

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, WKEB/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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## PARTICIPATION

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

Nov brk 4908 lunch 20221

[illegible]



## 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

Rock Ridge  
Orchard:

Apples

Cattail  
Organics:



Roasted Beets  
Steamed Cabbage  
Coleslaw  
Carrots

BIX  
Produce:



Corn on the  
Cobb

Medford  
School Barn:



Beef  
Hamburgers





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





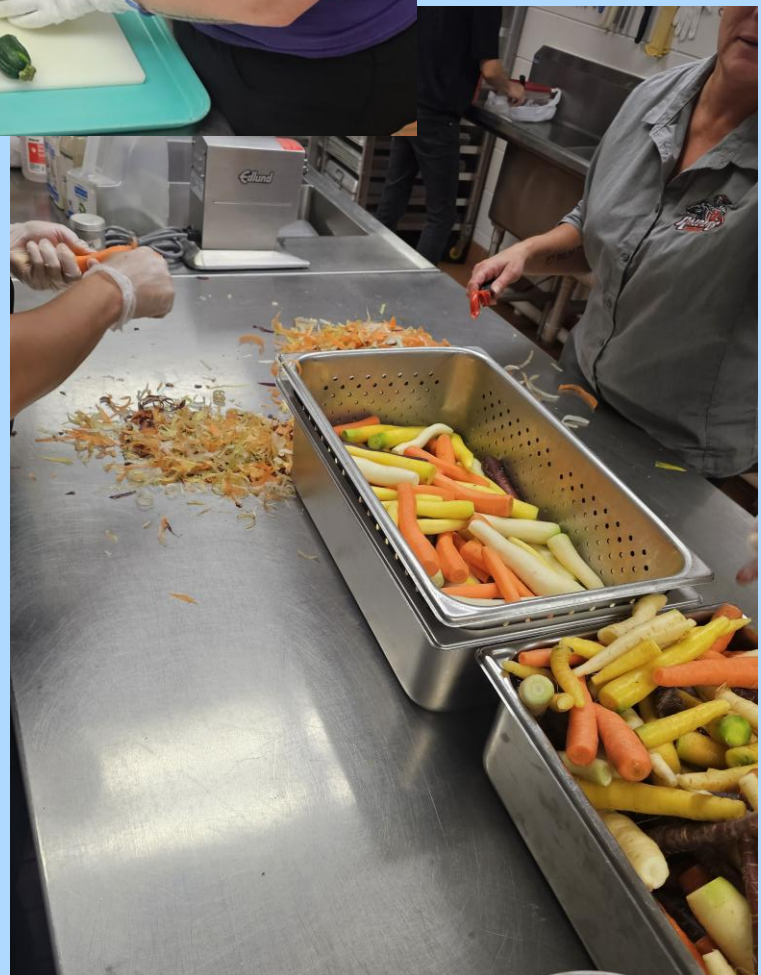
# WI Grow Local day featured CRANBERRIES this year







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







Roasted Zucchini

Homemade coleslaw



Fresh produce on the lines



Apples from the local ROCK RIDGE ORCHARD







Egg Florentine



Toaster Sausage & Cheese



Yakisoba



A variety of homemade muffins





Whole muscle: Chicken thigh  
Leg.



Ohio Shredded Chicken Sandwich

Whipping up home made Ranch









# 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 14<sup>th</sup> at the High school. We will be having burgers, made from beef purchased from the School Barn.

**Medford Area  
School District**

**ELIOR**  
SCHOOL  
DINING





← MAES staff

MASH staff



New item this year  
HOMEMADE  
muffins

Cattail Organics &  
Rock Ridge Orchard



Salad  
line at  
MAMS



**Bank Balances**  
**Nov-25**

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

[illegible]



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	-
				-	-
<b>Instructional Budget</b>					
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
<b>Operations and Maintenance Budget</b>					
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
<b>All Other Budgets</b>					
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	- -
		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			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
GAS/HEAT	(331)	BUDGET	114,000.00	114,000.00	140,000.00	140,000.00	\$140,000.00	\$145,000.00
		YEAR-END	95,655.44	132,195.02	137,063.14	92,056.25	\$110,178.21	
		MONTH-END						\$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	
		MONTH-END						\$68,487.03
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	
		MONTH-END						\$6,695.38
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	
		MONTH-END						\$8,746.06
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	
		MONTH-END						\$2,362.83
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	
		MONTH-END						\$22,612.89
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	
TOTAL MONTH-END								\$119,181.45
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
Swim-Girls	3,124.11
Cross Country	1,702.74
Basketball-Girls	1,971.84
Basketball-Boys	-
Swim Boys	-
Wrestling	-
Gymnastics	-
Softball	-
Soccer	-
Track-Girls	-
Track-Boys	-
Esports	1,277.63
Athletics	

24,644.30

est budget

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
Swim-Girls	4,256.92
Cross Country	6,113.96
Basketball-Girls	62.82
Basketball-Boys	-
Swim-Boys	-
Wrestling	-
Hockey-Girls	-
Hockey-Boys	-
Gymnastics	-
Baseball	-
Softball	-
Soccer-Girls	-
Track-Girls	-
Track-Boys	-
Tennis-Boys	-
Golf	-
Curling	-
Esports	1,168.31

58,338.57

Remaining

Co-curricular budget

OBJECT 300 -999

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

9,937.44

est budget

Co-curricular budget

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

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	
	<u>14,013.70</u>

#### 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	-
	<u>42,017.55</u>

#### TRANS BUDGET

#### Remaining

Total 48,595.44

151,640.11

est budget -

#### Remaining

#### By Sport:

#### SUMMARY BY SPORT

Football	13,576.39
Volleyball	11,738.80
Soccer	4,724.93
	-
Swim-Girls	5,925.37
Cross Country	4,964.84
Basketball-Girls	4,711.71
Basketball-Boys	681.77
Swim Boys	994.00
Wrestling	-
	-
	-
Gymnastics	-
	-
Softball	-
Soccer Girls	-
Track-Girls	-
Track-Boys	-
	-
District Wide	-
Esports	1,277.63
Not defined	-
NOT DEFINED	-
	<u>48,595.44</u>
Co-curricular academic	-
Total	<u>48,595.44</u>

#### District Wide

Football	48,681.61
Volleyball	31,701.01
Soccer-Boys	17,988.92
Tennis-Girls	14,330.56
Swim-Girls	13,386.80
Cross Country	13,992.80
Basketball-Girls	7,643.01
Basketball-Boys	2,087.37
Swim-Boys	237.39
Wrestling	422.33
Hockey-Girls	-
Hockey-Boys	-
Gymnastics	-
Baseball	-
Softball	-
Soccer-Girls	-
Track-Girls	-
Track-Boys	-
Tennis-Boys	-
Golf	-
Curling	-
Esports	1,168.31
DW - COCURR & ACADEMIC	-
	<u>151,640.11</u>
Co-curricular academic	-
Total	<u>151,640.11</u>





200,235.55

Fd 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	
10 E	---	1--	110000	---	SALARIES	3,262,710.19	241,650.01	750,722.86	23.01	0.00	2,511,987.33	2,511,987.33	2,511,987.33	2,511,987.33	
10 E	---	2--	110000	---	EMPLOYEE BENEFITS	1,517,693.07	103,685.73	326,063.83	21.48	0.00	1,191,629.24	1,191,629.24	1,191,629.24	1,191,629.24	
10 E	---	3--	110000	---	PURCHASED SERVICES	73,880.00	76.64	37,665.30	50.98	5,351.33	30,863.37	30,863.37	36,214.70	36,214.70	
10 E	---	4--	110000	---	NON-CAPITAL OBJECTS	240,247.00	3,134.95	144,921.40	60.32	11,700.22	83,625.38	83,625.38	95,325.60	95,325.60	
10 E	---	9--	110000	---	OTHER EXPENDITURES	8,550.00	1,164.00	2,632.00	30.78	0.00	5,918.00	5,918.00	5,918.00	5,918.00	
10 E	---	---	110000	---	UNDIFFERENTIATED CURRICU	5,103,080.26	349,711.33	1,262,005.39	24.73	17,051.55	3,824,023.32	3,824,023.32	3,841,074.87	3,841,074.87	
10 E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	250.00	348.82	0.00	310.21	659.03-	659.03-	348.82-	348.82-	
10 E	---	---	120000	---	REGULAR CURRICULUM	0.00	250.00	348.82	0.00	310.21	659.03-	659.03-	348.82-	348.82-	
10 E	---	1--	121000	---	SALARIES	251,050.00	20,920.86	62,762.58	25.00	0.00	188,287.42	188,287.42	188,287.42	188,287.42	
10 E	---	2--	121000	---	EMPLOYEE BENEFITS	101,468.83	8,901.48	27,624.42	27.22	0.00	73,844.41	73,844.41	73,844.41	73,844.41	
10 E	---	4--	121000	---	NON-CAPITAL OBJECTS	34,100.00	306.93	20,000.10	58.65	573.97	13,525.93	13,525.93	14,099.90	14,099.90	
10 E	---	9--	121000	---	OTHER EXPENDITURES	450.00	0.00	0.00	0.00	0.00	450.00	450.00	450.00	450.00	
10 E	---	---	121000	---	AFT	387,068.83	30,129.27	110,387.10	28.52	573.97	276,107.76	276,107.76	276,681.73	276,681.73	
10 E	---	1--	122000	---	SALARIES	1,113,434.84	93,413.26	280,239.78	25.17	0.00	833,195.06	833,195.06	833,195.06	833,195.06	
10 E	---	2--	122000	---	EMPLOYEE BENEFITS	663,505.42	51,375.75	159,805.10	24.08	0.00	503,700.32	503,700.32	503,700.32	503,700.32	
10 E	---	3--	122000	---	PURCHASED SERVICES	10,377.00	216.00	10,464.14	100.84	360.00	447.14-	447.14-	87.14-	87.14-	
10 E	---	4--	122000	---	NON-CAPITAL OBJECTS	61,960.00	357.01	3,209.01	5.18	3,687.40	55,063.59	55,063.59	58,750.99	58,750.99	
10 E	---	9--	122000	---	OTHER EXPENDITURES	0.00	50.00	50.00	0.00	0.00	50.00-	50.00-	50.00-	50.00-	
10 E	---	---	122000	---	ENGLISH LANGUAGE	1,849,277.26	145,412.02	453,768.03	24.54	4,047.40	1,391,461.83	1,391,461.83	1,395,509.23	1,395,509.23	
10 E	---	1--	122115	---	SALARIES	158,189.00	17,829.15	45,048.16	28.48	0.00	113,140.84	113,140.84	113,140.84	113,140.84	
10 E	---	2--	122115	---	EMPLOYEE BENEFITS	95,870.43	10,087.40	25,451.18	26.55	0.00	70,419.25	70,419.25	70,419.25	70,419.25	
10 E	---	3--	122115	---	PURCHASED SERVICES	21,165.00	0.00	22,545.00	106.52	0.00	1,380.00-	1,380.00-	1,380.00-	1,380.00-	
10 E	---	---	122115	---	INTERVENTION	275,224.43	27,916.55	93,044.34	33.81	0.00	182,180.09	182,180.09	182,180.09	182,180.09	
10 E	---	3--	122600	---	PURCHASED SERVICES	1,800.00	0.00	3,270.00	181.67	266.37	1,736.37-	1,736.37-	1,470.00-	1,470.00-	
10 E	---	4--	122600	---	NON-CAPITAL OBJECTS	4,000.00	195.89	753.36	18.83	1,527.62	3,246.64	3,246.64	3,246.64	3,246.64	
10 E	---	9--	122600	---	OTHER EXPENDITURES	3,500.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00	3,500.00	
10 E	---	---	122600	---	DRAMA	9,300.00	195.89	4,023.36	43.26	1,793.99	3,482.65	3,482.65	5,276.64	5,276.64	
10 E	---	1--	123219	---	SALARIES	162,150.00	13,512.54	40,537.62	25.00	0.00	121,612.38	121,612.38	121,612.38	121,612.38	
10 E	---	2--	123219	---	EMPLOYEE BENEFITS	71,804.28	6,484.95	20,755.54	28.91	0.00	51,048.74	51,048.74	51,048.74	51,048.74	
10 E	---	3--	123219	---	PURCHASED SERVICES	0.00	35.99	35.99	0.00	0.00	35.99-	35.99-	35.99-	35.99-	
10 E	---	4--	123219	---	NON-CAPITAL OBJECTS	2,550.00	241.76	1,875.24	73.54	99.94	574.82	574.82	674.76	674.76	
10 E	---	---	123219	---	SPANISH	236,504.28	20,275.24	63,204.39	26.72	99.94	173,199.95	173,199.95	173,299.89	173,299.89	
10 E	---	1--	124000	---	SALARIES	771,811.74	62,628.09	185,357.20	24.02	0.00	586,454.54	586,454.54	586,454.54	586,454.54	



					2025-26		November 2025-26		2025-26		2025-26		Encumbered		Unencumbered		Unexpended	
					Revised Budget		Monthly Activity		FYTD Activity		FYTD %		Amount		Balance		Balance	
Fd T	Loc	Obj	Func	Pri	Obj													
10 E	---	2---	124000	---	EMPLOYEE BENEFITS						36,268.72	107,694.68	23.27	0.00	355,061.04	355,061.04		
10 E	---	3---	124000	---	PURCHASED SERVICES						0.00	1,480.00	0.00	0.00	1,480.00	1,480.00		
10 E	---	4---	124000	---	NON-CAPITAL OBJECTS						331.08	19,112.83	121.24	165.72	3,513.55	3,347.83		
10 E	---	---	124000	---	MATHEMATICS						99,227.89	313,644.71	25.08	165.72	936,522.03	936,687.75		
10 E	---	1---	125400	---	SALARIES						20,167.68	60,503.04	24.89	0.00	182,608.96	182,608.96		
10 E	---	2---	125400	---	EMPLOYEE BENEFITS						9,933.11	30,683.45	23.96	0.00	97,371.27	97,371.27		
10 E	---	3---	125400	---	PURCHASED SERVICES						450.00	11,985.48	123.31	400.00	2,665.48	2,265.48		
10 E	---	4---	125400	---	NON-CAPITAL OBJECTS						897.51	4,955.21	30.21	4,392.39	7,052.40	11,444.79		
10 E	---	9---	125400	---	OTHER EXPENDITURES						300.00	1,406.00	27.76	834.00	2,825.00	3,659.00		
10 E	---	---	125400	---	VOCAL MUSIC						31,748.30	109,533.18	27.22	5,626.39	287,192.15	292,818.54		
10 E	---	1---	125500	---	SALARIES						13,237.50	39,712.50	25.00	0.00	119,137.50	119,137.50		
10 E	---	2---	125500	---	EMPLOYEE BENEFITS						6,442.75	19,464.74	23.25	0.00	64,241.56	64,241.56		
10 E	---	3---	125500	---	PURCHASED SERVICES						72.00	462.00	3.82	10,638.00	1,000.00	11,638.00		
10 E	---	4---	125500	---	NON-CAPITAL OBJECTS						1,474.21	20,557.31	76.56	8,445.41	2,150.72	6,294.69		
10 E	---	9---	125500	---	OTHER EXPENDITURES						868.00	1,461.00	46.98	1,660.00	11.00	1,649.00		
10 E	---	---	125500	---	INSTRUMENTAL MUSIC						22,094.46	81,657.55	28.69	20,743.41	182,217.34	202,960.75		
10 E	---	1---	126000	---	SALARIES						48,265.66	144,796.98	25.00	0.00	434,390.02	434,390.02		
10 E	---	2---	126000	---	EMPLOYEE BENEFITS						24,895.29	76,514.68	23.70	0.00	246,361.67	246,361.67		
10 E	---	3---	126000	---	PURCHASED SERVICES						0.00	0.00	0.00	0.00	1,500.00	1,500.00		
10 E	---	4---	126000	---	NON-CAPITAL OBJECTS						1,442.33	9,865.10	43.82	1,155.16	11,494.74	12,649.90		
10 E	---	5---	126000	---	CAPITAL OBJECTS						0.00	0.00	0.00	0.00	3,200.00	3,200.00		
10 E	---	---	126000	---	SCIENCE						74,603.28	231,176.76	24.88	1,155.16	696,946.43	698,101.59		
10 E	---	1---	127000	---	SALARIES						38,720.92	116,162.76	25.00	0.00	348,487.24	348,487.24		
10 E	---	2---	127000	---	EMPLOYEE BENEFITS						18,761.11	57,706.77	23.97	0.00	183,081.39	183,081.39		
10 E	---	4---	127000	---	NON-CAPITAL OBJECTS						0.00	1,452.65	79.68	181.32	189.03	370.35		
10 E	---	---	127000	---	SOCIAL SCIENCE						57,482.03	175,322.18	24.79	181.32	531,757.66	531,938.98		
10 E	---	1---	129100	---	SALARIES						6,472.77	17,879.43	26.98	0.00	48,380.44	48,380.44		
10 E	---	2---	129100	---	EMPLOYEE BENEFITS						5,568.61	15,500.81	24.68	0.00	47,307.69	47,307.69		
10 E	---	3---	129100	---	PURCHASED SERVICES						0.00	6,586.00	106.23	0.00	386.00	386.00		
10 E	---	4---	129100	---	NON-CAPITAL OBJECTS						0.00	4,858.40	219.34	467.29	3,110.69	2,643.40		
10 E	---	---	129100	---	CAREER DEVELOPMENT - MAS						12,041.38	44,824.64	32.60	467.29	92,191.44	92,658.73		
10 E	---	3---	129300	---	PURCHASED SERVICES						0.00	6,400.00	85.33	0.00	1,100.00	1,100.00		
10 E	---	4---	129300	---	NON-CAPITAL OBJECTS						0.00	3,112.92	11.60	443.26	23,268.82	23,712.08		
10 E	---	---	129300	---	COMPUTER LITERACY						0.00	9,512.92	27.71	443.26	24,368.82	24,812.08		

