

**Medford Area Public School District  
Regular Board of Education Meeting  
Medford Area Public School District Office  
December 19, 2022  
5:00 p.m.**

*This meeting will be accessible in person via livestream at <https://www.medford.k12.wi.us/tv/>*

## **Agenda**

### **Roll Call**

### **Pledge of Allegiance**

### **Open Meeting Law Compliance**

### **Period of Public Comment**

### **Correspondence**

1. Recognitions
2. Good News
3. MASH Student Council Report
4. Legislative Update

### **Consent Agenda**

Consideration of:

1. Approval of Agenda
2. Secretary's Report
  - a. Approval of the Regular Board of Education Meeting Minutes from November 28, 2022
3. Treasurer's Report
4. Approval of Personnel Report

### **Regular Business**

1. FEMA Grant
2. MASH Entrance Project
3. MASH Lunch Efficiency
4. Finance Meeting Update
5. Board Policy Adoption and Deletion:
  - a. For Second Reading Adoption: DB Annual Operating Budget, DBB Fiscal Year, DCA Short Term Borrowing or Line of Credit, DFA Revenues from Investments
  - b. For First Reading: DFB Fund Balance, DFE Gate Receipts and Admissions, DFEA Free Admissions, DGA Authorized Signatures
  - c. Discussion/Consideration/Review: JECBD School Open Enrollment, RVA-BBA Governance Board Power and Duties, RVA-DB Operational Budget and Agreements, RVA-IIB School and Class Size, RVA-JECBD School Open Enrollment

### **Contemplate Adjourning to Closed Session**

2. Under Wisconsin Statutes to discuss and take action, if appropriate regarding Administrator Employment, Resignation, and Contract Non-Renewal [pursuant to Wis. Stat. §19.85(1)(c) Considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility and Wis. Stat. §118.24].

### **Reconvene to Open Session**

Take action if appropriate concerning matter discussed in closed session.

### **Adjourn**

Copies of this agenda were sent to the Star News, WKEB/WIGM Radio, Medford Area Public Schools and posted at the District Office on Monday, December 09, 2022.

**Mission:** To ensure that all students learn.  
**Vision:** We expect all students to learn at high levels. We will work collaboratively with colleagues, students and parents to challenge and support all individuals to achieve success.

\*The order of the regular business is left to the discretion of the president.

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

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

**Meeting Date:** Monday, December 19, 2022

**Time:** 4:30 p.m.

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

**Purpose of Meeting:**

1. Food Service Update
2. Consideration of the 2021-22 Audit
3. Consideration of Monthly Expenditures
5. Meeting Dates

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT

**REGULAR BOARD OF EDUCATION MEETING**

**December 19, 2022**

**VOUCHER CHECKS**

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

Check # 180823 to

Check # 181041.

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

Amount \$ 658,350.01 for payroll.

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

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

| <u>Report Ranges</u>      | <u>Low</u>  | <u>High</u> |
|---------------------------|-------------|-------------|
| Check Number:             | 180823      | 181041      |
| Check Amount:             | -9999999999 | 9999999999  |
| PO Number:                | 0           | 9999999999  |
| Invoice Date:             | 07/01/21    | 12/19/22    |
| Vendor to Display:        | Invoice     |             |
| Vendor Type:              |             | ZZZZZ       |
| Vendor Sub Type:          |             | ZZZZZ       |
| Check type to print:      | All         |             |
| Include Continuation Void | No          |             |
| Exclude Voided Checks:    | No          |             |
| Print Only 1099 Vendors:  | No          |             |
| Post Month Print Format:  | Numeric     |             |
| Banks Selected:           | BNK0        |             |

Account Filters

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

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

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

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REPORT SPECIFICATIONS

DISTRICT: MEDFORD AREA PUBLIC SCHOOL DISTRICT  
 REPORT TITLE: 12/19/22 (Dates: 07/01/21 - 12/19/22)  
 REQUESTED BY: lanneja DATE: 12/12/22  
 PROGRAM NAME: TP-FIELD-HEAD TIME: 11:26:44 AM  
 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                  |            |
| 180823  | 11/29/2022 | Medford Area Public School Dis | 0 11/30 Payroll    | 11/30 Payroll                            | 658,350.01   | 10 A 000 000 711100 000 | 11/29/2022 |
|         |            |                                |                    | Totals for Medford Area Public School Di | 658,350.01   |                         |            |
| 180824  | 11/29/2022 | Anatowind Music Clinic         | 0 SUMMER 2022      | NESTLE VOLUNTEER FUNDRAISER<br>DONATION  | 175.30       | 21 E 400 411 240000 495 | 11/29/2022 |
|         |            |                                |                    | Totals for Anatowind Music Clinic        | 175.30       |                         |            |
| 180825  | 11/29/2022 | Brown, Ryan                    | 0 REIMBURSE        | STATE BASKETBALL TICKET                  | 64.05        | 10 E 800 342 221300 381 | 11/29/2022 |
|         |            |                                |                    | Totals for Brown, Ryan                   | 64.05        |                         |            |
| 180826  | 11/29/2022 | Cenex Fleet Fueling            | 0 251222CL         | FUEL                                     | 1,391.78     | 10 E 800 348 253000 000 | 11/29/2022 |
| 180826  | 11/29/2022 | Cenex Fleet Fueling            | 0 251222CL         | FUEL                                     | 41.59        | 99 E 600 348 253000 360 | 11/29/2022 |
|         |            |                                |                    | Totals for Cenex Fleet Fueling           | 1,433.37     |                         |            |
| 180827  | 11/29/2022 | Deml, Michelle                 | 0 REIMBURSE        | CHILD COME FIRST CONFERENCE              | 178.74       | 10 E 800 342 219000 196 | 11/29/2022 |
|         |            |                                |                    | Totals for Deml, Michelle                | 178.74       |                         |            |
| 180828  | 11/29/2022 | Grinker, Traci                 | 0 REIMBURSE        | WMEA/WEBIT CONFERENCE MEALS              | 64.14        | 10 E 800 342 221300 381 | 11/29/2022 |
|         |            |                                |                    | Totals for Grinker, Traci                | 64.14        |                         |            |
| 180829  | 11/29/2022 | Heid Music                     | 4002200124 3140672 | 320 Instrument Repair                    | 161.40       | 10 E 400 310 125500 000 | 11/29/2022 |
| 180829  | 11/29/2022 | Heid Music                     | 4002200124 3140674 | 320 Instrument Repair                    | 129.70       | 10 E 400 310 125500 000 | 11/29/2022 |
| 180829  | 11/29/2022 | Heid Music                     | 4002200125 3168109 | 411 Instrument Supplies                  | 95.95        | 10 E 400 411 125500 000 | 11/29/2022 |
| 180829  | 11/29/2022 | Heid Music                     | 4002200125 3169545 | 411 Instrument Supplies                  | 261.91       | 10 E 400 411 125500 000 | 11/29/2022 |
|         |            |                                |                    | Totals for Heid Music                    | 648.96       |                         |            |
| 180830  | 11/29/2022 | Kent, Trevor                   | 0 REIMBURSE        | HONOR BAND MEAL                          | 119.38       | 21 E 400 411 240000 484 | 11/29/2022 |
|         |            |                                |                    | Totals for Kent, Trevor                  | 119.38       |                         |            |
| 180831  | 11/29/2022 | Krug, Grace                    | 0 REIMBURSE        | SOCIAL STUDIES SUPPLIES:<br>SIMULATION   | 24.13        | 10 E 200 411 127000 000 | 11/29/2022 |
|         |            |                                |                    | Totals for Krug, Grace                   | 24.13        |                         |            |
| 180832  | 11/29/2022 | MASH Band Parents              | 0 SUMMER 2022      | NESTLE VOLUNTEER FUNDRAISER<br>DONATION  | 279.49       | 21 E 400 411 240000 495 | 11/29/2022 |
|         |            |                                |                    | Totals for MASH Band Parents             | 279.49       |                         |            |
| 180833  | 11/29/2022 | MASH Soccer Booster Club       | 0 SUMMER 2022      | NESTLE VOLUNTEER FUNDRAISER<br>DONATION  | 174.23       | 21 E 400 411 240000 495 | 11/29/2022 |
|         |            |                                |                    | Totals for MASH Soccer Booster Club      | 174.23       |                         |            |
| 180834  | 11/29/2022 | Rappe, Jason                   | 0 REIMBURSE        | WHPE CONFERENCE IN DELLS MEALS           | 53.55        | 10 E 800 342 221300 381 | 11/29/2022 |
|         |            |                                |                    | Totals for Rappe, Jason                  | 53.55        |                         |            |
| 180835  | 11/29/2022 | Stibbe, Angela                 | 0 REIMBURSE        | MAMS CROSS COUNTRY EXPENSES              | 284.94       | 80 E 200 411 393000 955 | 11/29/2022 |
|         |            |                                |                    | Totals for Stibbe, Angela                | 284.94       |                         |            |
| 180836  | 11/29/2022 | Christianson, Jason            | 0 11/29/22         | BOYS JV BB VS CHIPPEWA FALLS             | 55.00        | 10 E 400 310 162000 957 | 11/29/2022 |
|         |            |                                |                    | Totals for Christianson, Jason           | 55.00        |                         |            |
| 180837  | 11/29/2022 | Dassow, Cole                   | 0 11/29/22         | BOYS 7TH A/B BB VS MARSHFIELD            | 70.00        | 80 E 200 310 393000 957 | 11/29/2022 |
|         |            |                                |                    | Totals for Dassow, Cole                  | 70.00        |                         |            |
| 180838  | 11/29/2022 | Decker, Mark                   | 0 11/29/22         | BOYS VARSITY BB VS CHIPPEWA FALLS        | 150.00       | 10 E 400 310 162000 957 | 11/29/2022 |

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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



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



FUND SUMMARY

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

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

MEDFORD AREA PUBLIC SCHOOL DISTRICT

**REGULAR BOARD OF EDUCATION MEETING**

**December 19, 2022**

**ADDENDUM**

**VOUCHER CHECKS**

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

Check # 181042 to

Check # 181380.

Amount \$ 183,332.60 for voucher checks and

Amount \$ 657,797.62 for payroll.

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

Report Parameters

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

| <u>Report Ranges</u>      | <u>Low</u>  | <u>High</u> |
|---------------------------|-------------|-------------|
| Check Number:             | 181042      | 181380      |
| Check Amount:             | -9999999999 | 9999999999  |
| PO Number:                | 0           | 9999999999  |
| Invoice Date:             | 07/01/21    | 12/19/22    |
| Vendor to Display:        | Invoice     |             |
| Vendor Type:              |             | ZZZZZ       |
| Vendor Sub Type:          |             | ZZZZZ       |
| Check type to print:      | All         |             |
| Include Continuation Void | No          |             |
| Exclude Voided Checks:    | No          |             |
| Print Only 1099 Vendors:  | No          |             |
| Post Month Print Format:  | Numeric     |             |
| Banks Selected:           | BNK0        |             |

Account Filters

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

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

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

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REPORT SPECIFICATIONS

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

\*\*\*\*\*

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

FUND SUMMARY

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

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

# MONTHLY SCHOOL NUTRITION SERVICES REPORT



|  |                                     |                     |
|--|-------------------------------------|---------------------|
| School Name/District<br><b>Medford Area Public School District</b> | Month<br><b>November</b>            | Year<br><b>2022</b> |
| To<br><b>Audra Brooks</b>  | Prepared by:<br><b>David Fisher</b> |                     |

## FINANCIALS & PROGRAM PARTICIPATION

November 2022 with 19 days we had 6873 breakfast, 25807 lunch and 9812 in a la carte  
November 2021 with 19 days we had 23101 breakfast, 27469 lunch and 7814 in a la carte  
November 2020 with 16 days we had 9875 breakfast, 21031 lunch and 4713 in a la carte  
November 2019 with 18 days we had 4733 breakfast, 25564 lunch and 12297.50 in a la carte  
November 2018 with 20 days we had 4219 breakfast, 29142 lunch and 14242 in a la carte  
November 2017 with 19 days we had 4363 breakfast, 27930 lunch and 13896 in a la carte

## PROMOTIONS/SPECIALS/NEW PRODUCTS INTRODUCED

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

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

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

## CATERING EVENTS

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

## OTHER

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

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

# PHOTOS



Dave sampling different variety of apples at SES.



Students taking part of Apple Crunch at MAMS.



Guest Chef talking to the MAMS students.



Sampling a pumpkin mousse dessert at MAMS.



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



Guest Chef Camilio talking to the students at MASH.



Sampling a pumpkin mousse dessert at MASH.



Fresh variety of apples offered to our students.



We had many compliments at MAMS about our featured sample.



Dave sampling at MAMS.



