURCHASE	0.00	188,131.73	188,131.73	0.00	0.00	188,131.73-	0.00	188,131.73-	0.00	188,131.73-	
99 E --- 3-- 260000 ---		PURCHASED SERVICES	105,000.00	0.00	0.00	0.00	0.00	105,000.00	0.00	105,000.00	0.00	105,000.00	
99 E --- --- 260000 ---		CENTRAL SERVICES	105,000.00	0.00	0.00	0.00	0.00	105,000.00	0.00	105,000.00	0.00	105,000.00	
99 E --- 3-- 263300 ---		PURCHASED SERVICES	235,000.00	5,239.20	117,782.91	50.12	0.00	117,217.09	0.00	117,217.09	0.00	117,217.09	
99 E --- --- 263300 ---		PUBLIC INFORMATION	235,000.00	5,239.20	117,782.91	50.12	0.00	117,217.09	0.00	117,217.09	0.00	117,217.09	
99 E --- 7-- 270000 ---		INSURANCE AND JUDGEMENTS	75,000.00	10,461.00	57,724.01	76.97	0.00	17,275.99	0.00	17,275.99	0.00	17,275.99	
99 E --- --- 270000 ---		INSURANCE AND JUDGEMENTS	75,000.00	10,461.00	57,724.01	76.97	0.00	17,275.99	0.00	17,275.99	0.00	17,275.99	
99 E --- 6-- 281000 ---		DEBT RETIREMENT	70,000.00	0.00	0.00	0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	

Ed T Loc Obj Func 99 E --- --- 281000 ---	Proj Obj	2025-26 Revised Budget	2025-26 November Activity		2025-26 FYTD Activity		Encumbered Amount	Unencumbered Balance	Unexpended Balance
			Monthly Activity	FYTD %	0.00	0.00			
99 E --- 1-- 295000 ---	LONG-TERM CAPITAL DEBT	70,000.00	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00
99 E --- 2-- 295000 ---	SALARIES	315,163.86	18,997.13	113,538.74	36.03	0.00	201,625.12	201,625.12	98,837.32
99 E --- 3-- 295000 ---	EMPLOYEE BENEFITS	137,168.89	6,248.19	38,331.57	27.94	0.00	45,225.92-	45,225.92-	334,977.30
99 E --- 4-- 295000 ---	PURCHASED SERVICES	16,000.00	11,261.92	61,225.92	382.66	0.00	13,042.70	3,73	590,213.82
99 E --- 295000 ---	NON-CAPITAL OBJECTS	350,000.00	0.00	1,980.00	1,980.00	0.00	592,193.82	592,193.82	
99 E --- 295000 ---	ADMINISTRATIVE TECHNOLOGY	818,332.75	36,507.24	226,138.93	27.63	0.00	0.00	0.00	
99 E --- 2-----	SUPPORT SERVICES	7,241,860.70	1,052,053.12	2,661,063.44	36.75	7,258.73	4,573,538.53	4,580,797.26	
99 E --- 3--- 431000 ---	PURCHASED SERVICES	0.00	2,622.04	2,154.24	0.00	0.00	2,154.24-	2,154.24-	
99 E --- 431000 ---	GENERAL TUITION PAYMENTS	0.00	2,622.04	2,154.24	0.00	0.00	2,154.24-	2,154.24-	
99 E --- 4-----	NON-PROGRAM TRANSACTIONS	0.00	2,622.04	2,154.24	0.00	0.00	2,154.24-	2,154.24-	
99 E --- -----	OTHER PKG/COOP PROGRAM F	15,729,311.00	1,698,378.47	6,269,323.56	39.86	411,701.43	9,048,286.01	9,459,987.44	

Number of Accounts: 2414

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

Ed T	Loc	Obj	Proj	2025-26		2025-26		2025-26		Encumbered		Unreceived Balance
				Revised Budget	Monthly Revenue	FYTD Revenue	FYTD %	Encumbered	Balance			
10 R 800 211	500000 000	PROPERTY TAX		8,140,024.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,140,024.00
10 R 800 213	500000 000	MOBILE HOME TAX		22,000.00	1,499.92	5,999.68	27.27	0.00	0.00	0.00	0.00	16,000.32
10 R 800 262	500000 000	NON-CAP FOR RESALE		0.00	0.00	342.00	0.00	0.00	0.00	0.00	0.00	342.00-
10 R 800 264	500000 000	NON CAPITAL SURPLUS PROP.		12,000.00	0.00	30.00	0.25	0.00	0.00	0.00	0.00	11,970.00
10 R 800 271	500000 000	ADMISSIONS		40,000.00	2,682.00	9,646.00	24.12	0.00	0.00	0.00	0.00	30,354.00
10 R 800 279	500000 000	OTHER SCHOOL ACTIVITY INC		10,000.00	225.00	5,926.00	59.26	0.00	0.00	0.00	0.00	4,074.00
10 R 800 280	500000 000	INTEREST ON INVESTMENTS		102,608.00	7,343.91	112,716.91	109.85	0.00	0.00	0.00	0.00	10,108.91-
10 R 800 291	500000 000	GIFTS		3,000.00	0.00	6,350.00	211.67	0.00	0.00	0.00	0.00	3,350.00-
10 R 400 292	500000 000	STUDENT FEES		0.00	412.00	7,198.00	0.00	0.00	0.00	0.00	0.00	7,198.00-
10 R 800 292	500000 000	STUDENT FEES		20,000.00	1,670.00-	10,864.22	54.32	0.00	0.00	0.00	0.00	9,135.78
10 R 800 293	500000 000	RENTALS		4,000.00	1,775.00	1,925.00	48.13	0.00	0.00	0.00	0.00	2,075.00
10 R 800 297	500000 000	STUDENT FINES		500.00	70.00	996.24	199.25	0.00	0.00	0.00	0.00	496.24-
10 R --- 2--	-----	*REVENUE FROM LOCAL SOURC		8,354,132.00	12,337.83	161,994.05	1.94	0.00	0.00	0.00	0.00	8,192,137.95
10 R 800 343	500000 000	CHGS FOR CO-CURR ACT. TO		5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
10 R 800 345	500000 000	GENERAL TUITION-OPEN ENRO		13,528,810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,528,810.00
10 R --- 3--	-----	*INTERDIST FYMNTS WITHIN		13,533,810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,533,810.00
10 R 800 612	500000 000	TRANSPORTATION AID		110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00
10 R 800 613	500000 000	LIBRARY AID		145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,000.00
10 R 800 619	500000 000	OTHER CATEGORICAL AID		30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
10 R 800 621	500000 000	EQUALIZATION AID		16,001,375.00	0.00	2,405,750.00	15.03	0.00	0.00	0.00	0.00	13,595,625.00
10 R 800 630	500000 221	SPECIAL PROJECT GRANTS		0.00	83,513.58	83,513.58	0.00	0.00	0.00	0.00	0.00	83,513.58-
10 R 800 630	500000 222	SPECIAL PROJECT GRANTS		0.00	1,356.54	1,356.54	0.00	0.00	0.00	0.00	0.00	1,356.54-
10 R 800 630	500000 297	SPECIAL PROJECT GRANTS		30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
10 R 800 630	500000 522	SPECIAL PROJECT GRANTS		10,000.00	0.00	0.00	0.00	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	0.00	0.00	0.00	15,000.00
10 R 800 691	500000 000	COMPUTER AID		296,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,850.00
10 R 800 695	500000 000	STATE CATEGORICAL AID		1,497,356.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,497,356.00
10 R 800 699	500000 000	OTHER REVENUE FROM STATE		0.00	0.00	78.00	0.00	0.00	0.00	0.00	0.00	78.00-
10 R --- 6--	-----	*REVENUE FROM STATE SOURC		18,135,581.00	84,870.12	2,490,698.12	13.73	0.00	0.00	0.00	0.00	15,644,882.88
10 R 800 713	500000 400	VOCATIONAL EDUCATION AID		23,799.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,799.00
10 R 800 730	500000 341	SPECIAL PROJECT GRANT		102,515.00	8,499.46	8,499.46	8.29	0.00	0.00	0.00	0.00	94,015.54
10 R 800 730	500000 365	SPECIAL PROJECT GRANT		60,000.00	19,054.81	19,054.81	31.76	0.00	0.00	0.00	0.00	40,945.19
10 R 800 730	500000 381	SPECIAL PROJECT GRANT		19,561.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,561.00
10 R 510 751	500000 141	ECIA - CHAPTER 1		14,636.00	3,259.11	3,259.11	22.27	0.00	0.00	0.00	0.00	11,376.89
10 R 800 751	500000 141	ECIA - CHAPTER 1		345,000.00	34,861.83	34,861.83	10.10	0.00	0.00	0.00	0.00	310,138.17
10 R 800 780	500000 000	FED-DHS		93,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,000.00
10 R --- 7--	-----	*REVENUE FROM FEDERAL SOU		658,511.00	65,675.21	65,675.21	9.97	0.00	0.00	0.00	0.00	592,835.79

Ed	T	Loc	Obj	Func	Pri	Obj		2025-26	Revised Budget	2025-26	FYTD Revenue	2025-26	FYTD %	Encumbered	Unreceived	Balance
10	R	800	861	500000	000	EQUIPMENT	SALES	4,000.00	4,000.00	250.00	250.00	6.25	0.00	0.00	3,750.00	
10	R	---	8	--	---	*OTHER	FINANCING	SOURCES	4,000.00	250.00	250.00	6.25	0.00	0.00	3,750.00	
10	R	800	969	500000	000	OTHER	ADJUSTMENTS	0.00	0.00	9,570.33	0.00	0.00	0.00	0.00	9,570.33-	
10	R	800	971	500000	000	REFUND	OF DISB - AIDABLE	58,000.00	0.00	36,343.17	62.66	0.00	0.00	0.00	21,656.83	
10	R	800	990	500000	000	MISCELLANEOUS	OTHER REVEN	2,000.00	0.00	15.00	0.75	0.00	0.00	0.00	1,985.00	
10	R	---	9	--	---	*OTHER	REVENUES	60,000.00	0.00	45,928.50	76.55	0.00	0.00	0.00	14,071.50	
10	-	-	-	-	-	*GENERAL	FUND	40,746,034.00	163,133.16	2,764,545.88	6.78	0.00	0.00	37,981,488.12		
Grand Revenue Totals						40,746,034.00		163,133.16		2,764,545.88	6.78	0.00	0.00	37,981,488.12		

Number of Accounts: 37

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



JOHNSON BLOCK
CPAs

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

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

Year Ended June 30, 2025

MEDFORD AREA PUBLIC SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, 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, 2025, and the related notes to the financial statements, which collectively comprise the Medford Area Public School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Medford Area Public School District as of June 30, 2025, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Medford Area Public School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective July 1, 2024, the District adopted the provisions of GASB Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

As discussed in Note 2 to the financial statements, the District changed the classification of the Food Service Fund from a proprietary fund to a governmental fund. Our opinion is not modified with respect to this matter.

As discussed in Note 2 to the financial statements, the District changed the presentation of its Capital Projects Fund, separating Fund 49 and Fund 46 from the previously combined Capital Projects Fund. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 46 through 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Medford Area Public School District's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements 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 combining fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.

November 24, 2025

BASIC FINANCIAL STATEMENTS

MEDFORD AREA PUBLIC SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF NET POSITION
As of June 30, 2025

	Governmental Activities
Assets	
Current assets:	
Cash and investments	\$ 28,985,442
Receivables:	
Taxes	2,474,919
Accounts	29,628
Due from other governments	527,363
Total current assets	<u>32,017,352</u>
Noncurrent assets:	
Land	716,390
Construction in progress	721,214
Site improvements	2,503,259
Buildings and improvements	46,306,740
Furniture and equipment	3,449,499
Food service furniture and equipment	765,921
Less: Accumulated depreciation	(30,783,532)
Right to use leased assets, net of accumulated amortization	175,624
Total noncurrent assets	<u>23,855,115</u>
Total assets	<u>55,872,467</u>
Deferred Outflows of Resources	
Total assets and deferred outflows of resources	<u>11,366,813</u>
	<u>\$ 67,239,280</u>
Liabilities	
Current liabilities:	
Accounts payable	\$ 2,466,441
Accrued liabilities:	
Interest	154,346
Deposits payable	37,248
Due to fiduciary fund	203,194
Current portion of long-term obligations	595,300
Current portion of lease liability	29,027
Total current liabilities	<u>3,485,556</u>
Noncurrent liabilities:	
Long-term obligations, net of current portion	13,756,160
Lease liability, net of current portion	151,800
Compensated absences	1,912,737
Net pension liability	1,795,946
Net OPEB liability - District health insurance plan	274,980
Total noncurrent liabilities	<u>17,891,623</u>
Total liabilities	<u>21,377,179</u>
Deferred Inflows of Resources	
Net Position	
Net investment in capital assets	13,040,332
Restricted:	
Debt service	609,606
Special revenue trust	763,454
Capital projects	17,992,390
Community service	238,089
Food service	1,032,343
Unrestricted	5,728,740
Total net position	<u>39,404,954</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 67,239,280</u>

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Government Activities	Business-Type Activities	Total	
Governmental activities:							
Instruction:							
Regular instruction	\$ 18,628,871	\$ 153,262	\$ 545,166	\$ (17,930,443)	\$ -	\$ (17,930,443)	
Vocational instruction	1,420,929	-	22,245	(1,398,684)	-	(1,398,684)	
Physical instruction	1,072,924	-	42,237	(1,030,687)	-	(1,030,687)	
Special education instruction	6,728,529	-	2,594,818	(4,133,711)	-	(4,133,711)	
Other instruction	1,115,728	-	-	(1,115,728)	-	(1,115,728)	
Total instruction	28,966,981	153,262	3,204,466	(25,609,253)	-	(25,609,253)	
Support services:							
Pupil services	3,027,254	-	18,865	(3,008,389)	-	(3,008,389)	
Instructional staff services	3,376,812	-	399,602	(2,977,210)	-	(2,977,210)	
General administration services	1,547,215	-	-	(1,547,215)	-	(1,547,215)	
Building administration services	3,061,577	-	-	(3,061,577)	-	(3,061,577)	
Business services	386,489	-	-	(386,489)	-	(386,489)	
Operation and maintenance	3,544,260	-	26,460	(3,517,800)	-	(3,517,800)	
Pupil transportation	1,382,879	-	298,994	(1,083,885)	-	(1,083,885)	
Central services	445,466	-	9,159	(436,307)	-	(436,307)	
Insurance	280,283	-	-	(280,283)	-	(280,283)	
Community service	1,099,691	-	681,238	(418,453)	-	(418,453)	
Other support services	1,387,150	-	643	(1,386,507)	-	(1,386,507)	
Food service	1,372,123	463,523	820,493	(88,107)	-	(88,107)	
Interest on debt	285,491	-	-	(285,491)	-	(285,491)	
Depreciation - unallocated*	563,358	-	-	(563,358)	-	(563,358)	
Total support services	21,760,048	463,523	2,255,454	(19,041,071)	-	(19,041,071)	
Nonprogram:							
Purchased instructional services	1,061,776	-	-	(1,061,776)	-	(1,061,776)	
Other nonprogram	31,388	-	23,648	(7,740)	-	(7,740)	
Post-Secondary scholarships	57,591	-	-	(57,591)	-	(57,591)	
Total nonprogram	1,150,755	-	23,648	(1,127,107)	-	(1,127,107)	
Total school district	\$ 51,877,784	\$ 616,785	\$ 5,483,568	\$ (45,777,431)	\$ -	\$ (45,777,431)	
 General revenues:							
Property taxes:							
General purpose				7,495,699	-	7,495,699	
Debt service				736,907	-	736,907	
Community services				380,000	-	380,000	
State and federal aids not restricted to specific functions:							
General				37,609,376	-	37,609,376	
Interest and investment earnings				370,013	-	370,013	
Miscellaneous				1,396,717	-	1,396,717	
Total general revenues				47,988,712	-	47,988,712	
Change in net position				2,211,281	-	2,211,281	
Net position - beginning of year, as previously stated				36,615,207	1,602,320	38,217,527	
Change within financial reporting entity (business-type activity to governmental activity)				1,602,320	(1,602,320)	-	
Change in accounting principle (GASB 101)				(1,023,854)	-	(1,023,854)	
Net position - beginning, as restated				37,193,673	-	37,193,673	
Net position - end of year				\$ 39,404,954	\$ -	\$ 39,404,954	

* 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, 2025

	Major Funds					Nonmajor Gov't. Funds	Total Gov't. Funds
	General Fund	Capital Projects Fund	Capital Improvement Trust Fund	Package/ Cooperative Fund			
Assets							
Cash and investments	\$ 9,485,401	\$ 12,917,983	\$ 3,717,504	\$ 145,902	\$ 2,718,652	\$ 28,985,442	
Receivables:							
Taxes	2,474,919	-	-	-	-	2,474,919	
Accounts	2,296	-	-	27,181	151	29,628	
Due from other funds	-	-	1,700,000	-	-	1,700,000	
Due from other governments	355,142	-	-	-	172,221	527,363	
Total assets	\$ 12,317,758	\$ 12,917,983	\$ 5,417,504	\$ 173,083	\$ 2,891,024	\$ 33,717,352	
Liabilities							
Accounts payable and accrued liabilities	\$ 1,950,183	\$ 343,097	\$ -	117,223	\$ 55,938	\$ 2,466,441	
Deposits payable	-	-	-	-	37,248	37,248	
Due to other funds	1,847,334	-	-	55,860	-	1,903,194	
Total liabilities	3,797,517	343,097	-	173,083	93,186	4,406,883	
Fund balances							
Restricted for:							
Capital projects	-	12,574,886	5,417,504	-	-	17,992,390	
District operations per donor specifications	-	-	-	-	763,454	763,454	
Future community service expenditures	-	-	-	-	238,089	238,089	
Debt service	-	-	-	-	763,952	763,952	
Food service	-	-	-	-	1,032,343	1,032,343	
Unassigned	8,520,241	-	-	-	-	-	8,520,241
Total fund balances	8,520,241	12,574,886	5,417,504	-	2,797,838	29,310,469	
Total liabilities and fund balances	\$ 12,317,758	\$ 12,917,983	\$ 5,417,504	\$ 173,083	\$ 2,891,024	\$ 33,717,352	

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, 2025

Total fund balances from previous page \$ 29,310,469

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	54,463,023
Governmental accumulated depreciation	(30,783,532)

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	472,988
Governmental accumulated amortization	(297,364)

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	11,366,813
Deferred inflows of resources	(6,457,147)

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	(14,160,000)
Lease liability	(180,827)
Unamortized bond premium	(191,460)
Accrued interest on general obligation debt	(154,346)
Net pension liability	(1,795,946)
Compensated absences	(1,912,737)
Post employment benefits - district health insurance plan	(274,980)
Total net position - governmental activities	<u>\$ 39,404,954</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	Major Funds					
	General Fund	Capital Projects Fund	Capital Improvement Trust Fund	Package/Cooperative Fund	Nonmajor Gov't. Funds	Total Gov't. Funds
Revenues:						
Property taxes	\$ 7,795,563	\$ -	\$ -	\$ -	\$ 2,240,878	\$ 10,036,441
Other local sources	-	66,815	127,940	12,753	463,523	671,031
Interdistrict sources	11,978,598	-	-	6,653,807	-	18,632,405
Intermediate sources	8,750	-	-	-	-	8,750
State sources	20,982,932	-	-	-	24,149	21,007,081
Federal sources	1,804,529	-	-	-	1,640,179	3,444,708
Other sources	278,458	-	-	-	183	278,641
Total revenues	42,848,830	66,815	127,940	6,666,560	4,368,912	54,079,057
Expenditures:						
Current:						
Instruction:						
Regular instruction	11,104,906	-	-	6,934,698	219,684	18,259,288
Vocational instruction	1,193,245	-	-	157,907	2,685	1,353,837
Physical instruction	744,068	-	-	678,064	-	1,422,132
Special education instruction	6,579,070	-	-	-	-	6,579,070
Other instruction	727,059	-	-	-	-	727,059
Total instruction	20,348,348	-	-	7,770,669	222,369	28,341,386
Support services:						
Pupil services	1,968,447	-	-	1,007,039	-	2,975,486
Instructional staff services	1,997,628	-	-	1,314,405	-	3,312,033
General administration services	523,207	-	-	933,648	74,994	1,531,849
Building administration services	1,530,251	-	-	1,093,897	384,792	3,008,940
Business services	300,240	-	-	38,116	898	339,254
Operation and maintenance	3,058,144	1,156,929	10,616	210,359	396,490	4,832,538
Pupil transportation	1,304,063	-	-	110	53,279	1,357,452
Central services	145,903	-	-	298,936	627	445,466
Insurance	223,576	-	-	56,707	-	280,283
Community service	-	-	-	-	1,079,780	1,079,780
Food service	-	-	-	-	1,263,144	1,263,144
Other support services	711,765	-	-	626,299	76,194	1,414,258
Total support services	11,763,224	1,156,929	10,616	5,579,516	3,330,198	21,840,483
Nonprogram:						
Purchased instructional services	46,898	-	-	15,908	-	62,806
Other nonprogram	1,016,365	-	-	-	-	1,016,365
Total nonprogram	1,063,263	-	-	15,908	-	1,079,171
Debt service:						
Principal	-	-	-	47,997	79,400	127,397
Interest and other fiscal charges	41,081	-	-	1,122	100,571	142,774
Total debt service	41,081	-	-	49,119	179,971	270,171
Capital outlay	279,427	-	-	280,604	20,582	580,613
Total expenditures	33,495,343	1,156,929	10,616	13,695,816	3,753,120	52,111,824
Excess (deficiency) of revenues over expenditures	9,353,487	(1,090,114)	117,324	(7,029,256)	615,792	1,967,233
Other financing sources (uses):						
Sale of fixed assets	10,006	-	-	-	-	10,006
Proceeds of long-term debt	-	13,665,000	-	-	-	13,665,000
Premium on long-term debt	-	-	-	-	201,537	201,537
Transfer from other funds	-	-	1,715,000	7,029,256	-	8,744,256
Transfer to other funds	(8,744,256)	-	-	-	-	(8,744,256)
Total other financing sources (uses)	(8,734,250)	13,665,000	1,715,000	7,029,256	201,537	13,876,543
Net change in fund balances	619,237	12,574,886	1,832,324	-	817,329	15,843,776
Fund balances - beginning of year	7,901,004	-	3,585,180	-	853,582	12,339,766
Fund balances - beginning of year, restated	-	-	-	-	1,126,927	1,126,927
Fund balances - end of year	7,901,004	-	3,585,180	-	1,980,509	13,466,693
	\$ 8,520,241	\$ 12,574,886	\$ 5,417,504	\$ -	\$ 2,797,838	\$ 29,310,469