Fd 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	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance
10 E --- 1-- 131000 --- SALARIES	108,000.00	7,916.68	23,750.04	21.99	0.00	84,249.96	0.00	84,249.96	0.00	84,249.96	84,249.96	0.00	84,249.96	0.00
10 E --- 2-- 131000 --- EMPLOYEE BENEFITS	80,133.62	4,513.90	13,880.97	17.32	0.00	66,252.65	0.00	66,252.65	0.00	66,252.65	66,252.65	0.00	66,252.65	0.00
10 E --- 3-- 131000 --- PURCHASED SERVICES	0.00	0.00	0.00	0.00	816.72	816.72	0.00	816.72	0.00	816.72	0.00	0.00	0.00	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	2,904.48	6,361.75	2,904.48	6,361.75	2,904.48	6,361.75	2,904.48	6,361.75
10 E --- 9-- 131000 --- OTHER EXPENDITURES	330.00	0.00	0.00	0.00	0.00	330.00	0.00	330.00	0.00	330.00	330.00	0.00	330.00	0.00
10 E --- --- 131000 --- AGRICULTURE	199,713.62	13,872.46	39,614.78	19.84	3,721.20	156,377.64	3,721.20	156,377.64	3,721.20	156,377.64	156,377.64	3,721.20	156,377.64	3,721.20
10 E --- 1-- 132000 --- SALARIES	106,900.00	8,908.34	26,725.02	25.00	0.00	80,174.98	0.00	80,174.98	0.00	80,174.98	80,174.98	0.00	80,174.98	0.00
10 E --- 2-- 132000 --- EMPLOYEE BENEFITS	48,003.44	3,739.91	11,220.15	23.37	0.00	36,783.29	0.00	36,783.29	0.00	36,783.29	36,783.29	0.00	36,783.29	0.00
10 E --- 3-- 132000 --- PURCHASED SERVICES	5,325.00	21.09	611.09	11.48	0.00	4,713.91	0.00	4,713.91	0.00	4,713.91	4,713.91	0.00	4,713.91	0.00
10 E --- 4-- 132000 --- NON-CAPITAL OBJECTS	10,745.00	2,100.00	6,285.61	58.50	0.00	4,459.39	0.00	4,459.39	0.00	4,459.39	4,459.39	0.00	4,459.39	0.00
10 E --- 9-- 132000 --- OTHER EXPENDITURES	3,000.00	153.00	178.00	5.93	0.00	2,822.00	0.00	2,822.00	0.00	2,822.00	2,822.00	0.00	2,822.00	0.00
10 E --- --- 132000 --- BUSINESS OCCUPATIONS	173,973.44	14,922.34	45,019.87	25.88	0.00	128,953.57	0.00	128,953.57	0.00	128,953.57	128,953.57	0.00	128,953.57	0.00
10 E --- 1-- 135000 --- SALARIES	117,925.00	9,827.10	29,481.30	25.00	0.00	88,443.70	0.00	88,443.70	0.00	88,443.70	88,443.70	0.00	88,443.70	0.00
10 E --- 2-- 135000 --- EMPLOYEE BENEFITS	64,033.90	4,961.72	15,023.14	23.46	0.00	49,010.76	0.00	49,010.76	0.00	49,010.76	49,010.76	0.00	49,010.76	0.00
10 E --- 3-- 135000 --- PURCHASED SERVICES	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10 E --- 4-- 135000 --- NON-CAPITAL OBJECTS	16,900.00	1,922.81	7,998.73	47.33	9,767.20	865.93	9,767.20	865.93	9,767.20	865.93	9,767.20	865.93	9,767.20	865.93
10 E --- --- 135000 --- HOME ECONOMICS	199,858.90	16,711.63	52,503.17	26.27	9,767.20	147,355.73	9,767.20	147,355.73	9,767.20	147,355.73	147,355.73	9,767.20	147,355.73	9,767.20
10 E --- 1-- 136000 --- SALARIES	330,290.00	27,524.18	81,729.86	24.74	0.00	248,560.14	0.00	248,560.14	0.00	248,560.14	248,560.14	0.00	248,560.14	0.00
10 E --- 2-- 136000 --- EMPLOYEE BENEFITS	171,542.32	13,368.76	40,701.28	23.73	0.00	130,841.04	0.00	130,841.04	0.00	130,841.04	130,841.04	0.00	130,841.04	0.00
10 E --- 3-- 136000 --- PURCHASED SERVICES	6,246.00	0.00	0.00	0.00	0.00	6,246.00	0.00	6,246.00	0.00	6,246.00	6,246.00	0.00	6,246.00	0.00
10 E --- 4-- 136000 --- NON-CAPITAL OBJECTS	34,310.00	5,866.01	16,533.49	48.19	6,982.09	17,776.51	6,982.09	17,776.51	6,982.09	17,776.51	17,776.51	6,982.09	17,776.51	6,982.09
10 E --- --- 136000 --- TECHNOLOGY EDUCATION	542,388.32	46,758.95	138,964.63	25.62	6,982.09	403,423.69	6,982.09	403,423.69	6,982.09	403,423.69	403,423.69	6,982.09	403,423.69	6,982.09
10 E --- 1-- 138000 --- SALARIES	32,911.12	3,416.00	11,494.81	34.93	0.00	21,416.31	0.00	21,416.31	0.00	21,416.31	21,416.31	0.00	21,416.31	0.00
10 E --- 2-- 138000 --- EMPLOYEE BENEFITS	36,538.36	513.13	1,728.45	4.73	0.00	34,809.91	0.00	34,809.91	0.00	34,809.91	34,809.91	0.00	34,809.91	0.00
10 E --- --- 138000 --- VOCATIONAL SPECIAL NEEDS	69,449.48	3,929.13	13,223.26	19.04	0.00	56,226.22	0.00	56,226.22	0.00	56,226.22	56,226.22	0.00	56,226.22	0.00
10 E --- 1-- 139000 --- SALARIES	10,000.00	1,071.00	2,751.75	27.52	0.00	7,248.25	0.00	7,248.25	0.00	7,248.25	7,248.25	0.00	7,248.25	0.00
10 E --- 2-- 139000 --- EMPLOYEE BENEFITS	0.00	81.94	210.53	0.00	0.00	210.53	0.00	210.53	0.00	210.53	210.53	0.00	210.53	0.00
10 E --- --- 139000 --- OTHER VOCATIONAL CURRICU	10,000.00	1,152.94	2,962.28	29.62	0.00	7,037.72	0.00	7,037.72	0.00	7,037.72	7,037.72	0.00	7,037.72	0.00
10 E --- 4-- 141000 --- NON-CAPITAL OBJECTS	300.00	0.00	193.36	64.45	0.00	106.64	0.00	106.64	0.00	106.64	106.64	0.00	106.64	0.00
10 E --- --- 141000 --- HEALTH EDUCATION	300.00	0.00	193.36	64.45	0.00	106.64	0.00	106.64	0.00	106.64	106.64	0.00	106.64	0.00
10 E --- 1-- 143000 --- SALARIES	435,441.00	35,286.84	113,717.16	26.12	0.00	321,723.84	0.00	321,723.84	0.00	321,723.84	321,723.84	0.00	321,723.84	0.00
10 E --- 2-- 143000 --- EMPLOYEE BENEFITS	237,938.19	20,847.18	65,621.48	27.58	0.00	172,316.71	0.00	172,316.71	0.00	172,316.71	172,316.71	0.00	172,316.71	0.00
10 E --- 3-- 143000 --- PURCHASED SERVICES	3,975.00	132.85	312.85	7.87	0.00	3,662.15	0.00	3,662.15	0.00	3,662.15	3,662.15	0.00	3,662.15	0.00



Fd T Loc Obj Func Prj				Obj	2025-26		November	2025-26		2025-26		Encumbered		Unencumbered		Unexpended	
					Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance	
10	E	---	4--	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	---	9--	143000	---	OTHER EXPENDITURES	240.00	0.00	50.00	20.83	0.00	190.00	190.00				
10	E	---	---	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	94.35				
10	E	---	9--	161000	---	OTHER EXPENDITURES	500.00	0.00	954.60	190.92	0.00	454.60--	454.60--				
10	E	---	---	161000	---	CO-CURRICULAR ACADEMIC	85,605.12	3,912.81	17,035.57	19.90	0.00	68,569.55	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	---	---	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--	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	---	---	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	---	---	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-----	---	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	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 - GUIDANC	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				

Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November		2025-26		2025-26		Encumbered		Unencumbered		Unexpended	
							Revised Budget	2025-26	Monthly Activity	2025-26	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	Balance	Balance	Balance	Balance
10	E	---	2--	214000	---	EMPLOYEE BENEFITS	98,652.90		7,611.61		21,945.62	22.25	0.00	76,707.28	0.00	76,707.28	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	0.00	1,681.60	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	192.59	5,818.17	6,010.76		6,010.76	
10	E	---	9--	214000	---	OTHER EXPENDITURES	540.00		0.00		131.00	24.26	0.00	409.00	0.00	409.00	409.00		409.00	
10	E	---	---	214000	---	PUPIL SERVICES - NURSE	267,112.90		21,358.82		61,912.66	23.18	192.59	205,007.65	192.59	205,007.65	205,200.24		205,200.24	
10	E	---	1--	214900	---	SALARIES	50,764.68		7,045.48		18,223.54	35.90	0.00	32,541.14	0.00	32,541.14	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	0.00	14,335.44	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	0.00	46,876.58	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	0.00	1,374.91	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	7,839.14	494.52	7,839.14	7,839.14		7,839.14	
10	E	---	9--	219000	---	OTHER EXPENDITURES	0.00		0.00		100.00	0.00	0.00	100.00	0.00	100.00	100.00		100.00	
10	E	---	---	219000	---	OTHER PUPIL SERVICES	10,000.00		1,585.16		3,635.77	36.36	494.52	6,364.23	494.52	5,869.71	6,364.23		6,364.23	
10	E	---	1--	221000	---	SALARIES	0.00		0.00		200.00	0.00	0.00	200.00	0.00	200.00	200.00		200.00	
10	E	---	2--	221000	---	EMPLOYEE BENEFITS	0.00		0.00		29.20	0.00	0.00	29.20	0.00	29.20	29.20		29.20	
10	E	---	---	221000	---	IMPROVEMENT OF INSTRUCTI	0.00		0.00		229.20	0.00	0.00	229.20	0.00	229.20	229.20		229.20	
10	E	---	1--	221200	---	SALARIES	36,804.00		0.00		18,033.56	49.00	0.00	18,770.44	0.00	18,770.44	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	0.00	1,272.25	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	0.00	3,070.00	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	355.32	4,280.27	4,635.59		4,635.59	
10	E	---	9--	221200	---	OTHER EXPENDITURES	0.00		0.00		3,200.00	0.00	0.00	3,200.00	0.00	3,200.00	3,200.00		3,200.00	
10	E	---	---	221200	---	CURRICULUM DEVELOPMENT	49,574.00		493.66		25,025.72	50.48	355.32	24,192.96	355.32	24,192.96	24,548.28		24,548.28	
10	E	---	1--	221201	---	SALARIES	90,081.00		7,506.76		37,533.80	41.67	0.00	52,547.20	0.00	52,547.20	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	0.00	33,155.08	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	0.00	85,702.28	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	0.00	19,203.04	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	0.00	23,185.57	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	0.00	12,804.21	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	200.97	668.16	869.13		869.13	
10	E	---	9--	221300	---	OTHER EXPENDITURES	500.00		250.00		250.00	50.00	0.00	250.00	0.00	250.00	250.00		250.00	
10	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	111,775.62		12,318.75		55,463.67	49.62	200.97	56,110.98	200.97	56,110.98	56,311.95		56,311.95	
10	E	---	4--	221400	---	NON-CAPITAL OBJECTS	0.00		0.00		0.00	0.00	185.00	0.00	185.00	185.00		0.00		0.00
10	E	---	---	221400	---	PROFESSIONAL LIBRARY	0.00		0.00		0.00	0.00	185.00	0.00	185.00	185.00		0.00		0.00



Ed T Loc Obj Func	Pri	Obj	2025-26		November 2025-26	FYTD Activity	2025-26	FYTD %	Encumbered		Unencumbered		Unexpended	
			Revised Budget	Monthly Activity					Amount	Balance	Amount	Balance		
10 E --- 3-- 221500 ---		PURCHASED SERVICES	148,979.00	0.00	16,685.30	11.20	0.00	132,293.70	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	47.45	225,442.14	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	47.45	357,735.84	357,735.84			
10 E --- 1-- 221900 ---		SALARIES	204,928.70	14,151.67	41,229.05	20.12	0.00	163,699.65	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	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	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	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	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	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	33,499.09	74,322.54	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	33,499.09	379,442.69	379,442.69			
10 E --- 1-- 223700 ---		SALARIES	24,825.00	2,002.08	6,006.24	24.19	0.00	18,818.76	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	0.00	2,954.62	2,954.62			
10 E --- --- 223700 ---		SUP/COOR VOC ED - LVEC	28,681.02	2,302.55	6,907.64	24.08	0.00	21,773.38	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	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	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	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	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	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	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	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	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	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	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	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	238.19	4,266.16	4,266.16			
10 E --- 9-- 232000 ---		OTHER EXPENDITURES	0.00	0.00	1,230.00	0.00	0.00	1,230.00--	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	238.19	216,082.67	216,082.67			
10 E --- 4-- 232300 ---		NON-CAPITAL OBJECTS	5,000.00	613.12	721.88	14.44	149.40	4,128.72	149.40	4,278.12	4,278.12			
10 E --- 9-- 232300 ---		OTHER EXPENDITURES	0.00	1,496.77	1,496.77	0.00	0.00	1,496.77--	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	149.40	2,781.35	2,781.35			
10 E --- 1-- 240000 ---		SALARIES	952,288.66	83,816.35	374,307.87	39.31	0.00	577,980.79	0.00	577,980.79	577,980.79			

2025-26							2025-26		2025-26		Unencumbered		Unexpended	
Fd	T	Loc	Obj	Func	Pri	Obj	Revised Budget	Monthly Activity	FYTD Activity	FYTD %	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	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	10,000.00	14,377.33
10	E	---	4--	240000	---	NON-CAPITAL OBJECTS	93,822.00	3,142.16	36,339.44	38.73	26,150.00	31,332.56	26,150.00	57,482.56
10	E	---	9--	240000	---	OTHER EXPENDITURES	3,000.00	0.00	1,378.99	45.97	0.00	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	36,150.00	1,007,937.99
10	E	---	1--	252000	---	SALARIES	196,844.81	16,222.40	76,215.03	38.72	0.00	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	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	0.00	4,451.82
10	E	---	4--	252000	---	NON-CAPITAL OBJECTS	1,500.00	0.00	232.86	15.52	873.67	393.47	873.67	1,267.14
10	E	---	9--	252000	---	OTHER EXPENDITURES	7,130.00	0.00	1,835.55	25.74	0.00	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	873.67	187,046.43
10	E	---	1--	253000	---	SALARIES	786,351.57	69,421.04	345,236.35	43.90	0.00	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	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	5,000.00	449,205.80
10	E	---	4--	253000	---	NON-CAPITAL OBJECTS	232,100.00	12,621.96	130,898.56	56.40	60,579.95	40,621.49	60,579.95	101,201.44
10	E	---	5--	253000	---	CAPITAL OBJECTS	52,016.88	0.00	97,963.20	188.33	17,317.00	63,263.32	17,317.00	45,946.32
10	E	---	9--	253000	---	OTHER EXPENDITURES	4,805.00	0.00	351.13	7.31	0.00	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	82,896.95	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	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	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	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	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	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	0.00	70,600.70
10	E	---	3--	254300	---	PURCHASED SERVICES	186,714.00	6,422.22	70,335.42	37.67	22,172.00	94,206.58	22,172.00	116,378.58
10	E	---	4--	254300	---	NON-CAPITAL OBJECTS	7,300.00	1,148.09	2,422.73	33.19	2,999.87	1,877.40	2,999.87	4,877.27
10	E	---	9--	254300	---	OTHER EXPENDITURES	450.00	0.00	0.00	0.00	0.00	450.00	0.00	450.00
10	E	---	---	254300	---	BUILDING REPAIRS	194,464.00	7,570.31	72,758.15	37.41	25,171.87	96,533.98	25,171.87	121,705.85
10	E	---	3--	254490	---	PURCHASED SERVICES	12,250.00	3,252.88	11,349.52	92.65	0.00	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	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	0.00	660.48
10	E	---	3--	254500	---	PURCHASED SERVICES	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00	7,500.00
10	E	---	4--	254500	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	0.00	1,198.00	1,198.00	1,198.00	0.00



Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November Monthly Activity	2025-26 FYTD Activity	2025-26 FYTD %	Encumbered		Unencumbered		Unexpended	
							Revised Budget					Amount	Balance	Balance			
10	E	---	---	254500	---	VEHICLE MAINTENANCE	7,500.00	0.00	0.00	0.00	0.00	1,198.00	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	0.00	213,978.62	213,978.62			
10	E	---	---	254900	---	OTHER MAINTENANCE	217,106.12	2,327.50	3,127.50	1.44	0.00	0.00	213,978.62	213,978.62			
10	E	---	3--	255100	---	PURCHASED SERVICES	0.00	0.00	6,500.00	0.00	0.00	0.00	6,500.00-	6,500.00-			
10	E	---	---	255100	---	CONSTRUCTION	0.00	0.00	6,500.00	0.00	0.00	0.00	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	0.00	10,687.62	10,687.62			
10	E	---	---	255300	---	REMODELING	388,867.00	35,187.00	378,179.38	97.25	0.00	0.00	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	0.00	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	0.00	6,650.77	6,650.77			
10	E	---	5--	256300	---	CAPITAL OBJECTS	65,000.00	0.00	50,149.50	77.15	0.00	0.00	14,850.50	14,850.50			
10	E	---	---	256300	---	VEHICLE ACQUISITION	65,000.00	0.00	50,149.50	77.15	0.00	0.00	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	0.00	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	0.00	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	0.00	10,081.39	10,081.39			
10	E	---	---	256720	---	SHUTTLE SERVICE	15,000.00	2,535.72	4,918.61	32.79	0.00	0.00	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	0.00	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	0.00	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	0.00	79,614.92	79,614.92			
10	E	---	---	256742	---	ATHLETIC TRANSPORTATION	120,000.00	14,381.11	40,385.08	33.65	0.00	0.00	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	0.00	22,636.34	22,636.34			
10	E	---	---	256770	---	FIELD TRIPS	28,000.00	5,363.66	5,363.66	19.16	0.00	0.00	22,636.34	22,636.34			
10	E	---	3--	259000	---	PURCHASED SERVICES	5,000.00	460.71	1,785.39	35.71	0.00	0.00	3,214.61	3,214.61			
10	E	---	---	259000	---	OTHER BUSINESS ADMINISTR	5,000.00	460.71	1,785.39	35.71	0.00	0.00	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	0.00	58,886.11	58,886.11			
10	E	---	4--	260000	---	NON-CAPITAL OBJECTS	32,600.00	699.17	22,103.58	67.80	585.69	9,910.73	10,496.42				
10	E	---	9--	260000	---	OTHER EXPENDITURES	0.00	30.00	80.00	0.00	0.00	80.00-	80.00-				
10	E	---	---	260000	---	CENTRAL SERVICES	135,800.00	18,446.32	66,497.47	48.97	585.69	68,716.84	69,302.53				