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

**The Balance Sheet is a report listing the assets and liabilities of the District. This report includes, but is not limited to: cash, accounts receivable, accounts payable, other liabilities, and the fund balance accounts.**

**The Medford Area Public School District has checking and savings accounts that are used for the current and general operations of the district. The accounts are: Function 711100-711109 includes the General checking account from Nicolet National Bank and the Payroll account from Abby Bank.**

**Function 711210-711219 Petty Cash Accounts**

**Function 712000 Post Retirement Account**

**Function 712200 Local Government Investment Pool**

**The cash balance from the prior month is shown under the title of beginning balance. We needed to draw from our short-term borrowing in November. We received our Equalization Aid the first week in December. We paid all of the money that we borrowed will be paid back to help reduce interest cost. Tax funds will be coming in January and February. This will help supplement cash flow until our next aid payment in March.**

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

5 YEAR UTILITY REPORT

Nov-22

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

Medford Area Public School District  
11/30/2022

Co-Curricular Salary and Benefits

OBJECT 100-299

Middle School

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

est budget 323,764

Co-Curricular Salary and Benefits

High School

|                        |                  |       |                   |
|------------------------|------------------|-------|-------------------|
| Football               | 19,222.83        | Total | -                 |
| Volleyball             | 11,405.79        |       | 24,715.49         |
| Soccer-Boys            | 6,565.64         |       | 18,230.92         |
| Tennis-Girls           | 5,691.12         |       | 8,072.74          |
| Swim-Girls             | 717.67           |       | 5,691.12          |
| Cross Country          | 6,054.98         |       | 3,717.87          |
| Basketball-Girls       | -                |       | 9,468.31          |
| Basketball-Boys        | -                |       | 2,224.02          |
| Swim-Boys              | -                |       | 691.93            |
| Wrestling              | -                |       | -                 |
| Hockey-Girls           | -                |       | -                 |
| Hockey-Boys            | -                |       | -                 |
| Gymnastics             | -                |       | -                 |
| Baseball               | -                |       | -                 |
| Softball               | -                |       | -                 |
| Soccer-Girls           | -                |       | -                 |
| Track-Girls            | -                |       | -                 |
| Track-Boys             | -                |       | -                 |
| Tennis-Boys            | -                |       | -                 |
| Golf                   | -                |       | -                 |
| Curling                | -                |       | -                 |
| Esports                | -                |       | -                 |
| District Wide          | 13,075.36        |       | 24,429.51         |
| Co-curricular-ACADEMIC | 14,311.02        |       | 14,311.02         |
|                        | <u>77,044.41</u> |       | <u>111,552.93</u> |

Remaining

212,211.07

Co-curricular budget

OBJECT 300-999

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

est budget 192,790

Co-curricular budget

|                             |                   |  |                  |
|-----------------------------|-------------------|--|------------------|
| Football                    | 14,625.46         |  | 16,320.02        |
| Volleyball                  | 6,783.69          |  | 7,692.10         |
| Soccer-Boys                 | 5,608.58          |  | 7,028.50         |
| Tennis-Girls                | 994.92            |  | 994.92           |
| Swim-Girls                  | 3,979.52          |  | 4,513.21         |
| Cross Country               | 4,638.84          |  | 5,623.78         |
| Basketball-Girls            | 540.00            |  | 540.00           |
| Basketball-Boys             | 1,430.97          |  | 2,340.97         |
| Swim-Boys                   | 686.06            |  | -                |
| Wrestling                   | 936.06            |  | 936.06           |
| Hockey-Girls                | 15,420.00         |  | 15,420.00        |
| Hockey-Boys                 | 15,000.00         |  | 15,000.00        |
| Gymnastics                  | 616.44            |  | 616.44           |
| Baseball                    | -                 |  | -                |
| Softball                    | -                 |  | -                |
| Soccer-Girls                | -                 |  | -                |
| Track-Girls                 | -                 |  | -                |
| Track-Boys                  | -                 |  | -                |
| Tennis-Boys                 | -                 |  | -                |
| Golf                        | -                 |  | -                |
| Curling                     | -                 |  | -                |
| Esports                     | -                 |  | -                |
| District Wide Co-Curricular | 235.23            |  | 235.23           |
| District Wide - Athletics   | 16,029.59         |  | -                |
| Co-Curricular-ATHLETICS     | 10,737.70         |  | 13,349.58        |
| Co-Curricular-ACADEMIC      | 3,274.98          |  | 3,274.98         |
|                             | <u>101,538.04</u> |  | <u>93,885.79</u> |

Remaining

98,904.21

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

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

TRANS BUDGET 130,210

Remaining

67,809.74

Total 57,264.39

227,490.74

267,838.98

est budget 646,764

Remaining

378,925.02

By Sport:

SUMMARY BY SPORT

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

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

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

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

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



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

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

| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November 2022-23 | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance    |
| 10 | E | --- | --- | 221900 | --- | OTHER IMPROVEMENT OF INS | 0.00           | 21,950.21        | 65,850.91     | 0.00    | 0.00       | 65,850.91-   | 65,850.91- |
| 10 | E | --- | 1-- | 222200 | --- | SALARIES                 | 252,649.00     | 25,255.29        | 74,392.08     | 29.44   | 0.00       | 178,256.92   | 178,256.92 |
| 10 | E | --- | 2-- | 222200 | --- | EMPLOYEE BENEFITS        | 169,998.00     | 14,995.74        | 42,330.02     | 24.90   | 0.00       | 127,667.98   | 127,667.98 |
| 10 | E | --- | 3-- | 222200 | --- | PURCHASED SERVICES       | 20,300.00      | 0.00             | 18,571.09     | 91.48   | 0.00       | 1,728.91     | 1,728.91   |
| 10 | E | --- | 4-- | 222200 | --- | NON-CAPITAL OBJECTS      | 70,450.00      | 2,722.78         | 21,222.54     | 30.12   | 20,102.30  | 29,125.16    | 49,227.46  |
| 10 | E | --- | 9-- | 222200 | --- | OTHER EXPENDITURES       | 400.00         | 0.00             | 0.00          | 0.00    | 0.00       | 400.00       | 400.00     |
| 10 | E | --- | --- | 222200 | --- | SCHOOL LIBRARY           | 513,797.00     | 42,973.81        | 156,515.73    | 30.46   | 20,102.30  | 337,178.97   | 357,281.27 |
| 10 | E | --- | 1-- | 222300 | --- | SALARIES                 | 0.00           | 0.00             | 2,087.50      | 0.00    | 0.00       | 2,087.50-    | 2,087.50-  |
| 10 | E | --- | 2-- | 222300 | --- | EMPLOYEE BENEFITS        | 0.00           | 0.00             | 763.01        | 0.00    | 0.00       | 763.01-      | 763.01-    |
| 10 | E | --- | --- | 222300 | --- | AUDIOVISUAL              | 0.00           | 0.00             | 2,850.51      | 0.00    | 0.00       | 2,850.51-    | 2,850.51-  |
| 10 | E | --- | 1-- | 223700 | --- | SALARIES                 | 31,200.00      | 2,537.50         | 7,612.50      | 24.40   | 0.00       | 23,587.50    | 23,587.50  |
| 10 | E | --- | 2-- | 223700 | --- | EMPLOYEE BENEFITS        | 18,051.00      | 1,389.15         | 4,167.50      | 23.09   | 0.00       | 13,883.50    | 13,883.50  |
| 10 | E | --- | --- | 223700 | --- | SUP/COOR VOC ED - LVEC   | 49,251.00      | 3,926.65         | 11,780.00     | 23.92   | 0.00       | 37,471.00    | 37,471.00  |
| 10 | E | --- | 1-- | 223900 | --- | SALARIES                 | 42,545.00      | 3,780.00         | 18,265.69     | 42.93   | 0.00       | 24,279.31    | 24,279.31  |
| 10 | E | --- | 2-- | 223900 | --- | EMPLOYEE BENEFITS        | 41,802.00      | 2,395.82         | 11,379.51     | 27.22   | 0.00       | 30,422.49    | 30,422.49  |
| 10 | E | --- | 3-- | 223900 | --- | PURCHASED SERVICES       | 2,000.00       | 0.00             | 0.00          | 0.00    | 0.00       | 2,000.00     | 2,000.00   |
| 10 | E | --- | 9-- | 223900 | --- | OTHER EXPENDITURES       | 0.00           | 0.00             | 920.00        | 0.00    | 0.00       | 920.00-      | 920.00-    |
| 10 | E | --- | --- | 223900 | --- | SUPERVISION AND COORD-OT | 86,347.00      | 6,175.82         | 30,565.20     | 35.40   | 0.00       | 55,781.80    | 55,781.80  |
| 10 | E | --- | 1-- | 229000 | --- | SALARIES                 | 51,233.00      | 5.63             | 21,373.50     | 41.72   | 0.00       | 29,859.50    | 29,859.50  |
| 10 | E | --- | 2-- | 229000 | --- | EMPLOYEE BENEFITS        | 31,672.00      | 0.73             | 7,815.76      | 24.68   | 0.00       | 23,856.24    | 23,856.24  |
| 10 | E | --- | --- | 229000 | --- | OTHER INSTRUCTIONAL STAF | 82,905.00      | 6.36             | 29,189.26     | 35.21   | 0.00       | 53,715.74    | 53,715.74  |
| 10 | E | --- | 1-- | 231000 | --- | SALARIES                 | 18,500.00      | 2,265.00         | 7,420.00      | 40.11   | 0.00       | 11,080.00    | 11,080.00  |
| 10 | E | --- | 2-- | 231000 | --- | EMPLOYEE BENEFITS        | 1,350.00       | 173.27           | 567.61        | 42.05   | 0.00       | 782.39       | 782.39     |
| 10 | E | --- | 3-- | 231000 | --- | PURCHASED SERVICES       | 40,000.00      | 0.00             | 14,165.00     | 35.41   | 0.00       | 25,835.00    | 25,835.00  |
| 10 | E | --- | 4-- | 231000 | --- | NON-CAPITAL OBJECTS      | 4,000.00       | 40.00            | 679.67        | 16.99   | 0.00       | 3,320.33     | 3,320.33   |
| 10 | E | --- | 9-- | 231000 | --- | OTHER EXPENDITURES       | 8,500.00       | 0.00             | 390.00        | 4.59    | 0.00       | 8,110.00     | 8,110.00   |
| 10 | E | --- | --- | 231000 | --- | BOARD OF EDUCATION       | 72,350.00      | 2,478.27         | 23,222.28     | 32.10   | 0.00       | 49,127.72    | 49,127.72  |
| 10 | E | --- | 3-- | 231500 | --- | PURCHASED SERVICES       | 11,500.00      | 0.00             | 6,475.66      | 56.31   | 0.00       | 5,024.34     | 5,024.34   |
| 10 | E | --- | --- | 231500 | --- | BOARD OF EDUCATION - LEG | 11,500.00      | 0.00             | 6,475.66      | 56.31   | 0.00       | 5,024.34     | 5,024.34   |
| 10 | E | --- | 1-- | 232000 | --- | SALARIES                 | 194,888.00     | 15,371.95        | 76,369.77     | 39.19   | 0.00       | 118,518.23   | 118,518.23 |
| 10 | E | --- | 2-- | 232000 | --- | EMPLOYEE BENEFITS        | 76,193.00      | 6,021.08         | 29,313.88     | 38.47   | 0.00       | 46,879.12    | 46,879.12  |
| 10 | E | --- | 3-- | 232000 | --- | PURCHASED SERVICES       | 2,120.00       | 0.00             | 789.00        | 37.22   | 0.00       | 1,331.00     | 1,331.00   |

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

| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November 2022-23 | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance    |
| 10 | E | --- | 3-- | 254300 | --- | PURCHASED SERVICES       | 314,690.00     | 21,411.14        | 77,787.14     | 24.72   | 264,294.71 | 27,391.85-   | 236,902.86 |
| 10 | E | --- | 4-- | 254300 | --- | NON-CAPITAL OBJECTS      | 11,650.00      | 3,769.15         | 8,415.98      | 72.24   | 1,175.27   | 2,058.75     | 3,234.02   |
| 10 | E | --- | 9-- | 254300 | --- | OTHER EXPENDITURES       | 450.00         | 0.00             | 0.00          | 0.00    | 0.00       | 450.00       | 450.00     |
| 10 | E | --- | --- | 254300 | --- | BUILDING REPAIRS         | 326,790.00     | 25,180.29        | 86,203.12     | 26.38   | 265,469.98 | 24,883.10-   | 240,586.88 |
| 10 | E | --- | 3-- | 254490 | --- | PURCHASED SERVICES       | 0.00           | 1,797.05         | 4,338.44      | 0.00    | 0.00       | 4,338.44-    | 4,338.44-  |
| 10 | E | --- | --- | 254490 | --- | OTHER EQUIPMENT REPAIRS  | 0.00           | 1,797.05         | 4,338.44      | 0.00    | 0.00       | 4,338.44-    | 4,338.44-  |
| 10 | E | --- | 3-- | 254900 | --- | PURCHASED SERVICES       | 3,575.00       | 0.00             | 0.00          | 0.00    | 0.00       | 3,575.00     | 3,575.00   |
| 10 | E | --- | 4-- | 254900 | --- | NON-CAPITAL OBJECTS      | 51,925.00      | 0.00             | 13,076.59     | 25.18   | 2,081.49   | 36,766.92    | 38,848.41  |
| 10 | E | --- | 5-- | 254900 | --- | CAPITAL OBJECTS          | 39,000.00      | 0.00             | 0.00          | 0.00    | 7,492.00   | 31,508.00    | 39,000.00  |
| 10 | E | --- | --- | 254900 | --- | OTHER MAINTENANCE        | 94,500.00      | 0.00             | 13,076.59     | 13.84   | 9,573.49   | 71,849.92    | 81,423.41  |
| 10 | E | --- | 3-- | 255100 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 48,640.00     | 0.00    | 64,150.00  | 112,790.00-  | 48,640.00- |
| 10 | E | --- | 5-- | 255100 | --- | CAPITAL OBJECTS          | 0.00           | 0.00             | 1,275.40      | 0.00    | 0.00       | 1,275.40-    | 1,275.40-  |
| 10 | E | --- | --- | 255100 | --- | CONSTRUCTION             | 0.00           | 0.00             | 49,915.40     | 0.00    | 64,150.00  | 114,065.40-  | 49,915.40- |
| 10 | E | --- | 5-- | 255200 | --- | CAPITAL OBJECTS          | 0.00           | 0.00             | 33,605.30     | 0.00    | 0.00       | 33,605.30-   | 33,605.30- |
| 10 | E | --- | --- | 255200 | --- | SITE REPAIRS             | 0.00           | 0.00             | 33,605.30     | 0.00    | 0.00       | 33,605.30-   | 33,605.30- |
| 10 | E | --- | 3-- | 255300 | --- | PURCHASED SERVICES       | 141,300.00     | 0.00             | 26,524.00     | 18.77   | 12,690.00  | 102,086.00   | 114,776.00 |
| 10 | E | --- | 4-- | 255300 | --- | NON-CAPITAL OBJECTS      | 0.00           | 0.00             | 56,434.86     | 0.00    | 0.00       | 56,434.86-   | 56,434.86- |
| 10 | E | --- | 5-- | 255300 | --- | CAPITAL OBJECTS          | 25,000.00      | 8,355.00         | 22,030.00     | 88.12   | 58,151.65  | 55,181.65-   | 2,970.00   |
| 10 | E | --- | --- | 255300 | --- | REMODELING               | 166,300.00     | 8,355.00         | 104,988.86    | 63.13   | 70,841.65  | 9,530.51-    | 61,311.14  |
| 10 | E | --- | 3-- | 255400 | --- | PURCHASED SERVICES       | 51,900.00      | 30,160.00        | 31,175.00     | 60.07   | 0.00       | 20,725.00    | 20,725.00  |
| 10 | E | --- | --- | 255400 | --- | RENTAL IN LIEU OF PURCHA | 51,900.00      | 30,160.00        | 31,175.00     | 60.07   | 0.00       | 20,725.00    | 20,725.00  |
| 10 | E | --- | 5-- | 256300 | --- | CAPITAL OBJECTS          | 0.00           | 0.00             | 37,219.00     | 0.00    | 0.00       | 37,219.00-   | 37,219.00- |
| 10 | E | --- | --- | 256300 | --- | VEHICLE ACQUISITION      | 0.00           | 0.00             | 37,219.00     | 0.00    | 0.00       | 37,219.00-   | 37,219.00- |
| 10 | E | --- | 3-- | 256710 | --- | PURCHASED SERVICES       | 1,187,930.00   | 117,890.76       | 233,793.80    | 19.68   | 0.00       | 954,136.20   | 954,136.20 |
| 10 | E | --- | --- | 256710 | --- | CONTR TRANSPORTATION-FLE | 1,187,930.00   | 117,890.76       | 233,793.80    | 19.68   | 0.00       | 954,136.20   | 954,136.20 |
| 10 | E | --- | 3-- | 256720 | --- | PURCHASED SERVICES       | 15,000.00      | 2,858.81         | 4,588.42      | 30.59   | 0.00       | 10,411.58    | 10,411.58  |
| 10 | E | --- | --- | 256720 | --- | SHUTTLE SERVICE          | 15,000.00      | 2,858.81         | 4,588.42      | 30.59   | 0.00       | 10,411.58    | 10,411.58  |
| 10 | E | --- | 3-- | 256741 | --- | PURCHASED SERVICES       | 17,000.00      | 1,319.01         | 3,133.17      | 18.43   | 0.00       | 13,866.83    | 13,866.83  |
| 10 | E | --- | --- | 256741 | --- | OTHER CO-CURRICULAR TRAV | 17,000.00      | 1,319.01         | 3,133.17      | 18.43   | 0.00       | 13,866.83    | 13,866.83  |

| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November 2022-23 | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended   |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|--------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance      |
| 10 | E | --- | 3-- | 256742 | --- | PURCHASED SERVICES       | 109,180.00     | 12,257.63        | 47,137.39     | 43.17   | 0.00       | 62,042.61    | 62,042.61    |
| 10 | E | --- | --- | 256742 | --- | ATHLETIC TRANSPORTATION  | 109,180.00     | 12,257.63        | 47,137.39     | 43.17   | 0.00       | 62,042.61    | 62,042.61    |
| 10 | E | --- | 3-- | 256770 | --- | PURCHASED SERVICES       | 28,000.00      | 1,992.82         | 1,992.82      | 7.12    | 0.00       | 26,007.18    | 26,007.18    |
| 10 | E | --- | --- | 256770 | --- | FIELD TRIPS              | 28,000.00      | 1,992.82         | 1,992.82      | 7.12    | 0.00       | 26,007.18    | 26,007.18    |
| 10 | E | --- | 3-- | 259000 | --- | PURCHASED SERVICES       | 0.00           | 439.43           | 1,626.86      | 0.00    | 0.00       | 1,626.86-    | 1,626.86-    |
| 10 | E | --- | --- | 259000 | --- | OTHER BUSINESS ADMINISTR | 0.00           | 439.43           | 1,626.86      | 0.00    | 0.00       | 1,626.86-    | 1,626.86-    |
| 10 | E | --- | 3-- | 260000 | --- | PURCHASED SERVICES       | 111,800.00     | 7,505.00         | 47,210.64     | 42.23   | 0.00       | 64,589.36    | 64,589.36    |
| 10 | E | --- | 4-- | 260000 | --- | NON-CAPITAL OBJECTS      | 29,000.00      | 6,469.81         | 10,599.72     | 36.55   | 25,546.02  | 7,145.74-    | 18,400.28    |
| 10 | E | --- | --- | 260000 | --- | CENTRAL SERVICES         | 140,800.00     | 13,974.81        | 57,810.36     | 41.06   | 25,546.02  | 57,443.62    | 82,989.64    |
| 10 | E | --- | 1-- | 264400 | --- | SALARIES                 | 0.00           | 0.00             | 33.52         | 0.00    | 0.00       | 33.52-       | 33.52-       |
| 10 | E | --- | 2-- | 264400 | --- | EMPLOYEE BENEFITS        | 0.00           | 0.00             | 4.39          | 0.00    | 0.00       | 4.39-        | 4.39-        |
| 10 | E | --- | 3-- | 264400 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 243.04        | 0.00    | 0.00       | 243.04-      | 243.04-      |
| 10 | E | --- | --- | 264400 | --- | NONINSTRUCTIONAL STAFF T | 0.00           | 0.00             | 280.95        | 0.00    | 0.00       | 280.95-      | 280.95-      |
| 10 | E | --- | 7-- | 270000 | --- | INSURANCE AND JUDGEMENTS | 163,158.00     | 5,052.54         | 24,814.16     | 15.21   | 0.00       | 138,343.84   | 138,343.84   |
| 10 | E | --- | --- | 270000 | --- | INSURANCE AND JUDGMENTS  | 163,158.00     | 5,052.54         | 24,814.16     | 15.21   | 0.00       | 138,343.84   | 138,343.84   |
| 10 | E | --- | 6-- | 283000 | --- | DEBT REITREMENT          | 40,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 40,000.00    | 40,000.00    |
| 10 | E | --- | --- | 283000 | --- | OPERATIONAL DEBT         | 40,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 40,000.00    | 40,000.00    |
| 10 | E | --- | 2-- | 292000 | --- | EMPLOYEE BENEFITS        | 210,000.00     | 0.00             | 0.00          | 0.00    | 0.00       | 210,000.00   | 210,000.00   |
| 10 | E | --- | --- | 292000 | --- | OTHER RETIREE PAYMENTS   | 210,000.00     | 0.00             | 0.00          | 0.00    | 0.00       | 210,000.00   | 210,000.00   |
| 10 | E | --- | 1-- | 295000 | --- | SALARIES                 | 183,598.00     | 22,282.28        | 97,757.89     | 53.25   | 0.00       | 85,840.11    | 85,840.11    |
| 10 | E | --- | 2-- | 295000 | --- | EMPLOYEE BENEFITS        | 94,635.00      | 10,379.95        | 39,975.92     | 42.24   | 0.00       | 54,659.08    | 54,659.08    |
| 10 | E | --- | 3-- | 295000 | --- | PURCHASED SERVICES       | 156,907.00     | 3,482.14         | 229,826.50    | 146.47  | 7,138.64   | 80,058.14-   | 72,919.50-   |
| 10 | E | --- | 4-- | 295000 | --- | NON-CAPITAL OBJECTS      | 67,710.00      | 25,962.47        | 77,802.83     | 114.91  | 17,443.92  | 27,536.75-   | 10,092.83-   |
| 10 | E | --- | 5-- | 295000 | --- | CAPITAL OBJECTS          | 0.00           | 5,972.72         | 16,898.00     | 0.00    | 11,855.50  | 28,753.50-   | 16,898.00-   |
| 10 | E | --- | --- | 295000 | --- | ADMINISTRATIVE TECHNOLOG | 502,850.00     | 68,079.56        | 462,261.14    | 91.93   | 36,438.06  | 4,150.80     | 40,588.86    |
| 10 | E | --- | 2-- | 299000 | --- | EMPLOYEE BENEFITS        | 40,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 40,000.00    | 40,000.00    |
| 10 | E | --- | 3-- | 299000 | --- | PURCHASED SERVICES       | 4,247.00       | 1,061.75         | 2,578.50      | 60.71   | 0.00       | 1,668.50     | 1,668.50     |
| 10 | E | --- | --- | 299000 | --- | MISCELLANEOUS            | 44,247.00      | 1,061.75         | 2,578.50      | 5.83    | 0.00       | 41,668.50    | 41,668.50    |
| 10 | E | --- | --- | 2----- | --- | SUPPORT SERVICES         | 9,201,231.00   | 793,401.62       | 3,533,585.90  | 38.40   | 691,349.21 | 4,976,295.89 | 5,667,645.10 |

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

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



| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November 2022-23 | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended   |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|--------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance      |
| 27 | E | --- | 1-- | 152000 | --- | SALARIES                 | 47,900.00      | 3,991.68         | 11,975.04     | 25.00   | 0.00       | 35,924.96    | 35,924.96    |
| 27 | E | --- | 2-- | 152000 | --- | EMPLOYEE BENEFITS        | 7,036.61       | 578.41           | 1,735.21      | 24.66   | 0.00       | 5,301.40     | 5,301.40     |
| 27 | E | --- | 4-- | 152000 | --- | NON-CAPITAL OBJECTS      | 15,500.00      | 529.09           | 679.09        | 4.38    | 612.00     | 14,208.91    | 14,820.91    |
| 27 | E | --- | 9-- | 152000 | --- | OTHER EXPENDITURES       | 950.00         | 0.00             | 600.00        | 63.16   | 0.00       | 350.00       | 350.00       |
| 27 | E | --- | --- | 152000 | --- | EARLY CHILDHOOD          | 71,386.61      | 5,099.18         | 14,989.34     | 21.00   | 612.00     | 55,785.27    | 56,397.27    |
| 27 | E | --- | 1-- | 156110 | --- | SALARIES                 | 31,852.00      | 3,638.32         | 9,965.93      | 31.29   | 0.00       | 21,886.07    | 21,886.07    |
| 27 | E | --- | 2-- | 156110 | --- | EMPLOYEE BENEFITS        | 16,449.00      | 1,786.18         | 4,616.41      | 28.06   | 0.00       | 11,832.59    | 11,832.59    |
| 27 | E | --- | --- | 156110 | --- | HEARING IMPAIRMENT       | 48,301.00      | 5,424.50         | 14,582.34     | 30.19   | 0.00       | 33,718.66    | 33,718.66    |
| 27 | E | --- | 1-- | 156600 | --- | SALARIES                 | 537,032.00     | 39,822.02        | 158,330.24    | 29.48   | 0.00       | 378,701.76   | 378,701.76   |
| 27 | E | --- | 2-- | 156600 | --- | EMPLOYEE BENEFITS        | 265,242.00     | 19,679.75        | 74,201.18     | 27.97   | 0.00       | 191,040.82   | 191,040.82   |
| 27 | E | --- | 3-- | 156600 | --- | PURCHASED SERVICES       | 800.00         | 16.87            | 1,001.28      | 125.16  | 0.00       | 201.28-      | 201.28-      |
| 27 | E | --- | 4-- | 156600 | --- | NON-CAPITAL OBJECTS      | 5,200.00       | 730.23           | 6,147.96      | 118.23  | 384.66     | 1,332.62-    | 947.96-      |
| 27 | E | --- | 9-- | 156600 | --- | OTHER EXPENDITURES       | 1,060.00       | 225.00           | 225.00        | 21.23   | 0.00       | 835.00       | 835.00       |
| 27 | E | --- | --- | 156600 | --- | SPEECH/LANGUAGE          | 809,334.00     | 60,473.87        | 239,905.66    | 29.64   | 384.66     | 569,043.68   | 569,428.34   |
| 27 | E | --- | 3-- | 156700 | --- | PURCHASED SERVICES       | 0.00           | 2,694.20         | 2,958.20      | 0.00    | 0.00       | 2,958.20-    | 2,958.20-    |
| 27 | E | --- | --- | 156700 | --- | VISUALLY IMPAIRED        | 0.00           | 2,694.20         | 2,958.20      | 0.00    | 0.00       | 2,958.20-    | 2,958.20-    |
| 27 | E | --- | 1-- | 158700 | --- | SALARIES                 | 2,527,215.00   | 186,739.10       | 696,771.89    | 27.57   | 0.00       | 1,830,443.11 | 1,830,443.11 |
| 27 | E | --- | 2-- | 158700 | --- | EMPLOYEE BENEFITS        | 1,380,507.39   | 99,740.07        | 363,279.50    | 26.31   | 0.00       | 1,017,227.89 | 1,017,227.89 |
| 27 | E | --- | 3-- | 158700 | --- | PURCHASED SERVICES       | 21,000.00      | 36.87            | 12,089.87     | 57.57   | 6,373.78   | 2,536.35     | 8,910.13     |
| 27 | E | --- | 4-- | 158700 | --- | NON-CAPITAL OBJECTS      | 112,500.00     | 7,385.18         | 34,354.21     | 30.54   | 32,947.39  | 45,198.40    | 78,145.79    |
| 27 | E | --- | 5-- | 158700 | --- | CAPITAL OBJECTS          | 7,000.00       | 0.00             | 0.00          | 0.00    | 6,552.00   | 448.00       | 7,000.00     |
| 27 | E | --- | 9-- | 158700 | --- | OTHER EXPENDITURES       | 1,000.00       | 0.00             | 0.00          | 0.00    | 0.00       | 1,000.00     | 1,000.00     |
| 27 | E | --- | --- | 158700 | --- | CROSS CATEGORICAL        | 4,049,222.39   | 293,901.22       | 1,106,495.47  | 27.33   | 45,873.17  | 2,896,853.75 | 2,942,726.92 |
| 27 | E | --- | 4-- | 158777 | --- | NON-CAPITAL OBJECTS      | 0.00           | 3.00             | 442.59        | 0.00    | 23.22      | 465.81-      | 442.59-      |
| 27 | E | --- | --- | 158777 | --- | RVA CROSS CATEGORICAL    | 0.00           | 3.00             | 442.59        | 0.00    | 23.22      | 465.81-      | 442.59-      |
| 27 | E | --- | 9-- | 159100 | --- | OTHER EXPENDITURES       | 2,000.00       | 300.00           | 2,106.00      | 105.30  | 0.00       | 106.00-      | 106.00-      |
| 27 | E | --- | --- | 159100 | --- | SPECIAL ED ASSISTANTS    | 2,000.00       | 300.00           | 2,106.00      | 105.30  | 0.00       | 106.00-      | 106.00-      |
| 27 | E | --- | 1-- | 159180 | --- | SALARIES                 | 776,579.00     | 92,193.71        | 249,664.93    | 32.15   | 0.00       | 526,914.07   | 526,914.07   |
| 27 | E | --- | 2-- | 159180 | --- | EMPLOYEE BENEFITS        | 488,464.00     | 49,949.93        | 126,377.05    | 25.87   | 0.00       | 362,086.95   | 362,086.95   |
| 27 | E | --- | --- | 159180 | --- | CROSS CATEGORICAL - ASST | 1,265,043.00   | 142,143.64       | 376,041.98    | 29.73   | 0.00       | 889,001.02   | 889,001.02   |
| 27 | E | --- | 1-- | 159300 | --- | SALARIES                 | 29,583.00      | 2,321.52         | 6,964.56      | 23.54   | 0.00       | 22,618.44    | 22,618.44    |
| 27 | E | --- | 2-- | 159300 | --- | EMPLOYEE BENEFITS        | 15,970.00      | 1,202.43         | 3,607.40      | 22.59   | 0.00       | 12,362.60    | 12,362.60    |