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, 2025

Net change in fund balances - total governmental funds	\$ 15,843,776
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	\$ 580,613
Asset additions not included in capital outlay	1,931,163
Depreciation expense reported in the Statement of Activities	<u>(1,104,848)</u>
Amount by which capital outlays are greater (less) than depreciation in the current period:	
	1,406,928
The District disposed of assets resulting in a reduction of capital assets and recapture of prior year depreciation and amortization 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:	(621,136)
The value of leased assets disposed of during the year was:	(66,025)
The amount of depreciation recapture for the year was:	324,688
The amount of amortization recaptured for the year was:	<u>66,025</u>
The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:	
	(296,448)
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	<u>(47,300)</u>
Amount by which lease outlays are more (less) than amortization in the current period:	
	(47,300)
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	47,997
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	9,963
Change in compensated absences	<u>(82,045)</u>
Amounts paid are greater (less) than amounts earned by:	
	(72,082)
Debt incurred in governmental funds is reported as an other financing source, but is reported as an increase in outstanding long-term debt in the Statement of Net Position, and does not affect the Statement of Activities.	
The amount of debt incurred in the current year is:	(13,665,000)
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:	79,400
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	142,774
The amount of interest accrued during the current period	<u>(295,567)</u>
Interest paid is greater (less) than interest accrued by:	
	(152,793)
In government funds, debt discount costs and premiums on outstanding long-term debt are reported as an expenditure or revenue when incurred. In the Statement of Activities, premiums and discounts are amortized over the life of the debt issue.	
The amount of premium incurred in the current period	(201,537)
The amount of debt premium amortized and recognized during the current period	<u>10,077</u>
The amount of debt premiums and discounts recognized during the current period:	
	(191,460)
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	1,577,380
Actuarially determined change in net pension asset/liability between years, with some adjustments	<u>(2,319,117)</u>
Change in net position - governmental activities	
	<u>\$ 2,211,281</u>

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended June 30, 2025

	<u>Food Service</u>
Operating revenues:	
Total operating revenues	\$ _____ -
Operating expenses:	
Total operating expenses	_____ -
Operating income (loss)	_____ -
Change in net position	_____ -
Net position - beginning of year	1,602,320
Change within financial reporting entity (proprietary fund to governmental fund)	(1,602,320)
Net position - beginning of year, restated	-
Net position - end of year	<u><u>\$</u></u> _____ -

See accompanying notes to financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2025

	Employee- Benefit Trust Fund
Assets	
Cash and cash equivalents	\$ 903,723
Investments	1,570,825
Due from other funds	203,194
Total assets	<u>\$ 2,677,742</u>
Liabilities	
Total liabilities	<u>\$ -</u>
Net Position	
Restricted	2,677,742
Total net position	<u>\$ 2,677,742</u>
Total liabilities and net position	<u>\$ 2,677,742</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, 2025

	Employee- Benefit Trust Fund
Additions	
Contributions	\$ 297,454
Investment income (loss):	
Interest and dividends	72,780
Net change in fair value	95,185
Less - Investment expense	(15,603)
Net investment income	<u>152,362</u>
Total additions	<u>449,816</u>
Deductions	
Payment of benefits to trust fund participants	348,450
Implicit rate subsidy	<u>94,261</u>
Total deductions	<u>442,711</u>
Change in net position	7,105
Net position - beginning of year	2,670,637
Net position - end of year	<u><u>\$ 2,677,742</u></u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

MEDFORD AREA PUBLIC SCHOOL DISTRICT
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June 30, 2025

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MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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, 2025

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 Funds – 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, 2025

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
Capital Improvement Trust Fund
Special Revenue Funds:
 Package/Cooperative Fund

The District reports the following nonmajor governmental funds:

Debt Service Fund
Food Service Fund
Special Revenue Fund:
 Special Revenue Trust Fund
 Community Service Fund

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.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

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 – 2024 tax roll:

Lien date and levy date	December, 2024
Tax bills mailed	December, 2024
Payment in full or first installment due	January 31, 2025
Second installment due	July 31, 2025

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.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

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.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. RIGHT TO USE LEASED ASSETS

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

Under terms of employment, employees are granted leave in varying amounts. Benefits considered to be more likely than not to be used or settled at termination are recognized in the financial statements.

Amounts of accumulated leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the Statement of Net Position. A liability is also recorded for accumulating rights to receive leave benefits for the portion more than likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating leave benefits that is estimated will more likely than not to be paid upon termination. The District accrues compensated absences salary-related payments associated with payments of compensated absences.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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, 2025

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 \$9,804,644 and the OPEB of \$1,562,169.

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 \$5,325,589, and the OPEB of \$1,131,558.

The net position of the District is significantly impacted by the combined effect of deferred outflows and inflows of resources from the pension and OPEB plans.

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, 2025

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.

T. CHANGES IN ACCOUNTING PRINCIPLES

Effective July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. GASB 101 was issued to provide guidance on the accounting and financial reporting for compensated absences. As a result of adopting GASB 101, the District made changes to the way it recognizes and measures its compensated absence liability and an adjustment to beginning net position was required for the government-wide financial statements.

Effective July 1, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*. GASB 102 was issued to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The District does not have any certain risk disclosures requiring disclosure in the financial statements.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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 \$31,459,990 on June 30, 2025 and is summarized below:

Deposits with financial institutions	\$ 15,655,574
Petty cash funds	165
Nicolet Trust	903,723
MidAmerica Trust	411,720
Investments:	
Nicolet Trust	1,570,825
WISC	<u>12,917,983</u>
	<u><u>\$ 31,459,990</u></u>

Reconciliation to the basic financial statements:

District-Wide Statement of Net Position:	
Cash and investments	\$ 28,985,442
Fiduciary funds:	
Cash and cash equivalents	903,723
Investments	<u>1,570,825</u>
	<u><u>\$ 31,459,990</u></u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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:

	<u>Assets at Fair Value as of June 30, 2025</u>	
	Fair Value	Level 1
Bond mutual funds	\$ 1,066,683	\$ 1,066,683
Equity mutual funds	504,142	504,142
Total Investments by Fair Value Level	\$ 1,570,825	\$ 1,570,825

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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, 2025, \$18,095,760 of the District's deposits and investments with financial institutions totaling \$19,894,574 were uninsured. \$15,647,644 of the uninsured deposits are collateralized by a letter of credit with a fair value of \$16,710,167. The remaining \$2,448,116 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 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 6.6 years and a fair value of \$1,570,825.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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:

		Moody's							
	Fair Value	Aaa	Aa	A	Bbb	Bb	B	Below B	Not Rated
Mutual Bond Funds	\$ 857,901	\$ 60,307	\$ 407,156	\$ 95,044	\$ 213,765	\$ 47,804	\$ 32,033	\$ 1,265	\$ 527
Total Investments to be Rated	<u>857,901</u>	<u>\$ 60,307</u>	<u>\$ 407,156</u>	<u>\$ 95,044</u>	<u>\$ 213,765</u>	<u>\$ 47,804</u>	<u>\$ 32,033</u>	<u>\$ 1,265</u>	<u>\$ 527</u>
U.S. Government Obligations	203,809								
Cash Equivalents	4,973								
Equity Mutual Funds	<u>504,142</u>								
Total Investments Not Required to be Rated	<u>712,924</u>								
Total Investments	<u><u>\$ 1,570,825</u></u>								

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, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 716,390	\$ -	\$ -	\$ 716,390
Construction work in progress	-	721,214	-	721,214
Total capital assets not being depreciated	<u>716,390</u>	<u>721,214</u>	<u>-</u>	<u>1,437,604</u>
Capital assets being depreciated:				
Building and improvements	45,649,373	949,095	291,728	46,306,740
Furniture and equipment	3,210,777	396,126	157,404	3,449,499
Site improvements	2,256,168	397,091	150,000	2,503,259
Food service furniture and equipment	739,675	48,250	22,004	765,921
Total capital assets being depreciated	<u>51,855,993</u>	<u>1,790,562</u>	<u>621,136</u>	<u>53,025,419</u>
Less: Accumulated depreciation for:				
Building and improvements	(27,646,439)	(758,289)	(5,834)	(28,398,894)
Furniture and equipment	(1,668,704)	(211,069)	(146,850)	(1,732,923)
Site improvements	(423,947)	(93,671)	(150,000)	(367,618)
Food service furniture and equipment	(264,282)	(41,819)	(22,004)	(284,097)
Total accumulated depreciation	<u>(30,003,372)</u>	<u>(1,104,848)</u>	<u>(324,688)</u>	<u>(30,783,532)</u>
Net capital assets - governmental activities	<u><u>\$ 22,569,011</u></u>	<u><u>\$ 1,406,928</u></u>	<u><u>\$ 296,448</u></u>	<u><u>\$ 23,679,491</u></u>

Depreciation expense was charged to functions as follows:

Governmental activities:

 Instruction:

Regular	\$ 683
Vocational	38,589
Special education	1,261
Other instruction	3,373

 Support services:

Pupil services	4,129
Instructional staff services	15,680
School administration services	4,492
Operation and maintenance	381,126
Pupil transportation services	22,971
Other support services	27,367
Food service	41,819
Unallocated	563,358
Total depreciation expense - governmental activities	<u><u>\$ 1,104,848</u></u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

B. CAPITAL ASSETS (Continued)

Right to use leased asset activity for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025
Governmental activities:				
Right to use leased assets being amortized				
Buildings	\$ 472,988	\$ -	\$ -	\$ 472,988
Equipment	66,025	- -	66,025	-
Total right to use leased assets being amortized	<u>539,013</u>	<u>-</u>	<u>66,025</u>	<u>472,988</u>
Less: Accumulated amortization for:				
Buildings	(250,064)	(47,300)	- -	(297,364)
Equipment	(66,025)	- -	(66,025)	-
Total accumulated amortization	<u>(316,089)</u>	<u>(47,300)</u>	<u>(66,025)</u>	<u>(297,364)</u>
Net right to use leased assets	<u>\$ 222,924</u>	<u>\$ (47,300)</u>	<u>\$ -</u>	<u>\$ 175,624</u>

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

Support services:	
Business services	\$ 47,300
Total amortization expense - governmental activities	<u>\$ 47,300</u>

C. INTERFUND ACTIVITY

Interfund receivable and payable balances on June 30, 2025 are as follows:

Receivable Fund	Payable Fund	Purpose	Amount
Capital Improvements Trust Fund	General Fund	Contribution to Trust	\$ 1,700,000
Employee Benefits Trust Fund	General Fund	Contribution to Trust	147,334
Employee Benefits Trust Fund	Package/Cooperative Fund	Contribution to Trust	55,860

Interfund transfers for the year ended June 30, 2025 were as follows:

Transfer from:	Transfer to:	Purpose:	Total
General Fund	Package/Cooperative Fund	To finance operations	\$ 7,029,256
General Fund	Capital Improvements Trust Fund	To finance future capital projects	1,715,000

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

D. SHORT-TERM OBLIGATIONS

The District's short-term debt activity for the year ended June 30, 2025 is as follows:

	Balance 7/1/2024	Additions	Removals	Balance 6/30/2025
Line of credit, issued August 23, 2024, 6.35% interest rate, due August 23, 2025.	\$ -	\$ 8,300,000	\$ 8,300,000	\$ -
Total short-term borrowing	<u>\$ -</u>	<u>\$ 8,300,000</u>	<u>\$ 8,300,000</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 \$41,081 during the 2024-2025 school year. Subsequent to year end the line of credit was renewed for the 2025-26 school year.

E. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Balance 7/1/2024	Increases	Decreases	Balance 6/30/2025	Amounts Due Within One Year
Bonds, notes and loans payable:					
General obligation debt	\$ 574,400	\$ 13,665,000	\$ 79,400	\$ 14,160,000	\$ 595,300
Premium on long-term debt	-	201,537	10,077	191,460	-
Total bonds, notes and loans payable	<u>574,400</u>	<u>13,866,537</u>	<u>89,477</u>	<u>14,351,460</u>	<u>595,300</u>
Other liabilities:					
Compensated absences*	1,830,692	82,045	-	1,912,737	-
Total other liabilities	1,830,692	82,045	-	1,912,737	-
Total long-term liabilities	<u>\$ 2,405,092</u>	<u>\$ 13,948,582</u>	<u>\$ 89,477</u>	<u>\$ 16,264,197</u>	<u>\$ 595,300</u>

*The change in compensated absences liability is presented as a net change.

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, 2025 is comprised of the following individual issue:

Type	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance Outstanding 6/30/2025
General obligation promissory note 2021	7/6/2021	4/1/2031	1.10%	\$ 805,600	\$ 495,000
General obligation promissory note 2025	4/3/2025	4/1/2045	4.25-5%	13,665,000	13,665,000
Total general obligation debt					<u>\$ 14,160,000</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

E. LONG-TERM OBLIGATIONS (Continued)

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

Year Ending June 30,	Principal	Interest	Total
2026	\$ 595,300	\$ 620,049	\$ 1,215,349
2027	81,100	608,037	689,137
2028	82,000	607,145	689,145
2029	82,900	606,243	689,143
2030	83,900	605,331	689,231
2031-2035	84,800	3,018,308	3,103,108
2036-2040	5,545,000	2,538,375	8,083,375
2041-2045	7,605,000	988,174	8,593,174
	<u>\$ 14,160,000</u>	<u>\$ 9,591,662</u>	<u>\$ 23,751,662</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the District may not exceed ten percent of the equalized value of taxable property within the District's jurisdiction. The debt limit as of June 30, 2025, was \$146,470,744. Total general obligation debt outstanding at year end was \$14,160,000.

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 6/30/2025
Taylor County Lease Agreement (RVA Office)	7/16/2030	3.50%	\$ 292,708	\$ 180,827
Total				<u>\$ 180,827</u>

Lease liability activity for the year ended June 30, 2025 was as follows:

Lease Liability	Amounts				
	Balance 7/1/2024	Increases	Decreases	Balance 6/30/2025	Due Within One Year
Lease Liability	<u>\$ 228,824</u>	<u>\$ -</u>	<u>\$ 47,997</u>	<u>\$ 180,827</u>	<u>\$ 29,027</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

F. LEASES (Continued)

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

Year Ending June 30,	Principal	Interest	Total
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	30,808	1,117	31,925
2031	31,271	1,134	32,405
	<hr/> <u>\$ 180,827</u>	<hr/> <u>\$ 6,559</u>	<hr/> <u>\$ 187,386</u>

Lease expense for the year ended June 30, 2025 was reflected in the statement of activities as follows:

	Year Ending 6/30/2025
Lease expense	
Amortization expense by class of underlying asset	
Buildings	\$ 47,300
Total amortization expense	<hr/> 47,300
Interest on lease liabilities	1,122
Total lease expense	<hr/> <u>\$ 48,422</u>

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Plan membership (as of the June 30, 2024 measurement date):

Retirees	21
Active employees - Not Fully Eligible	345
Active employees - Fully Eligible	<u>22</u>
	<u><u>388</u></u>

Benefits Provided. The Plan provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. The trust document grants the District the authority to establish and amend the benefit terms.

Employees covered by benefit terms. At June 30, 2025, the following employees were covered by the benefit terms:

Percent of Premium	Administrators	Teachers	Support Staff
Employer	90% if hired prior to 7/1/2004 for a period of 8 years Specific credit if hired 7/1/2004 to 7/1/2005	\$39,160 for 15 years of service \$41,160 for 20 years of service \$43,160 for 25 years of service \$48,160 for 30 years of service	Up to a total of \$17,000 \$18,000 for 20 years of service \$19,000 for 25 years of service \$21,000 for 30 years of service
Employee	Hired prior to 7/1/2004 - 10% Hired 7/1/2004 to 7/1/2005: amounts in excess of employer amounts noted above.	Amounts in excess of the employer amounts noted above	Amounts in excess of the employer amounts noted above

Note: This credit is paid as a lump sum upon retirement into an HRA account held within the District's Irrevocable Trust.

Covered employee groups must meet the following eligibility guidelines:

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

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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, 2025, plan members contributed \$0 or 0% of total premiums.

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

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

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

Investments

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

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

Receivables

As of June 30, 2025, the Plan reported \$203,194 as an amount due from other funds; this represents contributions receivable to the Plan as of June 30, 2025.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

	Increase (Decrease)		
	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
<i>Changes in the Net OPEB Liability</i>			
Balance at 6/30/2023	\$ 3,538,876	\$ 2,542,101	\$ 996,775
Changes for the year:			
Service cost	202,564	-	202,564
Interest	133,139	-	133,139
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(64,596)	-	(64,596)
Changes in assumptions or other inputs	(241,009)	-	(241,009)
Contributions - employer	-	609,676	(609,676)
Net investment income	-	142,217	(142,217)
Benefit payments	(623,358)	(623,358)	-
Net Changes	(593,260)	128,535	(721,795)
Balance at 6/30/2024	\$ 2,945,616	\$ 2,670,636	\$ 274,980

Net OPEB Liability

The District's net OPEB liability (asset) of \$274,980 was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2024.

Actuarial Assumptions. The net OPEB liability (asset) in the June 30, 2024 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	5.58 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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

The discount rate of 5.58% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a municipal bond rate of 5.58%). 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 (4.58 percent) or 1-percentage-point higher (6.58 percent) than the current discount rate:

Net OPEB Liability (Asset)	Current		
	1% Decrease	Discount Rate	1% Increase
	4.58%	5.58%	6.58%
Net OPEB Liability (Asset)	<u>\$ 433,441</u>	<u>\$ 274,980</u>	<u>\$ 122,460</u>

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:

Net OPEB Liability (Asset)	Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	(6.0% decreasing to 3.5%)	(7.0% decreasing to 4.5%)	(8.0% decreasing to 5.5%)
Net OPEB Liability (Asset)	<u>\$ 226,081</u>	<u>\$ 274,980</u>	<u>\$ 328,112</u>

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

For the year ended June 30, 2025, the District recognized an OPEB expense of \$287,491. At June 30, 2025, 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	\$ 895,029	\$ (619,072)
Changes of assumptions or other inputs	329,857	(512,486)
Net difference between projected and actual earnings on OPEB plan investments	39,829	-
District contributions subsequent to the measurement date	297,454	-
Total	<u>\$ 1,562,169</u>	<u>\$ (1,131,558)</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

G. OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$297,454 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, 2026. 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	\$ 50,003
2026	100,482
2027	45,083
2028	41,032
2029	55,678
Thereafter	<u>(159,121)</u>
	<u><u>\$ 133,157</u></u>

Payable to the OPEB Plan

At June 30, 2025, the District reported a payable of \$203,194 for the 2024-2025 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, and expected to work at least 1200 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, 2025

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 (%)
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)
2024	3.6	15.0

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

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 \$1,577,380 in contributions from the employer.