Fd	T	Loc	Obj	Func	Pri	Obj	2025-26		November	2025-26		2025-26	Encumbered		Unexpended	
							Revised Budget	Monthly Activity		FYTD Activity	FYTD %		Amount	Balance	Balance	Balance
10	E	---	7--	270000	---	INSURANCE AND JUDGEMENTS	275,974.00	10,115.73	44,483.62	16.12	0.00	231,490.38	231,490.38	231,490.38	231,490.38	
10	E	---	---	270000	---	INSURANCE AND JUDGMENTS	275,974.00	10,115.73	44,483.62	16.12	0.00	231,490.38	231,490.38	231,490.38	231,490.38	
10	E	---	6--	283000	---	DEBT RETIREMENT	50,000.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	
10	E	---	---	283000	---	OPERATIONAL DEBT	50,000.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	
10	E	---	2--	292000	---	EMPLOYEE BENEFITS	141,222.00	0.00	0.00	0.00	0.00	141,222.00	141,222.00	141,222.00	141,222.00	
10	E	---	---	292000	---	OTHER RETIREE PAYMENTS	141,222.00	0.00	0.00	0.00	0.00	141,222.00	141,222.00	141,222.00	141,222.00	
10	E	---	1--	295000	---	SALARIES	251,542.62	19,848.51	96,666.64	38.43	0.00	154,875.98	154,875.98	154,875.98	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	80,915.85	80,915.85	80,915.85	
10	E	---	3--	295000	---	PURCHASED SERVICES	234,620.00	6,220.32	267,075.17	113.83	4,473.85	36,929.02	36,929.02	32,455.17	32,455.17	
10	E	---	4--	295000	---	NON-CAPITAL OBJECTS	126,456.00	1,328.74	151,316.84	119.66	4,999.26	29,860.10	29,860.10	24,860.84	24,860.84	
10	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	742,538.35	37,278.28	564,062.53	75.96	9,473.11	169,002.71	169,002.71	178,475.82	178,475.82	
10	E	---	2--	299000	---	EMPLOYEE BENEFITS	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00	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	2,319.50	2,319.50	2,319.50	
10	E	---	9--	299000	---	OTHER EXPENDITURES	0.00	560.00	560.00	0.00	0.00	560.00	560.00	560.00	560.00	
10	E	---	---	299000	---	MISCELLANEOUS	44,639.00	1,719.75	2,879.50	6.45	0.00	41,759.50	41,759.50	41,759.50	41,759.50	
10	E	---	---	2-----	---	SUPPORT SERVICES	10,628,618.03	794,862.31	3,922,419.25	36.90	195,160.48	6,511,038.30	6,511,038.30	6,706,198.78	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	14,385,759.50	14,385,759.50	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	14,385,759.50	14,385,759.50	14,385,759.50	
10	E	---	3--	431000	---	PURCHASED SERVICES	7,000.00	290.00	770.00	11.00	0.00	6,230.00	6,230.00	6,230.00	6,230.00	
10	E	---	---	431000	---	GENERAL TUITION PAYMENTS	7,000.00	290.00	770.00	11.00	0.00	6,230.00	6,230.00	6,230.00	6,230.00	
10	E	---	3--	435000	---	PURCHASED SERVICES	744,590.00	0.00	0.00	0.00	0.00	744,590.00	744,590.00	744,590.00	744,590.00	
10	E	---	---	435000	---	OPEN ENROLLMENT PAYMENTS	744,590.00	0.00	0.00	0.00	0.00	744,590.00	744,590.00	744,590.00	744,590.00	
10	E	---	3--	438000	---	PURCHASED SERVICES	521,102.00	0.00	0.00	0.00	0.00	521,102.00	521,102.00	521,102.00	521,102.00	
10	E	---	---	438000	---	GENERAL AID REDUCTION	521,102.00	0.00	0.00	0.00	0.00	521,102.00	521,102.00	521,102.00	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	15,657,681.50	15,657,681.50	15,657,681.50	
10	-	---	---	-----	---	GENERAL FUND	40,746,034.00	2,012,519.18	7,737,672.69	18.99	283,357.68	32,725,003.63	32,725,003.63	33,008,361.31	33,008,361.31	



Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November		2025-26		2025-26		Encumbered		Unencumbered		Unexpended	
							Revised	Budget	Monthly	Activity	FYTD	Activity	FYTD	%	Amount	Balance	Balance	Balance	Balance	Balance
21	E	---	4--	110000	---	NON-CAPITAL OBJECTS	0.00	0.00		0.00		1,172.08	0.00		719.70	1,891.78-	1,172.08-	1,172.08-	1,172.08-	1,172.08-
21	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	0.00	0.00		0.00		1,172.08	0.00		719.70	1,891.78-	1,172.08-	1,172.08-	1,172.08-	1,172.08-
21	E	---	3--	120000	---	PURCHASED SERVICES	0.00	0.00		0.00		1,429.92	0.00		0.00	1,429.92-	1,429.92-	1,429.92-	1,429.92-	1,429.92-
21	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	0.00	15,315.83			34,636.33	0.00		3,984.61	38,620.94-	34,636.33-	34,636.33-	34,636.33-	34,636.33-
21	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	0.00	1,010.00			1,510.00	0.00		0.00	1,510.00-	1,510.00-	1,510.00-	1,510.00-	1,510.00-
21	E	---	---	120000	---	REGULAR CURRICULUM	0.00	0.00	16,325.83			37,576.25	0.00		3,984.61	41,560.86-	37,576.25-	37,576.25-	37,576.25-	37,576.25-
21	E	---	4--	121000	---	NON-CAPITAL OBJECTS	0.00	0.00		0.00		524.83	0.00		0.00	524.83-	524.83-	524.83-	524.83-	524.83-
21	E	---	---	121000	---	ART	0.00	0.00		0.00		524.83	0.00		0.00	524.83-	524.83-	524.83-	524.83-	524.83-
21	E	---	3--	122000	---	PURCHASED SERVICES	0.00	0.00		0.00		420.00	0.00		0.00	420.00-	420.00-	420.00-	420.00-	420.00-
21	E	---	---	122000	---	ENGLISH LANGUAGE	0.00	0.00		0.00		420.00	0.00		0.00	420.00-	420.00-	420.00-	420.00-	420.00-
21	E	---	4--	123219	---	NON-CAPITAL OBJECTS	0.00	0.00	1,500.00			1,500.00	0.00		0.00	1,500.00-	1,500.00-	1,500.00-	1,500.00-	1,500.00-
21	E	---	---	123219	---	SPANISH	0.00	0.00	1,500.00			1,500.00	0.00		0.00	1,500.00-	1,500.00-	1,500.00-	1,500.00-	1,500.00-
21	E	---	4--	125500	---	NON-CAPITAL OBJECTS	0.00	0.00		0.00		1,000.00	0.00		0.00	1,000.00-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
21	E	---	---	125500	---	INSTRUMENTAL MUSIC	0.00	0.00		0.00		1,000.00	0.00		0.00	1,000.00-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
21	E	---	4--	126000	---	NON-CAPITAL OBJECTS	0.00	0.00	500.00			500.00	0.00		932.12	1,432.12-	1,432.12-	1,432.12-	1,432.12-	1,432.12-
21	E	---	---	126000	---	SCIENCE	0.00	0.00	500.00			500.00	0.00		932.12	1,432.12-	1,432.12-	1,432.12-	1,432.12-	1,432.12-
21	E	---	4--	127000	---	NON-CAPITAL OBJECTS	0.00	0.00		0.00		308.63	0.00		0.00	308.63-	308.63-	308.63-	308.63-	308.63-
21	E	---	---	127000	---	SOCIAL SCIENCE	0.00	0.00		0.00		308.63	0.00		0.00	308.63-	308.63-	308.63-	308.63-	308.63-
21	E	---	4--	135000	---	NON-CAPITAL OBJECTS	0.00	0.00		0.00		806.77	0.00		193.23	1,000.00-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
21	E	---	---	135000	---	HOME ECONOMICS	0.00	0.00		0.00		806.77	0.00		193.23	1,000.00-	1,000.00-	1,000.00-	1,000.00-	1,000.00-
21	E	---	4--	136000	---	NON-CAPITAL OBJECTS	0.00	0.00		0.00		208.51	0.00		14.45	222.96-	222.96-	222.96-	222.96-	222.96-
21	E	---	---	136000	---	TECHNOLOGY EDUCATION	0.00	0.00		0.00		208.51	0.00		14.45	222.96-	222.96-	222.96-	222.96-	222.96-
21	E	---	---	1-----	---	INSTRUCTION	0.00	0.00	18,325.83			44,017.07	0.00		5,844.11	49,861.18-	44,017.07-	44,017.07-	44,017.07-	44,017.07-
21	E	---	3--	240000	---	PURCHASED SERVICES	0.00	0.00	3,252.00			12,558.25	0.00		0.00	12,558.25-	12,558.25-	12,558.25-	12,558.25-	12,558.25-
21	E	---	4--	240000	---	NON-CAPITAL OBJECTS	0.00	0.00	42,973.60			105,829.39	0.00		10,907.65	116,737.04-	105,829.39-	105,829.39-	105,829.39-	105,829.39-
21	E	---	9--	240000	---	OTHER EXPENDITURES	0.00	0.00	3,361.90			7,304.18	0.00		0.00	7,304.18-	7,304.18-	7,304.18-	7,304.18-	7,304.18-
21	E	---	---	240000	---	BUILDING ADMINISTRATION	0.00	0.00	49,587.50			125,691.82	0.00		10,907.65	136,599.47-	125,691.82-	125,691.82-	125,691.82-	125,691.82-
21	E	---	3--	255100	---	PURCHASED SERVICES	0.00	0.00	28,632.82			185,970.50	0.00		153,687.62	339,658.12-	185,970.50-	185,970.50-	185,970.50-	185,970.50-

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



Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November		2025-26		2025-26		Encumbered		Unencumbered		Unexpended	
							Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Amount	Balance	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	0.00	123,800.17	0.00	123,800.17	0.00	123,800.17	0.00	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	0.00	98,116.74	0.00	98,116.74	0.00	98,116.74	0.00	98,116.74
27	E	---	3--	152000	---	PURCHASED SERVICES	0.00	0.00	320.70	0.00	0.00	320.70-	0.00	320.70-	0.00	320.70-	0.00	320.70-	0.00	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	1,138.82	4,066.92	1,138.82	4,066.92	1,138.82	4,066.92	1,138.82	4,066.92
27	E	---	9--	152000	---	OTHER EXPENDITURES	1,200.00	480.00	905.00	75.42	0.00	295.00	0.00	295.00	0.00	295.00	0.00	295.00	0.00	295.00
27	E	---	---	152000	---	EARLY CHILDHOOD	278,275.48	16,714.60	51,178.53	18.39	1,138.82	225,958.13	1,138.82	225,958.13	1,138.82	225,958.13	1,138.82	225,958.13	1,138.82	225,958.13
27	E	---	3--	156100	---	PURCHASED SERVICES	0.00	5,469.00	10,938.00	0.00	0.00	10,938.00-	0.00	10,938.00-	0.00	10,938.00-	0.00	10,938.00-	0.00	10,938.00-
27	E	---	---	156100	---	HEARING IMPAIRMENT DEAF/	0.00	5,469.00	10,938.00	0.00	0.00	10,938.00-	0.00	10,938.00-	0.00	10,938.00-	0.00	10,938.00-	0.00	10,938.00-
27	E	---	1--	156110	---	SALARIES	0.00	0.00	80.05	0.00	0.00	80.05-	0.00	80.05-	0.00	80.05-	0.00	80.05-	0.00	80.05-
27	E	---	2--	156110	---	EMPLOYEE BENEFITS	0.00	0.00	11.68	0.00	0.00	11.68-	0.00	11.68-	0.00	11.68-	0.00	11.68-	0.00	11.68-
27	E	---	3--	156110	---	PURCHASED SERVICES	27,113.00	0.00	0.00	0.00	0.00	27,113.00	0.00	27,113.00	0.00	27,113.00	0.00	27,113.00	0.00	27,113.00
27	E	---	---	156110	---	HEARING IMPAIRMENT	27,113.00	0.00	91.73	0.34	0.00	27,021.27	0.00	27,021.27	0.00	27,021.27	0.00	27,021.27	0.00	27,021.27
27	E	---	1--	156600	---	SALARIES	518,064.00	43,123.42	163,612.86	31.58	0.00	354,451.14	0.00	354,451.14	0.00	354,451.14	0.00	354,451.14	0.00	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	0.00	197,273.90	0.00	197,273.90	0.00	197,273.90	0.00	197,273.90
27	E	---	3--	156600	---	PURCHASED SERVICES	1,800.00	870.40	3,097.60	172.09	0.00	1,297.60-	0.00	1,297.60-	0.00	1,297.60-	0.00	1,297.60-	0.00	1,297.60-
27	E	---	4--	156600	---	NON-CAPITAL OBJECTS	3,000.00	363.92	781.33	26.04	673.19	1,545.48	673.19	1,545.48	673.19	1,545.48	673.19	1,545.48	673.19	1,545.48
27	E	---	9--	156600	---	OTHER EXPENDITURES	800.00	250.00	250.00	31.25	0.00	550.00	0.00	550.00	0.00	550.00	0.00	550.00	0.00	550.00
27	E	---	---	156600	---	SPEECH/LANGUAGE	808,805.17	67,733.87	255,609.06	31.60	673.19	552,522.92	673.19	552,522.92	673.19	552,522.92	673.19	552,522.92	673.19	552,522.92
27	E	---	3--	156700	---	PURCHASED SERVICES	18,794.00	3,806.25	7,612.50	40.50	0.00	11,181.50	0.00	11,181.50	0.00	11,181.50	0.00	11,181.50	0.00	11,181.50
27	E	---	---	156700	---	VISUALLY IMPAIRED	18,794.00	3,806.25	7,612.50	40.50	0.00	11,181.50	0.00	11,181.50	0.00	11,181.50	0.00	11,181.50	0.00	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	0.00	1,670,093.88	0.00	1,670,093.88	0.00	1,670,093.88	0.00	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	0.00	1,120,176.61	0.00	1,120,176.61	0.00	1,120,176.61	0.00	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	11.00	31,706.16	11.00	31,706.16	11.00	31,706.16	11.00	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-	25,176.76	36,005.69-	25,176.76	36,005.69-	25,176.76	36,005.69-	25,176.76	36,005.69-
27	E	---	5--	158700	---	CAPITAL OBJECTS	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00	7,000.00
27	E	---	9--	158700	---	OTHER EXPENDITURES	1,200.00	1,180.20	1,228.20	102.35	0.00	28.20-	0.00	28.20-	0.00	28.20-	0.00	28.20-	0.00	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	25,187.76	2,792,942.76	25,187.76	2,792,942.76	25,187.76	2,792,942.76	25,187.76	2,792,942.76
27	E	---	1--	158777	---	SALARIES	68,320.00	0.00	22,773.36	33.33	0.00	45,546.64	0.00	45,546.64	0.00	45,546.64	0.00	45,546.64	0.00	45,546.64
27	E	---	2--	158777	---	EMPLOYEE BENEFITS	37,988.72	0.00	12,066.30	31.76	0.00	25,922.42	0.00	25,922.42	0.00	25,922.42	0.00	25,922.42	0.00	25,922.42
27	E	---	---	158777	---	RVA CROSS CATEGORICAL	106,308.72	0.00	34,839.66	32.77	0.00	71,469.06	0.00	71,469.06	0.00	71,469.06	0.00	71,469.06	0.00	71,469.06
27	E	---	9--	159100	---	OTHER EXPENDITURES	2,000.00	100.00	2,004.25	100.21	0.00	4.25-	0.00	4.25-	0.00	4.25-	0.00	4.25-	0.00	4.25-
27	E	---	---	159100	---	SPECIAL ED ASSISTANTS	2,000.00	100.00	2,004.25	100.21	0.00	4.25-	0.00	4.25-	0.00	4.25-	0.00	4.25-	0.00	4.25-