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

| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November         | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance    |
| 27 | E | --- | --- | 221200 | --- | CURRICULUM DEVELOPMENT   | 0.00           | 0.00             | 1,482.31      | 0.00    | 0.00       | 1,482.31-    | 1,482.31-  |
| 27 | E | --- | 1-- | 221300 | --- | SALARIES                 | 0.00           | 5,397.24         | 19,515.02     | 0.00    | 0.00       | 19,515.02-   | 19,515.02- |
| 27 | E | --- | 2-- | 221300 | --- | EMPLOYEE BENEFITS        | 5,000.00       | 1,221.55         | 5,390.91      | 107.82  | 0.00       | 390.91-      | 390.91-    |
| 27 | E | --- | 3-- | 221300 | --- | PURCHASED SERVICES       | 30,500.00      | 825.08           | 4,758.99      | 15.60   | 327.00     | 25,414.01    | 25,741.01  |
| 27 | E | --- | 4-- | 221300 | --- | NON-CAPITAL OBJECTS      | 6,000.00       | 1,151.44         | 2,502.26      | 41.70   | 1,477.00   | 2,020.74     | 3,497.74   |
| 27 | E | --- | --- | 221300 | --- | INSTRUCTIONAL STAFF TRAI | 41,500.00      | 8,595.31         | 32,167.18     | 77.51   | 1,804.00   | 7,528.82     | 9,332.82   |
| 27 | E | --- | 4-- | 221900 | --- | NON-CAPITAL OBJECTS      | 3,500.00       | 0.00             | 68.77         | 1.96    | 0.00       | 3,431.23     | 3,431.23   |
| 27 | E | --- | --- | 221900 | --- | OTHER IMPROVEMENT OF INS | 3,500.00       | 0.00             | 68.77         | 1.96    | 0.00       | 3,431.23     | 3,431.23   |
| 27 | E | --- | 1-- | 223300 | --- | SALARIES                 | 114,893.00     | 9,574.42         | 47,872.10     | 41.67   | 0.00       | 67,020.90    | 67,020.90  |
| 27 | E | --- | 2-- | 223300 | --- | EMPLOYEE BENEFITS        | 28,631.00      | 2,306.80         | 11,534.00     | 40.29   | 0.00       | 17,097.00    | 17,097.00  |
| 27 | E | --- | 3-- | 223300 | --- | PURCHASED SERVICES       | 3,500.00       | 0.00             | 0.00          | 0.00    | 0.00       | 3,500.00     | 3,500.00   |
| 27 | E | --- | 4-- | 223300 | --- | NON-CAPITAL OBJECTS      | 1,000.00       | 0.00             | 0.00          | 0.00    | 0.00       | 1,000.00     | 1,000.00   |
| 27 | E | --- | --- | 223300 | --- | SUP/COOR EXCEPTIONAL EDU | 148,024.00     | 11,881.22        | 59,406.10     | 40.13   | 0.00       | 88,617.90    | 88,617.90  |
| 27 | E | --- | 1-- | 223390 | --- | SALARIES                 | 45,289.00      | 3,694.32         | 17,339.16     | 38.29   | 0.00       | 27,949.84    | 27,949.84  |
| 27 | E | --- | 2-- | 223390 | --- | EMPLOYEE BENEFITS        | 29,349.00      | 2,342.68         | 10,820.26     | 36.87   | 0.00       | 18,528.74    | 18,528.74  |
| 27 | E | --- | 3-- | 223390 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 3,566.00      | 0.00    | 526.45     | 4,092.45-    | 3,566.00-  |
| 27 | E | --- | 4-- | 223390 | --- | NON-CAPITAL OBJECTS      | 0.00           | 0.00             | 25.60         | 0.00    | 0.00       | 25.60-       | 25.60-     |
| 27 | E | --- | --- | 223390 | --- | SPECIAL ED SUPERIVSION & | 74,638.00      | 6,037.00         | 31,751.02     | 42.54   | 526.45     | 42,360.53    | 42,886.98  |
| 27 | E | --- | 3-- | 252000 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 11,298.00     | 0.00    | 0.00       | 11,298.00-   | 11,298.00- |
| 27 | E | --- | --- | 252000 | --- | FISCAL                   | 0.00           | 0.00             | 11,298.00     | 0.00    | 0.00       | 11,298.00-   | 11,298.00- |
| 27 | E | --- | 4-- | 254410 | --- | NON-CAPITAL OBJECTS      | 0.00           | 0.00             | 21.00         | 0.00    | 0.00       | 21.00-       | 21.00-     |
| 27 | E | --- | --- | 254410 | --- | INSTRUCTIONAL EQUIPMENT  | 0.00           | 0.00             | 21.00         | 0.00    | 0.00       | 21.00-       | 21.00-     |
| 27 | E | --- | 5-- | 255200 | --- | CAPITAL OBJECTS          | 50,000.00      | 0.00             | 0.00          | 0.00    | 16,479.10- | 66,479.10    | 50,000.00  |
| 27 | E | --- | --- | 255200 | --- | SITE REPAIRS             | 50,000.00      | 0.00             | 0.00          | 0.00    | 16,479.10- | 66,479.10    | 50,000.00  |
| 27 | E | --- | 3-- | 255400 | --- | PURCHASED SERVICES       | 10,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 10,000.00    | 10,000.00  |
| 27 | E | --- | --- | 255400 | --- | RENTAL IN LIEU OF PURCHA | 10,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 10,000.00    | 10,000.00  |
| 27 | E | --- | 1-- | 256250 | --- | SALARIES                 | 60,934.00      | 7,140.17         | 19,036.33     | 31.24   | 0.00       | 41,897.67    | 41,897.67  |
| 27 | E | --- | 2-- | 256250 | --- | EMPLOYEE BENEFITS        | 46,936.00      | 5,179.68         | 13,215.25     | 28.16   | 0.00       | 33,720.75    | 33,720.75  |
| 27 | E | --- | 3-- | 256250 | --- | PURCHASED SERVICES       | 27,000.00      | 1,986.51         | 6,651.97      | 24.64   | 0.00       | 20,348.03    | 20,348.03  |
| 27 | E | --- | 4-- | 256250 | --- | NON-CAPITAL OBJECTS      | 1,000.00       | 0.00             | 0.00          | 0.00    | 0.00       | 1,000.00     | 1,000.00   |
| 27 | E | --- | --- | 256250 | --- | SP ED TRANSPORTATION - D | 135,870.00     | 14,306.36        | 38,903.55     | 28.63   | 0.00       | 96,966.45    | 96,966.45  |

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

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

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

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

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



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

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

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

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

| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November 2022-23 | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended   |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|--------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance      |
| 99 | E | --- | 3-- | 129100 | --- | PURCHASED SERVICES       | 8,600.00       | 0.00             | 6,136.50      | 71.35   | 0.00       | 2,463.50     | 2,463.50     |
| 99 | E | --- | 4-- | 129100 | --- | NON-CAPITAL OBJECTS      | 1,683.00       | 0.00             | 2,064.06      | 122.64  | 168.46     | 549.52-      | 381.06-      |
| 99 | E | --- | --- | 129100 | --- | CAREER DEVELOPMENT - MAS | 10,283.00      | 0.00             | 8,200.56      | 79.75   | 168.46     | 1,913.98     | 2,082.44     |
| 99 | E | --- | 1-- | 132000 | --- | SALARIES                 | 44,300.00      | 3,691.68         | 18,458.40     | 41.67   | 0.00       | 25,841.60    | 25,841.60    |
| 99 | E | --- | 2-- | 132000 | --- | EMPLOYEE BENEFITS        | 6,508.00       | 534.92           | 2,674.60      | 41.10   | 0.00       | 3,833.40     | 3,833.40     |
| 99 | E | --- | --- | 132000 | --- | BUSINESS OCCUPATIONS     | 50,808.00      | 4,226.60         | 21,133.00     | 41.59   | 0.00       | 29,675.00    | 29,675.00    |
| 99 | E | --- | 1-- | 143000 | --- | SALARIES                 | 220,030.00     | 18,335.86        | 91,679.30     | 41.67   | 0.00       | 128,350.70   | 128,350.70   |
| 99 | E | --- | 2-- | 143000 | --- | EMPLOYEE BENEFITS        | 106,130.00     | 8,480.72         | 42,407.74     | 39.96   | 0.00       | 63,722.26    | 63,722.26    |
| 99 | E | --- | --- | 143000 | --- | PHYSICAL EDUCATION       | 326,160.00     | 26,816.58        | 134,087.04    | 41.11   | 0.00       | 192,072.96   | 192,072.96   |
| 99 | E | --- | 3-- | 161000 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 550.00        | 0.00    | 0.00       | 550.00-      | 550.00-      |
| 99 | E | --- | 4-- | 161000 | --- | NON-CAPITAL OBJECTS      | 15,000.00      | 0.00             | 227.63        | 1.52    | 0.00       | 14,772.37    | 14,772.37    |
| 99 | E | --- | 9-- | 161000 | --- | OTHER EXPENDITURES       | 0.00           | 0.00             | 62.18         | 0.00    | 0.00       | 62.18-       | 62.18-       |
| 99 | E | --- | --- | 161000 | --- | CO-CURRICULAR ACADEMIC   | 15,000.00      | 0.00             | 839.81        | 5.60    | 0.00       | 14,160.19    | 14,160.19    |
| 99 | E | --- | 4-- | 162000 | --- | NON-CAPITAL OBJECTS      | 15,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 15,000.00    | 15,000.00    |
| 99 | E | --- | --- | 162000 | --- | CO-CURRICULAR ATHLETICS  | 15,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 15,000.00    | 15,000.00    |
| 99 | E | --- | 3-- | 165000 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 285.50        | 0.00    | 0.00       | 285.50-      | 285.50-      |
| 99 | E | --- | --- | 165000 | --- | SOCIAL                   | 0.00           | 0.00             | 285.50        | 0.00    | 0.00       | 285.50-      | 285.50-      |
| 99 | E | --- | 1-- | 171000 | --- | SALARIES                 | 0.00           | 6,260.00         | 31,300.00     | 0.00    | 0.00       | 31,300.00-   | 31,300.00-   |
| 99 | E | --- | 2-- | 171000 | --- | EMPLOYEE BENEFITS        | 0.00           | 907.08           | 4,535.40      | 0.00    | 0.00       | 4,535.40-    | 4,535.40-    |
| 99 | E | --- | 3-- | 171000 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 74.88         | 0.00    | 0.00       | 74.88-       | 74.88-       |
| 99 | E | --- | --- | 171000 | --- | CULTURALLY/SOCIALLY DISA | 0.00           | 7,167.08         | 35,910.28     | 0.00    | 0.00       | 35,910.28-   | 35,910.28-   |
| 99 | E | --- | --- | 1----- | --- | INSTRUCTION              | 5,599,768.00   | 435,562.71       | 2,651,719.75  | 47.35   | 70,145.11  | 2,877,903.14 | 2,948,048.25 |
| 99 | E | --- | 1-- | 213000 | --- | SALARIES                 | 96,900.00      | 4,951.44         | 24,874.49     | 25.67   | 0.00       | 72,025.51    | 72,025.51    |
| 99 | E | --- | 2-- | 213000 | --- | EMPLOYEE BENEFITS        | 66,806.00      | 2,752.26         | 11,684.97     | 17.49   | 0.00       | 55,121.03    | 55,121.03    |
| 99 | E | --- | 3-- | 213000 | --- | PURCHASED SERVICES       | 0.00           | 1,855.00         | 1,927.50      | 0.00    | 0.00       | 1,927.50-    | 1,927.50-    |
| 99 | E | --- | --- | 213000 | --- | PUPIL SERVICES - GUIDANC | 163,706.00     | 9,558.70         | 38,486.96     | 23.51   | 0.00       | 125,219.04   | 125,219.04   |
| 99 | E | --- | 1-- | 215000 | --- | SALARIES                 | 100,356.00     | 2,103.04         | 10,515.20     | 10.48   | 0.00       | 89,840.80    | 89,840.80    |
| 99 | E | --- | 2-- | 215000 | --- | EMPLOYEE BENEFITS        | 48,642.00      | 899.64           | 4,498.20      | 9.25    | 0.00       | 44,143.80    | 44,143.80    |
| 99 | E | --- | 3-- | 215000 | --- | PURCHASED SERVICES       | 0.00           | 50.00            | 90.00         | 0.00    | 0.00       | 90.00-       | 90.00-       |
| 99 | E | --- | --- | 215000 | --- | PSYCHOLOGICAL SERVICES   | 148,998.00     | 3,052.68         | 15,103.40     | 10.14   | 0.00       | 133,894.60   | 133,894.60   |