Contribution rates as of June 30, 2025 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

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

At June 30, 2025, the District reported a liability (asset) of \$1,795,946 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. 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, 2024, the District's proportion was 0.10929799%, which was an increase of 0.00048701% from its proportion measured as of December 31, 2023.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

For the year ended June 30, 2025, the District recognized pension expense of \$2,378,557. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 5,577,397	\$ (5,241,004)
Net differences between projected and actual earnings on pension plan investments	2,729,036	-
Changes in assumptions	532,892	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	(84,585)
Employer contributions subsequent to the measurement date	<u>965,319</u>	-
Total	<u><u>\$ 9,804,644</u></u>	<u><u>\$ (5,325,589)</u></u>

\$965,319 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, 2026. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense (revenue) as follows:

<u>Year Ended June 30:</u>	Net Deferred Outflows (Inflows) of Resources
2026	\$ 1,041,299
2027	3,695,023
2028	(932,935)
2029	(289,651)
2030	-
Total	<u><u>\$ 3,513,736</u></u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023
Actuarial Cost Method:	Published November 19, 2024
Asset Valuation Method:	Entry Age Normal
Long-Term Expected Rate of Return:	Fair Value
Discount Rate:	6.8%
Salary Increases	6.8%
Wage Inflation:	3.0%
Seniority/Merit:	0.1% - 5.7%
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. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 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, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

H. PENSION PLAN (Continued)

Asset Allocation Targets and Expected Returns¹

As of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage ³	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
<hr/>			
Variable Fund Asset Class			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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: 2.6%

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 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). 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, 2025

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)	\$ 16,848,326	\$ 1,795,946	\$ (8,898,337)

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-etcf/reports-and-studies/financial-reports-and-statements>.

Payables to the Pension Plan

At June 30, 2025, the District had \$522,855 of contributions due to the pension plan at year end.

I. GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2025 include the following:

Restricted

Major Funds:

Capital projects	\$ 12,574,886
Capital improvement trust fund	5,417,504

Nonmajor Funds:

Special revenue trust - restricted donations	763,454
Debt service	763,952
Community service	238,089
Food Service	1,032,343
Total restricted fund balances	<u><u>20,790,228</u></u>

Unassigned

Major Fund:

General fund	<u><u>8,520,241</u></u>
Total unassigned fund balance	<u><u>8,520,241</u></u>
Total governmental fund balances	<u><u>\$ 29,310,469</u></u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)

J. CHANGE IN REPORTING ENTITY

Change in Fund Presentation

In the current year, the District began presenting Fund 49, Capital Projects, and Fund 46, Capital Improvement Trust Fund, as separate funds. In prior years, these funds were combined and reported as a single Capital Projects Fund. This change was made to improve transparency and align with common practice among Wisconsin school districts. No restatement of beginning fund balance was required for this change.

Change in Reporting Entity

Effective July 1, 2024, the District reclassified the Food Service Fund from a propriety fund to a governmental special revenue fund. This change was made to better reflect the nature of the fund's operations and align with DPI guidance. As a result, beginning fund balance and net position were restated.

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.

In March 2025, the District entered into construction contracts for \$1,118,911. Of that amount, \$995,184 has not been incurred as of June 30, 2025, representing a significant future contract for the District.

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.

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2025

NOTE 3. OTHER INFORMATION (Continued)

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

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025. When these become effective, application of these standards may restate portions of these financial statements.

E. PRIOD PERIOD ADJUSTMENTS

Prior period adjustments have been recorded for the change in accounting principle, and the change in fund type classification effective July 1, 2024, as follows:

	Reporting Units Affected by Adjustments to			
	Funds		Government-Wide	
	Food Service Fund (Governmental)	Food Service Fund (Proprietary Fund)	Governmental Activities	Business Type Activities
Fund Balance / Net position, as previously reported	\$ -	\$ 1,602,320	\$ 36,615,207	\$ 1,602,320
Change in accounting principle (GASB 101)	-	-	(1,023,854)	-
Change in fund type classification (business activity to governmental activity)	1,126,927	(1,602,320)	1,602,320	(1,602,320)
Fund Balance / Net position, as restated	\$ 1,126,927	\$ -	\$ 37,193,673	\$ -

Implementation of GASB Statement No. 101 required net position in the governmental activities to be decreased. The decrease in net position was to reflect the District's compensated absence liability at the beginning of the year.

The change in fund type classification of the Food Service Fund from a proprietary fund to a governmental special revenue fund required net position in the governmental activities to be increased, and net position in the business-type activity to be decreased.

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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Local sources	\$ 7,637,480	\$ 7,637,480	\$ 7,795,563	\$ 158,083
Interdistrict sources	11,505,000	11,505,000	11,912,842	407,842
Intermediate sources	-	-	4,524	4,524
State sources	18,415,765	18,415,765	18,560,881	145,116
Federal sources	702,587	702,587	912,560	209,973
Other sources	53,000	53,000	278,458	225,458
Total revenues	38,313,832	38,313,832	39,464,828	1,150,996
Expenditures:				
Current:				
Instruction:				
Regular instruction	10,993,164	10,993,164	11,104,906	(111,742)
Vocational instruction	1,183,894	1,183,894	1,193,245	(9,351)
Physical instruction	693,560	693,560	744,068	(50,508)
Other instruction	769,332	769,332	727,059	42,273
Total instruction	13,639,950	13,639,950	13,769,278	(129,328)
Support services:				
Pupil services	694,991	694,991	613,322	81,669
Instructional staff services	1,643,346	1,643,346	1,621,261	22,085
General administration services	375,076	375,076	521,841	(146,765)
Building administration services	1,516,626	1,516,626	1,530,251	(13,625)
Business services	297,718	297,718	286,860	10,858
Operation and maintenance	3,007,069	3,007,069	3,039,850	(32,781)
Pupil transportation	1,352,076	1,352,076	1,142,139	209,937
Central services	135,800	135,800	137,371	(1,571)
Insurance	214,776	214,776	223,445	(8,669)
Other support services	841,049	841,049	711,765	129,284
Total support services	10,078,527	10,078,527	9,828,105	250,422
Nonprogram:				
Purchased instructional services	-	-	4,539	(4,539)
Other nonprogram	953,375	953,375	1,016,365	(62,990)
Total nonprogram	953,375	953,375	1,020,904	(67,529)
Debt service:				
Interest	85,000	85,000	41,081	43,919
Total debt service	85,000	85,000	41,081	43,919
Capital outlay				
Total expenditures	31,087	31,087	138,376	(107,289)
Excess (deficiency) of revenues over expenditures	24,787,939	24,787,939	24,797,744	(9,805)
Other financing sources (uses):	13,525,893	13,525,893	14,667,084	1,141,191
Sale of fixed assets	4,000	4,000	10,006	6,006
Transfer to other funds	(13,529,893)	(13,529,893)	(14,057,853)	(527,960)
Total other financing sources (uses)	(13,525,893)	(13,525,893)	(14,047,847)	(521,954)
Net change in fund balance	-	-	619,237	619,237
Fund balance - beginning of year	7,901,004	7,901,004	7,901,004	-
Fund balance - end of year	\$ 7,901,004	\$ 7,901,004	\$ 8,520,241	\$ 619,237

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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues:				
Interdistrict sources	\$ 58,000	\$ 58,000	\$ 65,756	\$ 7,756
Intermediate sources	4,000	4,000	4,226	226
State sources	2,412,857	2,412,857	2,422,051	9,194
Federal sources	854,437	854,437	891,969	37,532
Total revenues	3,329,294	3,329,294	3,384,002	54,708
Expenditures:				
Current:				
Instruction:				
Special education instruction	6,943,165	6,943,165	6,579,070	364,095
Total instruction	6,943,165	6,943,165	6,579,070	364,095
Support services:				
Pupil services	1,336,300	1,336,300	1,355,125	(18,825)
Instructional staff services	409,003	409,003	376,367	32,636
General administration services	-	-	1,366	(1,366)
Business services	13,380	13,380	13,380	-
Operation and maintenance	20,000	20,000	18,294	1,706
Pupil transportation	147,670	147,670	161,924	(14,254)
Central services	6,500	6,500	8,532	(2,032)
Insurance	-	-	131	(131)
Total support services	1,932,853	1,932,853	1,935,119	(2,266)
Nonprogram:				
Purchased instructional services	34,026	34,026	42,359	(8,333)
Total nonprogram	34,026	34,026	42,359	(8,333)
Capital outlay				
Total expenditures	146,066	146,066	141,051	5,015
Excess (deficiency) of revenues over expenditures	9,056,110	9,056,110	8,697,599	358,511
	(5,726,816)	(5,726,816)	(5,313,597)	413,219
Other financing sources (uses):				
Transfer from other funds	5,726,816	5,726,816	5,313,597	(413,219)
Total other financing sources (uses)	5,726,816	5,726,816	5,313,597	(413,219)
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
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - PACKAGE/COOPERATIVE FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Variance with Final Budget	
	Original	Final	Actual	Favorable (Unfavorable)
Revenues:				
Local sources	\$ -	\$ -	\$ 12,753	\$ 12,753
Interdistrict sources	6,328,195	6,328,195	6,653,807	325,612
Total revenues	6,328,195	6,328,195	6,666,560	338,365
Expenditures:				
Current:				
Instruction:				
Regular instruction	6,495,240	6,495,240	6,934,698	(439,458)
Vocational instruction	139,537	139,537	157,907	(18,370)
Physical instruction	486,581	486,581	678,064	(191,483)
Total instruction	7,121,358	7,121,358	7,770,669	(649,311)
Support services:				
Pupil services	1,322,101	1,322,101	1,007,039	315,062
Instructional staff services	2,608,729	2,608,729	1,314,405	1,294,324
General administration services	414,351	414,351	933,648	(519,297)
Building administration services	1,222,660	1,222,660	1,093,897	128,763
Business services	56,554	56,554	38,116	18,438
Operation and maintenance	182,163	182,163	210,359	(28,196)
Pupil transportation	-	-	110	(110)
Central services	320,000	320,000	298,936	21,064
Insurance	66,935	66,935	56,707	10,228
Other support services	731,421	731,421	626,299	105,122
Total support services	6,924,914	6,924,914	5,579,516	1,345,398
Nonprogram:				
Purchased instructional services	-	-	15,908	(15,908)
Total nonprogram	-	-	15,908	(15,908)
Capital outlay	-	-	280,604	(280,604)
Debt service:				
Principal	-	-	47,997	(47,997)
Interest and other fiscal charges	70,000	70,000	1,122	68,878
Total debt service	70,000	70,000	49,119	20,881
Total expenditures	14,116,272	14,116,272	13,695,816	420,456
Excess (deficiency) of revenues over expenditures	(7,788,077)	(7,788,077)	(7,029,256)	758,821
Other financing sources (uses):				
Transfer from other funds	7,788,077	7,788,077	7,029,256	(758,821)
Total other financing sources (uses)	7,788,077	7,788,077	7,029,256	(758,821)
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, 2025

A) Sources/Inflows of Resources:

	General Fund	Special Education Fund
Actual amounts of total revenues from the budgetary comparison schedules	\$ 39,464,828	\$ 3,384,002
Reclassification:		
Special Education Fund revenues are reclassified to the General Fund, required for GAAP reporting	<u>3,384,002</u>	<u>(3,384,002)</u>
General Fund revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 42,848,830</u>	<u>\$ -</u>

B) Uses/Outflows of Resources:

	General Fund	Special Education Fund
Actual amounts of total expenditures from the budgetary comparison schedules	\$ 24,797,744	\$ 8,697,599
Reclassification:		
Special Education Fund expenditures are reclassified to the General Fund, required for GAAP reporting	<u>8,697,599</u>	<u>(8,697,599)</u>
General Fund expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 33,495,343</u>	<u>\$ -</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT
NET OTHER POSTEMPLOYMENT BENEFITS LIABILITY - HEALTHCARE SCHEDULES
For the Year Ended June 30, 2025

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability									
Service costs	\$ 202,564	\$ 194,773	\$ 320,928	\$ 313,866	\$ 323,154	\$ 300,740	\$ 188,401	\$ 202,459	\$ 202,459
Interest	133,139	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	(64,596)	420,472	(727,280)	-	502,732	-	498,057	-	-
Changes in assumptions or other inputs	(241,009)	-	(343,299)	-	75,740	64,093	538,919	(77,829)	-
Benefit payments	(623,358)	(897,371)	(662,920)	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in total OPEB	(593,260)	(148,676)	(1,299,882)	(235,874)	399,682	114,706	1,393,720	(514,404)	21,808
Total OPEB Liability-Beginning	3,538,876	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)	<u>\$ 2,945,616</u>	<u>\$ 3,538,876</u>	<u>\$ 3,687,552</u>	<u>\$ 4,987,334</u>	<u>\$ 5,223,308</u>	<u>\$ 4,823,626</u>	<u>\$ 4,708,920</u>	<u>\$ 3,315,200</u>	<u>\$ 3,829,604</u>
Fiduciary Net Position									
Contributions - employer	\$ 609,676	\$ 801,565	\$ 427,045	\$ 427,045	\$ 162,034	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Net investment income	142,217	80,127	(212,003)	315,566	87,193	134,705	113,058	204,445	50,997
Benefit payments	(623,358)	(897,371)	(662,920)	(663,333)	(379,135)	(424,393)	(206,345)	(745,772)	(293,519)
Net change in fiduciary net position	128,535	(15,679)	(447,878)	79,278	(129,908)	(226,598)	(12,820)	(491,060)	(219,748)
Fiduciary Net Position-Beginning	2,542,101	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)	<u>\$ 2,670,636</u>	<u>\$ 2,542,101</u>	<u>\$ 2,557,780</u>	<u>\$ 3,005,658</u>	<u>\$ 2,926,380</u>	<u>\$ 3,056,288</u>	<u>\$ 3,282,886</u>	<u>\$ 3,295,706</u>	<u>\$ 3,786,766</u>
Net OPEB Liability									
Net OPEB Liability - ending (a) - (b)	<u>\$ 274,980</u>	<u>\$ 996,775</u>	<u>\$ 1,129,772</u>	<u>\$ 1,981,776</u>	<u>\$ 2,296,928</u>	<u>\$ 1,767,338</u>	<u>\$ 1,426,034</u>	<u>\$ 19,494</u>	<u>\$ 42,838</u>
Fiduciary net position as a percentage of the Total OPEB Liability									
Covered Employee Payroll	90.66%	71.83%	69.36%	60.26%	56.03%	63.36%	69.72%	99.41%	98.88%
Net OPEB Liability as a percentage of covered-employee payroll	1.22%	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, 2025

SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially Determined Contribution (ADC)	\$ 609,676	\$ 801,565	\$ 427,045	\$ 427,045	\$ 392,001	\$ 392,001	\$ 210,718	\$ 210,718	\$ 44,470
Contributions in Relation to the ADC	\$ 609,676	\$ 801,565	\$ 427,045	\$ 427,045	\$ 162,034	\$ 63,090	\$ 80,467	\$ 50,267	\$ 22,774
Contribution Deficiency/(Excess)	<u><u>-\$</u></u>								
Covered-Employee Payroll	\$ 22,545,968	\$ 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	2.70%	4.00%	2.13%	2.55%	0.97%	0.44%	0.53%	0.43%	0.20%

See notes to required supplementary information.
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**MEDFORD AREA PUBLIC SCHOOL DISTRICT
WISCONSIN RETIREMENT SYSTEM SCHEDULES
For the Year Ended June 30, 2025**

**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)
2024	0.10929799%	\$ 1,795,946	\$22,860,590	7.86%	98.79%
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%

*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
2025	\$ 1,634,646	\$ (1,634,646)	\$ -	\$ 23,589,873	6.93%
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%

**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, 2025

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, 2025:

<u>Fund</u>	<u>Excess Expenditures</u>
General Fund:	
Instruction	\$ 129,328
Nonprogram	67,529
Capital outlay	107,289
Special Education Fund:	
Support services	2,266
Nonprogram	8,333
Package/Cooperative Fund:	
Instruction	649,311
Nonprogram	15,908
Capital outlay	280,604

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 1 preceding year.

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Amortization Method	2 year Level \$
Discount Rate	5.58%
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, 2025

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, 2025

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

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.4%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	6.8%	7.0%	7.0%	7.0%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit:	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.7%	1.9%	1.9%	1.9%
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 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 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.
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.	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%).

*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, 2025

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

	2019	2018	2017	2016	2015	
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	
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				
Amortization Period:	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)				
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 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.
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 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

*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, 2025

	General Fund	Special Education Fund	Elimination	Total Combined General Fund
Assets				
Cash and investments	\$ 9,232,301	\$ 253,100	\$ -	\$ 9,485,401
Receivables:				
Taxes	2,474,919	-	-	2,474,919
Accounts	2,266	30	-	2,296
Due from other governments	240,660	114,482	-	355,142
Total assets	\$ 11,950,146	\$ 367,612	\$ -	\$ 12,317,758
Liabilities				
Accounts payable	\$ 1,627,087	\$ 323,096	\$ -	\$ 1,950,183
Due to other funds	1,802,818	44,516	-	1,847,334
Total liabilities	3,429,905	367,612	-	3,797,517
Fund balances				
Unassigned	8,520,241	-	-	8,520,241
Total fund balances	8,520,241	-	-	8,520,241
Total liabilities and fund balances	\$ 11,950,146	\$ 367,612	\$ -	\$ 12,317,758

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GENERAL FUND
For the Year Ended June 30, 2025

	General Fund	Special Education Fund	Elimination	Total Combined General Fund
Revenues:				
Local sources	\$ 7,795,563	\$ -	\$ -	\$ 7,795,563
Interdistrict sources	11,912,842	65,756	-	11,978,598
Intermediate sources	4,524	4,226	-	8,750
State sources	18,560,881	2,422,051	-	20,982,932
Federal sources	912,560	891,969	-	1,804,529
Other sources	278,458	-	-	278,458
Total revenues	39,464,828	3,384,002	-	42,848,830
Expenditures:				
Current:				
Instruction:				
Regular instruction	11,104,906	-	-	11,104,906
Vocational instruction	1,193,245	-	-	1,193,245
Physical instruction	744,068	-	-	744,068
Special education instruction	-	6,579,070	-	6,579,070
Other instruction	727,059	-	-	727,059
Total instruction	13,769,278	6,579,070	-	20,348,348
Support services:				
Pupil services	613,322	1,355,125	-	1,968,447
Instructional staff services	1,621,261	376,367	-	1,997,628
General administration services	521,841	1,366	-	523,207
Building administration services	1,530,251	-	-	1,530,251
Business services	286,860	13,380	-	300,240
Operation and maintenance	3,039,850	18,294	-	3,058,144
Pupil transportation	1,142,139	161,924	-	1,304,063
Central services	137,371	8,532	-	145,903
Insurance	223,445	131	-	223,576
Other support services	711,765	-	-	711,765
Total support services	9,828,105	1,935,119	-	11,763,224
Nonprogram:				
Purchased instructional services	4,539	42,359	-	46,898
Other nonprogram	1,016,365	-	-	1,016,365
Total nonprogram	1,020,904	42,359	-	1,063,263
Debt service				
Interest	41,081	-	-	41,081
Total debt service	41,081	-	-	41,081
Capital outlay				
Total expenditures	138,376	141,051	-	279,427
Excess (deficiency) of				
revenues over expenditures	24,797,744	8,697,599	-	33,495,343
Other financing sources (uses):				
Sale of fixed assets	10,006	-	-	10,006
Transfer from other funds	-	5,313,597	(5,313,597)	-
Transfer to other funds	(14,057,853)	-	5,313,597	(8,744,256)
Total other financing	(14,047,847)	5,313,597	-	(8,734,250)
Net change in fund balances	619,237	-	-	619,237
Fund balances - beginning of year	7,901,004	-	-	7,901,004
Fund balances - end of year	\$ 8,520,241	\$ -	\$ -	\$ 8,520,241

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2025

	Special Revenue	Community Service	Debt Service	Food Service	Total Nonmajor Gov't. Funds
	Trust Fund	Fund	Fund	Fund	
Assets					
Cash and cash equivalents	\$ 773,357	\$ 126,092	\$ 763,952	\$ 1,055,251	\$ 2,718,652
Accounts receivable	60	-	-	91	151
Due from other governments	-	144,890	-	27,331	172,221
Total assets	\$ 773,417	\$ 270,982	\$ 763,952	\$ 1,082,673	\$ 2,891,024
Liabilities					
Accounts payable and accrued liabilities	\$ 9,963	\$ 32,893	\$ -	\$ 13,082	\$ 55,938
Deposits payable	-	-	-	37,248	37,248
Total liabilities	9,963	32,893	-	50,330	93,186
Fund balances					
Restricted for:					
District operations per donor specifications	763,454	-	-	-	763,454
Future community service expenditures	-	238,089	-	-	238,089
Debt service	-	-	763,952	-	763,952
Food service	-	-	-	1,032,343	1,032,343
Total fund balances	763,454	238,089	763,952	1,032,343	2,797,838
Total liabilities and fund balances	\$ 773,417	\$ 270,982	\$ 763,952	\$ 1,082,673	\$ 2,891,024