FEd	T	Loc	Obj	Func	Prj	Obj	2025-26		November	2025-26		2025-26	Encumbered		Unencumbered		Unexpended	
							Revised Budget	Monthly Activity		FYTD Activity	FYTD %		Amount	Balance	Balance	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	0.00	736,896.20	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	0.00	615,785.37	615,785.37	615,785.37	
27	E	---	---	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	0.00	1,352,681.57	1,352,681.57	1,352,681.57	
27	E	---	1--	159300	---	SALARIES	6,573.00	547.74	1,643.22	25.00	0.00	4,929.78	4,929.78	0.00	4,929.78	4,929.78	4,929.78	
27	E	---	2--	159300	---	EMPLOYEE BENEFITS	986.68	286.65	922.84	93.53	0.00	63.84	63.84	0.00	63.84	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	0.00	500.00	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	0.00	5,493.62	5,493.62	5,493.62	
27	E	---	---	1-----	---	INSTRUCTION	7,310,769.57	657,944.67	2,255,441.22	30.85	26,999.77	5,028,328.58	5,055,328.35	26,999.77	5,028,328.58	5,055,328.35	5,055,328.35	
27	E	---	1--	212000	---	SALARIES	147,712.50	13,812.52	43,137.56	29.20	0.00	104,574.94	104,574.94	0.00	104,574.94	104,574.94	104,574.94	
27	E	---	2--	212000	---	EMPLOYEE BENEFITS	76,927.71	6,797.80	20,552.57	26.72	0.00	56,375.14	56,375.14	0.00	56,375.14	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	0.00	160,950.08	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	0.00	500.00	500.00	500.00	
27	E	---	---	212200	---	Social Work	500.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	500.00	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	0.00	203,011.26	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	0.00	118,199.86	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	0.00	500.00	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--	105.69	2,235.24--	2,129.55--	2,129.55--	
27	E	---	9--	215000	---	OTHER EXPENDITURES	0.00	0.00	394.89	0.00	0.00	394.89--	394.89--	0.00	394.89--	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	319,186.68	105.69	319,080.99	319,186.68	319,186.68	
27	E	---	3--	215200	---	PURCHASED SERVICES	3,000.00	82.80	8,621.52	287.38	0.00	5,621.52--	5,621.52--	0.00	5,621.52--	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	1,010.92	1,142.16	2,153.08	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--	1,010.92	4,479.36--	3,468.44--	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	0.00	156,077.20	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	0.00	76,321.93	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	0.00	26,142.84	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	515.71	1,649.41	2,165.12	2,165.12	
27	E	---	9--	218100	---	OTHER EXPENDITURES	300.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00	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	515.71	260,491.38	261,007.09	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	0.00	56,658.49	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	0.00	32,961.76	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	0.00	11,490.00	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	323.48	2,676.52	3,000.00	3,000.00	



Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November Monthly Activity	2025-26		2025-26 FYTD %	Encumbered Amount	Unencumbered		Unexpended Balance
							Revised Budget			2025-26 FYTD Activity				Balance	Balance	
27	E	---	5--	218200	---	CAPITAL OBJECTS	0.00	2,198.00	2,198.00	0.00	0.00	0.00	0.00	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		101,912.25	
27	E	---	1--	219000	---	SALARIES	4,400.00	0.00	0.00	0.00	0.00	0.00	0.00	4,400.00		4,400.00
27	E	---	2--	219000	---	EMPLOYEE BENEFITS	625.00	0.00	0.00	0.00	0.00	0.00	0.00	625.00		625.00
27	E	---	3--	219000	---	PURCHASED SERVICES	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00-		300.00-
27	E	---	4--	219000	---	NON-CAPITAL OBJECTS	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	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	
27	E	---	1--	221200	---	SALARIES	5,000.00	0.00	2,467.50	49.35	0.00	0.00	2,532.50		2,532.50	
27	E	---	2--	221200	---	EMPLOYEE BENEFITS	775.00	0.00	358.51	46.26	0.00	0.00	416.49		416.49	
27	E	---	---	221200	---	CURRICULUM DEVELOPMENT	5,775.00	0.00	2,826.01	48.94	0.00	0.00	2,948.99		2,948.99	
27	E	---	1--	221300	---	SALARIES	55,000.00	4,091.93	21,478.94	39.05	0.00	0.00	33,521.06		33,521.06	
27	E	---	2--	221300	---	EMPLOYEE BENEFITS	14,500.00	579.39	6,025.26	41.55	0.00	0.00	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		12,501.92	
27	E	---	4--	221300	---	NON-CAPITAL OBJECTS	5,500.00	39.83	1,127.44	20.50	448.93		3,923.63		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		58,870.28	
27	E	---	1--	221900	---	SALARIES	0.00	0.00	2,363.94	0.00	0.00	0.00	2,363.94-		2,363.94-	
27	E	---	2--	221900	---	EMPLOYEE BENEFITS	0.00	0.00	335.11	0.00	0.00	0.00	335.11-		335.11-	
27	E	---	3--	221900	---	PURCHASED SERVICES	0.00	0.00	300.00	0.00	0.00	0.00	300.00-		300.00-	
27	E	---	4--	221900	---	NON-CAPITAL OBJECTS	0.00	741.50	741.50	0.00	0.00	0.00	741.50-		741.50-	
27	E	---	---	221900	---	OTHER IMPROVEMENT OF INS	0.00	741.50	3,740.55	0.00	0.00	0.00	3,740.55-		3,740.55-	
27	E	---	1--	223300	---	SALARIES	126,895.00	10,574.60	52,873.00	41.67	0.00	0.00	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	0.00	19,723.05		19,723.05	
27	E	---	3--	223300	---	PURCHASED SERVICES	12,022.00	0.00	0.00	0.00	0.00	0.00	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	0.00	105,767.05		105,767.05	
27	E	---	1--	223390	---	SALARIES	92,351.78	8,153.19	36,599.72	39.63	0.00	0.00	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	0.00	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	0.00	3,929.50-		2,714.50-	
27	E	---	---	223390	---	SPECIAL ED SUPERIVSION &	171,170.00	14,136.57	71,894.61	42.00	1,215.00		98,060.39		99,275.39	
27	E	---	3--	231500	---	PURCHASED SERVICES	0.00	0.00	2,689.00	0.00	0.00	0.00	2,689.00-		2,689.00-	
27	E	---	---	231500	---	BOARD OF EDUCATION - LEG	0.00	0.00	2,689.00	0.00	0.00	0.00	2,689.00-		2,689.00-	
27	E	---	3--	252000	---	PURCHASED SERVICES	15,000.00	0.00	13,380.00	89.20	0.00	0.00	1,620.00		1,620.00	
27	E	---	---	252000	---	FISCAL	15,000.00	0.00	13,380.00	89.20	0.00	0.00	1,620.00		1,620.00	

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



Ed T Loc Obj Func Prj				Obj	2025-26		2025-26		2025-26		Unencumbered		Unexpended	
						Revised Budget	November	2025-26	FYTD Activity	2025-26	Amount	Balance	Balance	Balance
							Monthly Activity							
38	E	---	6--	281000	---	85,745.00		0.00	2,722.50	3.18	0.00	83,022.50	83,022.50	
38	E	---	---	281000	---	85,745.00		0.00	2,722.50	3.18	0.00	83,022.50	83,022.50	
38	E	---	---	2-----	---	85,745.00		0.00	2,722.50	3.18	0.00	83,022.50	83,022.50	
38	-	---	---	-----	---	85,745.00		0.00	2,722.50	3.18	0.00	83,022.50	83,022.50	

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	
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	

Fd T Loc		Obj	Func	Prj	Obj	2025-26 Revised Budget	November Monthly Activity	2025-26 FYTD Activity	2025-26 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
46	E	---	3--	255100	---	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00	1,423.00
46	E	---	---	255100	---	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00	1,423.00
46	E	---	---	2-----	---	160,926.00	0.00	159,503.00	99.12	0.00	1,423.00	1,423.00
46	-	---	---	-----	---	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 Revised Budget	November Monthly Activity	2025-26 FYTD Activity	2025-26 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
49	E	---	3--	255100	---	PURCHASED SERVICES	---	16,776,106.00	16,776,106.00	0.00
49	E	---	---	255100	---	CONSTRUCTION	---	477,542.16	2,981,122.70	17.77
49	E	---	---	255100	---	PURCHASED SERVICES	---	477,542.16	2,981,122.70	17.77
49	E	---	---	255300	---	REMODELING	---	0.00	79,445.00	0.00
49	E	---	---	255300	---	SUPPORT SERVICES	---	0.00	79,445.00	0.00
49	E	---	---	2-----	---	OTHER CAPITAL PROJECTS	---	0.00	79,445.00	0.00
49	-	---	---	-----	---		---	3,060,567.70	13,648,565.50	18.24
49	-	---	---	-----	---		---	3,060,567.70	13,648,565.50	18.24

Fd T		Loc	Obj	Prj	Obj	2025-26		November	2025-26	2025-26	2025-26	Encumbered	Unencumbered	Unexpended
						Revised Budget	Monthly Activity	FYTD Activity	FYTD %	Amount	Balance	Balance	Balance	Balance
50	E	---	1--	252000	---	0.00	0.00	41.48	0.00	0.00	41.48-	41.48-	41.48-	41.48-
50	E	---	2--	252000	---	0.00	0.00	5.94	0.00	0.00	5.94-	5.94-	5.94-	5.94-
50	E	---	---	252000	---	0.00	0.00	47.42	0.00	0.00	47.42-	47.42-	47.42-	47.42-
50	E	---	3--	254300	---	0.00	18,715.00	18,715.00	0.00	0.00	18,715.00-	18,715.00-	18,715.00-	18,715.00-
50	E	---	---	254300	---	0.00	18,715.00	18,715.00	0.00	0.00	18,715.00-	18,715.00-	18,715.00-	18,715.00-
50	E	---	1--	257000	---	73,825.43	9,061.87	19,355.96	26.22	0.00	54,469.47	54,469.47	54,469.47	54,469.47
50	E	---	2--	257000	---	31,811.36	3,236.72	6,928.32	21.78	0.00	24,883.04	24,883.04	24,883.04	24,883.04
50	E	---	3--	257000	---	1,231,722.00	784.75	277,499.06	22.53	0.00	954,222.94	954,222.94	954,222.94	954,222.94
50	E	---	4--	257000	---	5,000.00	358.00	1,266.29	25.33	54.88	3,678.83	3,733.71	3,733.71	3,733.71
50	E	---	5--	257000	---	0.00	0.00	0.00	0.00	7,218.00	7,218.00-	7,218.00-	7,218.00-	0.00
50	E	---	9--	257000	---	3,500.00	0.00	585.86	16.74	0.00	2,914.14	2,914.14	2,914.14	2,914.14
50	E	---	---	257000	---	1,345,858.79	13,441.34	305,635.49	22.71	7,272.88	1,032,950.42	1,032,950.42	1,032,950.42	1,040,223.30
50	E	---	3--	295000	---	8,667.00	0.00	8,254.50	95.24	0.00	412.50	412.50	412.50	412.50
50	E	---	---	295000	---	8,667.00	0.00	8,254.50	95.24	0.00	412.50	412.50	412.50	412.50
50	E	---	---	2-----	---	1,354,525.79	32,156.34	332,652.41	24.56	7,272.88	1,014,600.50	1,014,600.50	1,014,600.50	1,021,873.38
50	-	---	---	-----	---	1,354,525.79	32,156.34	332,652.41	24.56	7,272.88	1,014,600.50	1,014,600.50	1,014,600.50	1,021,873.38

Ed T		Loc	Obj	Func	Prj	Obj	2025-26 Revised Budget	November Monthly Activity	2025-26 FYTD Activity	2025-26 FYTD %	Encumbered Amount	Unencumbered Balance	Unexpended Balance
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-



Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November Monthly Activity	2025-26 FYTD Activity	2025-26 FYTD %	Encumbered		Unencumbered		Unexpended	
							Revised Budget					Amount	Balance	Amount	Balance		
80	E	---	3--	219000	---	PURCHASED SERVICES	0.00	0.00	13.98	0.00	13.98-	0.00	13.98-			13.98-	
80	E	---	---	219000	---	OTHER PUPIL SERVICES	0.00	0.00	13.98	0.00	13.98-	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	
80	E	---	---	230000	---	GENERAL ADMINISTRATION	425.00	0.00	122.44	28.81		0.00	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		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			20,000.00	
80	E	---	---	253000	---	OPERATION	25,000.00	0.00	0.00	0.00		5,000.00	20,000.00			25,000.00	
80	E	---	3--	254490	---	PURCHASED SERVICES	10,000.00	0.00	0.00	0.00		0.00	10,000.00			10,000.00	
80	E	---	---	254490	---	OTHER EQUIPMENT REPAIRS	10,000.00	0.00	0.00	0.00		0.00	10,000.00			10,000.00	
80	E	---	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			139,864.30	
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		100.00	600.00			700.00	
80	E	---	---	310000	---	COMMUNITY SRVCS - ADULT	23,500.00	99.00	198.00	0.84		100.00	23,202.00			23,302.00	

Fd	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	Amount	Balance	Balance	Balance	Balance	Balance
80	E	---	1--	390000	---	SALARIES	299,807.10		36,306.43		94,922.03		31.66		0.00	204,885.07	0.00	204,885.07		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	99,170.01	0.00	99,170.01		99,170.01		99,170.01
80	E	---	3--	390000	---	PURCHASED SERVICES	4,000.00		48.66		463.57		11.59		0.00	3,536.43	0.00	3,536.43		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	38,524.59	6,924.38	38,524.59		45,448.97		45,448.97
80	E	---	9--	390000	---	OTHER EXPENDITURES	0.00		0.00		1,505.00		0.00		0.00	1,505.00-	0.00	1,505.00-		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	6,924.38	344,611.10		351,535.48		351,535.48
80	E	---	1--	393000	---	SALARIES	146,891.40		10,075.11		55,190.10		37.57		0.00	91,701.30	0.00	91,701.30		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	32,060.82	0.00	32,060.82		32,060.82		32,060.82
80	E	---	3--	393000	---	PURCHASED SERVICES	13,700.00		725.00		3,395.00		24.78		0.00	10,305.00	0.00	10,305.00		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	6,228.90	200.00	6,228.90		6,428.90		6,428.90
80	E	---	9--	393000	---	OTHER EXPENDITURES	2,700.43		0.00		875.00		32.40		0.00	1,825.43	0.00	1,825.43		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	200.00	142,121.45		142,321.45		142,321.45
80	E	---	---	3-----	---	COMMUNITY SERVICES	791,540.00		58,709.57		274,381.07		34.66		7,224.38	509,934.55	7,224.38	509,934.55		517,158.93		517,158.93
80	-	---	---	-----	---	COMMUNITY SERVICE FUND	953,000.00		69,518.97		295,976.77		31.06		12,224.38	644,798.85	12,224.38	644,798.85		657,023.23		657,023.23

FEd	T	Loc	Obj	Func	Prj	Obj	2025-26		November	2025-26		2025-26	Encumbered		Unencumbered		Unexpended	
							Revised Budget	Monthly Activity		FYTD Activity	FYTD %		Amount	Balance	Amount	Balance		
99	E	---	1--	110000	---	SALARIES	2,587,603.83	203,619.13	1,021,101.60	39.46	0.00	1,566,502.23	0.00	1,566,502.23	1,566,502.23	0.00	1,566,502.23	
99	E	---	2--	110000	---	EMPLOYEE BENEFITS	1,326,483.06	105,132.84	526,182.64	39.67	0.00	800,300.42	0.00	800,300.42	800,300.42	0.00	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	11,497.03	352,236.55	363,733.58	11,497.03	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	392,945.67	216,075.13	176,870.54	392,945.67	176,870.54	
99	E	---	9--	110000	---	OTHER EXPENDITURES	0.00	0.00	53.00	0.00	0.00	53.00	0.00	53.00	53.00	0.00	53.00	
99	E	---	---	110000	---	UNDIFFERENTIATED CURRICU	5,073,586.89	341,399.57	2,166,233.12	42.70	404,442.70	2,502,911.07	404,442.70	2,502,911.07	2,907,353.77	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	0.00	9,129.48	9,129.48	0.00	9,129.48	
99	E	---	4--	120000	---	NON-CAPITAL OBJECTS	0.00	321.51	5,758.94	0.00	0.00	5,758.94	0.00	5,758.94	5,758.94	0.00	5,758.94	
99	E	---	9--	120000	---	OTHER EXPENDITURES	0.00	0.00	1,311.64	0.00	0.00	1,311.64	0.00	1,311.64	1,311.64	0.00	1,311.64	
99	E	---	---	120000	---	REGULAR CURRICULUM	0.00	1,518.58	16,200.06	0.00	0.00	16,200.06	0.00	16,200.06	16,200.06	0.00	16,200.06	
99	E	---	1--	121000	---	SALARIES	199,045.00	16,587.12	82,935.60	41.67	0.00	116,109.40	0.00	116,109.40	116,109.40	0.00	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	0.00	72,451.48	72,451.48	0.00	72,451.48	
99	E	---	---	121000	---	ART	318,599.69	26,008.02	130,038.81	40.82	0.00	188,560.88	0.00	188,560.88	188,560.88	0.00	188,560.88	
99	E	---	1--	122000	---	SALARIES	342,818.00	30,332.02	147,162.44	42.93	0.00	195,655.56	0.00	195,655.56	195,655.56	0.00	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	0.00	109,936.80	109,936.80	0.00	109,936.80	
99	E	---	---	122000	---	ENGLISH LANGUAGE	514,496.57	42,811.00	208,904.21	40.60	0.00	305,592.36	0.00	305,592.36	305,592.36	0.00	305,592.36	
99	E	---	1--	122115	---	SALARIES	104,700.00	6,840.01	24,890.01	23.77	0.00	79,809.99	0.00	79,809.99	79,809.99	0.00	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	0.00	42,375.40	42,375.40	0.00	42,375.40	
99	E	---	---	122115	---	INTERVENTION	151,681.64	8,738.41	29,496.25	19.45	0.00	122,185.39	0.00	122,185.39	122,185.39	0.00	122,185.39	
99	E	---	1--	123219	---	SALARIES	232,600.00	19,938.96	98,583.60	42.38	0.00	134,016.40	0.00	134,016.40	134,016.40	0.00	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	0.00	77,035.42	77,035.42	0.00	77,035.42	
99	E	---	---	123219	---	SPANISH	359,869.28	30,016.32	148,817.46	41.35	0.00	211,051.82	0.00	211,051.82	211,051.82	0.00	211,051.82	
99	E	---	1--	124000	---	SALARIES	228,200.00	23,437.52	117,187.60	51.35	0.00	111,012.40	0.00	111,012.40	111,012.40	0.00	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	0.00	34,135.34	34,135.34	0.00	34,135.34	
99	E	---	---	124000	---	MATHEMATICS	310,410.24	33,052.50	165,262.50	53.24	0.00	145,147.74	0.00	145,147.74	145,147.74	0.00	145,147.74	
99	E	---	1--	126000	---	SALARIES	313,055.00	28,230.98	137,662.66	43.97	0.00	175,392.34	0.00	175,392.34	175,392.34	0.00	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	0.00	113,359.21	113,359.21	0.00	113,359.21	
99	E	---	---	126000	---	SCIENCE	500,389.61	43,127.54	211,638.06	42.29	0.00	288,751.55	0.00	288,751.55	288,751.55	0.00	288,751.55	
99	E	---	1--	127000	---	SALARIES	330,026.00	28,842.54	141,196.62	42.78	0.00	188,829.38	0.00	188,829.38	188,829.38	0.00	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	0.00	118,148.12	118,148.12	0.00	118,148.12	
99	E	---	---	127000	---	SOCIAL SCIENCE	503,005.61	39,896.92	196,028.11	38.97	0.00	306,977.50	0.00	306,977.50	306,977.50	0.00	306,977.50	