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

| Fd | T | Loc | Obj | Func   | Prj | Obj                      | 2022-23        | November 2022-23 | 2022-23       | 2022-23 | Encumbered | Unencumbered | Unexpended  |
|----|---|-----|-----|--------|-----|--------------------------|----------------|------------------|---------------|---------|------------|--------------|-------------|
|    |   |     |     |        |     |                          | Revised Budget | Monthly Activity | FYTD Activity | FYTD %  | Amount     | Balance      | Balance     |
| 99 | E | --- | 1-- | 252000 | --- | SALARIES                 | 27,395.00      | 2,231.90         | 10,622.67     | 38.78   | 0.00       | 16,772.33    | 16,772.33   |
| 99 | E | --- | 2-- | 252000 | --- | EMPLOYEE BENEFITS        | 13,391.00      | 1,067.90         | 4,997.96      | 37.32   | 0.00       | 8,393.04     | 8,393.04    |
| 99 | E | --- | --- | 252000 | --- | FISCAL                   | 40,786.00      | 3,299.80         | 15,620.63     | 38.30   | 0.00       | 25,165.37    | 25,165.37   |
| 99 | E | --- | 1-- | 253000 | --- | SALARIES                 | 7,700.00       | 641.66           | 3,208.30      | 41.67   | 0.00       | 4,491.70     | 4,491.70    |
| 99 | E | --- | 2-- | 253000 | --- | EMPLOYEE BENEFITS        | 2,242.00       | 185.12           | 925.60        | 41.28   | 0.00       | 1,316.40     | 1,316.40    |
| 99 | E | --- | 3-- | 253000 | --- | PURCHASED SERVICES       | 0.00           | 970.65           | 3,493.40      | 0.00    | 0.00       | 3,493.40-    | 3,493.40-   |
| 99 | E | --- | 4-- | 253000 | --- | NON-CAPITAL OBJECTS      | 0.00           | 225.00           | 232.39        | 0.00    | 0.00       | 232.39-      | 232.39-     |
| 99 | E | --- | --- | 253000 | --- | OPERATION                | 9,942.00       | 2,022.43         | 7,859.69      | 79.06   | 0.00       | 2,082.31     | 2,082.31    |
| 99 | E | --- | 3-- | 255000 | --- | PURCHASED SERVICES       | 0.00           | 0.00             | 28,766.00     | 0.00    | 0.00       | 28,766.00-   | 28,766.00-  |
| 99 | E | --- | 5-- | 255000 | --- | CAPITAL OBJECTS          | 0.00           | 0.00             | 6,630.00      | 0.00    | 0.00       | 6,630.00-    | 6,630.00-   |
| 99 | E | --- | --- | 255000 | --- | FACILITY ACQUISITION/REM | 0.00           | 0.00             | 35,396.00     | 0.00    | 0.00       | 35,396.00-   | 35,396.00-  |
| 99 | E | --- | 5-- | 255300 | --- | CAPITAL OBJECTS          | 0.00           | 0.00             | 0.00          | 0.00    | 5,692.35   | 5,692.35-    | 0.00        |
| 99 | E | --- | --- | 255300 | --- | REMODELING               | 0.00           | 0.00             | 0.00          | 0.00    | 5,692.35   | 5,692.35-    | 0.00        |
| 99 | E | --- | 3-- | 255400 | --- | PURCHASED SERVICES       | 118,000.00     | 14,941.20        | 31,289.98     | 26.52   | 0.00       | 86,710.02    | 86,710.02   |
| 99 | E | --- | --- | 255400 | --- | RENTAL IN LIEU OF PURCHA | 118,000.00     | 14,941.20        | 31,289.98     | 26.52   | 0.00       | 86,710.02    | 86,710.02   |
| 99 | E | --- | 5-- | 256300 | --- | CAPITAL OBJECTS          | 20,000.00      | 0.00             | 64,867.00     | 324.34  | 0.00       | 44,867.00-   | 44,867.00-  |
| 99 | E | --- | --- | 256300 | --- | VEHICLE ACQUISITION      | 20,000.00      | 0.00             | 64,867.00     | 324.34  | 0.00       | 44,867.00-   | 44,867.00-  |
| 99 | E | --- | 9-- | 259000 | --- | OTHER EXPENDITURES       | 0.00           | 0.00             | 5,000.00      | 0.00    | 0.00       | 5,000.00-    | 5,000.00-   |
| 99 | E | --- | --- | 259000 | --- | OTHER BUSINESS ADMINISTR | 0.00           | 0.00             | 5,000.00      | 0.00    | 0.00       | 5,000.00-    | 5,000.00-   |
| 99 | E | --- | 3-- | 263300 | --- | PURCHASED SERVICES       | 0.00           | 2,587.21         | 181,324.53    | 0.00    | 0.00       | 181,324.53-  | 181,324.53- |
| 99 | E | --- | --- | 263300 | --- | PUBLIC INFORMATION       | 0.00           | 2,587.21         | 181,324.53    | 0.00    | 0.00       | 181,324.53-  | 181,324.53- |
| 99 | E | --- | 3-- | 264400 | --- | PURCHASED SERVICES       | 0.00           | 682.93           | 1,329.19      | 0.00    | 0.00       | 1,329.19-    | 1,329.19-   |
| 99 | E | --- | --- | 264400 | --- | NONINSTRUCTIONAL STAFF T | 0.00           | 682.93           | 1,329.19      | 0.00    | 0.00       | 1,329.19-    | 1,329.19-   |
| 99 | E | --- | 7-- | 270000 | --- | INSURANCE AND JUDGEMENTS | 69,100.00      | 10,098.71        | 46,825.06     | 67.76   | 0.00       | 22,274.94    | 22,274.94   |
| 99 | E | --- | --- | 270000 | --- | INSURANCE AND JUDGMENTS  | 69,100.00      | 10,098.71        | 46,825.06     | 67.76   | 0.00       | 22,274.94    | 22,274.94   |
| 99 | E | --- | 6-- | 281000 | --- | DEBT REITREMENT          | 60,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 60,000.00    | 60,000.00   |
| 99 | E | --- | --- | 281000 | --- | LONG-TERM CAPITAL DEBT   | 60,000.00      | 0.00             | 0.00          | 0.00    | 0.00       | 60,000.00    | 60,000.00   |
| 99 | E | --- | 1-- | 295000 | --- | SALARIES                 | 114,600.00     | 10,609.40        | 51,440.20     | 44.89   | 0.00       | 63,159.80    | 63,159.80   |
| 99 | E | --- | 2-- | 295000 | --- | EMPLOYEE BENEFITS        | 43,120.00      | 2,598.88         | 12,406.30     | 28.77   | 0.00       | 30,713.70    | 30,713.70   |

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

Number of Accounts: 2455

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



| Fd | T | Loc | Obj | Func   | Prj | Obj                       | 2022-23        | November 2022-23 | 2022-23      | 2022-23  | Encumbered | Unreceived    |
|----|---|-----|-----|--------|-----|---------------------------|----------------|------------------|--------------|----------|------------|---------------|
|    |   |     |     |        |     |                           | Revised Budget | Monthly Revenue  | FYTD Revenue | FYTD %   | Balance    | Balance       |
| 10 | R | 800 | 211 | 500000 | 000 | PROPERTY TAX              | 5,462,350.00   | 0.00             | 0.00         | 0.00     | 0.00       | 5,462,350.00  |
| 10 | R | 800 | 213 | 500000 | 000 | MOBILE HOME TAX           | 17,030.00      | 0.00             | 6,880.72     | 40.40    | 0.00       | 10,149.28     |
| 10 | R | 800 | 244 | 139000 | 000 | PAYMENTS FOR SERVICES     | 0.00           | 0.00             | 148.69       | 0.00     | 0.00       | 148.69-       |
| 10 | R | 800 | 244 | 500000 | 000 | PAYMENTS FOR SERVICES     | 1,000.00       | 0.00             | 0.00         | 0.00     | 0.00       | 1,000.00      |
| 10 | R | 800 | 262 | 500000 | 000 | NON-CAP FOR RESALE        | 0.00           | 650.00           | 1,635.00     | 0.00     | 0.00       | 1,635.00-     |
| 10 | R | 800 | 264 | 500000 | 000 | NON CAPITAL SURPLUS PROP. | 18,000.00      | 0.00             | 1,300.72     | 7.23     | 0.00       | 16,699.28     |
| 10 | R | 800 | 271 | 500000 | 000 | ADMISSIONS                | 25,000.00      | 2,067.00         | 15,885.00    | 63.54    | 0.00       | 9,115.00      |
| 10 | R | 800 | 279 | 500000 | 000 | OTHER SCHOOL ACTIVITY INC | 8,000.00       | 150.00           | 3,261.80     | 40.77    | 0.00       | 4,738.20      |
| 10 | R | 800 | 280 | 500000 | 000 | INTEREST ON INVESTMENTS   | 2,000.00       | 4,762.67         | 29,303.61    | 1,465.18 | 0.00       | 27,303.61-    |
| 10 | R | 800 | 290 | 500000 | 000 | OTHER REVENUE FROM LOC SO | 0.00           | 147.00           | 151.00       | 0.00     | 0.00       | 151.00-       |
| 10 | R | 400 | 291 | 500000 | 957 | GIFTS                     | 0.00           | 200.00           | 200.00       | 0.00     | 0.00       | 200.00-       |
| 10 | R | 800 | 291 | 500000 | 000 | GIFTS                     | 5,000.00       | 0.00             | 19,681.67    | 393.63   | 0.00       | 14,681.67-    |
| 10 | R | 400 | 292 | 500000 | 000 | STUDENT FEES              | 0.00           | 1,418.00         | 7,817.00     | 0.00     | 0.00       | 7,817.00-     |
| 10 | R | 800 | 292 | 500000 | 000 | STUDENT FEES              | 30,000.00      | 734.50           | 12,019.50    | 40.07    | 0.00       | 17,980.50     |
| 10 | R | 800 | 293 | 500000 | 000 | RENTALS                   | 3,000.00       | 0.00             | 990.00       | 33.00    | 0.00       | 2,010.00      |
| 10 | R | 800 | 295 | 500000 | 900 | SUMMER SCHOOL REVENUE     | 0.00           | 0.00             | 75.00        | 0.00     | 0.00       | 75.00-        |
| 10 | R | 800 | 297 | 500000 | 000 | STUDENT FINES             | 500.00         | 42.95            | 491.19       | 98.24    | 0.00       | 8.81          |
| 10 | R | --- | 2-- | -----  | --- | *REVENUE FROM LOCAL SOURC | 5,571,880.00   | 10,172.12        | 99,840.90    | 1.79     | 0.00       | 5,472,039.10  |
| 10 | R | 800 | 345 | 500000 | 000 | GENERAL TUITION-OPEN ENRO | 9,501,009.00   | 0.00             | 0.00         | 0.00     | 0.00       | 9,501,009.00  |
| 10 | R | --- | 3-- | -----  | --- | *INTERDIST PYMNTS WITHIN  | 9,501,009.00   | 0.00             | 0.00         | 0.00     | 0.00       | 9,501,009.00  |
| 10 | R | 800 | 517 | 500000 | 000 | TRANSIT OF FEDERAL AIDS   | 0.00           | 0.00             | 150.00       | 0.00     | 0.00       | 150.00-       |
| 10 | R | --- | 5-- | -----  | --- | *REV FROM INTERMEDIATE SO | 0.00           | 0.00             | 150.00       | 0.00     | 0.00       | 150.00-       |
| 10 | R | 800 | 612 | 500000 | 000 | TRANSPORTATION AID        | 132,000.00     | 0.00             | 0.00         | 0.00     | 0.00       | 132,000.00    |
| 10 | R | 800 | 613 | 500000 | 000 | LIBRARY AID               | 95,000.00      | 0.00             | 0.00         | 0.00     | 0.00       | 95,000.00     |
| 10 | R | 800 | 619 | 500000 | 445 | OTHER CATEGORICAL AID     | 0.00           | 0.00             | 473.99       | 0.00     | 0.00       | 473.99-       |
| 10 | R | 800 | 621 | 500000 | 000 | EQUALIZATION AID          | 15,443,854.00  | 0.00             | 2,431,115.00 | 15.74    | 0.00       | 13,012,739.00 |
| 10 | R | 800 | 630 | 500000 | 297 | SPECIAL PROJECT GRANTS    | 75,000.00      | 0.00             | 0.00         | 0.00     | 0.00       | 75,000.00     |
| 10 | R | 800 | 630 | 500000 | 522 | SPECIAL PROJECT GRANTS    | 10,068.00      | 0.00             | 0.00         | 0.00     | 0.00       | 10,068.00     |
| 10 | R | 800 | 630 | 500000 | 577 | SPECIAL PROJECT GRANTS    | 16,034.00      | 0.00             | 16,034.67    | 100.00   | 0.00       | 0.67-         |
| 10 | R | 800 | 691 | 500000 | 000 | COMPUTER AID              | 198,313.00     | 0.00             | 0.00         | 0.00     | 0.00       | 198,313.00    |
| 10 | R | 800 | 695 | 500000 | 000 | STATE CATEGORICAL AID     | 1,536,435.00   | 0.00             | 0.00         | 0.00     | 0.00       | 1,536,435.00  |
| 10 | R | 800 | 699 | 500000 | 000 | OTHER REVENUE FROM STATE  | 0.00           | 0.00             | 78.00        | 0.00     | 0.00       | 78.00-        |
| 10 | R | 800 | 699 | 500000 | 697 | OTHER REVENUE FROM STATE  | 0.00           | 0.00             | 42,445.00    | 0.00     | 0.00       | 42,445.00-    |
| 10 | R | 800 | 699 | 500000 | 698 | OTHER REVENUE FROM STATE  | 75,000.00      | 0.00             | 0.00         | 0.00     | 0.00       | 75,000.00     |
| 10 | R | --- | 6-- | -----  | --- | *REVENUE FROM STATE SOURC | 17,581,704.00  | 0.00             | 2,490,146.66 | 14.16    | 0.00       | 15,091,557.34 |
| 10 | R | 800 | 713 | 500000 | 400 | VOCATIONAL EDUCATION AID  | 17,176.00      | 0.00             | 0.00         | 0.00     | 0.00       | 17,176.00     |

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

Number of Accounts: 46

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

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

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

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

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

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

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





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



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



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

| Vendor                                   | Purch Vendor   | Purchasing Name | PO Number | Proj/Grant | Type | Invoice Nbr     | Accrual  | Amount    |
|--|--|-----------------|-----------|------------|------|-----------------|----------|-----------|
| Line                                     | Description  |                 | Account   | Amount     |      | 1099            |          |           |
| Invoice Number BMOOCT202200000 continued |  |                 |           |            |      |                 |          |           |
| BMO FINA000                              |  |                 |           |            | YDA  | BMOOCT202200000 | A/P-ACCR | 78,636.08 |
|  | 99 E 600 411 253000 360  |                 |           | 225.00     |      |                 |          |           |
| 2120                                     | Sara Holewinski 1174, Klingbeil Lumber Co In, Medford, WI, 54451, US,      |                 |           |            |      | 144.98          |          |           |
|  | 99 E 600 411 235000 360  |                 |           | 144.98     |      |                 |          |           |
| 2130                                     | Sara Holewinski 1174, Goosechase.Com, Burlington, ON, L7P0J8, CA,          |                 |           |            |      | 299.00          |          |           |
|  | 99 E 600 360 221500 360  |                 |           | 299.00     |      |                 |          |           |
| 2140                                     | Sara Holewinski 1174, Amzn Mktpl US H00pw54c1, Amzn.Com/Bill, WA, 98109, U |                 |           |            |      | 61.36           |          |           |
|  | 99 E 600 411 120000 360  |                 |           | 61.36      |      |                 |          |           |
| 2150                                     | Sara Holewinski 1174, Wevideo.Com, Mountain View, CA, 94040, US,           |                 |           |            |      | 922.28          |          |           |
|  | 99 E 600 360 221500 360  |                 |           | 922.28     |      |                 |          |           |
| 2160                                     | Sara Holewinski 1174, Loves #637, Dekorrra - Poy, WI, 53955, US,           |                 |           |            |      | 45.49           |          |           |
|  | 99 E 600 348 253000 360  |                 |           | 45.49      |      |                 |          |           |
| 2170                                     | Sara Holewinski 1174, Amzn Mktpl US H82a83nz1, Amzn.Com/Bill, WA, 98109, U |                 |           |            |      | 41.94           |          |           |
|  | 99 E 600 411 120000 360  |                 |           | 41.94      |      |                 |          |           |
| 2180                                     | Sara Holewinski 1174, Amzn Mktpl US H89eh54f1, Amzn.Com/Bill, WA, 98109, U |                 |           |            |      | 9.98            |          |           |
|  | 99 E 600 411 120000 360  |                 |           | 9.98       |      |                 |          |           |
| 2190                                     | Sara Holewinski 1174, Office Depot #1090, 800-463-3768, MN, 55441, US,     |                 |           |            |      | 79.99           |          |           |
|  | 99 E 600 411 120000 360  |                 |           | 79.99      |      |                 |          |           |
| 2200                                     | Sara Holewinski 1174, Otc Brands Inc, Omaha, NE, 68137, US,                |                 |           |            |      | 43.94           |          |           |
|  | 99 E 600 411 110000 360  |                 |           | 43.94      |      |                 |          |           |
| 2210                                     | Sara Holewinski 1174, Amzn Mktpl US 1k5mx2ue2, Amzn.Com/Bill, WA, 98109, U |                 |           |            |      | 54.57           |          |           |
|  | 99 E 600 411 110000 360  |                 |           | 54.57      |      |                 |          |           |
| 2220                                     | Sara Holewinski 1174, Amzn Mktpl US Ht2u74im0, Amzn.Com/Bill, WA, 98109, U |                 |           |            |      | 36.98           |          |           |
|  | 99 E 600 411 120000 360  |                 |           | 36.98      |      |                 |          |           |
| 2230                                     | Sara Holewinski 1174, Kwik Trip 35100003517, Medford, WI, 54451-0000, US,  |                 |           |            |      | 65.24           |          |           |
|  | 99 E 600 348 253000 360  |                 |           | 65.24      |      |                 |          |           |
| 2240                                     | Sara Holewinski 1174, Ssl Ecomm, 888-388-3224, WI, 54942, US,              |                 |           |            |      | 205.60          |          |           |
|  | 99 E 600 411 110000 360  |                 |           | 205.60     |      |                 |          |           |
| 2250                                     | Sara Holewinski 1174, Vistaprint, 8662074955, MA, 02451, US,               |                 |           |            |      | -7.68           |          |           |
|  | 99 E 600 411 110000 360  |                 |           | -7.68      |      |                 |          |           |
| 2260                                     | Sara Holewinski 1174, Amzn Mktpl US Ht79v7zi0, Amzn.Com/Bill, WA, 98109, U |                 |           |            |      | 10.33           |          |           |
|  | 99 E 600 411 110000 360  |                 |           | 10.33      |      |                 |          |           |
| 2270                                     | Sara Holewinski 1174, Subway 34439, Saint Germain, WI, 54558, US,          |                 |           |            |      | 59.46           |          |           |
|  | 99 E 600 411 235000 360  |                 |           | 59.46      |      |                 |          |           |
| 2280                                     | Sara Holewinski 1174, Kwik Trip 35100003517, Medford, WI, 54451-0000, US,  |                 |           |            |      | 76.92           |          |           |
|  | 99 E 600 348 253000 360  |                 |           | 76.92      |      |                 |          |           |