MEDFORD AREA PUBLIC SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Food Service Fund	Total Nonmajor Gov't. Funds
Revenues:					
Local sources	\$ 1,108,252	\$ 395,719	\$ 736,907	\$ -	\$ 2,240,878
Other local sources	-	-	-	463,523	463,523
State sources	-	-	-	24,149	24,149
Federal sources	-	843,835	-	796,344	1,640,179
Other sources	-	-	183	-	183
Total revenues	1,108,252	1,239,554	737,090	1,284,016	4,368,912
Expenditures:					
Current:					
Instruction:					
Regular instruction	219,684	-	-	-	219,684
Vocational instruction	2,685	-	-	-	2,685
Total instruction	222,369	-	-	-	222,369
Support services:					
General administration	-	74,994	-	-	74,994
Building administration	383,365	1,427	-	-	384,792
Business services	-	-	-	898	898
Operation and maintenance	289,770	414	-	106,306	396,490
Pupil transportation	19,102	34,177	-	-	53,279
Central services	-	627	-	-	627
Community service	-	1,079,780	-	-	1,079,780
Food service	-	-	-	1,263,144	1,263,144
Other support services	60,192	7,750	-	8,252	76,194
Total support services	752,429	1,199,169	-	1,378,600	3,330,198
Debt service:					
Principal	-	-	79,400	-	79,400
Interest and other fiscal charges	-	-	100,571	-	100,571
Total debt service	-	-	179,971	-	179,971
Capital outlay	8,815	11,767	-	-	20,582
Total expenditures	983,613	1,210,936	179,971	1,378,600	3,753,120
Excess (deficiency) of revenues over (under) expenditures					
	124,639	28,618	557,119	(94,584)	615,792
Other financing sources (uses):					
Premium on long-term debt	-	-	201,537	-	201,537
Total other financing sources (uses)	-	-	201,537	-	201,537
Net change in fund balances	124,639	28,618	758,656	(94,584)	817,329
Fund balances - beginning of year	638,815	209,471	5,296	-	853,582
Change within financial reporting entity (proprietary fund to governmental fund)	-	-	-	1,126,927	1,126,927
Fund balances - beginning of year, restated	638,815	209,471	5,296	1,126,927	1,980,509
Fund balances - end of year	\$ 763,454	\$ 238,089	\$ 763,952	\$ 1,032,343	\$ 2,797,838

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SCHEDULES OF CHARTER SCHOOL AUTHORIZER OPERATING COSTS AND SERVICE COSTS
For the Year Ended June 30, 2025

Operating Activity	WUFAR Object Code	Cost
Employee salaries	100	\$ 132,840
Employee benefits	200	53,306
Purchased services	300	421,566
Non-capital objects	400	188,048
Handicapped Pupils and School Age Parents	900	2,586
Total		\$ 798,346

Services Provided	Function Code	Cost
General Administration	235000	\$ 798,346
Total		\$ 798,346

Medford Area Public School District
 Post Retirement Trust
 July 1, 2025 through June 30, 2026

Month	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date
Beginning Balance	2,474,547.74	2,325,834.79	2,350,523.06	2,377,574.17	2,392,594.49								2,474,547.74
Additions	-												-
Earnings	3,664.68	2,909.02	12,605.77	3,908.86	4,000.70								27,089.03
Unrealized (Loss)/Gain	5,046.09	23,047.20	15,726.66	12,407.43	11,727.05								67,954.43
Fees	(1,348.50)	(1,267.95)	(1,281.32)	(1,295.97)	(1,304.11)								(6,497.85)
Annual Implicit Rate Subsidy	(94,259.69)	-	-										(94,259.69)
Contributions	297,454.00	-	-										297,454.00
Other													-
Disbursements	<u>(359,269.53)</u>	-	-										<u>(359,269.53)</u>
Ending Balance	2,325,834.79	2,350,523.06	2,377,574.17	2,392,594.49	2,407,018.13	-	-	-	-	-	-	-	2,407,018.13
Liability Value (-) Investment at Cost	2,257,869.47	2,254,509.53	2,265,833.98	2,268,446.87	2,271,143.46	(24,217.69)	(44,673.79)	(63,372.84)	(33,178.04)	(33,577.86)	(55,373.61)	(62,919.23)	-
Accum Unrealized (Loss) Gain	<u>67,965.32</u>	<u>96,013.53</u>	<u>111,740.19</u>	<u>124,147.62</u>	<u>135,874.67</u>	<u>24,217.69</u>	<u>44,673.79</u>	<u>63,372.84</u>	<u>33,178.04</u>	<u>33,577.86</u>	<u>55,373.61</u>	<u>62,919.23</u>	<u>2,407,018.13</u>

Beginning Balance	2,474,547.74
Additions	
Earnings	27,089.03
Unrealized Gain	67,954.43
Fees	(6,497.85)
Implicit Rate	(94,259.69)
Annual Contribution	297,454.00
Disbursements	<u>(359,269.53)</u>
	<u>2,407,018.13</u>

MEDFORD AREA PUBLIC SCHOOL DISTRICT

REGULAR BOARD OF EDUCATION MEETING

December 22, 2025

ACCOUNTS PAYABLE

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

Check # 202026 to Check # 2002272.

Amount \$ 2,296,342.41 for voucher checks and

Amount \$ 1,546,871.56 for payroll.

ACH # 252600017 to ACH # 252600020.

Amount \$ 5,667.24 for ACH.

Wire Transfer # 202500112 to Wire Transfer # 202500148.

Amount \$ 825,182.86 for Wire Transfer and

Amount \$ 0 for BMO Harris Credit Cards.

 REPORT SPECIFICATIONS
 DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT
 REPORT TITLE: 12/22/25 (Dates: 11/25/25 - 12/15/25)
 REQUESTED BY: lanneja DATE: 12/15/25
 PROGRAM NAME: fin/3frdtl01. TIME: 3:10:41 PM
 COPIES: 1 LPI: 6
 RUN ON SERVER: yes CREATE ASCII FILE: NO

Report Parameters

Description: MONTHLY BOARD OF ED CHECK LISTING
 Report Title: 12/22/25
 Print Detail Lines: Yes

Report Ranges	Low	High
Check Number:	0	999999999
Check Amount:	-999999999	999999999
PO Number:	0	999999999
Invoice Date:	07/02/24	12/22/25
Vendor to Display:	Invoice	
Vendor Type:		ZZZZZ
Vendor Sub Type:		ZZZZZ
Check type to print:	All	
Include Continuation Void	No	
Exclude Voided Checks:	No	
Print Only 1099 Vendors:	No	
Post Month Print Format:	Numeric	
Banks Selected:	BNKO	

Account Filters

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

Report Fields	Length	Sign	Edited	Whole	Field Format	Year	Suppress Repeating
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: 12/22/25 (Dates: 11/25/25 - 12/15/25)
REQUESTED BY: lanneja DATE: 12/15/25
PROGRAM NAME: TP-FIELD-HEAD TIME: 3:10:41 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	50	R	800				
200135	12/15/2025	Barker, John	0	REFUND FS ACCOU FOOD SERVICE BALANCE Totals for Barker, John	7.95-	50	R	800	251	257000	000	12/15/2025		
201610	10/28/2025	Medford Boys Basketball Booste	0	10/24/25 NESTLE DONATION	7.95-	200.00	21	R	400	291	500000	495	12/09/2025	
201610	10/28/2025	Medford Boys Basketball Booste	0	10/24/25 NESTLE DONATION Totals for Medford Boys Basketball Boost	200.00-	200.00	21	R	400	291	500000	499	12/09/2025	
201665	11/04/2025	Kalahari Resort	0	110 Hotel for WHPE Conference	0.00	640.48-	10	E	800	342	221300	365	12/09/2025	
201665	11/04/2025	Kalahari Resort	0	110 Hotel for WHPE Conference Totals for Kalahari Resort	640.48	640.48	10	E	800	342	221300	381	12/09/2025	
202026	11/25/2025	Christianson, Jason	0	11/25/25 BOYS VARSITY BASKETBALL VS EAU CLAIRE NORTH Totals for Christianson, Jason	0.00	150.00	10	E	400	310	162000	957	11/25/2025	
202027	11/25/2025	Clark, Christopher	0	11/25/25 BOYS JV BASKETBALL VS EAU CLAIRE NORTH Totals for Clark, Christopher	150.00	55.00	55.00	10	E	400	310	162000	957	11/25/2025
202028	11/25/2025	Clausnitzer, John	0	11/25/25 BOYS VARSITY BASKETBALL VS EAU CLAIRE NORTH Totals for Clausnitzer, John	55.00	150.00	150.00	10	E	400	310	162000	957	11/25/2025
202029	11/25/2025	Kelley, Bryce	0	11/25/25 BOYS VARSITY BASKETBALL VS EAU CLAIRE NORTH Totals for Kelley, Bryce	150.00	150.00	150.00	10	E	400	310	162000	957	11/25/2025
202030	11/25/2025	Pulkkinen, Michael	0	11/25/25 BOYS VARSITY ICE HOCKEY VS ALTOONA Totals for Pulkkinen, Michael	150.00	120.00	120.00	10	E	400	310	162000	961	11/25/2025
202031	11/25/2025	Schroder, Bryan	0	11/25/25 BOYS VARSITY ICE HOCKEY VS ALTOONA Totals for Schroder, Bryan	120.00	120.00	120.00	10	E	400	310	162000	961	11/25/2025
202032	11/25/2025	Spear, Scott	0	11/25/25 BOYS VARSITY ICE HOCKEY VS ALTOONA Totals for Spear, Scott	120.00	120.00	120.00	10	E	400	310	162000	961	11/25/2025
202033	11/25/2025	Wenzel, Leon	0	11/25/25 BOYS JV BASKETBALL VS EAU CLAIRE NORTH Totals for Wenzel, Leon	120.00	55.00	55.00	10	E	400	310	162000	957	11/25/2025
202034	11/25/2025	Wudi, Michael	0	11/25/25 BOYS JV2 BASKETBALL VS EAU CLAIRE NORTH Totals for Wudi, Michael	120.00	55.00	55.00	10	E	400	310	162000	957	11/25/2025
202035	11/25/2025	Medford Area Public School Dis	0	11/28/2025 payr 11/28/2025 payroll Totals for Medford Area Public School Di	55.00	778,252.55	778,252.55	10	A	000	000	711100	000	11/25/2025
202036	11/25/2025	Thrivent Mutual Funds	0	20251114ADDATM Thrivent Mutual Funds-J. Hraby-\$250	125.00	125.00	99	L	000	000	811670	000	11/28/2025	
202036	11/25/2025	Thrivent Mutual Funds	0	20251128ADDATM Thrivent Mutual Funds Totals for Thrivent Mutual Funds	125.00	125.00	125.00	99	L	000	000	811670	000	11/28/2025
202037	11/25/2025	Ameriprise Financial Services	0	20251114ADDAB NBS - National Benefit	250.00	50.00	50.00	99	L	000	000	811670	000	11/28/2025

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT NUMBER	POST DATE
			NUMBER			NUMBER	
202037	11/25/2025	Ameriprise Financial Services	0 20251128ADDAB	Services;M.Hawley-\$100	50.00	99 L 000 000 811670 000	11/28/2025
				Totals for Ameriprise Financial Services	100.00		
202038	11/25/2025	AXA Equitable	0 20251114ADDA22	R. Bloom-\$324, M. Phillips-\$500 Roth	412.00	99 L 000 000 811670 000	11/28/2025
202038	11/25/2025	AXA Equitable	0 20251128ADDA22	AXA EQUITABLE	412.00	99 L 000 000 811670 000	11/28/2025
				Totals for AXA Equitable	824.00		
202039	11/25/2025	WI SCTF	0 20251128ADDGA	WI SCTF-B.Wert-\$73.00,6063683	73.00	10 L 000 000 811680 000	11/28/2025
				Totals for WI SCTF	73.00		
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-11511000000000000000	19,661.33	10 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-11511000000000000000	12,539.16	27 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-11511000000000000000	94.76	50 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-11511000000000000000	208.08	80 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-11511000000000000000	10,946.90	99 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450985	December 25-11511700000000000000	654.54	10 L 000 000 811632 000	11/28/2025
				Totals for Delta Dental of Wisconsin	44,104.77		
202041	11/25/2025	Kansas City Life Insurance Co	0 1732891	December 2025-Short Term	1,236.37	10 L 000 000 811639 836	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732891	December 2025-Short Term	359.24	27 L 000 000 811639 836	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732891	December 2025-Short Term	222.43	99 L 000 000 811639 836	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732892	December 2025-Long Term	2,849.62	10 L 000 000 811633 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732892	December 2025-Long Term	1,722.88	27 L 000 000 811633 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732892	December 2025-Long Term	28.72	50 L 000 000 811633 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732892	December 2025-Long Term	51.97	80 L 000 000 811633 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732892	December 2025-Long Term	1,871.52	99 L 000 000 811633 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732893	December 25-Life	564.24	10 L 000 000 811634 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732893	December 25-Life	9.72	27 L 000 000 811634 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732893	December 25-Life	343.54	80 L 000 000 811634 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732893	December 25-Life	296.56	99 L 000 000 811634 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732893	December 25-Life	6.36	10 L 000 000 811634 000	11/28/2025
				Totals for Kansas City Life Insurance Co	9,563.17		
202042	11/25/2025	Security Health Plan	0 EMP569	December 2025	322,724.11	10 L 000 000 811631 000	11/28/2025
202042	11/25/2025	Security Health Plan	0 EMP569	December 2025	195,846.68	27 L 000 000 811631 000	11/28/2025
202042	11/25/2025	Security Health Plan	0 EMP569	December 2025	1,944.10	50 L 000 000 811631 000	11/28/2025
202042	11/25/2025	Security Health Plan	0 EMP569	December 2025	3,164.18	80 L 000 000 811631 000	11/28/2025
202042	11/25/2025	Security Health Plan	0 EMP569	December 2025	179,223.86	99 L 000 000 811631 000	11/28/2025
				Totals for Security Health Plan	702,902.93		
202043	11/25/2025	NVA Vision	0 4469708	December 2025-5108	2,706.07	10 L 000 000 811639 000	11/28/2025
202043	11/25/2025	NVA Vision	0 4469708	December 2025-5108	1,410.86	27 L 000 000 811639 000	11/28/2025
202043	11/25/2025	NVA Vision	0 4469708	December 2025-5108	970.40	50 L 000 000 811639 000	11/28/2025

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202043	11/25/2025	NVA Vision	0 4469708	December 2025-5108 Totals for NVA Vision	19.64 5,106.97	80 L 000 000 811639 000	000	11/28/2025
202044	11/26/2025	A'viands LLC	0 INV1900042755	OCTOBER 2025 FOOD SERVICE Totals for A'viands LLC	114,680.58 114,680.58	50 L 000 000 811200 000	000	11/26/2025
202045	11/26/2025	Anderson, Vanessa	0 10/21/25	MASH VOLLEYBALL LINE JUDGE Totals for Anderson, Vanessa	50.00 50.00	10 E 400 310 162000 951	000	11/26/2025
202046	11/26/2025	Christianson, Jason	0 11/14-11/20/25	MASH GIRLS BASKETBALL TABLE WORKER/ANNOUNCER Totals for Christianson, Jason	120.00 120.00	10 E 400 310 162000 956	000	11/26/2025
202047	11/26/2025	Clark, Christopher	0 11/18-11/20/25	MASH GIRLS BASKETBALL TABLE WORKER Totals for Clark, Christopher	85.00 85.00	10 E 400 310 162000 956	000	11/26/2025
202048	11/26/2025	Clausnitzer, Dawn	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TABLE WORKER Totals for Clausnitzer, Dawn	30.00 30.00	10 E 400 310 162000 951	000	11/26/2025
202048	11/26/2025	Clausnitzer, Dawn	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TABLE WORKER Totals for Clausnitzer, Dawn	55.00 55.00	10 E 400 310 162000 956	000	11/26/2025
202049	11/26/2025	Clausnitzer, John	0 11/14/25	MASH GIRLS BASKETBALL TABLE WORKER Totals for Clausnitzer, John	55.00 55.00	10 E 400 310 162000 956	000	11/26/2025
202050	11/26/2025	Kelley, Bryce	0 11/14/25	MASH GIRLS BASKETBALL TABLE WORKER Totals for Kelley, Bryce	55.00 55.00	10 E 400 310 162000 956	000	11/26/2025
202051	11/26/2025	Kelley, Rhonda	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TICKET TAKER Totals for Kelley, Rhonda	30.00 30.00	10 E 400 310 162000 951	000	11/26/2025
202051	11/26/2025	Kelley, Rhonda	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TICKET TAKER Totals for Kelley, Rhonda	30.00 30.00	10 E 400 310 162000 956	000	11/26/2025
202052	11/26/2025	Lange, Johnathon	0 10/30-11/17/25	MAMS BOYS BASKETBALL TABLE WORKER Totals for Lange, Johnathon	105.00 105.00	80 E 200 310 393000 957	000	11/26/2025
202053	11/26/2025	Miller, Deanna	0 11/1-11/20/25	MASH BOYS SOCCER/MASH GIRLS BB TICKET TAKER	30.00	10 E 400 310 162000 952	000	11/26/2025
202053	11/26/2025	Miller, Deanna	0 11/1-11/20/25	MASH BOYS SOCCER/MASH GIRLS BB TICKET TAKER	30.00	10 E 400 310 162000 956	000	11/26/2025
202053	11/26/2025	Miller, Deanna	0 9/30/25	MASH VOLLEYBALL TICKET TAKER Totals for Miller, Deanna	30.00 90.00	10 E 400 310 162000 951	000	11/26/2025
202054	11/26/2025	Rappe, Kari	0 11/20/25	MASH BOYS HOCKEY TABLE WORKER Totals for Rappe, Kari	30.00 30.00	10 E 400 310 162000 961	000	11/26/2025
202055	11/26/2025	Black River Transport	0 81460	SCHOOL FOREST PORTABLE SERVICES	35.00	10 E 800 328 255400 000	000	11/26/2025
202055	11/26/2025	Black River Transport	0 81466	MASH NEW HOUSE BUILD PORTABLE SERVICES	120.00	10 E 800 328 255400 000	000	11/26/2025
202055	11/26/2025	Black River Transport	0 81474	MASH TRACK PORTABLE SERVICES	120.00	10 E 800 328 255400 000	000	11/26/2025

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202055	11/26/2025	Black River Transport	0	81510	MASH BASEBALL FIELD PORTABLE SERVICES	120.00	10 E 800 328 255400 000	11/26/2025
202055	11/26/2025	Black River Transport	0	81512	MAES SOCCER FIELD PORTABLE SERVICES	120.00	10 E 800 328 255400 000	11/26/2025
202056	11/26/2025	Blazer Works	0	21303240	RVA SPED CONSULTANT	1,219.07	27 E 600 360 158700 019	11/26/2025
202056	11/26/2025	Blazer Works	0	21303442	RVA SPED CONSULTANT	50.60	27 E 600 360 158700 019	11/26/2025
202057	11/26/2025	CESA #9	0	000021096	MASH WI VIRTUAL SCHOOL ENROLLMENTS	290.00	10 E 400 386 431000 000	11/26/2025
					Totals for CESA #9	290.00		
202058	11/26/2025	Diverse Foodworks Equipment	0	103069	MAES OVEN SERVICE	708.75	50 E 800 324 257000 000	11/26/2025
					Totals for Diverse Foodworks Equipment	708.75		
202059	11/26/2025	Heggerty	9002500208	INV-251105-0209	decodable books	1,479.52	27 E 800 470 158700 341	11/26/2025
					Totals for Heggerty	1,479.52		
202060	11/26/2025	Ingleside Hotel	0	160581	RVA TECH SUMMIT HOTEL/CONFERENCE ROOM RENTAL/CATERER	7,054.00	99 E 600 342 221300 360	11/26/2025
202060	11/26/2025	Ingleside Hotel	0	160581	RVA TECH SUMMIT HOTEL/CONFERENCE ROOM RENTAL/CATERER	7,162.20	99 E 600 328 255400 360	11/26/2025
202060	11/26/2025	Ingleside Hotel	0	160581	RVA TECH SUMMIT HOTEL/CONFERENCE ROOM RENTAL/CATERER	10,642.96	99 E 600 411 235000 360	11/26/2025
					Totals for Ingleside Hotel	24,859.16		
202061	11/26/2025	Jerry's Music Inc	0	212602279	MAMS BAND ALTO SAXOPHONE	3,760.00	21 E 200 440 240000 212	11/26/2025
					Totals for Jerry's Music Inc	3,760.00		
202062	11/26/2025	Mid-Wisconsin Beverage Inc	0	2179361	MASH WEIGHT LIFTERS VENDING	324.48	21 E 400 411 240000 494	11/26/2025
202062	11/26/2025	Mid-Wisconsin Beverage Inc	0	2179362	MASH STUDENT VENDING	361.36	21 E 400 411 120000 610	11/26/2025
					Totals for Mid-Wisconsin Beverage Inc	685.84		
202063	11/26/2025	Northway Communications Inc	4012500137	186136	Radios replacement	1,660.00	10 E 800 440 253000 000	11/26/2025
					Totals for Northway Communications Inc	1,660.00		
202064	11/26/2025	O'Reilly Automotive, Inc.	0	3844-302625	MAINT SUPPLIES	28.98	10 E 800 411 253000 000	11/26/2025
					Totals for O'Reilly Automotive, Inc.	28.98		
202065	11/26/2025	Reindl Printing Inc.	0	165095	NOVEMBER 2025 NEWSLETTER	255.00	10 E 800 411 260000 000	11/26/2025
					Totals for Reindl Printing Inc.	255.00		
202066	11/26/2025	The Sports Page	0	11/15/25	2025 BOWLING EXTRAVAGANZA	795.20	27 E 800 943 158700 341	11/26/2025
202066	11/26/2025	The Sports Page	0	11/19/25	STAFF OUTING	1,271.77	10 E 800 940 232300 000	11/26/2025
					Totals for The Sports Page	2,066.97		
202067	11/26/2025	Taylor County WI Humane Socie	0	11/24/25	9 TURKEY TROT REGISTRATIONS	225.00	10 E 800 940 232300 000	11/26/2025
					Totals for Taylor County WI Humane Socie	225.00		
202068	11/26/2025	The Reading League	9002500209	9025	decodable books UFL1, READ 180	133.44	27 E 800 470 158700 341	11/26/2025
					Totals for The Reading League	133.44		