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

FEd	T	Loc	Obj	Func	Prj	Obj	2025-26		November	2025-26		2025-26	Encumbered		Unencumbered		Unexpended	
							Revised Budget	Monthly Activity		FYTD Activity	FYTD %		Amount	Balance	Balance	Balance		
99	E	---	1--	219000	---	SALARIES	55,431.12	3,356.16	3,356.16	11,535.70	20.81	0.00	43,895.42	43,895.42	0.00	43,895.42	43,895.42	43,895.42
99	E	---	2--	219000	---	EMPLOYEE BENEFITS	36,765.45	504.19	504.19	1,753.31	4.77	0.00	35,012.14	35,012.14	0.00	35,012.14	35,012.14	35,012.14
99	E	---	3--	219000	---	PURCHASED SERVICES	1,149,500.00	538,990.37	538,990.37	538,990.37	46.89	0.00	610,509.63	610,509.63	0.00	610,509.63	610,509.63	610,509.63
99	E	---	4--	219000	---	NON-CAPITAL OBJECTS	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
99	E	---	---	219000	---	OTHER PUPIL SERVICES	1,271,696.57	542,850.72	542,850.72	552,279.38	43.43	0.00	719,417.19	719,417.19	0.00	719,417.19	719,417.19	719,417.19
99	E	---	1--	221000	---	SALARIES	0.00	2,002.09	2,002.09	2,002.09	0.00	0.00	2,002.09	2,002.09	0.00	2,002.09	2,002.09	2,002.09
99	E	---	2--	221000	---	EMPLOYEE BENEFITS	0.00	841.10	841.10	841.10	0.00	0.00	841.10	841.10	0.00	841.10	841.10	841.10
99	E	---	---	221000	---	IMPROVEMENT OF INSTRUCTI	0.00	2,843.19	2,843.19	2,843.19	0.00	0.00	2,843.19	2,843.19	0.00	2,843.19	2,843.19	2,843.19
99	E	---	1--	221200	---	SALARIES	587,685.18	37,604.29	37,604.29	220,286.16	37.48	0.00	367,399.02	367,399.02	0.00	367,399.02	367,399.02	367,399.02
99	E	---	2--	221200	---	EMPLOYEE BENEFITS	684,542.69	16,186.14	16,186.14	87,831.70	12.83	0.00	596,710.99	596,710.99	0.00	596,710.99	596,710.99	596,710.99
99	E	---	3--	221200	---	PURCHASED SERVICES	891,500.00	0.00	0.00	0.00	0.00	0.00	891,500.00	891,500.00	0.00	891,500.00	891,500.00	891,500.00
99	E	---	4--	221200	---	NON-CAPITAL OBJECTS	166,500.00	0.00	0.00	0.00	0.00	0.00	166,500.00	166,500.00	0.00	166,500.00	166,500.00	166,500.00
99	E	---	9--	221200	---	OTHER EXPENDITURES	7,500.00	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
99	E	---	---	221200	---	CURRICULUM DEVELOPMENT	2,337,727.87	53,790.43	53,790.43	308,117.86	13.18	0.00	2,029,610.01	2,029,610.01	0.00	2,029,610.01	2,029,610.01	2,029,610.01
99	E	---	2--	221300	---	EMPLOYEE BENEFITS	0.00	0.00	0.00	2,700.00	0.00	0.00	2,700.00	2,700.00	0.00	2,700.00	2,700.00	2,700.00
99	E	---	3--	221300	---	PURCHASED SERVICES	135,000.00	13,710.85	13,710.85	67,792.04	50.22	0.00	67,207.96	67,207.96	0.00	67,207.96	67,207.96	67,207.96
99	E	---	---	221300	---	INSTRUCTIONAL STAFF TRAI	135,000.00	13,710.85	13,710.85	70,492.04	52.22	0.00	64,507.96	64,507.96	0.00	64,507.96	64,507.96	64,507.96
99	E	---	3--	221500	---	PURCHASED SERVICES	0.00	3,451.66	3,451.66	13,866.25	0.00	0.00	13,866.25	13,866.25	0.00	13,866.25	13,866.25	13,866.25
99	E	---	4--	221500	---	NON-CAPITAL OBJECTS	0.00	0.00	0.00	262,020.00	0.00	0.00	262,020.00	262,020.00	0.00	262,020.00	262,020.00	262,020.00
99	E	---	---	221500	---	INSTRUCTION RELATED TECH	0.00	3,451.66	3,451.66	275,886.25	0.00	0.00	275,886.25	275,886.25	0.00	275,886.25	275,886.25	275,886.25
99	E	---	1--	231000	---	SALARIES	0.00	250.00	250.00	500.00	0.00	0.00	500.00	500.00	0.00	500.00	500.00	500.00
99	E	---	2--	231000	---	EMPLOYEE BENEFITS	0.00	19.13	19.13	38.26	0.00	0.00	38.26	38.26	0.00	38.26	38.26	38.26
99	E	---	3--	231000	---	PURCHASED SERVICES	0.00	546.66	546.66	1,172.62	0.00	0.00	1,172.62	1,172.62	0.00	1,172.62	1,172.62	1,172.62
99	E	---	---	231000	---	BOARD OF EDUCATION	0.00	815.79	815.79	1,710.88	0.00	0.00	1,710.88	1,710.88	0.00	1,710.88	1,710.88	1,710.88
99	E	---	3--	231500	---	PURCHASED SERVICES	0.00	5,979.50	5,979.50	29,457.00	0.00	0.00	29,457.00	29,457.00	0.00	29,457.00	29,457.00	29,457.00
99	E	---	---	231500	---	BOARD OF EDUCATION - LEG	0.00	5,979.50	5,979.50	29,457.00	0.00	0.00	29,457.00	29,457.00	0.00	29,457.00	29,457.00	29,457.00
99	E	---	1--	235000	---	SALARIES	135,832.00	11,319.34	11,319.34	56,596.70	41.67	0.00	79,235.30	79,235.30	0.00	79,235.30	79,235.30	79,235.30
99	E	---	2--	235000	---	EMPLOYEE BENEFITS	51,599.37	4,088.36	4,088.36	20,441.80	39.62	0.00	31,157.57	31,157.57	0.00	31,157.57	31,157.57	31,157.57
99	E	---	3--	235000	---	PURCHASED SERVICES	0.00	390.67	390.67	5,636.00	0.00	0.00	5,636.00	5,636.00	0.00	5,636.00	5,636.00	5,636.00
99	E	---	4--	235000	---	NON-CAPITAL OBJECTS	120,000.00	29,007.25	29,007.25	56,062.14	46.72	0.00	44,194.13	44,194.13	0.00	44,194.13	44,194.13	44,194.13
99	E	---	---	235000	---	CHARTER AUTHORIZER OP. C	307,431.37	44,805.62	44,805.62	138,736.64	45.13	0.00	168,694.73	168,694.73	0.00	168,694.73	168,694.73	168,694.73
99	E	---	1--	239000	---	SALARIES	78,446.00	6,537.18	6,537.18	32,685.90	41.67	0.00	45,760.10	45,760.10	0.00	45,760.10	45,760.10	45,760.10

Fd	T	Loc	Obj	Func	Prj	Obj	2025-26		November Monthly Activity	2025-26 FYTD Activity	2025-26 FYTD %	Encumbered		Unencumbered		Unexpended	
							Revised Budget					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	25,075.42	0.00	25,075.42	
99	E	---	---	---	239000	---	OTHER GENERAL ADMINISTRA	120,039.12	9,840.72	49,203.60	40.99	0.00	70,835.52	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	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	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	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	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	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	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	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	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	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	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	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	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	2,973.28	0.00	2,973.28	
99	E	---	5	---	253000	---	CAPITAL OBJECTS	0.00	0.00	0.00	0.00	14,465.00	14,465.00	0.00	0.00		
99	E	---	---	---	253000	---	OPERATION	24,350.95	2,173.66	11,406.40	46.84	14,465.00	27,409.55	12,944.55	12,944.55		
99	E	---	3	---	254500	---	PURCHASED SERVICES	12,000.00	0.00	271.00	2.26	0.00	11,729.00	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	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	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	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	188,131.73	0.00	188,131.73	
99	E	---	---	---	255400	---	RENTAL IN LIEU OF PURCHA	0.00	188,131.73	188,131.73	0.00	0.00	188,131.73	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	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	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	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	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	17,275.99	0.00	17,275.99	
99	E	---	---	---	270000	---	INSURANCE AND JUDGMENTS	75,000.00	10,461.00	57,724.01	76.97	0.00	17,275.99	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	70,000.00	0.00	70,000.00	



Fd	T	Loc	Obj	Func	Pri	Obj	2025-26		November		2025-26		Encumbered	Unencumbered		Unexpended
							Revised Budget		Monthly Activity	FYTD Activity	FYTD %	Amount		Balance	Balance	
99	E	---	---	---	---	LONG-TERM CAPITAL DEBT	70,000.00	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00		70,000.00
99	E	---	1--	295000	---	SALARIES	315,163.86	18,997.13	113,538.74	36.03	0.00	0.00	201,625.12	201,625.12		201,625.12
99	E	---	2--	295000	---	EMPLOYEE BENEFITS	137,168.89	6,248.19	38,331.57	27.94	0.00	0.00	98,837.32	98,837.32		98,837.32
99	E	---	3--	295000	---	PURCHASED SERVICES	16,000.00	11,261.92	61,225.92	382.66	0.00	0.00	45,225.92-	45,225.92-		45,225.92-
99	E	---	4--	295000	---	NON-CAPITAL OBJECTS	350,000.00	0.00	13,042.70	3.73	1,980.00	1,980.00	334,977.30	336,957.30		336,957.30
99	E	---	---	295000	---	ADMINISTRATIVE TECHNOLOG	818,332.75	36,507.24	226,138.93	27.63	1,980.00	1,980.00	590,213.82	592,193.82		592,193.82
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	-	---	---	-----	---	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 \*\*\*\*\*

Fd T Loc Obj Func Prj	Obj	2025-26		November 2025-26		2025-26		2025-26		2025-26	
		Revised Budget	Monthly Revenue	Monthly Revenue	FYTD Revenue	FYTD Revenue	FYTD %	Encumbered Balance	Unreceived 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	8,140,024.00		
10 R 800 213 500000 000	MOBILE HOME TAX	22,000.00	1,499.92	1,499.92	5,999.68	27.27	0.00	0.00	16,000.32		
10 R 800 262 500000 000	NON-CAP FOR RESALE	0.00	0.00	0.00	342.00	0.00	0.00	0.00	342.00-		
10 R 800 264 500000 000	NON CAPITAL SURPLUS PROP.	12,000.00	0.00	0.00	30.00	0.25	0.00	0.00	11,970.00		
10 R 800 271 500000 000	ADMISSIONS	40,000.00	2,682.00	2,682.00	9,646.00	24.12	0.00	0.00	30,354.00		
10 R 800 279 500000 000	OTHER SCHOOL ACTIVITY INC	10,000.00	225.00	225.00	5,926.00	59.26	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	112,716.91	109.85	0.00	0.00	10,108.91-		
10 R 800 291 500000 000	GIFTS	3,000.00	0.00	0.00	6,350.00	211.67	0.00	0.00	3,350.00-		
10 R 400 292 500000 000	STUDENT FEES	0.00	412.00	412.00	7,198.00	0.00	0.00	0.00	7,198.00-		
10 R 800 292 500000 000	STUDENT FEES	20,000.00	1,670.00-	1,670.00-	10,864.22	54.32	0.00	0.00	9,135.78		
10 R 800 293 500000 000	RENTALS	4,000.00	1,775.00	1,775.00	1,925.00	48.13	0.00	0.00	2,075.00		
10 R 800 297 500000 000	STUDENT FINES	500.00	70.00	70.00	996.24	199.25	0.00	0.00	496.24-		
10 R --- 2-- ----- ---	*REVENUE FROM LOCAL SOURC	8,354,132.00	12,337.83	12,337.83	161,994.05	1.94	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	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	13,528,810.00		
10 R --- 3-- ----- ---	*INTERDIST PYMNTS WITHIN	13,533,810.00	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	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	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	30,000.00		
10 R 800 621 500000 000	EQUALIZATION AID	16,001,375.00	0.00	0.00	2,405,750.00	15.03	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	83,513.58	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	1,356.54	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	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	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	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	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	1,497,356.00		
10 R 800 699 500000 000	OTHER REVENUE FROM STATE	0.00	0.00	0.00	78.00	0.00	0.00	0.00	78.00-		
10 R --- 6-- ----- ---	*REVENUE FROM STATE SOURC	18,135,581.00	84,870.12	84,870.12	2,490,698.12	13.73	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	23,799.00		
10 R 800 730 500000 341	SPECIAL PROJECT GRANT	102,515.00	8,499.46	8,499.46	8,499.46	8.29	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	19,054.81	31.76	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	19,561.00		
10 R 510 751 500000 141	ECIA -- CHAPTER 1	14,636.00	3,259.11	3,259.11	3,259.11	22.27	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	34,861.83	10.10	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	93,000.00		
10 R --- 7-- ----- ---	*REVENUE FROM FEDERAL SOU	658,511.00	65,675.21	65,675.21	65,675.21	9.97	0.00	0.00	592,835.79		







**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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**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 State of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Medford Area Public School District's basic financial statements. The combining fund financial statements 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
<b>Assets</b>	
<b>Current assets:</b>	
Cash and investments	\$ 28,985,442
Receivables:	
Taxes	2,474,919
Accounts	29,628
Due from other governments	527,363
<b>Total current assets</b>	<u>32,017,352</u>
<b>Noncurrent assets:</b>	
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
<b>Total noncurrent assets</b>	<u>23,855,115</u>
<b>Total assets</b>	<u>55,872,467</u>
<b>Deferred Outflows of Resources</b>	<u>11,366,813</u>
<b>Total assets and deferred outflows of resources</b>	<u><u>\$ 67,239,280</u></u>
<b>Liabilities</b>	
<b>Current liabilities:</b>	
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
<b>Total current liabilities</b>	<u>3,485,556</u>
<b>Noncurrent liabilities:</b>	
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
<b>Total noncurrent liabilities</b>	<u>17,891,623</u>
<b>Total liabilities</b>	<u>21,377,179</u>
<b>Deferred Inflows of Resources</b>	<u>6,457,147</u>
<b>Net Position</b>	
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
<b>Total net position</b>	<u>39,404,954</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u><u>\$ 67,239,280</u></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	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Government Activities	Business-Type Activities	Total	
<b>Governmental activities:</b>							
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)	
<b>Total instruction</b>	<u>28,966,981</u>	<u>153,262</u>	<u>3,204,466</u>	<u>(25,609,253)</u>	<u>-</u>	<u>(25,609,253)</u>	
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)	
<b>Total support services</b>	<u>21,760,048</u>	<u>463,523</u>	<u>2,255,454</u>	<u>(19,041,071)</u>	<u>-</u>	<u>(19,041,071)</u>	
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)	
<b>Total nonprogram</b>	<u>1,150,755</u>	<u>-</u>	<u>23,648</u>	<u>(1,127,107)</u>	<u>-</u>	<u>(1,127,107)</u>	
<b>Total school district</b>	<u>\$ 51,877,784</u>	<u>\$ 616,785</u>	<u>\$ 5,483,568</u>	<u>\$ (45,777,431)</u>	<u>\$ -</u>	<u>\$ (45,777,431)</u>	
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	
<b>Total general revenues</b>				<u>47,988,712</u>	<u>-</u>	<u>47,988,712</u>	
<b>Change in net position</b>				<u>2,211,281</u>	<u>-</u>	<u>2,211,281</u>	
<b>Net position - beginning of year, as previously stated</b>				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)	
<b>Net position - beginning, as restated</b>				<u>37,193,673</u>	<u>-</u>	<u>37,193,673</u>	
<b>Net position - end of year</b>				<u>\$ 39,404,954</u>	<u>\$ -</u>	<u>\$ 39,404,954</u>	

\* 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	Total
	General	Capital	Capital	Package/	Gov't.	Total
	Fund	Projects	Improvement	Cooperative	Funds	Gov't.
		Fund	Trust Fund	Fund		Funds
<b>Assets</b>						
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
<b>Total assets</b>	<u>\$ 12,317,758</u>	<u>\$ 12,917,983</u>	<u>\$ 5,417,504</u>	<u>\$ 173,083</u>	<u>\$ 2,891,024</u>	<u>\$ 33,717,352</u>
<b>Liabilities</b>						
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
<b>Total liabilities</b>	<u>3,797,517</u>	<u>343,097</u>	<u>-</u>	<u>173,083</u>	<u>93,186</u>	<u>4,406,883</u>
<b>Fund balances</b>						
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
<b>Total fund balances</b>	<u>8,520,241</u>	<u>12,574,886</u>	<u>5,417,504</u>	<u>-</u>	<u>2,797,838</u>	<u>29,310,469</u>
<b>Total liabilities and fund balances</b>	<u>\$ 12,317,758</u>	<u>\$ 12,917,983</u>	<u>\$ 5,417,504</u>	<u>\$ 173,083</u>	<u>\$ 2,891,024</u>	<u>\$ 33,717,352</u>

See accompanying notes to financial statements.

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

<b>Total net position - governmental activities</b>	<b>\$ 39,404,954</b>
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See accompanying notes to financial statements.