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

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

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

Invoice Parameters:

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

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

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

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

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

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

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

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Medford Area Public School District ("District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Management's Responsibility for the Financial Statements*

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Emphasis of Matter***

As discussed in Note 1B of the notes to the basic financial statements, the District has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year ended June 30, 2022.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the schedules of changes in the District's net OPEB liability and related ratios and District's contributions, and the schedules of District's proportionate share of the net pension liability (asset) and District's contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United



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

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

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This other supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Bauman Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin  
December 13, 2022

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

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

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

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

|   |    |           |                          |
|---|----|-----------|--------------------------|
| Total fund balances - governmental funds  |    | \$        | 10,100,939               |
| Amounts reported for governmental activities in the statement of net position are different because:  |    |           |                          |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$49,072,916 and the accumulated depreciation is \$28,973,330.  |    |           | 20,099,586               |
| Leased assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the leased assets is \$610,001 and the accumulated amortization is \$198,790.  |    |           | 411,211                  |
| The net OPEB liability related to the District's postemployment benefits is not a financial resource and therefore is not reported as a liability in the governmental funds. The net OPEB liability of \$1,981,776 and deferred inflows of resources of \$243,432 is more than the deferred outflows of resources of \$1,683,732.   |    |           | (541,476)                |
| Net pension asset and deferred outflows and inflows related to the pension are not financial resources and therefore are not reported in the governmental fund statements. This is the amount by which deferred outflows of resources related to pensions of \$15,434,840 plus the net pension asset of \$8,139,879 exceeds the deferred inflows of resources related to pensions of \$19,169,917.  |    |           | 4,404,802                |
| Long-term liabilities, such as notes payable, leases, and deferred debt issuance premium and discount are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. Such liabilities - both current and long-term are reported in the statement of net position as follows: |    |           |                          |
| Accrued interest on notes   |    |           | (2,559)                  |
| G.O. promissory notes   | \$ | (840,600) |                          |
| Premium on G.O. promissory notes  |    | (6,680)   |                          |
| Lease liability   |    | (425,158) |                          |
| Total long-term liabilities   |    |           | <u>(1,272,438)</u>       |
| Net position of governmental activities   |    | \$        | <u><u>33,200,065</u></u> |

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2022**

|  |                  |                         |
|--|------------------|-------------------------|
| Net change in fund balances—Total governmental funds   | \$               | 2,927,964               |
| Amounts reported for <i>governmental activities</i> in the statement of activities are different because:  |                  |                         |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.   |                  |                         |
| Capital outlay reported in governmental fund statements  | \$ 1,030,196     |                         |
| Depreciation expense reported in the statement of activities   | <u>(786,850)</u> | 243,346                 |
| Discounts and premiums related to the long-term debt are reflected as a current expenditure in the governmental funds. These amounts are shown as an other asset in the statement of net position and amortized over the term of the bonds. The adjustment for these items is as follows:  |                  |                         |
| Amortization of discounts and premiums   |                  | 6,681                   |
| Repayment of debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position.   |                  |                         |
| Long-term debt proceeds received provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position by the amount of the bonds issued.   |                  |                         |
| Loan proceeds issued   | (805,600)        |                         |
| Principal repayments on long-term debt   | <u>694,400</u>   | (111,200)               |
| Principal payments on the leases are expenditures in the governmental funds, but these repayments reduce the long-term liability in the statement of net position. In addition, the associated lease asset is amortized over the term of the lease and the amortization is expensed on the statement of activities.  |                  |                         |
| New lease agreements   | (363,697)        |                         |
| Principal repayment on lease liability   | 107,523          |                         |
| Lease asset additions  | 363,696          |                         |
| Amortization expense   | <u>(111,694)</u> | <u>(4,172)</u>          |
| The employer share of pension expense incurred after the net pension liability measurement date of December 31, 2020 and through June 2021 is shown as an expenditure in the fund financial statements when due, and thus requires the use of current financial resources. In the statement of activities however, this amount is reported as a deferred outflow of resources since these contributions occur subsequent to the measurement date used to record the net pension liability. |                  |                         |
| Prior year deferred outflows for contributions made during the current measurement period  | (702,698)        |                         |
| Contributions subsequent to the measurement date from January 1, 2021 through June 30, 2021  | 731,853          |                         |
| Adjustment for the difference in basis of pension expense reporting for government-wide financial statements   | <u>1,926,835</u> | 1,955,990               |
| Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the change in the net OPEB liability during the year as an expense.  |                  |                         |
| This is the decrease in the net OPEB obligation for the year.  | 315,151          |                         |
| Deferred inflows of resources related to OPEB will be recognized in OPEB expense.  | <u>(305,515)</u> | 9,636                   |
| Some expenses and revenues reported in the statement of activities do not require the use of current financial resources or uses and therefore are not reported as expenditures or income in governmental funds. These are the following:  |                  |                         |
| Accrued interest payable   | <u>9,491</u>     | <u>9,491</u>            |
| Change in net position of governmental activities  | \$               | <u><u>5,037,737</u></u> |

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.



**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
Year Ended June 30, 2022**

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

See accompanying notes to the financial statements.

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

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

**NONCASH NONCAPITAL OPERATING ACTIVITIES**

During the year the District received \$103,194 of food commodities from the U.S. Department of Agriculture.

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

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

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

See accompanying notes to the financial statements.

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Medford Area Public School District ("District") conform to accounting principles generally accepted in the United States of America applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A.            REPORTING ENTITY**

The Medford Area Public School District is organized as a common school district. The District, governed by a nine member elected school board, operates grades K through 12 and is comprised of all or parts of fourteen taxing districts. This report includes all of the funds of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exist, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operation responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

**Fiduciary Component Units**

**The Medford Area Public School District Post-Employment Benefits Trust ("Plan")**

The fiduciary financial statements include the Plan as a component unit. The Plan is a legally separate organization. The Plan does not have a formal board, however the District is the Trustee of the Plan and the District can impose its will on the Plan and also create a potential financial benefit to or burden on the District. See Note 8. As a component unit, the Plan's financial statements have been presented within the fund-type column within the fiduciary funds of the District. The information presented is for the fiscal year ended June 30, 2022. The Plan does not issue separate financial statements.

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

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION AND NEW ACCOUNTING PRINCIPLE**

**New Accounting Principle**

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

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

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

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

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**District-wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of given functions or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the district-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

As a general rule, the effect of interfund activity has been eliminated from the district-wide financial statements.

Internally dedicated resources are reported as general revenues rather than as program revenues.

**Fund Financial Statements**

Fund financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures.

Funds are organized as major funds or non-major funds within the governmental, proprietary and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

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

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Governmental Funds**

Governmental funds are identified as general, special revenue, debt service, capital projects, or permanent funds based upon the following guidelines.

*General Fund*

The General Fund is the general operating fund of the District and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund, except that the special education fund, a required fund mandated by the Wisconsin Department of Public Instruction, does not meet the GAAP definition of a special revenue fund and is reported in the general fund for financial reporting purposes.

*Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes. The Package/Cooperative Fund is used to account for tuition charges to other districts for their students' involvement in the Rural Virtual Academy (RVA) distance learning program.

*Capital Projects Funds*

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Debt Service Funds*

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

*Permanent Funds*

Permanent funds are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization.

**Proprietary Funds**

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Nonoperating revenues, such as interest earnings, result from nonexchange transactions or ancillary activities.

The food service fund is identified as the lone proprietary fund of the District based upon the following guideline:

The food service fund is used to account for the financial resources (primarily user fees and state and federal aid) used to support pupil and adult employee food service expenditures of the District.



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

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Fiduciary Funds (Not included in district-wide statements)**

*Private-Purpose Trust Funds*

Private-purpose Trust Funds are used to account for resources legally held in trust for student scholarships.

*Employee-Benefit Trust Funds*

Employee-benefit Trust Funds are used to account for resources legally held in trust for future other post-employment benefits.

**Major Funds**

The District reports the following major governmental funds:

- General Fund
- Capital Projects Fund
- Package Cooperative Fund
- Debt Service Fund

The District reports the following major proprietary fund:

- Food Service Fund

**Non-major Funds**

The District reports the following non-major governmental funds:

- Special Revenue Funds –
  - Special Revenue Trust Fund
  - Community Service Fund

**Fiduciary Funds**

The District reports the following fiduciary funds:

- Private-purpose trust

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C.            BASIS OF ACCOUNTING**

The district-wide statement of net position and statement of activities and the financial statements of the proprietary and fiduciary funds are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. For the Medford Area Public School District Post Employment Trust, plan member contributions are recognized when due and employer contributions are recognized when due and the District has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property tax revenues are recognized as revenue in the fiscal year levied as the District considers the property taxes as due prior to June 30. The District considers the taxes as due on February 1, the date from which interest and penalties accrue for non-payment of a scheduled installment. Full receipt of the entire levy is assured within sixty days of the school’s fiscal year end. Receipt of the balance of taxes levied within sixty days meets the requirements for availability in accordance with generally accepted accounting principles applicable to governmental entities.

Property taxes are collected by local taxing districts until January 31. Real estate tax collections after that date are made by the county, which assumes all responsibility for delinquent real estate taxes.

The aggregate amount of property taxes to be levied for district purposes is determined according to provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the District are certified to local taxing districts for collection. Property taxes attach as an enforceable lien as of February 1. Taxes are levied on the assessed value as of the prior January 1.

Property tax calendar – 2021 tax roll:

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

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C.            BASIS OF ACCOUNTING (Continued)**

State general and categorical aids and other entitlements are recognized as revenue in the period the District is entitled to the resources and the amounts are available. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred and the amounts are available. Amounts owed to the District which are not available are recorded as receivables and deferred revenue. Amounts received prior to the entitlement period are also recorded as deferred revenue.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, expenditure-driven grant programs, public charges for services, and investment income.

Charges for services provided to other educational agencies and private parties are recognized as revenue when services are provided. Charges for special educational services are not reduced by anticipated state special education aid entitlements.

For governmental fund financial statements, deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received before the District has a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**D.            MEASUREMENT FOCUS**

On the district-wide statement of net position and statement of activities, governmental activities are presented using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting.

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or a reservation of funds equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are included as liabilities in the district-wide financial statements but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

**E.            INVENTORIES**

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

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F.            LONG-TERM OBLIGATIONS**

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

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

Long-term obligations for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

**G.            CAPITAL ASSETS**

**District-Wide Statements**

In the district-wide financial statements and the proprietary fund statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

The District capitalizes all capital asset additions of \$5,000 or more. Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

|                                   |             |
|-----------------------------------|-------------|
| - Site Improvements               | 10-20 years |
| - Buildings                       | 50 years    |
| - Building Improvements           | 20 years    |
| - Furniture and equipment         | 5-15 years  |
| - Computer and related technology | 5 years     |
| - Library books                   | 7 years     |

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are not capitalized.

**Fund Financial Statements**

In the fund financial statements, capital assets used in governmental funds are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H.            INTERFUND RECEIVABLES AND PAYABLES**

During the course of operations transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

**I.            BUDGETS**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.C.

The budgeted amounts presented include amendments adopted during the year. Transfers between functions and changes to the overall budget must be approved by a two-thirds board action. There were no supplemental appropriations during the year. Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level for all other funds.

**J.            ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS**

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

**K.            DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES**

As applicable, the statements of net position and balance sheets report a separate section for deferred outflows of resources after total assets and for deferred inflows after total liabilities. These are distinct and separate financial statement elements which represent the net position that applies to future periods and thus will not be recognized as an outflow (expense) or inflow (revenue) until that time. The District has three items that qualify as deferred outflow of resources; deferred outflows related to promises to give, pensions and OPEB. The District has one item that qualifies as a deferred inflow of resources related to pensions.

**L.            PENSIONS AND POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

*Pensions:* For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS’ fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. PENSIONS AND POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

*OPEB*: For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's Post Employment Trust ("Plan") and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with benefit terms.

Investments are reported at fair value, except for money market investments and interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**M. OTHER ASSETS**

In governmental funds, debt issuance discounts are recognized in the current period. For the district-wide financial statements, governmental activity debt discounts are amortized over the life of the debt issue.

**N. CLAIMS AND JUDGMENTS**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the district-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

**O. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**P. CASH AND CASH EQUIVALENTS**

The District's cash and cash equivalents consist of cash on hand, time and demand deposits with financial institutions, balances in the state investment pool and investments with original maturities of three months or less from the date of acquisition. Investments are stated at fair value in accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. Adjustments necessary to record investments at fair value are recorded in the operating statement as an increase or decrease in investment income. Investment income on comingled investments of District funds is allocated to funds based on average cash balance and estimate average interest rate.

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

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. FAIR VALUE MEASUREMENT**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

*Mutual Funds:* Valued at the daily closing prices as reported by the fund. Mutual funds held by the District are open-end mutual funds that are registered with the Securities and Exchange Commission. The mutual funds held by the District are deemed to be actively traded. Open-end mutual funds are required to publish their daily net asset value (NAV) and to transact at that price. Close-end mutual funds are valued at the closing price reported on the active market on which the securities are traded.