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						NUMBER	NUMBER	99	E	600	360		
202069	11/26/2025	Tipping Point Consulting LLC	0 2172	RVA INSTALLMENT FOR SALES FORCE Totals for Tipping Point Consulting LLC	11,061.60	99	E	600	360	295000	360	11/26/2025	
202070	11/26/2025	Ultatel	0 3232465	MASH FAX LINE/PAGING Totals for Ultatel	158.25	10	E	800	355	260000	000	11/26/2025	
202071	11/26/2025	Unifide CST	4002500324 IVW000032179	Scale Re-certification Totals for Unifide CST	172.33	10	E	400	310	162000	959	11/26/2025	
202072	11/26/2025	Wisconsin Bus Sales	0 30006604518	BUS SEAT Totals for Wisconsin Bus Sales	858.42	27	E	800	440	256600	341	11/26/2025	
202073	12/01/2025	Brown, Thomas	0 12/1/25	GIRLS VARSITY HOCKEY VS BLACK RIVER FALLS Totals for Brown, Thomas	120.00	10	E	400	310	162000	960	12/01/2025	
202074	12/01/2025	Kloes, Nicole	0 12/1/25	GIRLS VARSITY HOCKEY VS BLACK RIVER FALLS Totals for Kloes, Nicole	150.00	10	E	400	310	162000	960	12/01/2025	
202075	12/01/2025	Wendorf, William	0 12/1/25	GIRLS VARSITY HOCKEY VS BLACK RIVER FALLS Totals for Wendorf, William	120.00	10	E	400	310	162000	960	12/01/2025	
202076	12/01/2025	Charter Communications	0 171329401111425	171329401:TV 11/15-12/14/25	30.61	80	E	800	359	230000	000	12/01/2025	
202076	12/01/2025	Charter Communications	0 171334401112125	171334401: RVA 11/27-12/26/25 Totals for Charter Communications	51.03	99	E	600	360	295000	360	12/01/2025	
202077	12/01/2025	WE Energies	0 0711951130-0000	MASH POOL/THEATER:10/17-11/17/25	81.64	1,513.52	10	E	800	331	253000	000	12/01/2025
202077	12/01/2025	WE Energies	0 0711951130-0000	DISTRICT OFFICE:10/17-11/17/25	96.44	10	E	800	331	253000	000	12/01/2025	
202077	12/01/2025	WE Energies	0 0711951130-0000	MASH STORAGE/VEHICLE/OFFICE:10/17-11/17/25	122.51	10	E	800	331	253000	000	12/01/2025	
202077	12/01/2025	WE Energies	0 0711951130-0000	1055 W BROADWAY:10/17-11/17/25	50.97	10	E	800	331	253000	000	12/01/2025	
202077	12/01/2025	WE Energies	0 0711951130-0000	STETSONVILLE SCHOOL:10/17-11/17/25	902.56	10	E	800	331	253000	000	12/01/2025	
202077	12/01/2025	WE Energies	0 0745566526-0000	711 PEPS DR NEW HOUSE BUILD: 11/5-11/17/25 Totals for WE Energies	4.18	10	E	800	331	253000	000	12/01/2025	
202078	12/02/2025	Hockin, Timothy	0 12/2/25	BOYS VARSITY HOCKEY VS WAUPACA Totals for Hockin, Timothy	2,690.18	120.00	10	E	400	310	162000	961	12/02/2025
202079	12/02/2025	Nelmark, Nathan	0 12/2/25	BOYS VARSITY HOCKEY VS WAUPACA Totals for Nelmark, Nathan	120.00	120.00	10	E	400	310	162000	961	12/02/2025
202080	12/02/2025	Peloquin, Christopher	0 12/2/25	BOYS VARSITY HOCKEY VS WAUPACA Totals for Peloquin, Christopher	120.00	120.00	10	E	400	310	162000	961	12/02/2025
202081	12/02/2025	Deml, Steven	0 11/12/25	RVA BOARD MILEAGE Totals for Deml, Steven	73.60	73.60	99	E	600	342	231000	360	12/02/2025
202082	12/02/2025	Glodowski, Dana	0 11/12/25	RVA BOARD MILEAGE	28.98	28.98	99	E	600	342	231000	360	12/02/2025

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202083	12/02/2025	Haenel, Jessica	0 11/12/25	Totals for Glodowski, Dana RVA BOARD MILEAGE	28.98 57.96	99 E 600 342 231000 360	12/02/2025
202084	12/02/2025	Hanson, Jeffrey	0 11/12/25	Totals for Haenel, Jessica RVA BOARD MILEAGE	57.96 65.32	99 E 600 342 231000 360	12/02/2025
202085	12/02/2025	Klimmer, Lydia	0 11/12/25	Totals for Hanson, Jeffrey RVA BOARD MILEAGE	65.32 38.64	99 E 600 342 231000 360	12/02/2025
202086	12/02/2025	Papendorf, Nathan	0 11/12/25	Totals for Klimmer, Lydia RVA BOARD MILEAGE	38.64 34.04	99 E 600 342 231000 360	12/02/2025
202087	12/02/2025	Pickarts, Brett	0 11/12/25	Totals for Papendorf, Nathan RVA BOARD MILEAGE	34.04 65.32	99 E 600 342 231000 360	12/02/2025
202088	12/02/2025	Wolosek, Angela	0 11/12/25	Totals for Pickarts, Brett RVA BOARD MILEAGE	65.32 28.52	99 E 600 342 231000 360	12/02/2025
202089	12/02/2025	Anderson, Darrell	0 11/20/25	Totals for Wolosek, Angela MASH HISTORY CLUB WREATH SALE	28.52 272.50	21 E 400 411 120000 607	12/02/2025
202090	12/02/2025	Demco	4002500267 7707125	Totals for Anderson, Darrell Sticktogether puzzles for makerspace	272.50 155.39	10 E 400 411 222200 000	12/02/2025
202091	12/02/2025	Follett Content Solutions, LLC	4002500301 647647F	Totals for Demco Replacement Books	155.39 87.74	10 E 400 432 222200 031	12/02/2025
202092	12/02/2025	GFL Environmental	0 UE0001077086	Totals for Follett Content Solutions, LL NOVEMBER WASTE SERVICES	87.74 1,552.25	10 E 400 324 253000 000	12/02/2025
202092	12/02/2025	GFL Environmental	0 UE0001077086	NOVEMBER WASTE SERVICES	976.02	10 E 100 324 253000 000	12/02/2025
202092	12/02/2025	GFL Environmental	0 UE0001077086	NOVEMBER WASTE SERVICES	454.51	10 E 101 324 253000 000	12/02/2025
202092	12/02/2025	GFL Environmental	0 UE0001077086	NOVEMBER WASTE SERVICES	906.33	10 E 200 324 253000 000	12/02/2025
202093	12/02/2025	In Stitches & Ink LLC	0 000221	Totals for GFL Environmental MAINT SHIRTS	3,889.11 397.80	10 E 400 420 253000 000	12/02/2025
202093	12/02/2025	In Stitches & Ink LLC	0 000221	MAINT SHIRTS	397.80	10 E 200 420 253000 000	12/02/2025
202093	12/02/2025	In Stitches & Ink LLC	0 000221	MAINT SHIRTS	265.20	10 E 100 420 253000 000	12/02/2025
202093	12/02/2025	In Stitches & Ink LLC	0 000221	MAINT SHIRTS	265.20	10 E 101 420 253000 000	12/02/2025
202094	12/02/2025	McMillan Electric	0 C43066	Totals for In Stitches & Ink LLC MAMS INSTALL NEW RECEPTACLE IN BLEACHERS	1,326.00 522.14	10 E 200 324 254300 000	12/02/2025
202095	12/02/2025	NCS Pearson, Inc.	9002500207 30290123	Totals for McMillan Electric DAYC-2 Cognitive Domain Record Forms Qty 25 (Print) 015804853	522.14 118.00	27 E 800 490 215200 347	12/02/2025
202096	12/02/2025	Ozark Delight Candy Co, Inc	4002500322 34746	Totals for NCS Pearson, Inc. Ozark Sucker Fundraiser	118.00 270.00	21 E 400 411 240000 444	12/02/2025
202097	12/02/2025	WI FFA	0 22355	Totals for Ozark Delight Candy Co, Inc MASH FFA 2026 HALF-TIME CONFERENCE	270.00 250.00	21 E 400 940 240000 444	12/02/2025

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202097	12/02/2025	WI FFA	0 3945	- JAN. 16-17 MASH FF NATIONAL FFA FALL LEADERSHIP CONFERENCE: 11/13-11/14/25 Totals for WI FFA	900.00 1,150.00	21 E 400 940 240000 444	12/02/2025
202098	12/04/2025	Gelhaus, Barbara	0 12/4/25	BOYS VARSITY SWIMMING VS SHAWANO Totals for Gelhaus, Barbara	120.00 120.00	10 E 400 310 162000 958	12/04/2025
202099	12/04/2025	Schirger, Diane	0 12/4/25	BOYS VARSITY SWIMMING VS SHAWANO Totals for Schirger, Diane	150.00 150.00	10 E 400 310 162000 958	12/04/2025
202100	12/04/2025	Wenzel, Leon	0 12/4/25	BOYS 8TH A BASKETBALL VS TOMAHAWK	35.00	80 E 200 310 393000 957	12/04/2025
202100	12/04/2025	Wenzel, Leon	0 12/4/25	BOYS 7TH A BASKETBALL VS TOMAHAWK Totals for Wenzel, Leon	35.00 70.00	80 E 200 310 393000 957	12/04/2025
202101	12/04/2025	Mid-Wisconsin Beverage Inc	0 2180996	MASH STUDENT COUNCIL VENDING	81.12	21 E 400 411 120000 618	12/04/2025
202101	12/04/2025	Mid-Wisconsin Beverage Inc	0 2180997	MASH RED CAFE VENDING	292.18	21 E 400 411 240000 411	12/04/2025
202101	12/04/2025	Mid-Wisconsin Beverage Inc	0 2180998	MASH STUDENT VENDING	116.00	21 E 400 411 120000 610	12/04/2025
202101	12/04/2025	Mid-Wisconsin Beverage Inc	0 2180999	MASH MARKETING VENDING Totals for Mid-Wisconsin Beverage Inc	81.12 570.42	21 E 400 411 120000 609	12/04/2025
202102	12/04/2025	University of Wisconsin La Cro	0 ECCP-RVA2264	RVA TUITION FALL 2025 - R. TAGGART Totals for University of Wisconsin La Cr	486.06 486.06	99 E 600 389 431000 360	12/04/2025
202103	12/05/2025	American Welding & Gas	0 011240889	MASH MAINT ARGON	826.49	10 E 400 411 253000 000	12/05/2025
202103	12/05/2025	American Welding & Gas	4002500213 0011225889	welding gas Totals for American Welding & Gas	128.60 955.09	10 E 400 411 136000 000	12/05/2025
202104	12/05/2025	Ampro Data Services	0 A88177	PSA SYSTEM/RMM PLATFORM Totals for Ampro Data Services	504.00 504.00	10 E 800 360 295000 000	12/05/2025
202105	12/05/2025	ArbiterSports LLC	0 INV78116	ARBITERPAY UNLIMITED/SET UP: ANNUAL Totals for ArbiterSports LLC	2,610.00 2,610.00	10 E 400 360 162000 000	12/05/2025
202106	12/05/2025	Blazer Works	0 21309662	RVA SPED CONSULTANT	942.60	27 E 600 360 158700 019	12/05/2025
202106	12/05/2025	Blazer Works	0 21309663	RVA SPED CONSULTANT Totals for Blazer Works	253.00 1,195.60	27 E 600 360 158700 019	12/05/2025
202107	12/05/2025	Blue Edge Energy, LLC	0 6288	NOVEMBER NATURAL GAS Totals for Blue Edge Energy, LLC	350.00 350.00	10 E 800 331 253000 000	12/05/2025
202108	12/05/2025	Bulk Bookstore	9002500224 218769	MAMS CCLC Totals for Bulk Bookstore	980.25 980.25	80 E 200 411 390000 367	12/05/2025
202109	12/05/2025	Carahsoft Technology Corp.	8002500231 In2129897	Zoom License, some of the money should be paid for by SPED. I am not sure how it is coded Zoom License, some of the money should be paid for by SPED. I am	1,215.00 1,215.00	10 E 800 360 295000 000 27 E 800 362 223390 341	12/05/2025
202109	12/05/2025	Carahsoft Technology Corp.	8002500231 In2129897				

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				not sure how it is coded			
202110	12/05/2025	Counseling Connection	0 NOVEMBER 2025	Totals for Carahsoft Technology Corp.	2,430.00		
				COUNSELING	1,825.00	10 E 800 310 219000 297	12/05/2025
202111	12/05/2025	Diversified Benefit Services I	0 461711	Totals for Counseling Connection	1,825.00		
				DECEMBER COBRA ADMINISTRATIVE SERVICES	228.37	10 E 800 310 252000 000	12/05/2025
202111	12/05/2025	Diversified Benefit Services I	0 461711	DECEMBER COBRA ADMINISTRATIVE SERVICES	97.88	99 E 600 310 252000 360	12/05/2025
				Totals for Diversified Benefit Services	326.25		
202112	12/05/2025	E-Therapy LLC	0 550800003601115	RVA PHYSICAL THERAPY	277.50	27 E 600 360 218200 019	12/05/2025
				Totals for E-Therapy LLC	277.50		
202113	12/05/2025	Five Star Telecom Inc	8022500106 59105	Ag Camera license - Barn	816.72	10 E 400 360 131000 000	12/05/2025
				Totals for Five Star Telecom Inc	816.72		
202114	12/05/2025	Bolster Hardware, LLC	0 26495/3	MAINT SUPPLIES	41.95	10 E 800 411 253000 000	12/05/2025
202114	12/05/2025	Bolster Hardware, LLC	0 26531/3	MASH AG SUPPLIES	39.57	10 E 400 411 131000 000	12/05/2025
202114	12/05/2025	Bolster Hardware, LLC	0 26537/3	MASH AG SUPPLIES	18.99	10 E 400 411 131000 000	12/05/2025
202114	12/05/2025	Bolster Hardware, LLC	0 26679/3	MASH AG SUPPLIES	8.99	10 E 400 411 131000 000	12/05/2025
				Totals for Bolster Hardware, LLC	109.50		
202115	12/05/2025	Frese Frame Photography	0 12/4/25	MASH DRAMA TEAM BANNER/SENIOR PICTURES	110.00	21 E 400 411 120000 605	12/05/2025
				Totals for Frese Frame Photography	110.00		
202116	12/05/2025	Handel Automotive LLC	0 71403	RVA 2022 CHEVY TAHOE OIL CHANGE AND SERVICE	70.23	99 E 600 324 254500 360	12/05/2025
202116	12/05/2025	Handel Automotive LLC	0 71411	RVA 2014 FORD EDGE OIL CHANGE AND SERVICE	51.95	99 E 600 324 254500 360	12/05/2025
202116	12/05/2025	Handel Automotive LLC	0 71518	RVA 2020 CHEVY SUBURBAN OIL CHANGE AND SERVICE	91.36	99 E 600 324 254500 360	12/05/2025
				Totals for Handel Automotive LLC	213.54		
202117	12/05/2025	Heid Music	2002500119 4044626	Instrument Supplies	100.98	10 E 200 411 125500 000	12/05/2025
202117	12/05/2025	Heid Music	2002500119 4048204	Instrument Supplies	25.90	10 E 200 411 125500 000	12/05/2025
202117	12/05/2025	Heid Music	2002500119 4048207	Instrument Supplies	145.99	10 E 200 411 125500 000	12/05/2025
202117	12/05/2025	Heid Music	2002500119 4048211	Instrument Supplies	119.99	10 E 200 411 125500 000	12/05/2025
202117	12/05/2025	Heid Music	2002500119 4048299	Instrument Supplies	74.00	10 E 200 411 125500 000	12/05/2025
202117	12/05/2025	Heid Music	4002500135 4048320	General Music Supplies from Heid Music (Drum Sticks, Reeds, Mouthpieces, etc.)	68.97	10 E 400 411 125500 000	12/05/2025
202117	12/05/2025	Heid Music	4002500138 4048324	Replace School Instruments, Heid Music	78.99	10 E 400 440 125500 000	12/05/2025
				Totals for Heid Music	614.82		

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202118	12/05/2025	Hillyard Inc.	0 605997867	SES VACUUM	756.49	10 E 101 440 253000 000		12/05/2025
202118	12/05/2025	Hillyard Inc.	0 60600395	MAMS VACUUM SERVICE	756.49	10 E 200 440 253000 000		12/05/2025
202118	12/05/2025	Hillyard Inc.	0 700689760	SES VACUUM SERVICE	209.20	10 E 101 324 254490 000		12/05/2025
202118	12/05/2025	Hillyard Inc.	0 700690716	SES VACUUM SERVICE	240.70	10 E 101 324 254490 000		12/05/2025
202118	12/05/2025	Hillyard Inc.	4012500109 606005377	2025-2026 Custodial Supplies	1,120.61	10 E 400 411 253000 000		12/05/2025
202118	12/05/2025	Hillyard Inc.	4012500109 606011361	2025-2026 Custodial Supplies	43.55	10 E 400 411 253000 000		12/05/2025
				Totals for Hillyard Inc.	3,127.04			
202119	12/05/2025	Instructure, Inc.	0 INV656287	RVA K12 RECORDS SERVICES	2,318.22	99 E 600 360 213000 360		12/05/2025
				Totals for Instructure, Inc.	2,318.22			
202120	12/05/2025	JW Pepper & Sons, Inc.	2002500129 367994439	music	93.91	10 E 200 411 125400 000		12/05/2025
202120	12/05/2025	JW Pepper & Sons, Inc.	2002500129 368005583	music	152.78	10 E 200 411 125400 000		12/05/2025
202120	12/05/2025	JW Pepper & Sons, Inc.	4002500121 367981541	Music for Concert Choir, Raider Choir, Men's Choir, Take Note, Show Choir	163.14	10 E 400 411 125400 000		12/05/2025
202120	12/05/2025	JW Pepper & Sons, Inc.	4002500121 368005305	Music for Concert Choir, Raider Choir, Men's Choir, Take Note, Show Choir	159.94	10 E 400 411 125400 000		12/05/2025
202120	12/05/2025	JW Pepper & Sons, Inc.	4002500121 368033860	Music for Concert Choir, Raider Choir, Men's Choir, Take Note, Show Choir	12.80	10 E 400 411 125400 000		12/05/2025
202120	12/05/2025	JW Pepper & Sons, Inc.	4002500129 368022578	Sheet Music (JW Pepper) Totals for JW Pepper & Sons, Inc.	257.99	10 E 400 411 125500 000		12/05/2025
202121	12/05/2025	Laminator.com	9002500204 388919	SPED lamination pouches Totals for Laminator.com	840.56			
202122	12/05/2025	Laprea Education, Inc	9002500211 INV-1663	decodables for UFLI Totals for Laprea Education, Inc	188.64	27 E 800 411 158700 341		12/05/2025
202123	12/05/2025	Logic of English	6002500102 SI-270478	SPED Curriculum - Open PO Totals for Logic of English	1,700.40	27 E 800 470 158700 341		12/05/2025
202124	12/05/2025	Marshfield Book & Stationery	4002500284 367801	Stacking Chairs - Bid per Keith Totals for Marshfield Book & Stationery	29.99	27 E 600 470 158700 019		12/05/2025
202125	12/05/2025	Medford Motors Inc	0 73215	VAN #4 OIL CHANGE AND SERVICE	29.99			
202125	12/05/2025	Medford Motors Inc	0 73318	VAN #13 OIL CHANGE AND TIRES - TAX EXEMPT	6,462.00	10 E 800 324 254500 000		12/05/2025
				Totals for Medford Motors Inc	6,462.00			
202126	12/05/2025	Nassco Inc	2012500110 6629205	2025-2026 Nassco Custodial Supplies	1,068.40	10 E 200 411 253000 000		12/05/2025
202126	12/05/2025	Nassco Inc	4012500110 6629204	2025-2026 Nassco Custodial Supplies	503.65	10 E 400 411 253000 000		12/05/2025
				Totals for Nassco Inc	503.65			
					1,007.30			