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

	Major Funds					
	General Fund	Capital Projects Fund	Capital Improvement Trust Fund	Package/Cooperative Fund	Nonmajor Gov't. Funds	Total Gov't. Funds
<b>Revenues:</b>						
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
<b>Total revenues</b>	<u>42,848,830</u>	<u>66,815</u>	<u>127,940</u>	<u>6,666,560</u>	<u>4,368,912</u>	<u>54,079,057</u>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>Instruction:</b>						
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
<b>Total instruction</b>	<u>20,348,348</u>	<u>-</u>	<u>-</u>	<u>7,770,669</u>	<u>222,369</u>	<u>28,341,386</u>
<b>Support services:</b>						
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
<b>Total support services</b>	<u>11,763,224</u>	<u>1,156,929</u>	<u>10,616</u>	<u>5,579,516</u>	<u>3,330,198</u>	<u>21,840,483</u>
<b>Nonprogram:</b>						
Purchased instructional services	46,898	-	-	15,908	-	62,806
Other nonprogram	1,016,365	-	-	-	-	1,016,365
<b>Total nonprogram</b>	<u>1,063,263</u>	<u>-</u>	<u>-</u>	<u>15,908</u>	<u>-</u>	<u>1,079,171</u>
<b>Debt service:</b>						
Principal	-	-	-	47,997	79,400	127,397
Interest and other fiscal charges	41,081	-	-	1,122	100,571	142,774
<b>Total debt service</b>	<u>41,081</u>	<u>-</u>	<u>-</u>	<u>49,119</u>	<u>179,971</u>	<u>270,171</u>
<b>Capital outlay</b>	<u>279,427</u>	<u>-</u>	<u>-</u>	<u>280,604</u>	<u>20,582</u>	<u>580,613</u>
<b>Total expenditures</b>	<u>33,495,343</u>	<u>1,156,929</u>	<u>10,616</u>	<u>13,695,816</u>	<u>3,753,120</u>	<u>52,111,824</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>9,353,487</u>	<u>(1,090,114)</u>	<u>117,324</u>	<u>(7,029,256)</u>	<u>615,792</u>	<u>1,967,233</u>
<b>Other financing sources (uses):</b>						
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)
<b>Total other financing sources (uses)</b>	<u>(8,734,250)</u>	<u>13,665,000</u>	<u>1,715,000</u>	<u>7,029,256</u>	<u>201,537</u>	<u>13,876,543</u>
<b>Net change in fund balances</b>	<u>619,237</u>	<u>12,574,886</u>	<u>1,832,324</u>	<u>-</u>	<u>817,329</u>	<u>15,843,776</u>
<b>Fund balances - beginning of year</b>	<u>7,901,004</u>	<u>-</u>	<u>3,585,180</u>	<u>-</u>	<u>853,582</u>	<u>12,339,766</u>
Change within financial reporting entity (proprietary fund to governmental fund)	-	-	-	-	1,126,927	1,126,927
<b>Fund balances - beginning of year, restated</b>	<u>7,901,004</u>	<u>-</u>	<u>3,585,180</u>	<u>-</u>	<u>1,980,509</u>	<u>13,466,693</u>
<b>Fund balances - end of year</b>	<u>\$ 8,520,241</u>	<u>\$ 12,574,886</u>	<u>\$ 5,417,504</u>	<u>\$ -</u>	<u>\$ 2,797,838</u>	<u>\$ 29,310,469</u>

See accompanying notes to financial statements.

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

<b>Net change in fund balances - total governmental funds</b>		\$ 15,843,776
<b>Amounts reported for governmental activities in the Statement of Activities are different because:</b>		
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>	
<b>Amount by which capital outlays are greater (less) than depreciation in the current period:</b>		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>	
<b>The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:</b>		(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>	
<b>Amount by which lease outlays are more (less) than amortization in the current period:</b>		(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>	
<b>Amounts paid are greater (less) than amounts earned by:</b>		(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.		
<b>The amount of debt incurred in the current year is:</b>		(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.		
<b>The amount of long-term debt principal payments in the current year is:</b>		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>	
<b>Interest paid is greater (less) than interest accrued by:</b>		(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>	
<b>The amount of debt premiums and discounts recognized during the current period:</b>		(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>	(741,737)
<b>Change in net position - governmental activities</b>		<u><u>\$ 2,211,281</u></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>
<b>Operating revenues:</b>	\$ -
<b>Total operating revenues</b>	<u>-</u>
<b>Operating expenses:</b>	-
<b>Total operating expenses</b>	<u>-</u>
<b>Operating income (loss)</b>	<u>-</u>
<b>Change in net position</b>	<u>-</u>
<b>Net position - beginning of year</b>	1,602,320
Change within financial reporting entity (proprietary fund to governmental fund)	<u>(1,602,320)</u>
<b>Net position - beginning of year, restated</b>	-
<b>Net position - end of year</b>	<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
<b>Assets</b>	
Cash and cash equivalents	\$ 903,723
Investments	1,570,825
Due from other funds	203,194
<b>Total assets</b>	<u>\$ 2,677,742</u>
<b>Liabilities</b>	<u>\$ -</u>
<b>Total liabilities</b>	<u>-</u>
<b>Net Position</b>	
Restricted	2,677,742
<b>Total net position</b>	<u>\$ 2,677,742</u>
<b>Total liabilities and net position</b>	<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
<b>Additions</b>	
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	152,362
<b>Total additions</b>	449,816
<b>Deductions</b>	
Payment of benefits to trust fund participants	348,450
Implicit rate subsidy	94,261
<b>Total deductions</b>	442,711
<b>Change in net position</b>	7,105
<b>Net position - beginning of year</b>	2,670,637
<b>Net position - end of year</b>	\$ 2,677,742

See accompanying notes to financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

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

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

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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**

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**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**

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**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**

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**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**

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**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**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS**

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**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	12,917,983
	<u>\$ 31,459,990</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	1,570,825
	<u>\$ 31,459,990</u>

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

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**A. CASH AND INVESTMENTS (Continued)**

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

The District uses the following hierarchical disclosure framework:

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

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

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

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

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

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

	Assets at Fair Value as of June 30, 2025	
	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	<u>\$ 1,570,825</u>	<u>\$ 1,570,825</u>

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

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**A. CASH AND INVESTMENTS (Continued)**

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

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

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	716,390	721,214	-	1,437,604
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	51,855,993	1,790,562	621,136	53,025,419
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	(30,003,372)	(1,104,848)	(324,688)	(30,783,532)
Net capital assets - governmental activities	\$ 22,569,011	\$ 1,406,928	\$ 296,448	\$ 23,679,491

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>\$ 1,104,848</u>
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**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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	539,013	-	66,025	472,988
Less: Accumulated amortization for:				
Buildings	(250,064)	(47,300)	-	(297,364)
Equipment	(66,025)	-	(66,025)	-
Total accumulated amortization	(316,089)	(47,300)	(66,025)	(297,364)
Net right to use leased assets	\$ 222,924	\$ (47,300)	\$ -	\$ 175,624

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

Support services:	
Business services	\$ 47,300
Total amortization expense - governmental activities	\$ 47,300

**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
			\$ 8,744,256

**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	\$ -	\$ 8,300,000	\$ 8,300,000	\$ -

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	574,400	13,866,537	89,477	14,351,460	595,300
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	\$ 2,405,092	\$ 13,948,582	\$ 89,477	\$ 16,264,197	\$ 595,300

\*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					\$ 14,160,000

**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:

	Balance 7/1/2024	Increases	Decreases	Balance 6/30/2025	Amounts 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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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
	\$ 180,827	\$ 6,559	\$ 187,386

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	47,300
Interest on lease liabilities	1,122
Total lease expense	\$ 48,422

**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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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	Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a)-(b)
<b><i>Changes in the Net OPEB Liability</i></b>			
<b>Balance at 6/30/2023</b>	<u>\$ 3,538,876</u>	<u>\$ 2,542,101</u>	<u>\$ 996,775</u>
<b>Changes for the year:</b>			
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)	-
<b>Net Changes</b>	<u>(593,260)</u>	<u>128,535</u>	<u>(721,795)</u>
<b>Balance at 6/30/2024</b>	<u><u>\$ 2,945,616</u></u>	<u><u>\$ 2,670,636</u></u>	<u><u>\$ 274,980</u></u>

***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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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:

	1% Decrease 4.58%	Current Discount Rate 5.58%	1% Increase 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:

	1% Decrease (6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (7.0% decreasing to 4.5%)	1% Increase (8.0% decreasing to 5.5%)
Net OPEB Liability (Asset)	<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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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	(159,121)
	<u>\$ 133,157</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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
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	965,319	-
Total	<u>\$ 9,804,644</u>	<u>\$ (5,325,589)</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:

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

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

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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
	January 1, 2021 - December 31, 2023
Experience Study:	Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases	
Wage Inflation:	3.0%
Seniority/Merit:	0.1% - 5.7%
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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**H. PENSION PLAN (Continued)**

Asset Allocation Targets and Expected Returns<sup>1</sup>

As of December 31, 2024

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %<sup>2</sup></u>
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 <sup>3</sup>	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

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

<sup>2</sup>New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

<sup>3</sup>The 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**

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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%)
	<hr/>	<hr/>	<hr/>
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-etf/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	<hr/> 20,790,228 <hr/>

**Unassigned**

Major Fund:

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

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

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**NOTE 2. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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.

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**NOTE 3. OTHER INFORMATION**

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**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**

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**NOTE 3. OTHER INFORMATION (Continued)**

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**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	<u>\$ 1,126,927</u>	<u>\$ -</u>	<u>\$ 37,193,673</u>	<u>\$ -</u>

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		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
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
<b>Total revenues</b>	<b>38,313,832</b>	<b>38,313,832</b>	<b>39,464,828</b>	<b>1,150,996</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
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
<b>Total instruction</b>	<b>13,639,950</b>	<b>13,639,950</b>	<b>13,769,278</b>	<b>(129,328)</b>
<b>Support services:</b>				
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
<b>Total support services</b>	<b>10,078,527</b>	<b>10,078,527</b>	<b>9,828,105</b>	<b>250,422</b>
<b>Nonprogram:</b>				
Purchased instructional services	-	-	4,539	(4,539)
Other nonprogram	953,375	953,375	1,016,365	(62,990)
<b>Total nonprogram</b>	<b>953,375</b>	<b>953,375</b>	<b>1,020,904</b>	<b>(67,529)</b>
<b>Debt service:</b>				
Interest	85,000	85,000	41,081	43,919
<b>Total debt service</b>	<b>85,000</b>	<b>85,000</b>	<b>41,081</b>	<b>43,919</b>
<b>Capital outlay</b>	<b>31,087</b>	<b>31,087</b>	<b>138,376</b>	<b>(107,289)</b>
<b>Total expenditures</b>	<b>24,787,939</b>	<b>24,787,939</b>	<b>24,797,744</b>	<b>(9,805)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>13,525,893</b>	<b>13,525,893</b>	<b>14,667,084</b>	<b>1,141,191</b>
<b>Other financing sources (uses):</b>				
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)
<b>Total other financing sources (uses)</b>	<b>(13,525,893)</b>	<b>(13,525,893)</b>	<b>(14,047,847)</b>	<b>(521,954)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>619,237</b>	<b>619,237</b>
<b>Fund balance - beginning of year</b>	<b>7,901,004</b>	<b>7,901,004</b>	<b>7,901,004</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>\$ 7,901,004</b>	<b>\$ 7,901,004</b>	<b>\$ 8,520,241</b>	<b>\$ 619,237</b>

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		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
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
<b>Total revenues</b>	<u>3,329,294</u>	<u>3,329,294</u>	<u>3,384,002</u>	<u>54,708</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
Special education instruction	6,943,165	6,943,165	6,579,070	364,095
<b>Total instruction</b>	<u>6,943,165</u>	<u>6,943,165</u>	<u>6,579,070</u>	<u>364,095</u>
<b>Support services:</b>				
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)
<b>Total support services</b>	<u>1,932,853</u>	<u>1,932,853</u>	<u>1,935,119</u>	<u>(2,266)</u>
<b>Nonprogram:</b>				
Purchased instructional services	34,026	34,026	42,359	(8,333)
<b>Total nonprogram</b>	<u>34,026</u>	<u>34,026</u>	<u>42,359</u>	<u>(8,333)</u>
<b>Capital outlay</b>	<u>146,066</u>	<u>146,066</u>	<u>141,051</u>	<u>5,015</u>
<b>Total expenditures</b>	<u>9,056,110</u>	<u>9,056,110</u>	<u>8,697,599</u>	<u>358,511</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(5,726,816)</u>	<u>(5,726,816)</u>	<u>(5,313,597)</u>	<u>413,219</u>
<b>Other financing sources (uses):</b>				
Transfer from other funds	5,726,816	5,726,816	5,313,597	(413,219)
<b>Total other financing sources (uses)</b>	<u>5,726,816</u>	<u>5,726,816</u>	<u>5,313,597</u>	<u>(413,219)</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance - beginning of year</b>	-	-	-	-
<b>Fund balance - end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to required supplementary information.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - PACKAGE/COOPERATIVE FUND**  
**For the Year Ended June 30, 2025**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
Local sources	\$ -	\$ -	\$ 12,753	\$ 12,753
Interdistrict sources	6,328,195	6,328,195	6,653,807	325,612
<b>Total revenues</b>	<b>6,328,195</b>	<b>6,328,195</b>	<b>6,666,560</b>	<b>338,365</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
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)
<b>Total instruction</b>	<b>7,121,358</b>	<b>7,121,358</b>	<b>7,770,669</b>	<b>(649,311)</b>
<b>Support services:</b>				
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
<b>Total support services</b>	<b>6,924,914</b>	<b>6,924,914</b>	<b>5,579,516</b>	<b>1,345,398</b>
<b>Nonprogram:</b>				
Purchased instructional services	-	-	15,908	(15,908)
<b>Total nonprogram</b>	<b>-</b>	<b>-</b>	<b>15,908</b>	<b>(15,908)</b>
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>280,604</b>	<b>(280,604)</b>
<b>Debt service:</b>				
Principal	-	-	47,997	(47,997)
Interest and other fiscal charges	70,000	70,000	1,122	68,878
<b>Total debt service</b>	<b>70,000</b>	<b>70,000</b>	<b>49,119</b>	<b>20,881</b>
<b>Total expenditures</b>	<b>14,116,272</b>	<b>14,116,272</b>	<b>13,695,816</b>	<b>420,456</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7,788,077)</b>	<b>(7,788,077)</b>	<b>(7,029,256)</b>	<b>758,821</b>
<b>Other financing sources (uses):</b>				
Transfer from other funds	7,788,077	7,788,077	7,029,256	(758,821)
<b>Total other financing sources (uses)</b>	<b>7,788,077</b>	<b>7,788,077</b>	<b>7,029,256</b>	<b>(758,821)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**

	General Fund	Special Education Fund
<b>A) Sources/Inflows of Resources:</b>		
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	3,384,002	(3,384,002)
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>B) Uses/Outflows of Resources:</b>		
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	8,697,599	(8,697,599)
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>

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 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
<b>Total OPEB Liability</b>									
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)	\$ 2,945,616	\$ 3,538,876	\$ 3,687,552	\$ 4,987,434	\$ 5,223,308	\$ 4,823,626	\$ 4,708,920	\$ 3,315,200	\$ 3,829,604
<b>Fiduciary Net Position</b>									
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)	\$ 2,670,636	\$ 2,542,101	\$ 2,557,780	\$ 3,005,658	\$ 2,926,380	\$ 3,056,288	\$ 3,282,886	\$ 3,295,706	\$ 3,786,766
<b>Net OPEB Liability</b>									
Net OPEB Liability - ending (a) - (b)	\$ 274,980	\$ 996,775	\$ 1,129,772	\$ 1,981,776	\$ 2,296,928	\$ 1,767,338	\$ 1,426,034	\$ 19,494	\$ 42,838
<b>Fiduciary net position as a percentage of the Total OPEB Liability</b>	90.66%	71.83%	69.36%	60.26%	56.03%	63.36%	69.72%	99.41%	98.88%
<b>Covered Employee Payroll</b>	\$22,545,968	\$20,014,971	\$20,014,971	\$16,775,765	\$16,775,765	\$14,447,870	\$14,447,870	\$11,656,266	\$11,656,266
<b>Net OPEB Liability as a percentage of covered-employee payroll</b>	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)	\$ -	\$ -	\$ -	\$ -	\$ 229,967	\$ 328,911	\$ 130,251	\$ 160,451	\$ 21,696
<b>Covered-Employee Payroll</b>	\$ 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
<b>Contributions as a Percentage of Covered-Employee Payroll</b>	2.70%	4.00%	2.13%	2.55%	0.97%	0.44%	0.56%	0.43%	0.20%

See notes to required supplementary information.



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

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

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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.