*Equity Securities:* Valued at the daily closing prices as reported by the security. Equity securities held by the District are registered with the Securities and Exchange Commission. The equity securities held by the District are deemed to be actively traded.

*External Investment Pool:* Valued at amortized cost, which approximates fair value. The District participates in the Local Government Investment Pool, which is part of the State Investment Fund. The State Investment Fund is invested in highly liquid, short-term fixed income securities.

*Fixed Income Securities:* District holds fixed income securities which are investments in debt instruments issued by a governmental agency to finance and expand the governmental agency's operations. These securities provide the District with a return in the form of fixed period payments and eventual return of principal upon maturity. These securities are priced using evaluated price provided by an independent pricing vendor or broker/dealer.

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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**R.            EQUITY CLASSIFICATIONS**

**District-Wide Statements**

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**Fund Statements**

Governmental funds:

Equity is classified as fund balance and displayed in five possible components:

- a. Nonspendable – Consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted net assets – Consists of amounts with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Committed – consists of amounts that are imposed by formal action of the Board of Education, the government’s highest level of decision-making authority. A committed fund balance may be established, modified or removed only by a majority vote (2/3) of the elected school board.



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

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

R.            EQUITY CLASSIFICATIONS (Continued)

**Fund Statements (Continued)**

Governmental funds (Continued):

- d. Assigned – consists of amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. The Board of Education delegates to the Director of Business Services or his/her designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.
  
- e. Unassigned – consists of residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, the policy is that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum fund balance policy:

The District will maintain a minimum unassigned fund balance in its general fund ranging from 15 to 20% of the subsequent year’s budgeted expenditures and outgoing transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Surplus fund balance:

Should unassigned fund balance of the general fund ever exceed the 20% range noted in the minimum fund balance policy, the excess will be considered for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing, or other recurring expenditures.

Proprietary funds:

Equity is classified the same as equity for the district-wide statements.

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

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**S. USE OF ESTIMATES**

In preparing financial statements in conformity with accounting principles generally accepted in the U.S., management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**T. LEASES**

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

**Note 2 CASH AND INVESTMENTS**

Investment of District's cash deposits and investments is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association maturing in three years or less.
2. Bonds or securities of any county, city, drainage district, technical college district, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, Wisconsin Aerospace Authority or the Wisconsin Aerospace Authority, or by the University of Wisconsin Hospitals and Clinics Authority.
3. Bonds or securities issued or guaranteed as to principal or interest by the federal government, or by commission, board or other instrumentality of the federal government.
4. The local government pooled- investment.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

Investment of the trust funds in the employee benefit trust fund is regulated by Wisconsin Statutes Chapter 881 and this guidance allows investment in equity securities, bonds and debentures.

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

**Note 2 CASH AND INVESTMENTS (Continued)**

Custodial credit risk – Deposits:

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2022, \$11,277,510 of the District's bank balance of \$12,802,947 was exposed to custodial credit risk as follows:

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

Fluctuating cash flows during the year due to tax collections, receipt of state aids, and borrowings may have resulted in temporary balances exceeding insured amounts by substantially higher amounts than reported at the balance sheet date. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

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

**Note 2 CASH AND INVESTMENTS (Continued)**

Deposits in each local and area bank are insured by the FDIC up to \$250,000 for time and savings accounts and \$250,000 interest-bearing demand accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual organizations. This coverage has been considered in computing custodial credit risk relative to deposits.

Fair Value – Investments:

At June 30, 2022, the District had the following recurring fair value measurements.

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

As of June 30, 2022, the District had the following investments. The Local Government Investment Pool is in an external investment pool and the remaining investments are held in trust with a local financial institution.

| <u>Investments</u>          | <u>Maturities</u> |    | <u>Fair value</u> |
|-----------------------------|-------------------|----|-------------------|
| Bond mutual funds (5 funds) | 2.9 to 9.8 years  | \$ | 784,600           |
| Equity mutual funds         | None              |    | 396,083           |

The District had no significant type of investments during the year not included in the above table.

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

**Note 2 CASH AND INVESTMENTS (Continued)**

Interest rate risk – Investments:

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The average maturities of the local government investment pool and investments are disclosed in the table above.

Custodial credit risk – Investments:

Custodial credit risk is the risk that in the event of the failure of the counterparty, The District will not be able to recover the value of its investments that are in possession of an outside party. The District does not have a policy for custodial risk relative to its investments. As of June 30, 2022, the entire amount of the District’s investments in its employee benefit trust totaling \$1,180,683 was exposed to custodial credit risk.

Credit risk – Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the District. The debt securities are investments in U.S. agencies and all carry the explicit guarantee of the U.S. government. Bond mutual funds (five funds issue at June 30, 2022) in the employee benefit trust fund obtain credit quality ratings for each fund using statistics derived from the Morningstar rating for each fund. Morningstar derives its ratings from fund companies using ratings that have been assigned by a Nationally Recognized Statistical Rating Organization (NRSRO). If two NRSRO’s have rated a security, it is reported at the lowest rating; if three or more NRSRO’s have rated the same security differently, the middle rating is used. Morningstar then combines credit rating information from the NRSRO’s with an average default rate calculation to come up with a weighted-average credit quality, currently a letter that roughly corresponds to the scale used by a leading NRSRO. In this scale, lower credit quality starts with B and goes to AAA+ for highest credit quality.

The percentages of investments in this fund and credit quality ratings at June 30, 2022 follows:

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

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

**Note 2 CASH AND INVESTMENTS (Continued)**

The following is a reconciliation of carrying amounts of deposits and cash on hand to the financial statements:

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

**Note 3 CAPITAL ASSETS**

**Leased Assets**

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

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

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

**Note 3 CAPITAL ASSETS (Continued)**

**Leased Assets (continued)**

Amortization expense is charged to governmental activities functions as follows:

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

**District Owned Capital Assets**

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

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

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

**Note 3 CAPITAL ASSETS (Continued)**

**District Owned Capital Assets (continued)**

Depreciation expense is charged to governmental activities functions as follows:

|   |                   |
|---|-------------------|
| Instruction:  |                   |
| Regular   | \$ 7,744          |
| Vocational  | 26,868            |
| Special education                                     | 605               |
| Other   | 3,373             |
| Support services:                                     |                   |
| Pupil services  | 3,173             |
| Instructional staff services                          | 6,739             |
| School administration services                        | 1,412             |
| Business services                                     | 12,841            |
| Operations and maintenance of plant services          | 120,421           |
| Pupil transportation services                         | 51,322            |
| Other support services                                | 3,700             |
| Community services                                    | 2,210             |
| Unallocated   | <u>546,442</u>    |
| Total depreciation expenses - governmental activities | <u>\$ 786,850</u> |

**Note 4 SHORT-TERM NOTES PAYABLE**

At various times during the year, the District can utilize short-term borrowing to meet operating cash flow needs due to the timing of tax collections and other aids. During the year, the District borrowed and repaid \$8,500,000 in short-term debt for the year ended June 30, 2022.



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

**Note 5 LONG-TERM OBLIGATIONS**

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

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

The full faith, credit, and taxing powers of the District secure all general obligation debt which is liquidated by the debt service fund. At June 30, 2022, general obligation debt consisted of the following:

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

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

**Note 5 LONG-TERM OBLIGATIONS (Continued)**

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

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

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

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

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

**Lease Liability**

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

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

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

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

**Note 5 LONG-TERM OBLIGATIONS (Continued)**

**Lease Liability (continued)**

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

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

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

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

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

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

**Note 6      DEFINED BENEFIT PENSION**

**Plan Description**

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

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

**Vesting**

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

**Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

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

The WRS also provides death and disability benefits for employees.

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

**Note 6      DEFINED BENEFIT PENSION (Continued)**

**Post-Retirement Adjustments**

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

| Year | Core Fund<br>Adjustment | Variable Fund<br>Adjustment |
|------|-------------------------|-----------------------------|
| 2012 | -7.0%                   | -7.0%                       |
| 2013 | -9.6%                   | 9.0%                        |
| 2014 | 4.7%                    | 25.0%                       |
| 2015 | 2.9%                    | 2.0%                        |
| 2016 | 0.5%                    | -5.0%                       |
| 2017 | 2.0%                    | 4.0%                        |
| 2018 | 2.4%                    | 17.0%                       |
| 2019 | 0.0%                    | -10.0%                      |
| 2020 | 1.7%                    | 21.0%                       |
| 2021 | 5.1%                    | 13.0%                       |

**Contributions**

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

During the reporting period, the WRS recognized \$1,231,005 in contributions from the employer.

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

**Note 6 DEFINED BENEFIT PENSION (Continued)**

**Contributions (Continued)**

Contribution rates as of June 30, 2022 are:

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

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

At June 30, 2022, the District reported a liability (asset) of (\$8,139,879) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the District's proportion was 0.10098875%, which was an increase of 0.00411268% from its proportion measured as of the prior measurement date of December 31, 2020.

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

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

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

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

**Note 6      DEFINED BENEFIT PENSION (Continued)**

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

\$731,853 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year ended<br>June 30: | Deferred Outflow<br>of Resources | Deferred Inflow of<br>Resources |
|------------------------|----------------------------------|---------------------------------|
| 2023                   | \$ 6,413,862                     | \$ 6,950,653                    |
| 2024                   | 4,012,080                        | 6,104,368                       |
| 2025                   | 2,907,713                        | 3,867,865                       |
| 2026                   | 1,369,331                        | 2,247,031                       |
| 2027                   | -                                | -                               |
| Thereafter             | -                                | -                               |

**Actuarial Assumptions**

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

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

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

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

**Note 6      DEFINED BENEFIT PENSION (Continued)**

**Actuarial Assumptions (Continued)**

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

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

| Core Fund Asset Class            | Current Asset<br>Allocation | Long-Term<br>Expected<br>Nominal Rate<br>of Return | Long-Term<br>Expected Real<br>Rate of<br>Return |
|----------------------------------|-----------------------------|--|---|
| Global Equities                  | 52.0%                       | 6.8%   | 4.2%  |
| Fixed Income                     | 25.0%                       | 4.3%   | 1.8%  |
| Inflation Sensitive Assets       | 19.0%                       | 2.7%   | 20.0%   |
| Real Estate                      | 7.0%                        | 5.6%   | 3.0%  |
| Private Equity/Debt              | 12.0%                       | 9.7%   | 7.0%  |
| Total Core Fund                  | 115.0%                      | 6.6%   | 4.0%  |
| <u>Variable Fund Asset Class</u> |                             |  |   |
| U.S. Equities                    | 70.0%                       | 6.3%   | 3.7%  |
| International Equities           | 30.0%                       | 7.2%   | 4.6%  |
| Total Variable Fund              | 100.0%                      | 6.8%   | 4.2%  |

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

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

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



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

**Note 6      DEFINED BENEFIT PENSION (Continued)**

**Actuarial Assumptions (Continued)**

A single discount rate of 6.8% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax- exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

**Payables to the pension plan**

As of June 30, 2022 the District has accrued liabilities totaling \$433,103 relating to the pension plan. This amount represents legally required contributions based on the June 2022 payroll reporting period.

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

**Note 7 OTHER POST EMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

*Plan Description.* Medford Area Public School District’s Post Employment Trust (“Plan”) provides other postemployment benefits (OPEB) benefits to eligible retirees and their spouses; currently this consists of teachers, administrators, and support staff. The District’s Plan is a single-employer defined benefit post-employment welfare benefits plan. The Plan’s authority is governed by the trust document and the laws of the State of Wisconsin. Amendments to the Plan may be made at any time by the District, who is the sole trustee of the Plan. The Plan does not issue a publicly available financial report.

*Plan membership(as of the June 30, 2020 measurement date):*

|  |     |
|--|-----|
| Inactive plan members and beneficiaries receiving benefits   | 14  |
| Inactive plan members and beneficiaries entitled to but not yet receiving benefit payments (waived coverage) | 11  |
| Active plan members  | 360 |
|  | 385 |

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

*Employees covered by benefit terms.* At June 30, 2022, the following employees were covered by the benefit terms:

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

Note: This credit is paid as a lump sum upon retirement into an H.R.A account held within the District’s Irrevocable Trust.

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

**Note 7 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**General Information about the OPEB Plan (Continued)**

Covered employee groups must meet the following eligibility guidelines:

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

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

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

*Contributions.* The District shall make contributions to the trust from time to time, as it deems appropriate or legally required. The District has no legal obligation to contribute to the trust. Prior to the July 1, 2015 measurement period, the Plan was fully funded by making actuarially determined contributions to the Plan. The only Plan members required to contribute are the administrators hired prior to 7/1/2004 as noted in the previous table. For the year ended June 30, 2022, plan members contributed \$0 or 0% of total premiums.

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

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

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

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

**Note 7     OTHER POST EMPLOYMENT BENEFITS (Continued)**

**Investments**

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

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

*Rate of Return.* For the year ended June 30, 2022, the annual money-weighted rate of return on the investments, net of investment expense was 8.75% percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

**Note 7 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**Receivables**

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

**Change in the Net OPEB Liability**

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

**Net OPEB Liability of the District**

The District calculates its net OPEB liability using amounts determined as of its most recent measurement date which was June 30, 2021. The components of the net OPEB liability of the District reported at June 30, 2022, were as follows:

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

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

**Note 7 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**Net OPEB Liability of the District (continued)**

*Actuarial Assumptions.* The total OPEB liability as of a measurement date of June 30, 2021, was determined by using roll-forward information from the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|                             |   |
|-----------------------------|---|
| Inflation                   | 2.00 percent  |
| Salary increases            | Ranging from 5.6% for year one to .1% at year 35                        |
| Investment rate of return   | 2.25 percent - expected long-term rate of return                        |
| Healthcare cost trend rates | 6.50% decreasing by .10% per year down to 5.0%,<br>and level thereafter |

The actuarial assumptions used in the June 30, 2021 valuation including mortality rates, were based upon an experience study conducted in 2018 using the Wisconsin Retirement System (WRS) experience study from 2015-2017 utilizing premium rate history of the District’s medical plan as well as trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2020.