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						NUMBER	NUMBER	10	E	800	411	252000	
202127	12/05/2025	New Documents & Labels, Inc.	8002500178	20251543	AP Checks	822.81	10	E	800	411	252000	000	12/05/2025
202127	12/05/2025	New Documents & Labels, Inc.	8002500178	20251543	AP Checks	822.81	99	E	600	411	235000	360	12/05/2025
					Totals for New Documents & Labels, Inc.	1,645.62							
202128	12/05/2025	OptiMa	3002500158	INV/25/11/00246	Dry Erase Tables	1,126.30	21	E	100	411	240000	040	12/05/2025
					Totals for OptiMa	1,126.30							
202129	12/05/2025	Pro-Ed	9002500220	3111628	PDMS-3 Scoring	136.00	27	E	800	490	218100	341	12/05/2025
					Totals for Pro-Ed	136.00							
202130	12/05/2025	Scholastic Inc	0	M7674850	SES STORYWORKS MAGIZINES	481.26	10	E	101	411	110000	000	12/05/2025
					Totals for Scholastic Inc	481.26							
202131	12/05/2025	St Croix Valley Distributing L	0	258486640	MASH MARKETING POPCORN	580.00	21	E	400	411	120000	609	12/05/2025
					Totals for St Croix Valley Distributing	580.00							
202132	12/05/2025	Valley Fudge & Candy	0	WOO13412	FFA FUNDRAISER	2,189.75	21	E	400	411	240000	444	12/05/2025
					Totals for Valley Fudge & Candy	2,189.75							
202133	12/05/2025	Vari Sales Corporation	4002500326	91346118	VariDesk ProPlus	319.20	10	E	400	440	122000	000	12/05/2025
					Totals for Vari Sales Corporation	319.20							
202134	12/05/2025	WanRack LLC	0	WR6885	DATA LINES:DECEMBER	442.50	10	E	800	360	295000	000	12/05/2025
					Totals for WanRack LLC	442.50							
202135	12/05/2025	Ward's Natural Science Est Llc	4002500317	8820386498	AP Biology Consumable	36.45	10	E	400	411	126000	000	12/05/2025
					Totals for Ward's Natural Science Est Ll	36.45							
202136	12/05/2025	Biever, Michael JR	0	12/6/25	GIRLS VARSITY HOCKEY VS SUN	150.00	10	E	400	310	162000	960	12/05/2025
					PRAIRIE WEST								
					Totals for Biever, Michael JR	150.00							
202137	12/05/2025	Brzezinski, Elina	0	12/6/25	VARSITY GYMNASTICS INVITE	255.00	10	E	400	310	162000	962	12/05/2025
					Totals for Brzezinski, Elina	255.00							
202138	12/05/2025	Conlon, Linda	0	12/6/25	VARSITY GYMNASTICS INVITE	255.00	10	E	400	310	162000	962	12/05/2025
					Totals for Conlon, Linda	255.00							
202139	12/05/2025	Hartjes, Emily	0	12/6/25	VARSITY GYMNASTICS INVITE	255.00	10	E	400	310	162000	962	12/05/2025
					Totals for Hartjes, Emily	255.00							
202140	12/05/2025	Kasowicz, Rebecca	0	12/6/25	VARSITY GYMNASTICS INVITE	255.00	10	E	400	310	162000	962	12/05/2025
					Totals for Kasowicz, Rebecca	255.00							
202140	12/12/2025	Kasowicz, Rebecca	0	12/6/25	VARSITY GYMNASTICS INVITE	255.00-	10	E	400	310	162000	962	12/12/2025
					Totals for Kasowicz, Rebecca	255.00-							
202141	12/05/2025	Kronberger, Kirsten	0	12/6/25	VARSITY GYMNASTICS INVITE	225.00	10	E	400	310	162000	962	12/05/2025
					Totals for Kronberger, Kirsten	225.00							
202142	12/05/2025	Nofftz, Michaela	0	12/6/25	VARSITY GYMNASTICS INVITE	255.00	10	E	400	310	162000	962	12/05/2025
					Totals for Nofftz, Michaela	255.00							
202143	12/05/2025	Schroder, Bryan	0	12/6/25	GIRLS VARSITY HOCKEY VS SUN	120.00	10	E	400	310	162000	960	12/05/2025
					PRAIRIE WEST								
					Totals for Schroder, Bryan	120.00							

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202154	12/08/2025	Hupf, Angela	0 12/8/25	EVEREST JH BOYS 7TH B BASKETBALL VS DC EVEREST JH	35.00	80 E 200 310 393000 957	12/08/2025
202155	12/08/2025	Wenzel, Leon	0 12/8/25	Totals for Hupf, Angela BOYS 8TH A BASKETBALL VS DC EVEREST JH	70.00	80 E 200 310 393000 957	12/08/2025
202156	12/08/2025	Central Wisconsin Publications	0 280028	MADA Totals for Central Wisconsin Publication	35.00 99.00	80 E 800 351 310000 735	12/08/2025
202157	12/08/2025	EMC Insurance Companies	0 7002864259	INSURANCE	7,134.32	10 E 800 712 270000 000	12/08/2025
202157	12/08/2025	EMC Insurance Companies	0 7002864259	INSURANCE	8,760.95	10 E 800 713 270000 000	12/08/2025
202157	12/08/2025	EMC Insurance Companies	0 7002864259	INSURANCE	208.57	10 E 800 714 270000 000	12/08/2025
202157	12/08/2025	EMC Insurance Companies	0 7002864259	INSURANCE	5,036.11	99 E 600 711 270000 360	12/08/2025
				Totals for EMC Insurance Companies	21,139.95		
202158	12/08/2025	Kwik Trip	0 12193779-122205	FUEL Totals for Kwik Trip	115.83	10 E 800 348 253000 000	12/08/2025
202159	12/08/2025	Sterling Water, Inc.	0 342X13576403	RVA MEDFORD WATER	88.50	99 E 600 411 235000 360	12/08/2025
202159	12/08/2025	Sterling Water, Inc.	0 342X13584704	RVA ROTHCHILD WATER Totals for Sterling Water, Inc.	149.00	99 E 600 411 235000 360	12/08/2025
202160	12/08/2025	Taylor Electric Cooperative	0 75601	SCHOOL FOREST: NOVEMBER Totals for Taylor Electric Cooperative	237.50 65.23	10 E 800 336 253000 000	12/08/2025
202161	12/08/2025	Verizon Wireless	0 6129522816	582944984-00001: 10/27-11/26/25	193.57	10 E 800 355 260000 000	12/08/2025
202161	12/08/2025	Verizon Wireless	0 6129522816	582944984-00001: 10/27-11/26/25	163.53	10 E 800 355 171000 000	12/08/2025
202161	12/08/2025	Verizon Wireless	0 6129522816	582944984-00001: 10/27-11/26/25	579.32	99 E 600 355 263300 360	12/08/2025
202161	12/08/2025	Verizon Wireless	0 6129522816	582944984-00001: 10/27-11/26/25 Totals for Verizon Wireless	23.36	27 E 800 355 263300 341	12/08/2025
					959.78		
202162	12/08/2025	Village Of Stetsonville	0 504-0000-00	NOVEMBER SEWER Totals for Village Of Stetsonville	750.00	10 E 800 338 253000 000	12/08/2025
					750.00		
202163	12/08/2025	WE Energies	0 0711951130-0000	MAMS:11/1-11/30/25	1,004.53	10 E 800 331 253000 000	12/08/2025
202163	12/08/2025	WE Energies	0 0711951130-0000	MASH BOILERS & MAES:11/1-11/30/25	1,228.03	10 E 800 331 253000 000	12/08/2025
202163	12/08/2025	WE Energies	0 0747099248-0000	MAES:11/1-11/30/25 Totals for WE Energies	624.88	10 E 800 331 253000 000	12/08/2025
					2,857.44		
202164	12/09/2025	Berdal, Jacob	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE Totals for Berdal, Jacob	120.00	10 E 400 310 162000 961	12/09/2025
					120.00		
202164	12/12/2025	Berdal, Jacob	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE Totals for Berdal, Jacob	120.00-	10 E 400 310 162000 961	12/12/2025
					120.00-		
202165	12/09/2025	Berdal, Ryan	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE Totals for Berdal, Ryan	120.00	10 E 400 310 162000 961	12/09/2025
					120.00		
202165	12/12/2025	Berdal, Ryan	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE	120.00-	10 E 400 310 162000 961	12/12/2025

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202166	12/09/2025	Decker, Mark	0 12/9/25	Totals for Berdal, Ryan GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00-		
202166	12/12/2025	Decker, Mark	0 12/9/25	Totals for Decker, Mark GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	10 E 400 310 162000 956	12/09/2025
202167	12/09/2025	Derfus, Mark	0 12/9/25	Totals for Decker, Mark GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00-		
202167	12/12/2025	Derfus, Mark	0 12/9/25	Totals for Derfus, Mark GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	120.00- 10 E 400 310 162000 956	12/12/2025
202168	12/09/2025	Gagnon, Justin	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE Totals for Gagnon, Justin	120.00	10 E 400 310 162000 961	12/09/2025
202168	12/12/2025	Gagnon, Justin	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE Totals for Gagnon, Justin	120.00-		
202169	12/09/2025	Hupf, Angela	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Hupf, Angela	55.00	10 E 400 310 162000 956	12/09/2025
202169	12/12/2025	Hupf, Angela	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Hupf, Angela	55.00	55.00- 10 E 400 310 162000 956	12/12/2025
202170	12/09/2025	Klein, Michael	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Klein, Michael	55.00-		
202170	12/12/2025	Klein, Michael	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Klein, Michael	120.00	120.00- 10 E 400 310 162000 956	12/09/2025
202170	12/12/2025	Klein, Michael	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Klein, Michael	120.00	120.00- 10 E 400 310 162000 956	12/12/2025
202171	12/09/2025	Wenzel, Leon	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Wenzel, Leon	55.00	10 E 400 310 162000 956	12/09/2025
202171	12/12/2025	Wenzel, Leon	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC Totals for Wenzel, Leon	55.00	55.00- 10 E 400 310 162000 956	12/12/2025
202183	12/10/2025	Amazon Capital Services	1002500144 13JH-7HC4-1GKW	Workroom Supplies	39.68	10 E 101 411 110000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	1002500145 1D7V-JLL9-YRRK	Classroom Supplies	99.09	10 E 101 411 110000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	1002500146 1W4H-KNTP-V41T	Workroom Supplies	24.86	10 E 101 411 110000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500202 137K-HKLY-1HFN	DO Reunification Supplies	197.47	10 E 800 411 221300 000	12/10/2025

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202183	12/10/2025	Amazon Capital Services	2002500203	1HWD-J6NN-1XXR art class materials	25.20	10 E 200 411 121000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500206	1D39-6Q3X-Y63D misc. consumables	79.48	10 E 200 411 136000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500208	16CR-LVYP-XKD4 Fifth grade staff requests pointers to use for teaching Wit and Wisdom slides.	83.93	10 E 205 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500209	14PL-RFCX-YHFP Classroom Materials	70.53	10 E 200 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500210	1DWD-R99M-WTM4 PD/ Programming	9.99	10 E 200 432 222200 031		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500210	1DWD-R99M-WTM4 PD/ Programming	91.84	10 E 200 439 222200 031		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500215	1QNR-K6MK-XK6R Ann Marie Grant-digital microscopes	932.12	21 E 200 411 126000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500216	1LDK-RJTF-T4T4 Classroom Supplies	30.99	10 E 200 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	2002500218	1FPV-DJ1C-YCQK Student Council Order	194.22	21 E 200 411 240000 272		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500208	1V61-374K-WFQH Classroom supplies	20.97	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500218	1P1J-W4KK-X7WN Workroom	77.30	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500219	179D-TJT4-XR4L Prodigy Money:Credit \$13.99	1,735.21	21 E 100 411 240000 040		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500222	17VL-XXVDX-1HDX supplies	260.58	21 E 100 411 240000 040		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500223	1MMK-X11C-WGQY Workroom Supplies	100.89	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500226	179D-TJT4-RQX9 Student Rewards	95.69	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500227	1MMK-X11C-XNHC PBIS Supplies	193.29	10 E 100 411 213000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500228	179D-TJT4-QVNR Workroom Supplies	32.88	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500229	1W4H-KNTP-Y4MF Classroom DVD Players	326.28	10 E 100 411 129300 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500230	17K3-T3XJ-YNRN \$100 for workspace Birthday coupon	99.41	10 E 800 411 232300 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500232	1DWD-R99M-YRGH PTO Books at Home Prizes	190.84	21 E 100 411 240000 085		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500233	1LMC-49MF-1RM6 Classroom Items- PRODIGY money	38.38	21 E 100 411 240000 040		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500234	179D-TJT4-RGRW Prodigy Money	155.25	21 E 100 411 240000 040		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500235	1LMC-49MF-1QP1 Erasers	13.29	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500237	1LVR-D3KF-VFDG Classroom Supplies	71.98	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500238	1VPC-HHGF-WLMP Consumables	38.90	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500239	1DWD-R99M-QXKJ Classroom Halloween Gifts	33.98	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3002500247	1N3D-TMRJ-VNWP Workroom Supplies	60.09	10 E 100 411 110000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3012500131	1GDH-DMX7-XD9V faucet-kitchen	155.59	10 E 100 411 253000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	3012500132	1DF6-11FP-YMRK Floor Mat	144.49	27 E 800 411 158700 341		12/10/2025
202183	12/10/2025	Amazon Capital Services	3012500134	1RWC-9VJT-1WXK Dolly	139.99	10 E 100 411 253000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500257	1CW6-FM4G-XTDT Raider Cafe product/supplies	137.10	21 E 400 411 240000 411		12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500261	1D39-6Q3X-TP6X MASH Art Department Budget Order	62.12	10 E 400 411 121000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500262	1P3N-14GV-WL7D Health	60.91	10 E 400 411 214000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500263	1MMK-X11C-TX9N MASH Math Supplies	47.22	10 E 400 411 124000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500264	1GKR-TYR6-VPXF Classroom Supplies	60.40	10 E 400 411 131000 000		12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500265	1MHC-YQXC-VG76 Fall Musical Supplies	137.87	10 E 400 411 122600 000		12/10/2025

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202183	12/10/2025	Amazon Capital Services	4002500266	1D7V-JLL9-TQKG	MASH Math supplies	26.87	10 E 400 411 124000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500268	1LVR-D3KF-TMF6	library snacks/office supplies	24.24	10 E 400 411 240000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500268	1LVR-D3KF-TMF6	library snacks/office supplies	201.80	21 E 400 411 120000 609	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500269	1MHC-YQXC-RFXT	Tech Ed Supplies & XLT Items	211.28	10 E 400 440 136000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500271	1NGF-WQHD-1TKV	IED supplies	240.48	10 E 400 411 136000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500272	1D39-6Q3X-TWNP	Raider Cafe supplies/product	242.83	21 E 400 411 240000 411	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500273	1QND-CR3W-WPX7	student incentives	77.97	21 E 400 411 120000 610	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500276	1PDV-NP1V-YFYW	Classroom materials	160.07	10 E 405 411 129100 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500277	1DHJ-WXRL-11VX	Wood Dye and Lights	240.59	10 E 400 411 136000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500279	17K3-T3XJ-YVNP	Sci Oly Event Supplies	623.11	21 E 400 411 120000 615	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500280	1V61-374K-WWVN	Special Education	173.94	27 E 800 411 158700 341	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500282	17W9-Q74M-XRF7	Bookmarks for Library	18.98	10 E 400 411 222200 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500283	113H-3PTP-XGRP	Show Choir Costume Order, Please use Show Choir Fund 21	2,099.63	21 E 400 411 120000 614	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500286	1GLR-K67K-TGNJ	electro mech	23.15	10 E 400 411 136000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500288	1R37-Q713-TMPR	Science Olympiad event supplies	37.46	21 E 400 411 120000 615	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500289	1Y6C-CW6V-XMPC	Classroom supplies	99.94	10 E 400 411 123219 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500292	1R37-Q713-W6LD	Musical supplies/props	234.83	10 E 400 411 122600 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500293	17K3-T3XJ-TRJJ	Tape for HS Math Department	49.14	10 E 400 411 124000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500294	1CW6-FM4G-VC4X	office supplies/library snacks	57.64	10 E 400 411 240000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500294	1CW6-FM4G-VC4X	office supplies/library snacks	406.56	21 E 400 411 120000 609	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500296	1VPC-HHGF-YHV6	Raider Cafe supplies	282.93	21 E 400 411 240000 411	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500297	113H-3PTP-VRTG	Health room supplies	79.91	10 E 400 411 214000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500298	17K3-T3XJ-Y4GY	fidgets for intervention classroom	55.56	21 E 400 411 120000 610	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500299	14PL-RFCX-Y996	office supplies	50.70	10 E 400 411 240000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500302	1QNR-K6MK-VHCR	Science Olympiad event supplies	47.66	21 E 400 411 120000 615	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500303	1N3D-TMRJ-XDMH	Raider Cafe product	147.94	21 E 400 411 240000 411	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500304	1QNR-K6MK-XGMX	Raider Cafe product	71.48	21 E 400 411 240000 411	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500305	1GKR-TYR6-TL74	XLT project supplies	75.43	21 E 400 411 120000 610	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500306	1MHC-YQXC-XMFH	Fish Tank Air Pump	14.99	10 E 400 411 126000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500307	1L1N-73JX-QDRF	MASH Book Study	156.00	10 E 400 411 240000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500309	1DF6-11FP-XX6L	Drama Supplies	20.98	10 E 400 411 122600 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4002500310	1K39-K1T1-TPNY	Math Department Supplies	42.49	10 E 400 411 124000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4012500130	1JQK-PKDH-WF97	Curtains - PE office, Flush valves -Stock, Door cushions - Metals shop	115.56	10 E 400 411 253000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4012500131	1GDH-DMX7-V977	Three hole punch	22.99	10 E 400 411 253000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4012500132	113H-3PTP-TJHL	Office material	60.32	10 E 400 411 253000 000	12/10/2025
202183	12/10/2025	Amazon Capital Services	4012500133	1Y6C-CW6V-W4YC	Replacement keyboard	72.98	10 E 400 411 253000 000	12/10/2025

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						NUMBER	NUMBER	10	E	400	411	253000	
202183	12/10/2025	Amazon Capital Services	4012500134	1QND-CR3W-XJY9	Shop items. air fresheners, fly swater	71.69	10	E	400	411	253000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500161	1C4D-QJ9K-34DQ	Little Red Supplies	446.55	27	E	800	411	152000	347	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500183	1JQK-PKDH-W9WX	Ag Perkins Needs	931.67	10	E	800	411	131000	400	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500189	1MV9-HHG6-14YF	A/V Technology and Supplies	57.46	10	E	800	481	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500189	1MV9-HHG6-14YF	A/V Technology and Supplies	126.54	10	E	800	482	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500196	1GKR-TYR6-W9WT	Family Literacy Game and Puzzle Night MAES CCLC Program	576.00	80	E	100	411	390000	367	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500197	17W9-Q74M-WN13	A/V Tools	51.99	10	E	800	411	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500198	1GLR-K67K-V3LW	Wit and Wisdom 4th Grade Additional Titles	66.72	10	E	800	411	221200	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500199	1L1N-73JX-PYHJ	Supplies for Medford CLC upcoming activities	230.03	80	E	100	411	390000	367	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500200	1W4H-KNTP-Y7GQ	Supplies for ELL Classroom	52.68	10	E	800	411	171000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500201	1QND-CR3W-VFGQ	Office Supplies	20.46	10	E	800	411	260000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500203	1GKR-TYR6-TTY9	October Inservice Seminar Supplies	67.95	10	E	800	411	221200	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500204	1G3W-JGMX-Y11D	cable for testing purposes	64.99	10	E	800	481	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500206	1QND-CR3W-Y7DT	CLC Club supplies	321.73	80	E	200	411	390000	367	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500210	1VPC-HHGF-W761	Books for Spanish speaking students	125.82	10	E	800	411	171000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500211	1QNR-K6MK-TCC1	A/V Supplies and Technology	131.82	10	E	800	411	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500211	1QNR-K6MK-TCC1	A/V Supplies and Technology	129.99	10	E	800	482	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500214	1FXQ-3NVP-YKJN	FACS Perkins Ordering	783.06	10	E	800	411	135000	400	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500215	1W4H-KNTP-RVL4	FACS Ordering: Education Pathway	537.45	10	E	800	411	135000	400	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500216	16FP-T3GK-X7HR	FACS Perkins Ordering Food Processor	342.12	10	E	800	411	135000	400	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500218	17K3-T3XJ-W3MQ	A/V Supplies and Tools	119.95	10	E	800	411	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500220	1N3D-TMRJ-TFCF	Day of the Dead Supplies	108.24	10	E	800	411	171000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500221	1JQK-PKDH-XLXH	Office Supplies	52.16	10	E	800	411	260000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500225	1GLR-K67K-WCWX	CLC supplies for fun night	26.94	80	E	200	411	390000	367	12/10/2025
202183	12/10/2025	Amazon Capital Services	8002500227	1CW6-FM4G-V7WG	A/V Technology Supplies	205.89	10	E	800	481	295000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	8022500105	13QW-6DV4-1KYV	iphone case for M Flynn ELL phone	9.49	10	E	800	411	171000	000	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500173	1G3W-JGMX-XKDD	Regulation tools for students	101.95	27	E	800	411	158700	341	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500175	1D7V-JLL9-VH3L	Classroom Materials	527.07	27	E	800	411	158700	341	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500178	1R37-Q713-Y61C	Speech materials	111.42	27	E	800	411	156600	341	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500180	1W4H-KNTP-T3TD	OT Oct 2025	268.40	27	E	800	411	158700	341	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500181	1W4H-KNTP-TLJK	General Supplies	19.55	27	E	800	411	158700	341	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500184	1K39-K1T1-TG96	cardstock	39.80	27	E	800	411	158700	341	12/10/2025
202183	12/10/2025	Amazon Capital Services	9002500186	1CW6-FM4G-XPDX	Speech materials	182.25	27	E	800	411	156600	341	12/10/2025