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**NOTE 2. NET OPEB LIABILITY SCHEDULES**

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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**

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**NOTE 3. WISCONSIN RETIREMENT SYSTEM SCHEDULES**

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*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:**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
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 Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	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 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.
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:**

	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
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	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period	Level Percent of Payroll- Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 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 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
<b>Assets</b>				
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
<b>Total assets</b>	<u>\$ 11,950,146</u>	<u>\$ 367,612</u>	<u>\$ -</u>	<u>\$ 12,317,758</u>
<b>Liabilities</b>				
Accounts payable	\$ 1,627,087	\$ 323,096	\$ -	\$ 1,950,183
Due to other funds	1,802,818	44,516	-	1,847,334
<b>Total liabilities</b>	<u>3,429,905</u>	<u>367,612</u>	<u>-</u>	<u>3,797,517</u>
<b>Fund balances</b>				
Unassigned	8,520,241	-	-	8,520,241
<b>Total fund balances</b>	<u>8,520,241</u>	<u>-</u>	<u>-</u>	<u>8,520,241</u>
<b>Total liabilities and fund balances</b>	<u>\$ 11,950,146</u>	<u>\$ 367,612</u>	<u>\$ -</u>	<u>\$ 12,317,758</u>

**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
<b>Revenues:</b>				
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
<b>Total revenues</b>	<b>39,464,828</b>	<b>3,384,002</b>	<b>-</b>	<b>42,848,830</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Instruction:</b>				
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
<b>Total instruction</b>	<b>13,769,278</b>	<b>6,579,070</b>	<b>-</b>	<b>20,348,348</b>
<b>Support services:</b>				
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
<b>Total support services</b>	<b>9,828,105</b>	<b>1,935,119</b>	<b>-</b>	<b>11,763,224</b>
<b>Nonprogram:</b>				
Purchased instructional services	4,539	42,359	-	46,898
Other nonprogram	1,016,365	-	-	1,016,365
<b>Total nonprogram</b>	<b>1,020,904</b>	<b>42,359</b>	<b>-</b>	<b>1,063,263</b>
<b>Debt service</b>				
Interest	41,081	-	-	41,081
<b>Total debt service</b>	<b>41,081</b>	<b>-</b>	<b>-</b>	<b>41,081</b>
<b>Capital outlay</b>	<b>138,376</b>	<b>141,051</b>	<b>-</b>	<b>279,427</b>
<b>Total expenditures</b>	<b>24,797,744</b>	<b>8,697,599</b>	<b>-</b>	<b>33,495,343</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>14,667,084</b>	<b>(5,313,597)</b>	<b>-</b>	<b>9,353,487</b>
<b>Other financing sources (uses):</b>				
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)
<b>Total other financing sources (uses)</b>	<b>(14,047,847)</b>	<b>5,313,597</b>	<b>-</b>	<b>(8,734,250)</b>
<b>Net change in fund balances</b>	<b>619,237</b>	<b>-</b>	<b>-</b>	<b>619,237</b>
<b>Fund balances - beginning of year</b>	<b>7,901,004</b>	<b>-</b>	<b>-</b>	<b>7,901,004</b>
<b>Fund balances - end of year</b>	<b>\$ 8,520,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,520,241</b>

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

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Food Service Fund	Total Nonmajor Gov't. Funds
<b>Assets</b>					
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
<b>Total assets</b>	<u>\$ 773,417</u>	<u>\$ 270,982</u>	<u>\$ 763,952</u>	<u>\$ 1,082,673</u>	<u>\$ 2,891,024</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	\$ 9,963	\$ 32,893	\$ -	\$ 13,082	\$ 55,938
Deposits payable	-	-	-	37,248	37,248
<b>Total liabilities</b>	<u>9,963</u>	<u>32,893</u>	<u>-</u>	<u>50,330</u>	<u>93,186</u>
<b>Fund balances</b>					
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
<b>Total fund balances</b>	<u>763,454</u>	<u>238,089</u>	<u>763,952</u>	<u>1,032,343</u>	<u>2,797,838</u>
<b>Total liabilities and fund balances</b>	<u>\$ 773,417</u>	<u>\$ 270,982</u>	<u>\$ 763,952</u>	<u>\$ 1,082,673</u>	<u>\$ 2,891,024</u>

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

	Special Revenue Trust Fund	Community Service Fund	Debt Service Fund	Food Service Fund	Total Nonmajor Gov't. Funds
<b>Revenues:</b>					
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
<b>Total revenues</b>	<u>1,108,252</u>	<u>1,239,554</u>	<u>737,090</u>	<u>1,284,016</u>	<u>4,368,912</u>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Instruction:</b>					
Regular instruction	219,684	-	-	-	219,684
Vocational instruction	2,685	-	-	-	2,685
<b>Total instruction</b>	<u>222,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,369</u>
<b>Support services:</b>					
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
<b>Total support services</b>	<u>752,429</u>	<u>1,199,169</u>	<u>-</u>	<u>1,378,600</u>	<u>3,330,198</u>
<b>Debt service:</b>					
Principal	-	-	79,400	-	79,400
Interest and other fiscal charges	-	-	100,571	-	100,571
<b>Total debt service</b>	<u>-</u>	<u>-</u>	<u>179,971</u>	<u>-</u>	<u>179,971</u>
<b>Capital outlay</b>	<u>8,815</u>	<u>11,767</u>	<u>-</u>	<u>-</u>	<u>20,582</u>
<b>Total expenditures</b>	<u>983,613</u>	<u>1,210,936</u>	<u>179,971</u>	<u>1,378,600</u>	<u>3,753,120</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>124,639</u>	<u>28,618</u>	<u>557,119</u>	<u>(94,584)</u>	<u>615,792</u>
<b>Other financing sources (uses):</b>					
Premium on long-term debt	-	-	201,537	-	201,537
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>201,537</u>	<u>-</u>	<u>201,537</u>
<b>Net change in fund balances</b>	<u>124,639</u>	<u>28,618</u>	<u>758,656</u>	<u>(94,584)</u>	<u>817,329</u>
<b>Fund balances - beginning of year</b>	<u>638,815</u>	<u>209,471</u>	<u>5,296</u>	<u>-</u>	<u>853,582</u>
Change within financial reporting entity (proprietary fund to governmental fund)	-	-	-	1,126,927	1,126,927
<b>Fund balances - beginning of year, restated</b>	<u>638,815</u>	<u>209,471</u>	<u>5,296</u>	<u>1,126,927</u>	<u>1,980,509</u>
<b>Fund balances - end of year</b>	<u>\$ 763,454</u>	<u>\$ 238,089</u>	<u>\$ 763,952</u>	<u>\$ 1,032,343</u>	<u>\$ 2,797,838</u>

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

<b>Operating Activity</b>	<b>WUFAR Object Code</b>	<b>Cost</b>	
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

<b>Services Provided</b>	<b>Function Code</b>	<b>Cost</b>	
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	(359,269.53)	-	-										(359,269.53)
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	67,965.32	96,013.53	111,740.19	124,147.62	135,874.67	24,217.69	44,673.79	63,372.84	33,178.04	33,577.86	55,373.61	62,919.23	2,407,018.13

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	(359,269.53)
	<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

```

<u>Report Ranges</u>	<u>Low</u>	<u>High</u>
Check Number:	0	999999999
Check Amount:	-9999999999	9999999999
PO Number:	0	9999999999
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:	BNK0	

#### Account Filters