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						NUMBER	NUMBER	NUMBER	
202183	12/10/2025	Amazon Capital Services	9002500187	1GDH-DMX7-W63H Curriculum and Supplies for Special Education	374.22	27 E 800 411 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500188	1W4H-KNTP-WYG4 Special Education Staff Training	446.98	27 E 800 411 221300	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500189	1JQK-PKDH-VQRR Special Education Staff Training	11.98	27 E 800 411 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500190	17VN-1VQR-31N4 School Psychological Services Training	25.47	27 E 800 411 158700	347	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500191	179R-1K6N-T1GX Guidance & Girl Group Supplies	114.58	10 E 100 411 213000	000	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500192	1P3N-14GV-Y4W6 Class supplies	39.08	27 E 800 411 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500192	1P3N-14GV-Y4W6 Class supplies	333.82	27 E 800 470 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500195	113H-3PTP-V9VV Office Supplies	60.12	27 E 800 411 215200	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500197	1VPC-HHGF-XK4P fund 21 project 236 Raise Your Voice.	42.97	21 E 200 411 240000	236	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500198	1PDQ-M9LV-Y3GX Oct 2020-CATT materials	315.75	27 E 800 411 218100	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500200	1P3N-14GV-X6VC Items to support students with special needs in disability programming	76.14	27 E 800 411 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500201	1DWD-R99M-QDDL Caught You Reading items for MAMS event from Taylor County Literacy grant	253.91	10 E 800 411 219000	000	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9002500203	1D7V-JLL9-VQYG Class supplies	101.13	27 E 800 411 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9012500105	1R37-Q713-X9TN Thank you cards	39.55	27 E 800 411 158700	341	12/10/2025	
202183	12/10/2025	Amazon Capital Services	9012500106	16FP-T3GK-VRQQ Bus Driver CD's	15.97	27 E 800 411 158700	341	12/10/2025	
				Totals for Amazon Capital Services	22,100.23				
202184	12/10/2025	Background Investigation Bureau	0 INV-84538	BACKGROUND CHECKS: QTY 12	185.35	10 E 800 310 260000	000	12/10/2025	
				Totals for Background Investigation Bure	185.35				
202185	12/10/2025	Blazer Works	0 21315248	RVA SPED CONSULTANT	354.20	27 E 600 360 158700	019	12/10/2025	
202185	12/10/2025	Blazer Works	0 21315746	RVA SPED CONSULTANT	1,125.91	27 E 600 360 158700	019	12/10/2025	
				Totals for Blazer Works	1,480.11				
202186	12/10/2025	Carolina Biological Supply Co	4002500328	53223301 RI Biology Consumables	27.05	10 E 400 411 126000	000	12/10/2025	
				Totals for Carolina Biological Supply Co	27.05				
202187	12/10/2025	Central Wisconsin Auto Parts	0 446960	AUTO SHOP SUPPLIES: WINDSHIELD WASH	26.94	10 E 400 411 136000	000	12/10/2025	
				Totals for Central Wisconsin Auto Parts	26.94				
202188	12/10/2025	Central Wisconsin Publications	0 280023	MASH DRAMA	318.75	10 E 400 351 122600	000	12/10/2025	
202188	12/10/2025	Central Wisconsin Publications	0 280029	NEWSLETTER/BOE/EDU OF THE MONTH/HOLIDAY TOY DRIVE	150.00	10 E 800 351 219000	000	12/10/2025	
202188	12/10/2025	Central Wisconsin Publications	0 280029	NEWSLETTER/BOE/EDU OF THE MONTH/HOLIDAY TOY DRIVE	1,607.00	10 E 800 351 231000	000	12/10/2025	
				Totals for Central Wisconsin Publication	2,075.75				

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						NUMBER	NUMBER	1	2	3			
202189	12/10/2025	Cherrybrook Orchard LLC	0 1002	APPLES FOR SES PTO HALLOWEEN PARTY Totals for Cherrybrook Orchard LLC	60.00	21	E	101	411	240000	150	12/10/2025	
202190	12/10/2025	Cintas	0 4250349879	SES RUGS	285.42	10	E	101	324	253000	000	12/10/2025	
202190	12/10/2025	Cintas	0 4250666396	DO RUGS Totals for Cintas	91.47	10	E	800	324	253000	000	12/10/2025	
202191	12/10/2025	E-Therapy LLC	0 550800003601130	RVA PHYSICAL THERAPY Totals for E-Therapy LLC	607.50	27	E	600	360	218200	019	12/10/2025	
202192	12/10/2025	Eckroth Music	0 5922828	MAMS BAND FUNDRAISER CLARINETS Totals for Eckroth Music	1,638.68	21	E	200	440	240000	212	12/10/2025	
202193	12/10/2025	Galaxie Skate Center	0 12/4/25	RVA EVENT Totals for Galaxie Skate Center	210.00	99	E	600	940	165000	360	12/10/2025	
202194	12/10/2025	Howard, Luke	4002500342	12/5/25 Wrestling Skinfold Totals for Howard, Luke	404.40	10	E	400	310	162000	959	12/10/2025	
202195	12/10/2025	Huotari Construction Inc	3012500110	MED111925 Gym Vestibule Floor Drain Totals for Huotari Construction Inc	15,263.00	10	E	100	324	254300	000	12/10/2025	
202196	12/10/2025	Jostens Inc	4002500274	37887653 Diploma Covers	1,438.95	10	E	400	411	213000	000	12/10/2025	
202196	12/10/2025	Jostens Inc	8002500205	37880168 Diplomas for Medford Adult Diploma Academy Totals for Jostens Inc	23.25	80	E	800	411	310000	735	12/10/2025	
202197	12/10/2025	JW Pepper & Sons, Inc.	2002500129	368039760 music Totals for JW Pepper & Sons, Inc.	9.99	10	E	200	411	125400	000	12/10/2025	
202198	12/10/2025	Learning Without Tears	9002500228	INV245723 alt keyboarding program - JB Totals for Learning Without Tears	11.00	27	E	800	360	158700	341	12/10/2025	
202199	12/10/2025	Lexia Learning Systems LLC	6002500123	CI-00445231 Lexia Student Subscription Renewal Totals for Lexia Learning Systems LLC	920.00	99	E	600	360	110000	360	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 3654	MAES PEST CONTROL	19.00	50	E	800	324	257000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 3654	MAES PEST CONTROL	19.00	10	E	100	324	253000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 67803	SES PEST CONTROL	19.00	50	E	800	324	257000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 67803	SES PEST CONTROL	19.00	10	E	101	324	253000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 67809	MAMS PEST CONTROL	19.00	50	E	800	324	257000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 67809	MAMS PEST CONTROL	19.00	10	E	200	324	253000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 67812	MASH PEST CONTROL	19.00	10	E	400	324	253000	000	12/10/2025	
202200	12/10/2025	Marathon Pest Control	0 67812	MASH PEST CONTROL Totals for Marathon Pest Control	19.00	50	E	800	324	257000	000	12/10/2025	
202201	12/10/2025	Marshfield Book & Stationery	6002500121	367825 Furniture Totals for Marshfield Book & Stationery	152.00	13,537.40	99	E	600	440	235000	360	12/10/2025
202202	12/10/2025	Medford Chrysler Center	0 80622	VAN #1 OIL CHANGE AND NEW TIRES	880.93	10	E	800	324	254500	000	12/10/2025	
202202	12/10/2025	Medford Chrysler Center	0 80698	VAN #6 OIL CHANGE AND SERVICE Totals for Medford Chrysler Center	79.09	27	E	800	324	256600	341	12/10/2025	
					960.02								

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						NUMBER	NUMBER	10	E	800	310	171000		
202203	12/10/2025	Menjivar, Francisca	0 1976	ELL SERVICES FOR NOVEMBER	552.50			10	E	800	310	171000	000	12/10/2025
				Totals for Menjivar, Francisca	552.50									
202204	12/10/2025	Mid-States Equipment Inc	0 1417993-01	MAMS SUPPLIES	258.25			10	E	200	411	253000	000	12/10/2025
				Totals for Mid-States Equipment Inc	258.25									
202205	12/10/2025	Mid-Wisconsin Beverage Inc	0 2182084	MASH STUDENT COUNCIL VENDING	60.32			21	E	400	411	120000	618	12/10/2025
202205	12/10/2025	Mid-Wisconsin Beverage Inc	0 2182085	MASH RED CAFE VENDING	319.68			21	E	400	411	240000	411	12/10/2025
202205	12/10/2025	Mid-Wisconsin Beverage Inc	0 2182086	MASH STUDENT VENDING	258.68			21	E	400	411	120000	610	12/10/2025
				Totals for Mid-Wisconsin Beverage Inc	638.68									
202206	12/10/2025	Musician's Friend	3002500153 ARINV76122904	Prodigy Tech Grant	449.00			21	E	100	411	240000	040	12/10/2025
				Totals for Musician's Friend	449.00									
202207	12/10/2025	NCS Pearson, Inc.	9002500205 30296728	AIMS Web Plus Add On	390.00			27	E	800	490	215200	347	12/10/2025
202207	12/10/2025	NCS Pearson, Inc.	9002500229 30350103	AIMS Web Plus Rapid Automatized Naming (Digital) AIMS Web Plus RAN Objects (Digital) AIMS Web Plus RAN Colors and Shapes (Digital)	390.00			27	E	800	490	215200	347	12/10/2025
				Totals for NCS Pearson, Inc.	780.00									
202208	12/10/2025	Padlet	6002500125 ANQ3AE0H-0002	Padlet for Schools Renewal - 26-27 - 10 Teachers	1,000.00			99	E	600	360	110000	360	12/10/2025
				Totals for Padlet	1,000.00									
202209	12/10/2025	Renaissance Learning, Inc.	6002500126 INV5627635	26-27 Renewal - Renaissance - STAR Suite Subscription - 650 Seats	9,245.53			99	E	600	360	110000	360	12/10/2025
				Totals for Renaissance Learning, Inc.	9,245.53									
202210	12/10/2025	Teacher Synergy LLC	2002500230 320106855	Wit and Wisdom comprehension Test Module 1	2.80			10	E	205	411	110000	000	12/10/2025
				Totals for Teacher Synergy LLC	2.80									
202211	12/10/2025	The Mint Cafe	0 08052025RVA	RVA CATERER	2,470.51			99	E	600	411	235000	360	12/10/2025
				Totals for The Mint Cafe	2,470.51									
202212	12/10/2025	Wojcik Plumbing & Heating	0 38637	MAES PLUMBING	508.98			10	E	100	324	254300	000	12/10/2025
				Totals for Wojcik Plumbing & Heating	508.98									
202213	12/11/2025	Bergman, Randall	0 12/11/25	BOYS VARSITY SWIMMING VS RHINELANDER	120.00			10	E	400	310	162000	958	12/11/2025
				Totals for Bergman, Randall	120.00									
202214	12/11/2025	Bergman, Shari	0 12/11/25	BOYS VARSITY SWIMMING VS RHINELANDER	120.00			10	E	400	310	162000	958	12/11/2025
				Totals for Bergman, Shari	120.00									
202215	12/11/2025	Kuklinski, Brock	0 12/11/25	BOYS VARSITY HOCKEY VS SHAWANO	120.00			10	E	400	310	162000	961	12/11/2025
				Totals for Kuklinski, Brock	120.00									
202216	12/11/2025	Peloquin, Christopher	0 12/11/25	BOYS VARSITY HOCKEY VS SHAWANO	150.00			10	E	400	310	162000	961	12/11/2025

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202217	12/11/2025	Skogstad, Matt	0 12/11/25	Totals for Peloquin, Christopher BOYS VARSITY HOCKEY VS SHAWANO	150.00 120.00	10 E 400 310 162000 961	12/11/2025
202218	12/11/2025	Tackes, Calvin	0 12/11/25	Totals for Skogstad, Matt BOYS VARSITY WRESTLING VS TOMAHAWK	120.00 160.00	10 E 400 310 162000 959	12/11/2025
202219	12/11/2025	Medford Area Public School Dis	0 12-15-25	PAYROL PAYROLL 12-15-25 Totals for Medford Area Public School Di	768,619.01 768,619.01	10 A 000 000 711100 000	12/11/2025
202220	12/11/2025	WI SCTF	0 20251215ADDGA	WI SCTF-B.Wert-6063683-\$73.00 Totals for WI SCTF	73.00 73.00	10 L 000 000 811680 000	12/11/2025
202221	12/11/2025	Kohn Law Firm S.C.	0 12/15/25	C. Ogn Case:25SC000210-C.Wells(Ognenoff) Totals for Kohn Law Firm S.C.	229.80 229.80	10 L 000 000 811680 000	12/11/2025
202222	12/12/2025	Baalke, Beth	0 12/12/25	BOYS VARSITY BASKETBALL VS LAKELAND	150.00	10 E 400 310 162000 957	12/12/2025
202223	12/12/2025	Brzezinski, Adam	0 12/13/25	Totals for Baalke, Beth BOYS VARSITY BASKETBALL VS ONALASKA	150.00 120.00	10 E 400 310 162000 957	12/12/2025
202224	12/12/2025	Christianson, Jason	0 12/12/25	Totals for Brzezinski, Adam BOYS JV BASKETBALL VS LAKELAND	120.00 55.00	10 E 400 310 162000 957	12/12/2025
202225	12/12/2025	Christianson, Jason	0 12/13/25	Totals for Christianson, Jason BOYS JV BASKETBALL VS ONALASKA	55.00	10 E 400 310 162000 957	12/12/2025
202226	12/12/2025	Fleischmann, Wayne	0 12/12/25	Totals for Christianson, Jason BOYS VARSITY BASKETBALL VS LAKELAND	55.00 120.00	10 E 400 310 162000 957	12/12/2025
202227	12/12/2025	Hupf, Angela	0 12/13/25	Totals for Fleischmann, Wayne BOYS JV2 BASKETBALL VS ONALASKA	120.00 55.00	10 E 400 310 162000 957	12/12/2025
202228	12/12/2025	Jackson, Sayer	0 12/13/25	Totals for Hupf, Angela BOYS VARSITY BASKETBALL VS ONALASKA	55.00 150.00	10 E 400 310 162000 957	12/12/2025
202229	12/12/2025	Knapmiller, Jacob	0 12/12/25	Totals for Jackson, Sayer BOYS JV2 BASKETBALL VS LAKELAND	150.00 55.00	10 E 400 310 162000 957	12/12/2025
202230	12/12/2025	Knetter, Paul	0 12/12/25	Totals for Knapmiller, Jacob BOYS VARSITY BASKETBALL VS LAKELAND	55.00 120.00	10 E 400 310 162000 957	12/12/2025
202230	12/12/2025	Knetter, Paul	0 12/12/25	BOYS JV BASKETBALL VS LAKELAND Totals for Knetter, Paul	55.00	10 E 400 310 162000 957	12/12/2025
202231	12/12/2025	Knetter, Paul	0 12/13/25	BOYS JV BASKETBALL VS ONALASKA Totals for Knetter, Paul	175.00 55.00	10 E 400 310 162000 957	12/12/2025
202232	12/12/2025	Kunze, Tyler	0 12/13/25	BOYS VARSITY BASKETBALL VS ONALASKA	55.00 120.00	10 E 400 310 162000 957	12/12/2025

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202233	12/12/2025	Wenzel, Leon	0 12/12/25	Totals for Kunze, Tyler BOYS JV2 BASKETBALL VS LAKELAND	120.00 55.00	10 E 400 310 162000 957	12/12/2025
202234	12/12/2025	Wenzel, Leon	0 12/13/25	Totals for Wenzel, Leon BOYS JV2 BASKETBALL VS ONALASKA	55.00 55.00	10 E 400 310 162000 957	12/12/2025
202235	12/12/2025	Antigo High School	0 12/5/25	Totals for Wenzel, Leon MASH GIRLS WRESTLING FEE	55.00 125.00	10 E 400 940 162000 959	12/12/2025
202236	12/12/2025	Eau Claire North High School	0 12/13/25	Totals for Antigo High School MASH JV WRESTLING FEE	125.00 275.00	10 E 400 940 162000 959	12/12/2025
202237	12/12/2025	Eau Claire Memorial	0 12/12/25	Totals for Eau Claire North High School MASH GIRLS WRESTLING FEE	275.00 60.00	10 E 400 940 162000 959	12/12/2025
202238	12/12/2025	Holmen High School	0 12/29/25	Totals for Eau Claire Memorial MASH BOYS/GIRLS WRESTLING FEE	60.00 700.00	10 E 400 940 162000 959	12/12/2025
202239	12/12/2025	Menomonie High School	0 11/25/25	Totals for Holmen High School MASH BOYS SWIM FEE	700.00 160.00	10 E 400 940 162000 958	12/12/2025
202240	12/12/2025	Rhineland School District	0 12/13/25	Totals for Menomonie High School MASH GYMNASTICS FEE	160.00 250.00	10 E 400 940 162000 962	12/12/2025
202241	12/12/2025	Rhineland School District	0 12/13/25	Totals for Rhineland School District MASH BOYS SWIM FEE	250.00 175.00	10 E 400 940 162000 958	12/12/2025
202242	12/12/2025	Baca, Unique	0 DEC 2025	Totals for Rhineland School District RVA REGIONAL EVENT COORDINATOR	175.00 1,250.00	99 E 600 310 165000 360	12/12/2025
202243	12/12/2025	Denzine, Roxanne	0 DEC 2025	RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,250.00 1,125.00	99 E 600 310 165000 360	12/12/2025
202244	12/12/2025	Gartner, Mikella	0 DEC 2025	RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,125.00 1,125.00	99 E 600 310 165000 360	12/12/2025
202245	12/12/2025	Khan, Zainab	0 DEC 2025	RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,125.00 1,250.00	99 E 600 310 165000 360	12/12/2025
202246	12/12/2025	Leader, Amber	0 DEC 2025	RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,250.00 2,250.00	99 E 600 310 165000 360	12/12/2025
202247	12/12/2025	Lutzow, Cortney	0 DEC 2025	RVA REGIONAL EVENT COORDINATOR PAYMENT 1	2,250.00 1,125.00	99 E 600 310 165000 360	12/12/2025
202248	12/12/2025	MacDonald, Pamela	0 DEC 2025	RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,125.00 2,375.00	99 E 600 310 165000 360	12/12/2025

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202249	12/12/2025	Miller, Melanie	0 DEC 2025	Totals for MacDonald, Pamela RVA REGIONAL EVENT COORDINATOR PAYMENT 1	2,375.00 1,125.00	99 E 600 310 165000 360	12/12/2025
202250	12/12/2025	Prodzinski, Kelli	0 DEC 2025	Totals for Miller, Melanie RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,125.00 1,250.00	99 E 600 310 165000 360	12/12/2025
202251	12/12/2025	Starr, Joy	0 DEC 2025	Totals for Prodzinski, Kelli RVA REGIONAL EVENT COORDINATOR PAYMENT 1	1,250.00 2,750.00	99 E 600 310 165000 360	12/12/2025
202252	12/12/2025	Wolosek, Angela	0 DEC 2025	Totals for Starr, Joy RVA REGIONAL EVENT COORDINATOR PAYMENT 1	2,750.00 675.00	99 E 600 310 165000 360	12/12/2025
202253	12/15/2025	Eckroth Music	0 5926882	Totals for Wolosek, Angela MAMS BAND PICCOLO	675.00 2,033.34	21 E 200 440 240000 212	12/15/2025
202254	12/15/2025	Frese Frame Photography	0 12/8/25	Totals for Eckroth Music MASH CHOIR PHOTOS	2,033.34 250.00	21 E 400 411 120000 614	12/15/2025
202255	12/15/2025	Jerry's Music Inc	0 209770311	Totals for Frese Frame Photography MASH BAND SUPPLIES	250.00 40.98	10 E 400 411 125500 000	12/15/2025
202256	12/15/2025	Library Skills Inc	1002500151 36198	Totals for Jerry's Music Inc library signage	40.98 1,128.60	10 E 101 439 222200 031	12/15/2025
202257	12/15/2025	Medford Area Chamber Of Commer	0 12/11/25	Totals for Library Skills Inc ADMIN XMAS GIFT CERTIFICATES 12 X \$20 = \$240	1,128.60 240.00	10 E 800 411 232000 000	12/15/2025
202258	12/15/2025	Medford Motors Inc	0 73518	Totals for Medford Area Chamber Of Comme INSTALL PLOW ON NEW TRUCK	240.00 2,849.36	10 E 800 324 254500 000	12/15/2025
202259	12/15/2025	New London High School	0 12/15/25	Totals for Medford Motors Inc MASH CHOIR REGISTRATION FEE - SINGSTOCK FEST	2,849.36 350.00	10 E 400 940 125400 000	12/15/2025
202260	12/15/2025	Olszewski, Mary	0 12/6/25	Totals for New London High School VARSITY GYMNASTICS INVITE	350.00 255.00	10 E 400 310 162000 962	12/15/2025
202261	12/15/2025	Pinters Packing Plant Inc	0 044960	Totals for Olszewski, Mary FFA SNACK STICKS	255.00 230.00	10 E 400 411 240000 444	12/15/2025
202262	12/15/2025	Rogers Cinema	0 212052025	Totals for Pinters Packing Plant Inc RVA EVENT	230.00 768.00	21 E 400 411 240000 444	12/15/2025
202263	12/15/2025	WI FFA	0 22668	Totals for Rogers Cinema MASH FFA 25-26 INITIAL MEMBERSHIPS	768.00 1,312.50	99 E 600 940 165000 360	12/15/2025
202264	12/15/2025	WI HOSA	0 99726047	Totals for WI FFA MASH FEE - 2026 WI REGIONAL LEADERSHIP COMPETITIONS	1,312.50 315.00	21 E 400 940 120000 413	12/15/2025

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202265	12/15/2025	Miron Construction Co.	0 250660-0005	Totals for WI HOSA MASH UTILITY UPGRADES REFRENDUM: PAYMENT 5	315.00 1,325.49	49 E 400 327 255100 000		12/15/2025
202265	12/15/2025	Miron Construction Co.	0 250690-0002	MASH TECH ED/CLASSROOM ADDITION REFRENDUM: PAYMENT 2	952,525.53	49 E 400 327 255100 000		12/15/2025
202266	12/15/2025	Dittrich, Isaac	0 12/4/25	Totals for Miron Construction Co. MASH BOYS SWIM TIMER	953,851.02 25.00	10 E 400 310 162000 958		12/15/2025
202267	12/15/2025	Hamland, Janelle	0 12/4/25	Totals for Dittrich, Isaac MASH BOYS SWIM COMPUTER WORKER	25.00 30.00	10 E 400 310 162000 958		12/15/2025
202268	12/15/2025	Hamland, Mylah	0 12/4/25	Totals for Hamland, Janelle MASH BOYS SWIM TIMER	30.00 15.00	10 E 400 310 162000 958		12/15/2025
202269	12/15/2025	Lange, Johnathon	0 11/24/25	Totals for Hamland, Mylah MAMS BOYS BASKETBALL TABLE WORKER	15.00 35.00	10 E 400 310 162000 957		12/15/2025
202270	12/15/2025	Mann, Todd	0 11/25/25	Totals for Lange, Johnathon MASH BOYS BASKETBALL TABLE WORKER	35.00 25.00	10 E 400 310 162000 957		12/15/2025
202271	12/15/2025	Pilgrim, Madisyn	0 11/25/25	Totals for Mann, Todd MASH BOYS BASKETBALL TABLE WORKER	25.00 20.00	10 E 400 310 162000 957		12/15/2025
202272	12/15/2025	Travis, Kari	0 12/4/25	Totals for Pilgrim, Madisyn MASH BOYS SWIM TIMER	20.00 30.00	10 E 400 310 162000 958		12/15/2025
				Totals for Travis, Kari	30.00			
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWRS	WRS	5,393.30	10 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWRS	WRS	4,830.14	27 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWRS	WRS	254.32	50 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWRS	WRS	598.19	80 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWRS	WRS	1,285.26	99 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWTRS	WTRS	26,931.02	10 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWTRS	WTRS	11,877.02	27 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWTRS	WTRS	1,096.53	80 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015ADDWTRS	WTRS	18,097.95	99 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWRS	WRS	5,393.30	10 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWRS	WRS	4,830.14	27 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWRS	WRS	254.32	50 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWRS	WRS	598.19	80 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWRS	WRS	1,285.26	99 L 000 000 811622 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWTRS	WTRS	26,931.02	10 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWTRS	WTRS	11,877.02	27 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWTRS	WTRS	1,096.53	80 L 000 000 811621 000		11/28/2025
202500112	11/28/2025	Wisconsin Retirement System	0 20251015AFFWTRS	WTRS	18,097.95	99 L 000 000 811621 000		11/28/2025
				Totals for Wisconsin Retirement System	140,727.46			

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202500113	11/03/2025	American Funds Service Company	0 20251015ADDAF	American Funds	1,061.25	10 L 000 000 811670 000		11/28/2025
202500113	11/03/2025	American Funds Service Company	0 20251015ADDAF	American Funds	86.25	99 L 000 000 811670 000		11/28/2025
				Totals for American Funds Service Compan	1,147.50			
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWRS	WRS	5,425.43	10 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWRS	WRS	4,181.51	27 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWRS	WRS	228.10	50 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWRS	WRS	448.57	80 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWRS	WRS	1,396.17	99 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWTRS	WTRS	27,567.07	10 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWTRS	WTRS	11,941.91	27 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWTRS	WTRS	566.73	80 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031ADDWTRS	WTRS	18,395.64	99 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWRS	WRS	5,425.43	10 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWRS	WRS	4,181.51	27 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWRS	WRS	228.10	50 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWRS	WRS	448.57	80 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWRS	WRS	1,396.17	99 L 000 000 811622 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWTRS	WTRS	27,566.24	10 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWTRS	WTRS	11,941.91	27 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWTRS	WTRS	566.73	80 L 000 000 811621 000		11/28/2025
202500120	11/28/2025	Wisconsin Retirement System	0 20251031AFFWTRS	WTRS	18,395.64	99 L 000 000 811621 000		11/28/2025
				Totals for Wisconsin Retirement System	140,301.43			
202500121	11/03/2025	American Funds Service Company	0 20251031ADDAF	American Funds	1,061.25	10 L 000 000 811670 000		11/28/2025
202500121	11/03/2025	American Funds Service Company	0 20251031ADDAF	American Funds	86.25	99 L 000 000 811670 000		11/28/2025
				Totals for American Funds Service Compan	1,147.50			
202500132	11/28/2025	American Funds Service Company	0 20251114ADDAF	American Funds	1,061.25	10 L 000 000 811670 000		11/28/2025
202500132	11/28/2025	American Funds Service Company	0 20251114ADDAF	American Funds	86.25	99 L 000 000 811670 000		11/28/2025
				Totals for American Funds Service Compan	1,147.50			
202500133	11/28/2025	Wells Fargo Bank, NA	0 20251114ADDAW	WI Deferred Comp	47.00	10 L 000 000 811670 000		11/28/2025
202500133	11/28/2025	Wells Fargo Bank, NA	0 20251114ADDAW	WI Deferred Comp	75.00	27 L 000 000 811670 000		11/28/2025
202500133	11/28/2025	Wells Fargo Bank, NA	0 20251114ADDAW	WI Deferred Comp	3.00	99 L 000 000 811670 000		11/28/2025
202500133	11/28/2025	Wells Fargo Bank, NA	0 20251114ADDAWR	WI DEF COMPROTH	220.00	10 L 000 000 811670 000		11/28/2025
202500133	11/28/2025	Wells Fargo Bank, NA	0 20251114ADDAWR	WI DEF COMPROTH	30.00	99 L 000 000 811670 000		11/28/2025
				Totals for Wells Fargo Bank, NA	375.00			
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSA	WI STATE TAXES	332.25	10 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSA	WI STATE TAXES	70.00	27 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSA	WI STATE TAXES	38.00	50 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSA	WI STATE TAXES	353.75	99 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSW	WI STATE TAXES	18,282.95	10 L 000 000 811613 000		11/28/2025

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202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSW	WI STATE TAXES	8,317.87	27 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSW	WI STATE TAXES	144.31	50 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSW	WI STATE TAXES	516.98	80 L 000 000 811613 000		11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenue	0 20251114ADDSW	WI STATE TAXES	10,237.69	99 L 000 000 811613 000		11/28/2025
				Totals for Wisconsin Department Of Revenue	38,293.80			
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFA	IRS TAXES	1,829.24	10 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFA	IRS TAXES	676.72	27 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFA	IRS TAXES	120.00	50 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFA	IRS TAXES	2.28	80 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFA	IRS TAXES	3,212.52	99 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFW	IRS TAXES	31,732.98	10 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFW	IRS TAXES	12,939.03	27 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFW	IRS TAXES	337.40	50 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFW	IRS TAXES	677.44	80 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDFW	IRS TAXES	15,933.23	99 L 000 000 811612 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDMS	IRS TAXES	7,198.95	10 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDMS	IRS TAXES	3,494.63	27 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDMS	IRS TAXES	62.48	50 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDMS	IRS TAXES	299.36	80 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDMS	IRS TAXES	3,910.26	99 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDSS	IRS	30,781.32	10 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDSS	IRS	14,942.43	27 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDSS	IRS	267.17	50 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDSS	IRS	1,280.12	80 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114ADDSS	IRS	16,719.45	99 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFMS	IRS TAXES	7,198.95	10 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFMS	IRS TAXES	3,494.63	27 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFMS	IRS TAXES	62.48	50 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFMS	IRS TAXES	299.36	80 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFMS	IRS TAXES	3,910.26	99 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFSS	IRS TAXES	30,781.32	10 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFSS	IRS TAXES	14,942.43	27 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFSS	IRS TAXES	267.17	50 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFSS	IRS TAXES	1,280.12	80 L 000 000 811611 000		11/28/2025
202500135	11/14/2025	Internal Revenue Service	0 20251114AFFSS	IRS TAXES	16,719.45	99 L 000 000 811611 000		11/28/2025
				Totals for Internal Revenue Service	225,373.18			
202500136	11/14/2025	Wageworks	0 20251114ADDCF	Wage Works	270.83	10 L 000 000 811691 000		11/28/2025
202500136	11/14/2025	Wageworks	0 20251114ADDCF	Wage Works	763.14	27 L 000 000 811691 000		11/28/2025
202500136	11/14/2025	Wageworks	0 20251114ADDCF	Wage Works	812.49	99 L 000 000 811691 000		11/28/2025

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202500136	11/14/2025	Wageworks	0 20251114ADDMF	Wageworks	38.89	10 L 000 000 811691 000		11/28/2025
				Totals for Wageworks	1,885.35			
202500137	11/14/2025	Mass Mutual	0 20251114ADDAH	Mass Mutual	150.00	99 L 000 000 811670 000		11/28/2025
202500137	11/14/2025	Mass Mutual	0 20251114ADDAHRO	Mass Mutual	375.00	10 L 000 000 811670 000		11/28/2025
202500137	11/14/2025	Mass Mutual	0 20251114ADDAHRO	Mass Mutual	270.00	27 L 000 000 811670 000		11/28/2025
202500137	11/14/2025	Mass Mutual	0 20251114ADDAHRO	Mass Mutual	300.00	99 L 000 000 811670 000		11/28/2025
				Totals for Mass Mutual	1,095.00			
202500138	11/28/2025	WEA TSA TRUST	0 20251114ADDA9	WEA MEMBER BENEFITS	2,658.00	10 L 000 000 811670 000		11/28/2025
202500138	11/28/2025	WEA TSA TRUST	0 20251114ADDA9	WEA MEMBER BENEFITS	900.00	27 L 000 000 811670 000		11/28/2025
202500138	11/28/2025	WEA TSA TRUST	0 20251114ADDA9	WEA MEMBER BENEFITS	1,147.00	99 L 000 000 811670 000		11/28/2025
202500138	11/28/2025	WEA TSA TRUST	0 20251114ADDA9RO	WEA ROTH TSA	1,159.25	10 L 000 000 811670 000		11/28/2025
202500138	11/28/2025	WEA TSA TRUST	0 20251114ADDA9RO	WEA ROTH TSA	75.00	27 L 000 000 811670 000		11/28/2025
202500138	11/28/2025	WEA TSA TRUST	0 20251114ADDA9RO	WEA ROTH TSA	1,043.75	99 L 000 000 811670 000		11/28/2025
				Totals for WEA TSA TRUST	6,983.00			
202500141	11/28/2025	American Funds Service Company	0 20251128ADDAF	American Funds	1,061.25	10 L 000 000 811670 000		11/28/2025
202500141	11/28/2025	American Funds Service Company	0 20251128ADDAF	American Funds	86.25	99 L 000 000 811670 000		11/28/2025
				Totals for American Funds Service Company	1,147.50			
202500142	11/28/2025	Wells Fargo Bank, NA	0 20251128ADDAW	WI Deferred Comp	47.00	10 L 000 000 811670 000		11/28/2025
202500142	11/28/2025	Wells Fargo Bank, NA	0 20251128ADDAW	WI Deferred Comp	75.00	27 L 000 000 811670 000		11/28/2025
202500142	11/28/2025	Wells Fargo Bank, NA	0 20251128ADDAW	WI Deferred Comp	3.00	99 L 000 000 811670 000		11/28/2025
202500142	11/28/2025	Wells Fargo Bank, NA	0 20251128ADDAWR	WI DEF COMPROTH	220.00	10 L 000 000 811670 000		11/28/2025
202500142	11/28/2025	Wells Fargo Bank, NA	0 20251128ADDAWR	WI DEF COMPROTH	30.00	99 L 000 000 811670 000		11/28/2025
				Totals for Wells Fargo Bank, NA	375.00			
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDSA	WI STATE TAXES	332.25	10 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDSA	WI STATE TAXES	70.00	27 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDSA	WI STATE TAXES	38.00	50 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDSA	WI STATE TAXES	353.75	99 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDZW	WI STATE TAXES	17,216.59	10 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDZW	WI STATE TAXES	8,039.16	27 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDZW	WI STATE TAXES	132.24	50 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDZW	WI STATE TAXES	643.96	80 L 000 000 811613 000		11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenue	0 20251128ADDZW	WI STATE TAXES	10,074.32	99 L 000 000 811613 000		11/28/2025
				Totals for Wisconsin Department Of Revenue	36,900.27			
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFA	IRS TAXES	1,804.24	10 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFA	IRS TAXES	677.24	27 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFA	IRS TAXES	120.00	50 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFA	IRS TAXES	1.76	80 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFA	IRS TAXES	3,212.52	99 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFW	IRS TAXES	29,423.04	10 L 000 000 811612 000		11/28/2025

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202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFW	IRS TAXES	12,541.49	27 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFW	IRS TAXES	319.83	50 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFW	IRS TAXES	971.70	80 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDFW	IRS TAXES	15,758.42	99 L 000 000 811612 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDMS	IRS TAXES	6,795.98	10 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDMS	IRS TAXES	3,399.58	27 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDMS	IRS TAXES	65.74	50 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDMS	IRS TAXES	370.74	80 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDMS	IRS TAXES	3,858.57	99 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDSS	IRS	29,058.61	10 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDSS	IRS	14,535.86	27 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDSS	IRS	281.09	50 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDSS	IRS	1,585.33	80 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128ADDSS	IRS	16,498.46	99 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFMS	IRS TAXES	6,795.98	10 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFMS	IRS TAXES	3,399.58	27 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFMS	IRS TAXES	65.74	50 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFMS	IRS TAXES	370.74	80 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFMS	IRS TAXES	3,858.57	99 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFSS	IRS TAXES	29,058.61	10 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFSS	IRS TAXES	14,535.86	27 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFSS	IRS TAXES	281.09	50 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFSS	IRS TAXES	1,585.33	80 L 000 000 811611 000		11/28/2025
202500144	11/28/2025	Internal Revenue Service	0 20251128AFFSS	IRS TAXES	16,498.46	99 L 000 000 811611 000		11/28/2025
				Totals for Internal Revenue Service	217,730.16			
202500145	11/28/2025	Wageworks	0 20251128ADDCF	Wage Works	270.83	10 L 000 000 811691 000		11/28/2025
202500145	11/28/2025	Wageworks	0 20251128ADDCF	Wage Works	763.14	27 L 000 000 811691 000		11/28/2025
202500145	11/28/2025	Wageworks	0 20251128ADDCF	Wage Works	812.49	99 L 000 000 811691 000		11/28/2025
202500145	11/28/2025	Wageworks	0 20251128ADDMF	Wageworks	38.89	10 L 000 000 811691 000		11/28/2025
				Totals for Wageworks	1,885.35			
202500146	11/28/2025	Mass Mutual	0 20251128ADDAH	Mass Mutual	150.00	99 L 000 000 811670 000		11/28/2025
202500146	11/28/2025	Mass Mutual	0 20251128ADDAHRO	Mass Mutual	375.00	10 L 000 000 811670 000		11/28/2025
202500146	11/28/2025	Mass Mutual	0 20251128ADDAHRO	Mass Mutual	270.00	27 L 000 000 811670 000		11/28/2025
202500146	11/28/2025	Mass Mutual	0 20251128ADDAHRO	Mass Mutual	300.00	99 L 000 000 811670 000		11/28/2025
				Totals for Mass Mutual	1,095.00			
202500147	11/28/2025	WEA TSA TRUST	0 20251128ADDA9	WEA MEMBER BENEFITS	2,658.00	10 L 000 000 811670 000		11/28/2025
202500147	11/28/2025	WEA TSA TRUST	0 20251128ADDA9	WEA MEMBER BENEFITS	900.00	27 L 000 000 811670 000		11/28/2025
202500147	11/28/2025	WEA TSA TRUST	0 20251128ADDA9	WEA MEMBER BENEFITS	1,147.00	99 L 000 000 811670 000		11/28/2025
202500147	11/28/2025	WEA TSA TRUST	0 20251128ADDA9RO	WEA ROTH TSA	1,159.25	10 L 000 000 811670 000		11/28/2025

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202500147	11/28/2025	WEA TSA TRUST	0 20251128ADDA9RO	WEA ROTH TSA	75.00	27 L 000 000 811670 000		11/28/2025
202500147	11/28/2025	WEA TSA TRUST	0 20251128ADDA9RO	WEA ROTH TSA	1,043.75	99 L 000 000 811670 000		11/28/2025
				Totals for WEA TSA TRUST	6,983.00			
202500148	11/03/2025	Minn Dept of Revenue	0 4th Quarter-Oct	4th Quarter-Oct 25	589.86	99 L 000 000 811613 830		11/28/2025
				Totals for Minn Dept of Revenue	589.86			
252600017	12/03/2025	Bettner, Paige	0 10/22/25	WORK PERMIT REIMBURSEMENT	10.00	10 E 800 940 260000 000		12/03/2025
				Totals for Bettner, Paige	10.00			
252600018	12/03/2025	Brandner, Grace	0 10/19/25	WORK PERMIT REIMBURSEMENT	10.00	10 E 800 940 260000 000		12/03/2025
				Totals for Brandner, Grace	10.00			
252600019	12/15/2025	Bookshark LLC	6002500100 NOVEMBER 2025	Curriculum - Open PO	4,733.91	99 E 600 470 110000 360		12/15/2025
252600019	12/15/2025	Bookshark LLC	6002500100 NOVEMBER 2025	Curriculum - Open PO	913.33	27 E 600 470 158700 019		12/15/2025
252600019	12/15/2025	Bookshark LLC	6002500100 NOVEMBER 2025	Curriculum - Open PO	4,733.91-	99 E 600 470 110000 360		12/15/2025
252600019	12/15/2025	Bookshark LLC	6002500100 NOVEMBER 2025	Curriculum - Open PO	913.33-	27 E 600 470 158700 019		12/15/2025
				Totals for Bookshark LLC	0.00			
252600020	12/15/2025	Bookshark LLC	6002500100 NOVEMBER 2025	Curriculum - Open PO	4,733.91	99 E 600 470 110000 360		12/15/2025
252600020	12/15/2025	Bookshark LLC	6002500100 NOVEMBER 2025	Curriculum - Open PO	913.33	27 E 600 470 158700 019		12/15/2025
				Totals for Bookshark LLC	5,647.24			
				Totals for checks	4,674,056.12			

F U N D S U M M A R Y

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	2,290,682.65	0.00	212,014.12	2,502,696.77
21	GIFT FUND	0.00	0.00	25,699.04	25,699.04
27	SPECIAL EDUCATION FUND	398,126.31	0.00	20,309.33	418,435.64
49	OTHER CAPITAL PROJECTS FUND	0.00	0.00	1,065,421.42	1,065,421.42
50	FOOD SERVICE FUND	120,322.10	-7.95	784.75	121,098.90
80	COMMUNITY SERVICE FUND	18,758.85	0.00	4,073.81	22,832.66
99	OTHER PKG/COOP PROGRAM FUNDS	422,072.73	0.00	95,798.96	517,871.69
*** Fund Summary Totals ***		3,249,962.64	-7.95	1,424,101.43	4,674,056.12

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