```

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

```

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

<u>Report Fields</u>	<u>Length</u>	<u>Sign</u>	<u>Edited</u>	<u>Whole</u>	<u>Field Format</u>	<u>Year</u>	<u>Suppress Repeating</u>
Check Number	9						No
Check Date	10						No
Vendor	30						No
PO Number	10						No
Invoice Number	15						No
Invoice Description	35						No
Amount	12	Right	Yes	No	>, >>>, >>>, >>9.99-	Current	No

\*\*\*\*\*

REPORT SPECIFICATIONS

DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT  
REPORT TITLE: 12/22/25 (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

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

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

CHECK #	CHECK DATE	VENDOR	PO	INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
				NUMBER			NUMBER	
200135	12/15/2025	Barker, John	0	REFUND FS ACCOU	FOOD SERVICE BALANCE	7.95-	50 R 800 251 257000 000	12/15/2025
					Totals for Barker, John	7.95-		
201610	10/28/2025	Medford Boys Basketball Booste	0	10/24/25	NESTLE DONATION	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	200.00-	21 R 400 291 500000 499	12/09/2025
					Totals for Medford Boys Basketball Boost	0.00		
201665	11/04/2025	Kalahari Resort	0	110	Hotel for WHPE Conference	640.48-	10 E 800 342 221300 365	12/09/2025
201665	11/04/2025	Kalahari Resort	0	110	Hotel for WHPE Conference	640.48	10 E 800 342 221300 381	12/09/2025
					Totals for Kalahari Resort	0.00		
202026	11/25/2025	Christianson, Jason	0	11/25/25	BOYS VARSITY BASKETBALL VS EAU	150.00	10 E 400 310 162000 957	11/25/2025
					CLAIRE NORTH			
					Totals for Christianson, Jason	150.00		
202027	11/25/2025	Clark, Christopher	0	11/25/25	BOYS JV BASKETBALL VS EAU CLAIRE	55.00	10 E 400 310 162000 957	11/25/2025
					NORTH			
					Totals for Clark, Christopher	55.00		
202028	11/25/2025	Clausnitzer, John	0	11/25/25	BOYS VARSITY BASKETBALL VS EAU	150.00	10 E 400 310 162000 957	11/25/2025
					CLAIRE NORTH			
					Totals for Clausnitzer, John	150.00		
202029	11/25/2025	Kelley, Bryce	0	11/25/25	BOYS VARSITY BASKETBALL VS EAU	150.00	10 E 400 310 162000 957	11/25/2025
					CLAIRE NORTH			
					Totals for Kelley, Bryce	150.00		
202030	11/25/2025	Pulkinen, Michael	0	11/25//25	BOYS VARSITY ICE HOCKEY VS ALTOONA	120.00	10 E 400 310 162000 961	11/25/2025
					Totals for Pulkinen, Michael	120.00		
202031	11/25/2025	Schroder, Bryan	0	11/25/25	BOYS VARSITY ICE HOCKEY VS ALTOONA	120.00	10 E 400 310 162000 961	11/25/2025
					Totals for Schroder, Bryan	120.00		
202032	11/25/2025	Spear, Scott	0	11/25/25	BOYS VARSITY ICE HOCKEY VS ALTOONA	120.00	10 E 400 310 162000 961	11/25/2025
					Totals for Spear, Scott	120.00		
202033	11/25/2025	Wenzel, Leon	0	11/25/25	BOYS JV BASKETBALL VS EAU CLAIRE	55.00	10 E 400 310 162000 957	11/25/2025
					NORTH			
					Totals for Wenzel, Leon	55.00		
202034	11/25/2025	Wudi, Michael	0	11/25/25	BOYS JV2 BASKETBALL VS EAU CLAIRE	55.00	10 E 400 310 162000 957	11/25/2025
					NORTH			
					Totals for Wudi, Michael	55.00		
202035	11/25/2025	Medford Area Public School Dis	0	11/28/2025	payr 11/28/2025 payroll	778,252.55	10 A 000 000 711100 000	11/25/2025
					Totals for Medford Area Public School Di	778,252.55		
202036	11/25/2025	Thrivent Mutual Funds	0	20251114ADDATM	Thrivent Mutual Funds-J.	125.00	99 L 000 000 811670 000	11/28/2025
					Hraby-\$250			
202036	11/25/2025	Thrivent Mutual Funds	0	20251128ADDATM	Thrivent Mutual Funds	125.00	99 L 000 000 811670 000	11/28/2025
					Totals for Thrivent Mutual Funds	250.00		
202037	11/25/2025	Ameriprise Financial Services	0	20251114ADDAB	NBS - National Benefit	50.00	99 L 000 000 811670 000	11/28/2025

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				Services;M.Hawley-\$100			
202037	11/25/2025	Ameriprise Financial Services	0 20251128ADDAB		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	412.00	99 L 000 000 811670 000	11/28/2025
				Roth			
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 25-115110000000000000	19,661.33	10 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-115110000000000000	12,539.16	27 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-115110000000000000	94.76	50 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-115110000000000000	208.08	80 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450984	December 25-115110000000000000	10,946.90	99 L 000 000 811632 000	11/28/2025
202040	11/25/2025	Delta Dental of Wisconsin	0 2450985	December 25-115117000000000000	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	80 L 000 000 811634 000	11/28/2025
202041	11/25/2025	Kansas City Life Insurance Co	0 1732893	December 25-Life	343.54	27 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	50 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	99 L 000 000 811639 000	11/28/2025

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			NUMBER			NUMBER	
202043	11/25/2025	NVA Vision	0 4469708	December 2025-5108	19.64	80 L 000 000 811639 000	11/28/2025
				Totals for NVA Vision	5,106.97		
202044	11/26/2025	A'viands LLC	0 INV1900042755	OCTOBER 2025 FOOD SERVICE	114,680.58	50 L 000 000 811200 000	11/26/2025
				Totals for A'viands LLC	114,680.58		
202045	11/26/2025	Anderson, Vanessa	0 10/21/25	MASH VOLLEYBALL LINE JUDGE	50.00	10 E 400 310 162000 951	11/26/2025
				Totals for Anderson, Vanessa	50.00		
202046	11/26/2025	Christianson, Jason	0 11/14-11/20/25	MASH GIRLS BASKETBALL TABLE WORKER/ANNOUNCER	120.00	10 E 400 310 162000 956	11/26/2025
				Totals for Christianson, Jason	120.00		
202047	11/26/2025	Clark, Christopher	0 11/18-11/20/25	MASH GIRLS BASKETBALL TABLE WORKER	85.00	10 E 400 310 162000 956	11/26/2025
				Totals for Clark, Christopher	85.00		
202048	11/26/2025	Clausnitzer, Dawn	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TABLE WORKER	30.00	10 E 400 310 162000 951	11/26/2025
202048	11/26/2025	Clausnitzer, Dawn	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TABLE WORKER	55.00	10 E 400 310 162000 956	11/26/2025
				Totals for Clausnitzer, Dawn	85.00		
202049	11/26/2025	Clausnitzer, John	0 11/14/25	MASH GIRLS BASKETBALL TABLE WORKER	55.00	10 E 400 310 162000 956	11/26/2025
				Totals for Clausnitzer, John	55.00		
202050	11/26/2025	Kelley, Bryce	0 11/14/25	MASH GIRLS BASKETBALL TABLE WORKER	55.00	10 E 400 310 162000 956	11/26/2025
				Totals for Kelley, Bryce	55.00		
202051	11/26/2025	Kelley, Rhonda	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TICKET TAKER	30.00	10 E 400 310 162000 951	11/26/2025
202051	11/26/2025	Kelley, Rhonda	0 10/21-11/18/25	MASH VOLLEYBALL/GIRLS BASKETBALL TICKET TAKER	30.00	10 E 400 310 162000 956	11/26/2025
				Totals for Kelley, Rhonda	60.00		
202052	11/26/2025	Lange, Johnathon	0 10/30-11/17/25	MAMS BOYS BASKETBALL TABLE WORKER	105.00	80 E 200 310 393000 957	11/26/2025
				Totals for Lange, Johnathon	105.00		
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	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	11/26/2025
202053	11/26/2025	Miller, Deanna	0 9/30/25	MASH VOLLEYBALL TICKET TAKER	30.00	10 E 400 310 162000 951	11/26/2025
				Totals for Miller, Deanna	90.00		
202054	11/26/2025	Rappe, Kari	0 11/20/25	MASH BOYS HOCKEY TABLE WORKER	30.00	10 E 400 310 162000 961	11/26/2025
				Totals for Rappe, Kari	30.00		
202055	11/26/2025	Black River Transport	0 81460	SCHOOL FOREST PORTABLE SERVICES	35.00	10 E 800 328 255400 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	11/26/2025
202055	11/26/2025	Black River Transport	0 81474	MASH TRACK PORTABLE SERVICES	120.00	10 E 800 328 255400 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
					Totals for Black River Transport	515.00		
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
					Totals for Blazer Works	1,269.67		
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 Societ	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 UFLI, READ 180	133.44	27 E 800 470 158700 341	11/26/2025
					Totals for The Reading League	133.44		

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202069	11/26/2025	Tipping Point Consulting LLC	0	2172	RVA INSTALLMENT FOR SALES FORCE	11,061.60	99 E 600 360 295000 360	11/26/2025
					Totals for Tipping Point Consulting LLC	11,061.60		
202070	11/26/2025	Ultatel	0	3232465	MASH FAX LINE/PAGING	158.25	10 E 800 355 260000 000	11/26/2025
					Totals for Ultatel	158.25		
202071	11/26/2025	Unifide CST	4002500324	IVW000032179	Scale Re-certification	172.33	10 E 400 310 162000 959	11/26/2025
					Totals for Unifide CST	172.33		
202072	11/26/2025	Wisconsin Bus Sales	0	30006604518	BUS SEAT	858.42	27 E 800 440 256600 341	11/26/2025
					Totals for Wisconsin Bus Sales	858.42		
202073	12/01/2025	Brown, Thomas	0	12/1/25	GIRLS VARSITY HOCKEY VS BLACK RIVER FALLS	120.00	10 E 400 310 162000 960	12/01/2025
					Totals for Brown, Thomas	120.00		
202074	12/01/2025	Kloes, Nicole	0	12/1/25	GIRLS VARSITY HOCKEY VS BLACK RIVER FALLS	150.00	10 E 400 310 162000 960	12/01/2025
					Totals for Kloes, Nicole	150.00		
202075	12/01/2025	Wendorf, William	0	12/1/25	GIRLS VARSITY HOCKEY VS BLACK RIVER FALLS	120.00	10 E 400 310 162000 960	12/01/2025
					Totals for Wendorf, William	120.00		
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	51.03	99 E 600 360 295000 360	12/01/2025
					Totals for Charter Communications	81.64		
202077	12/01/2025	WE Energies	0	0711951130-0000	MASH POOL/THEATER:10/17-11/17/25	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
					Totals for WE Energies	2,690.18		
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	4.18	10 E 800 331 253000 000	12/01/2025
					Totals for WE Energies	2,690.18		
202078	12/02/2025	Hockin, Timothy	0	12/2/25	BOYS VARSITY HOCKEY VS WAUPACA	120.00	10 E 400 310 162000 961	12/02/2025
					Totals for Hockin, Timothy	120.00		
202079	12/02/2025	Nelmark, Nathan	0	12/2/25	BOYS VARSITY HOCKEY VS WAUPACA	120.00	10 E 400 310 162000 961	12/02/2025
					Totals for Nelmark, Nathan	120.00		
202080	12/02/2025	Peloquin, Christopher	0	12/2/25	BOYS VARSITY HOCKEY VS WAUPACA	120.00	10 E 400 310 162000 961	12/02/2025
					Totals for Peloquin, Christopher	120.00		
202081	12/02/2025	Deml, Steven	0	11/12/25	RVA BOARD MILEAGE	73.60	99 E 600 342 231000 360	12/02/2025
					Totals for Deml, Steven	73.60		
202082	12/02/2025	Glodowski, Dana	0	11/12/25	RVA BOARD MILEAGE	28.98	99 E 600 342 231000 360	12/02/2025

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

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202097	12/02/2025	WI FFA	0	3945	MASH FF NATIONAL FFA FALL LEADERSHIP CONFERENCE: 11/13-11/14/25	900.00	21 E 400 940 240000 444	12/02/2025
					Totals for WI FFA	1,150.00		
202098	12/04/2025	Gelhaus, Barbara	0	12/4/25	BOYS VARSITY SWIMMING VS SHAWANO	120.00	10 E 400 310 162000 958	12/04/2025
					Totals for Gelhaus, Barbara	120.00		
202099	12/04/2025	Schirger, Diane	0	12/4/25	BOYS VARSITY SWIMMING VS SHAWANO	150.00	10 E 400 310 162000 958	12/04/2025
					Totals for Schirger, Diane	150.00		
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	35.00	80 E 200 310 393000 957	12/04/2025
					Totals for Wenzel, Leon	70.00		
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	81.12	21 E 400 411 120000 609	12/04/2025
					Totals for Mid-Wisconsin Beverage Inc	570.42		
202102	12/04/2025	University of Wisconsin La Cro	0	ECCP-RVA2264	RVA TUITION FALL 2025 - R. TAGGART	486.06	99 E 600 389 431000 360	12/04/2025
					Totals for University of Wisconsin La Cr	486.06		
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	128.60	10 E 400 411 136000 000	12/05/2025
					Totals for American Welding & Gas	955.09		
202104	12/05/2025	Ampro Data Services	0	A88177	PSA SYSTEM/RMM PLATFORM	504.00	10 E 800 360 295000 000	12/05/2025
					Totals for Ampro Data Services	504.00		
202105	12/05/2025	ArbiterSports LLC	0	INV78116	ARBITERPAY UNLIMITED/SET UP: ANNUAL	2,610.00	10 E 400 360 162000 000	12/05/2025
					Totals for ArbiterSports LLC	2,610.00		
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	253.00	27 E 600 360 158700 019	12/05/2025
					Totals for Blazer Works	1,195.60		
202107	12/05/2025	Blue Edge Energy, LLC	0	6288	NOVEMBER NATURAL GAS	350.00	10 E 800 331 253000 000	12/05/2025
					Totals for Blue Edge Energy, LLC	350.00		
202108	12/05/2025	Bulk Bookstore	9002500224	218769	MAMS CCLC	980.25	80 E 200 411 390000 367	12/05/2025
					Totals for Bulk Bookstore	980.25		
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	1,215.00	10 E 800 360 295000 000	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	1,215.00	27 E 800 362 223390 341	12/05/2025

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				Totals for Carahsoft Technology Corp.	2,430.00		
202110	12/05/2025	Counseling Connection	0 NOVEMBER 2025	COUNSELING	1,825.00	10 E 800 310 219000 297	12/05/2025
				Totals for Counseling Connection	1,825.00		
202111	12/05/2025	Diversified Benefit Services I	0 461711	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	606000395	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)	257.99	10 E 400 411 125500 000	12/05/2025
					Totals for JW Pepper & Sons, Inc.	840.56		
202121	12/05/2025	Laminator.com	9002500204	388919	SPED lamination pouches	188.64	27 E 800 411 158700 341	12/05/2025
					Totals for Laminator.com	188.64		
202122	12/05/2025	Laprea Education, Inc	9002500211	INV-1663	decodables for UFLI	1,700.40	27 E 800 470 158700 341	12/05/2025
					Totals for Laprea Education, Inc	1,700.40		
202123	12/05/2025	Logic of English	6002500102	SI-270478	SPED Curriculum - Open PO	29.99	27 E 600 470 158700 019	12/05/2025
					Totals for Logic of English	29.99		
202124	12/05/2025	Marshfield Book & Stationery	4002500284	367801	Stacking Chairs - Bid per Keith	6,462.00	10 E 400 440 240000 000	12/05/2025
					Totals for Marshfield Book & Stationery	6,462.00		
202125	12/05/2025	Medford Motors Inc	0	73215	VAN #4 OIL CHANGE AND SERVICE	69.45	10 E 800 324 254500 000	12/05/2025
202125	12/05/2025	Medford Motors Inc	0	73318	VAN #13 OIL CHANGE AND TIRES - TAX EXEMPT	998.95	27 E 800 324 256600 341	12/05/2025
					Totals for Medford Motors Inc	1,068.40		
202126	12/05/2025	Nassco Inc	2012500110	6629205	2025-2026 Nassco Custodial Supplies	503.65	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	1,007.30		



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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	W0013412	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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202144	12/05/2025	Simanovsky, Kiera	0 12/6/25	VARSITY GYMNASTICS INVITE	255.00	10 E 400 310 162000 962	12/05/2025
				Totals for Simanovsky, Kiera	255.00		
202145	12/05/2025	Wendorf, William	0 12/6/25	GIRLS VARSITY HOCKEY VS SUN	120.00	10 E 400 310 162000 960	12/05/2025
				PRAIRIE WEST			
				Totals for Wendorf, William	120.00		
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	300.08	10 E 100 341 256770 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	300.08	10 E 101 341 256770 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	4,743.20	10 E 400 341 256741 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	411.09	10 E 400 341 256770 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	521.50	10 E 800 310 260000 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	102,264.84	10 E 800 341 256710 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	1,320.29	10 E 800 341 256720 000	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	101.75	27 E 101 341 256770 011	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	77.09	27 E 100 341 256770 011	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	888.47	10 E 400 341 256742 954	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	1,401.00	80 E 200 341 256790 957	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	1,490.09	27 E 800 348 256250 341	12/05/2025
202146	12/05/2025	Krug's Bus Service Inc	0 10-29-25to11-24	PUPIL TRANSPORTATION	389.01	27 E 800 341 256770 341	12/05/2025
				Totals for Krug's Bus Service Inc	114,208.49		
202147	12/05/2025	Wendel	0 639201-5	REFRENDUM PROFESSIONAL SERVICES:	111,570.40	49 E 800 310 255100 000	12/05/2025
				PHASE 5			
				Totals for Wendel	111,570.40		
202148	12/05/2025	Bolster Hardware, LLC	0 26668/3	MASH AG DEPT SUPPLIES	19.98	10 E 400 411 131000 000	12/05/2025
				Totals for Bolster Hardware, LLC	19.98		
202149	12/05/2025	Maher Water Corporation	0 462507	SES ANNUAL INSPECTION	110.14	10 E 800 324 254300 000	12/05/2025
202149	12/05/2025	Maher Water Corporation	0 468998	MASH ANNUAL INSPECTION	110.00	10 E 800 324 254300 000	12/05/2025
				Totals for Maher Water Corporation	220.14		
202150	12/05/2025	Quill Corporation	9002500210 46482025	decodable for UFLI and READ 180	105.04	27 E 800 470 158700 341	12/05/2025
				Totals for Quill Corporation	105.04		
202151	12/05/2025	Shop Sabre CNC	4002500323 54938	plasma table	271.46	10 E 400 411 136000 000	12/05/2025
				Totals for Shop Sabre CNC	271.46		
202152	12/05/2025	Sweetwater	0 47148913	RVA SUB WHEEL BOARD	458.00	99 E 600 440 295000 360	12/05/2025
				Totals for Sweetwater	458.00		
202153	12/08/2025	Clark, Christopher	0 12/8/25	BOYS 7TH A BASKETBALL VS DC	35.00	80 E 200 310 393000 957	12/08/2025
				EVEREST JH			
202153	12/08/2025	Clark, Christopher	0 12/8/25	BOYS 7TH B BASKETBALL VS DC	35.00	80 E 200 310 393000 957	12/08/2025
				EVEREST JH			
				Totals for Clark, Christopher	70.00		
202154	12/08/2025	Hupf, Angela	0 12/8/25	BOYS 7TH A BASKETBALL VS DC	35.00	80 E 200 310 393000 957	12/08/2025

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				EVEREST JH			
202154	12/08/2025	Hupf, Angela	0 12/8/25	BOYS 7TH B BASKETBALL VS DC	35.00	80 E 200 310 393000 957	12/08/2025
				EVEREST JH			
				Totals for Hupf, Angela	70.00		
202155	12/08/2025	Wenzel, Leon	0 12/8/25	BOYS 8TH A BASKETBALL VS DC	35.00	80 E 200 310 393000 957	12/08/2025
				EVEREST JH			
				Totals for Wenzel, Leon	35.00		
202156	12/08/2025	Central Wisconsin Publications	0 280028	MADA	99.00	80 E 800 351 310000 735	12/08/2025
				Totals for Central Wisconsin Publication	99.00		
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	115.83	10 E 800 348 253000 000	12/08/2025
				Totals for Kwik Trip	115.83		
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	149.00	99 E 600 411 235000 360	12/08/2025
				Totals for Sterling Water, Inc.	237.50		
202160	12/08/2025	Taylor Electric Cooperative	0 75601	SCHOOL FOREST: NOVEMBER	65.23	10 E 800 336 253000 000	12/08/2025
				Totals for Taylor Electric Cooperative	65.23		
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	23.36	27 E 800 355 263300 341	12/08/2025
				Totals for Verizon Wireless	959.78		
202162	12/08/2025	Village Of Stetsonville	0 504-0000-00	NOVEMBER SEWER	750.00	10 E 800 338 253000 000	12/08/2025
				Totals for Village Of Stetsonville	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	624.88	10 E 800 331 253000 000	12/08/2025
				Totals for WE Energies	2,857.44		
202164	12/09/2025	Berdal, Jacob	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE	120.00	10 E 400 310 162000 961	12/09/2025
				Totals for Berdal, Jacob	120.00		
202164	12/12/2025	Berdal, Jacob	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE	120.00-	10 E 400 310 162000 961	12/12/2025
				Totals for Berdal, Jacob	120.00-		
202165	12/09/2025	Berdal, Ryan	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE	120.00	10 E 400 310 162000 961	12/09/2025
				Totals for Berdal, Ryan	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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				Totals for Berdal, Ryan	120.00-		
202166	12/09/2025	Decker, Mark	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	10 E 400 310 162000 956	12/09/2025
				Totals for Decker, Mark	120.00		
202166	12/12/2025	Decker, Mark	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00-	10 E 400 310 162000 956	12/12/2025
				Totals for Decker, Mark	120.00-		
202167	12/09/2025	Derfus, Mark	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	10 E 400 310 162000 956	12/09/2025
				Totals for Derfus, Mark	120.00		
202167	12/12/2025	Derfus, Mark	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00-	10 E 400 310 162000 956	12/12/2025
				Totals for Derfus, Mark	120.00-		
202168	12/09/2025	Gagnon, Justin	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE	120.00	10 E 400 310 162000 961	12/09/2025
				Totals for Gagnon, Justin	120.00		
202168	12/12/2025	Gagnon, Justin	0 12/9/25	BOYS VARSITY HOCKEY VS MOSINEE	120.00-	10 E 400 310 162000 961	12/12/2025
				Totals for Gagnon, Justin	120.00-		
202169	12/09/2025	Hupf, Angela	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC	55.00	10 E 400 310 162000 956	12/09/2025
				Totals for Hupf, Angela	55.00		
202169	12/12/2025	Hupf, Angela	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC	55.00-	10 E 400 310 162000 956	12/12/2025
				Totals for Hupf, Angela	55.00-		
202170	12/09/2025	Klein, Michael	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00	10 E 400 310 162000 956	12/09/2025
				Totals for Klein, Michael	120.00		
202170	12/12/2025	Klein, Michael	0 12/9/25	GIRLS VARSITY BASKETBALL VS MCDONELL CENTRAL CATHOLIC	120.00-	10 E 400 310 162000 956	12/12/2025
				Totals for Klein, Michael	120.00-		
202171	12/09/2025	Wenzel, Leon	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC	55.00	10 E 400 310 162000 956	12/09/2025
				Totals for Wenzel, Leon	55.00		
202171	12/12/2025	Wenzel, Leon	0 12/9/25	GIRLS JV BASKETBALL VS MCDONELL CENTRAL CATHOLIC	55.00-	10 E 400 310 162000 956	12/12/2025
				Totals for Wenzel, Leon	55.00-		
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-TJ74-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-TJ74-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-TJ74-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-TJ74-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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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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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 Burea	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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202189	12/10/2025	Cherrybrook Orchard LLC	0	1002	APPLES FOR SES PTO HALLOWEEN PARTY	60.00	21 E 101 411 240000 150	12/10/2025
					Totals for Cherrybrook Orchard LLC	60.00		
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	91.47	10 E 800 324 253000 000	12/10/2025
					Totals for Cintas	376.89		
202191	12/10/2025	E-Therapy LLC	0	550800003601130	RVA PHYSICAL THERAPY	607.50	27 E 600 360 218200 019	12/10/2025
					Totals for E-Therapy LLC	607.50		
202192	12/10/2025	Eckroth Music	0	5922828	MAMS BAND FUNDRAISER CLARINETS	1,638.68	21 E 200 440 240000 212	12/10/2025
					Totals for Eckroth Music	1,638.68		
202193	12/10/2025	Galaxie Skate Center	0	12/4/25	RVA EVENT	210.00	99 E 600 940 165000 360	12/10/2025
					Totals for Galaxie Skate Center	210.00		
202194	12/10/2025	Howard, Luke	4002500342	12/5/25	Wrestling Skinfold	404.40	10 E 400 310 162000 959	12/10/2025
					Totals for Howard, Luke	404.40		
202195	12/10/2025	Huotari Construction Inc	3012500110	MED111925	Gym Vestibule Floor Drain	15,263.00	10 E 100 324 254300 000	12/10/2025
					Totals for Huotari Construction Inc	15,263.00		
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	23.25	80 E 800 411 310000 735	12/10/2025
					Totals for Jostens Inc	1,462.20		
202197	12/10/2025	JW Pepper & Sons, Inc.	2002500129	368039760	music	9.99	10 E 200 411 125400 000	12/10/2025
					Totals for JW Pepper & Sons, Inc.	9.99		
202198	12/10/2025	Learning Without Tears	9002500228	INV245723	alt keyboarding program - JB	11.00	27 E 800 360 158700 341	12/10/2025
					Totals for Learning Without Tears	11.00		
202199	12/10/2025	Lexia Learning Systems LLC	6002500123	CI-00445231	Lexia Student Subscription Renewal	920.00	99 E 600 360 110000 360	12/10/2025
					Totals for Lexia Learning Systems LLC	920.00		
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	19.00	50 E 800 324 257000 000	12/10/2025
					Totals for Marathon Pest Control	152.00		
202201	12/10/2025	Marshfield Book & Stationery	6002500121	367825	Furniture	13,537.40	99 E 600 440 235000 360	12/10/2025
					Totals for Marshfield Book & Stationery	13,537.40		
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	79.09	27 E 800 324 256600 341	12/10/2025
					Totals for Medford Chrysler Center	960.02		

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

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

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



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					Totals for WI HOSA	315.00		
202265	12/15/2025	Miron Construction Co.	0	250660-0005	MASH UTILITY UPGRADES REFRENDUM: PAYMENT 5	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 REFREENDUM: PAYMENT 2	952,525.53	49 E 400 327 255100 000	12/15/2025
					Totals for Miron Construction Co.	953,851.02		
202266	12/15/2025	Dittrich, Isaac	0	12/4/25	MASH BOYS SWIM TIMER	25.00	10 E 400 310 162000 958	12/15/2025
					Totals for Dittrich, Isaac	25.00		
202267	12/15/2025	Hamland, Janelle	0	12/4/25	MASH BOYS SWIM COMPUTER WORKER	30.00	10 E 400 310 162000 958	12/15/2025
					Totals for Hamland, Janelle	30.00		
202268	12/15/2025	Hamland, Mylah	0	12/4/25	MASH BOYS SWIM TIMER	15.00	10 E 400 310 162000 958	12/15/2025
					Totals for Hamland, Mylah	15.00		
202269	12/15/2025	Lange, Johnathon	0	11/24/25	MAMS BOYS BASKETBALL TABLE WORKER	35.00	80 E 200 310 393000 957	12/15/2025
					Totals for Lange, Johnathon	35.00		
202270	12/15/2025	Mann, Todd	0	11/25/25	MASH BOYS BASKETBALL TABLE WORKER	25.00	10 E 400 310 162000 957	12/15/2025
					Totals for Mann, Todd	25.00		
202271	12/15/2025	Pilgrim, Madisyn	0	11/25/25	MASH BOYS BASKETBALL TABLE WORKER	20.00	10 E 400 310 162000 957	12/15/2025
					Totals for Pilgrim, Madisyn	20.00		
202272	12/15/2025	Travis, Kari	0	12/4/25	MASH BOYS SWIM TIMER	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 Revenu	0	20251114ADDSA	WI STATE TAXES	332.25	10 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	0	20251114ADDSA	WI STATE TAXES	70.00	27 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	0	20251114ADDSA	WI STATE TAXES	38.00	50 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	0	20251114ADDSA	WI STATE TAXES	353.75	99 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	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 Revenu	0	20251114ADDSW	WI STATE TAXES	8,317.87	27 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	0	20251114ADDSW	WI STATE TAXES	144.31	50 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	0	20251114ADDSW	WI STATE TAXES	516.98	80 L 000 000 811613 000	11/28/2025
202500134	11/14/2025	Wisconsin Department Of Revenu	0	20251114ADDSW	WI STATE TAXES	10,237.69	99 L 000 000 811613 000	11/28/2025
Totals for Wisconsin Department Of Reven						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 Compan	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 Revenu	0	20251128ADDSA	WI STATE TAXES	332.25	10 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSA	WI STATE TAXES	70.00	27 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSA	WI STATE TAXES	38.00	50 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSA	WI STATE TAXES	353.75	99 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSW	WI STATE TAXES	17,216.59	10 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSW	WI STATE TAXES	8,039.16	27 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSW	WI STATE TAXES	132.24	50 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSW	WI STATE TAXES	643.96	80 L 000 000 811613 000	11/28/2025
202500143	11/28/2025	Wisconsin Department Of Revenu	0	20251128ADDSW	WI STATE TAXES	10,074.32	99 L 000 000 811613 000	11/28/2025
					Totals for Wisconsin Department Of Reven	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

CHECK #	CHECK DATE	VENDOR	PO	INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER				NUMBER	
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

CHECK #	CHECK DATE	VENDOR	PO INVOICE #	DESCRIPTION	CHECK AMOUNT	ACCOUNT	POST DATE
			NUMBER			NUMBER	
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		

**FUND SUMMARY**

<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 \*\*\*\*\*