The long-term expected rate of return on OPEB plan investments was determined using the long-term expected rate of return equal to the 20-year AA municipal bond rate of 3.5%. Best estimates of the arithmetic real rates of return for each major asset class included in the target allocation as of June 30, 2020 are summarized in the following table:

| <u>Asset Class</u> | <u>Long-Term Expected Real Rate of Return</u>    |
|--------------------|--|
| All investments    | 2.25 percent - expected long-term rate of return |

*Discount rate.* The discount rate used to measure the total OPEB liability was 2.25 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

**Note 7 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**Net OPEB Liability of the District (Continued)**

*Sensitivity of the net OPEB liability to changes in the discount rate.* The following presents the net OPEB liability of the District, as well as, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

|                            |    | 1% Decrease<br>(1.25%) | Discount Rate<br>(2.25%) | 1% Increase<br>(3.25%) |
|----------------------------|----|------------------------|--------------------------|------------------------|
| Net OPEB liability (asset) | \$ | 2,212,976              | 1,981,776                | 1,753,094              |

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 4.0 percent) or 1-percentage-point higher (7.5 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

|                            |    | 1% Decrease<br>(5.5%<br>decreasing to<br>4.0%) | Healthcare<br>Cost Trend Rates<br>(6.5%<br>decreasing to<br>5.0%) | 1% Increase<br>(7.5%<br>decreasing to<br>6.0%) |
|----------------------------|----|--|---|--|
| Net OPEB liability (asset) | \$ | 1,823,504                                      | 1,981,776   | 2,158,455                                      |

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$9,637. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  |    | Deferred Outflow of<br>Resources | Deferred Inflows of<br>Resources |
|--|----|----------------------------------|----------------------------------|
| Differences between expected and actual experience                             | \$ | 770,197                          | \$ -                             |
| Changes in assumptions   |    | 486,490                          | 45,399                           |
| Net differences between projected and actual earnings on OPEB plan investments |    | -                                | 198,033                          |
| District contributions subsequent to the measurement date                      | \$ | 427,045                          | -                                |
| Total  | \$ | 1,683,732                        | \$ 243,432                       |

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

**Note 7 OTHER POST EMPLOYMENT BENEFITS (Continued)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year ended<br>June 30: | Deferred Outflow of<br>Resources | Deferred Inflow of<br>Resources |
|------------------------|----------------------------------|---------------------------------|
| 2023                   | \$ 91,022                        | \$ 17,632                       |
| 2024                   | 88,993                           | 17,239                          |
| 2025                   | 93,548                           | 18,121                          |
| 2026                   | 89,586                           | 17,354                          |
| 2027                   | 152,190                          | 29,481                          |
| Thereafter             | 741,348                          | 143,605                         |

**Payable to the OPEB Plan**

At June 30, 2022, the District reported a payable of \$427,045 for the 2021-2022 contribution to the OPEB plan.

**Changes in benefit terms**

There were no changes of benefit terms for any participating plan members relative to the OPEB during the year. The District provides teachers and support staff hired on or after July 1, 2020 with an annual HRA contribution during active years of service of \$750 and \$375, respectively, beginning with the year. These are funded into an irrevocable account and are not included within these OPEB benefits as they are actively-funded.



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

**Note 8 INTERFUND BALANCES AND ACTIVITY**

Interfund balance result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions recorded in the accounting system, (3) payments between funds are made.

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

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

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

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

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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

**Note 9 NET POSITION**

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

***Governmental activities:***

Net investment in capital assets:

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

Restricted for:

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

|              |                   |
|--------------|-------------------|
| Unrestricted | <u>10,832,269</u> |
|--------------|-------------------|

|  |                             |
|--|-----------------------------|
| Total governmental activities net assets | <u><u>\$ 33,200,065</u></u> |
|--|-----------------------------|

***Business-type activities:***

Invested in capital assets, net of related debt:

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

Restricted for:

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

|              |          |
|--------------|----------|
| Unrestricted | <u>-</u> |
|--------------|----------|

|   |                            |
|---|----------------------------|
| Total business-type activities net assets | <u><u>\$ 1,383,775</u></u> |
|---|----------------------------|

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

**Note 10 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

**Note 11 COMMITMENTS AND CONTINGENCIES**

The District was a party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District's legal counsel that the likelihood is remote that any of these claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

**Note 12 LIMITATION OF SCHOOL DISTRICT REVENUES**

Wisconsin statutes limit the amount of revenues that school districts may derive from general school aids and property taxes. The annual revenue increase from these sources is limited to an allowable per member increase which is determined by legislature.

This limitation does not apply to revenues needed for the payment of any general obligation debt service (including refinanced debt) authorized by either of the following:

- A resolution of the school board or by a referendum prior to August 12, 1993.
- A referendum on or after August 12, 1993.

For the year ended June 30, 2022 the District did not exceed this limitation.

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

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

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

See accompanying notes to budgetary comparison schedule.

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

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

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

See accompanying notes to budgetary comparison schedule.

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

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

| Financial Statement Major Fund  | <u>General Fund</u>         |
|---|-----------------------------|
| <b>Revenues:</b>  |                             |
| Actual amounts from the budgetary comparison schedule   | \$ 34,305,510               |
| Adjustments:  |                             |
| Revenues in the special education fund do not meet the definition of a special revenue fund for financial reporting (GAAP) and therefore are combined and reported with the general fund in the appropriate revenue classification on the statement of revenues, expenditures and changes in fund balances - governmental funds for financial reporting         | <u>2,731,234</u>            |
| Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds   | \$ <u><u>37,036,744</u></u> |
| <b>Expenditures:</b>  |                             |
| Actual amounts from the budgetary comparison schedule   | \$ 22,940,934               |
| Adjustments:  |                             |
| Expenditures in the special education fund do not meet the definition of a special revenue fund for financial reporting (GAAP) and therefore are combined and reported with the general fund in the appropriate expenditure classification on the statement of revenues, expenditures and changes in fund balances - governmental funds for financial reporting | <u>6,879,685</u>            |
| Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds   | \$ <u><u>29,820,619</u></u> |

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

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

| Financial Statement Major Fund  | <u>General Fund</u>          |
|---|------------------------------|
| <b>Other financing sources (uses)</b>   |                              |
| Actual amounts from the budgetary comparison schedule   | \$ (10,398,654)              |
| Adjustments:  |                              |
| For financial (GAAP ) reporting purposes, the special education fund maintained by the District does not meet the definition of a special revenue fund and is combined with the general fund. For budgetary purposes, a transfer from the general fund to cover the deficit in the special education fund is provided. This transfer out of the general fund and related transfer in to the special education fund is eliminated in the presentation of the combined funds in the statement of revenues, expenditures and changes in fund balances - governmental funds | <u>4,148,452</u>             |
| Total other financing sources (uses) as reported on the statement of revenues expenditures and changes in fund balances - governmental funds  | <u><u>\$ (6,250,203)</u></u> |

**Note 2 EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS**

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

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



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

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

Last 10 Fiscal Years\*

|  | <u>2022</u>         | <u>2021</u>         | <u>2020</u>         | <u>2019</u>         | <u>2018</u>         | <u>2017</u>         |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB liability</b>  |                     |                     |                     |                     |                     |                     |
| Service cost   | \$ 313,866          | \$ 323,154          | \$ 300,740          | \$ 188,401          | \$ 202,459          | \$ 202,459          |
| Interest   | 113,593             | 167,847             | 174,266             | 115,718             | 106,738             | 112,868             |
| Changes in benefit terms   | -                   | (290,656)           | -                   | 258,970             | -                   | -                   |
| Differences between expected and actual experience                               | -                   | 502,732             | -                   | 498,057             | -                   | -                   |
| Changes in assumptions or other input  | -                   | 75,740              | 64,093              | 538,919             | (77,829)            | -                   |
| Benefit payments   | (663,333)           | (379,135)           | (424,393)           | (206,345)           | (745,772)           | (293,519)           |
| <b>Net change in total OPEB liability</b>  | <u>(235,874)</u>    | <u>399,682</u>      | <u>114,706</u>      | <u>1,393,720</u>    | <u>(514,404)</u>    | <u>21,808</u>       |
| <b>Total OPEB liability - beginning</b>  | <u>5,223,308</u>    | <u>4,823,626</u>    | <u>4,708,920</u>    | <u>3,315,200</u>    | <u>3,829,604</u>    | <u>3,807,796</u>    |
| <b>Total OPEB liability - ending (a)</b>   | <u>\$ 4,987,434</u> | <u>\$ 5,223,308</u> | <u>\$ 4,823,626</u> | <u>\$ 4,708,920</u> | <u>\$ 3,315,200</u> | <u>\$ 3,829,604</u> |
| <b>Plan fiduciary net position</b>   |                     |                     |                     |                     |                     |                     |
| Contributions - employer   | \$ 427,045          | \$ 162,034          | \$ 63,090           | \$ 80,467           | \$ 50,267           | \$ 22,774           |
| Net investment income  | 315,566             | 87,193              | 134,705             | 113,058             | 204,445             | 50,997              |
| Benefit payments   | (663,333)           | (379,135)           | (424,393)           | (206,345)           | (745,772)           | (293,519)           |
| <b>Net change in plan fiduciary net position</b>                                 | <u>79,278</u>       | <u>(129,908)</u>    | <u>(226,598)</u>    | <u>(12,820)</u>     | <u>(491,060)</u>    | <u>(219,748)</u>    |
| <b>Plan fiduciary net position - beginning</b>                                   | <u>2,926,380</u>    | <u>3,056,288</u>    | <u>3,282,886</u>    | <u>3,295,706</u>    | <u>3,786,766</u>    | <u>4,006,514</u>    |
| <b>Plan fiduciary net position - ending (b)</b>                                  | <u>\$ 3,005,658</u> | <u>\$ 2,926,380</u> | <u>\$ 3,056,288</u> | <u>\$ 3,282,886</u> | <u>\$ 3,295,706</u> | <u>\$ 3,786,766</u> |
| <b>District's net OPEB liability - ending [(a) - (b)]</b>                        | \$ 1,981,776        | \$ 2,296,928        | \$ 1,767,338        | \$ 1,426,034        | \$ 19,494           | \$ 42,838           |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b>   | 60.26%              | 56.03%              | 63.36%              | 69.72%              | 99.41%              | 98.88%              |
| <b>Covered-employee payroll</b>  | \$ 16,775,765       | \$ 16,775,765       | \$ 14,447,870       | \$ 14,447,870       | \$ 11,656,266       | \$ 11,656,266       |
| <b>District's net OPEB liability as a percentage of covered-employee payroll</b> | 11.81%              | 13.69%              | 12.23%              | 9.87%               | 0.17%               | 0.37%               |

\*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. Amounts are presented only for the years for which this information is available.

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

|  | Last 10 Fiscal Years* |                |               |               |               |               |
|--|-----------------------|----------------|---------------|---------------|---------------|---------------|
|  | <u>2022</u>           | <u>2021</u>    | <u>2020</u>   | <u>2019</u>   | <u>2018</u>   | <u>2017</u>   |
| Actuarially determined contribution                                  | \$ 427,045            | \$ 392,001     | \$ 392,001    | \$ 210,718    | \$ 210,718    | \$ 44,470     |
| Contributions in relation to the actuarially determined contribution | <u>427,045</u>        | <u>162,034</u> | <u>63,090</u> | <u>80,467</u> | <u>50,267</u> | <u>22,774</u> |
| Contribution deficiency (excess)                                     | \$ -                  | \$ 229,967     | \$ 328,911    | \$ 130,251    | \$ 160,451    | \$ 21,696     |
| District's covered-employee payroll                                  | \$ 16,775,765         | \$ 16,775,765  | \$ 14,447,870 | \$ 14,447,870 | \$ 11,656,266 | \$ 11,656,266 |
| Contributions as a percentage of covered-employee payroll            | 2.55%                 | 0.97%          | 0.44%         | 0.56%         | 0.43%         | 0.20%         |

\*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. Amounts are presented only for the years for which this information is available.

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

**Note 1 DISCLOSURE OF CHANGES OF BENEFIT TERMS AND ASSUMPTIONS**

*Changes of benefit terms.* There were no changes of benefit terms for any participant in OPEB plan.

*Changes of assumptions.* There were no changes in the assumptions.

**Note 2 DISCLOSURE OF VALUATION DATE, METHODS AND ASSUMPTIONS USED TO DETERMINE ACTUARILY DETERMINED CONTRIBUTIONS**

Valuation date: Actuarially determined contributions are calculated as of June 30, 2021.

Methods and Assumptions used to determine contribution rates:

|                            |   |                 |
|----------------------------|---|-----------------|
| Actuarial cost method      | Entry Age Normal - level % of salary  |                 |
| Amortization method/period | 30 year level dollar  |                 |
| Amortization period        | 30 years  |                 |
| Asset valuation method     | Market Value  |                 |
| Inflation                  | 2.00%   |                 |
| Health cost trend rates    | 6.50% decreasing by .10% per year down to 5.0%, and level thereafter  |                 |
| Salary increases:          | <u>Service</u>  | <u>Increase</u> |
|                            | 1   | 5.6%            |
|                            | 2   | 5.6%            |
|                            | 3   | 5.2%            |
|                            | 4   | 4.7%            |
|                            | 5   | 4.3%            |
|                            | 10  | 2.6%            |
|                            | 15  | 1.4%            |
|                            | 20  | 0.6%            |
|                            | 25  | 0.3%            |
|                            | 30  | 0.2%            |
|                            | 35  | 0.1%            |
| Investment rate of return  | Based on 2.25% long-term expected rate of return  |                 |
| Retirement age             | Per experience study conducted in 2018 using WRS experience from 2015-17  |                 |
| Mortality                  | Per Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (x 60%) |                 |

**MEDFORD SCHOOL**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended June 30, 2022

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

Last 10 Fiscal Years\*

|   | <u>2022</u>    | <u>2021</u>    | <u>2020</u>    | <u>2019</u>  | <u>2018</u>    | <u>2017</u> | <u>2016</u>  | <u>2015</u>    |
|---|----------------|----------------|----------------|--------------|----------------|-------------|--------------|----------------|
| District's proportion of the net pension liability (asset)  | 0.10098875%    | 0.09687601%    | 0.09286166%    | 0.08983958%  | 0.08736266%    | 0.08612797% | 0.08536503%  | 0.08523595%    |
| District's proportionate share of the net pension liability (asset)   | \$ (8,139,879) | \$ (6,048,107) | \$ (2,994,283) | \$ 3,196,210 | \$ (2,593,901) | \$ 709,900  | \$ 1,387,165 | \$ (2,093,628) |
| District's covered-employee payroll   | 18,237,112     | 16,727,678     | 15,470,065     | 14,376,111   | 13,111,715     | 12,650,961  | 12,252,317   | 13,140,912     |
| District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | -44.63%        | -36.16%        | -19.36%        | 22.23%       | -19.78%        | 5.61%       | 11.32%       | -15.93%        |
| Plan fiduciary net position as a percentage of the total pension liability (asset)                                  | 106.02%        | 105.26%        | 102.96%        | 96.45%       | 102.93%        | 99.12%      | 98.20%       | 102.74%        |

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS  
COST-SHARING MULTIPLE-EMPLOYER PENSION PLAN**

Last 10 Fiscal Years\*

|   | <u>2022</u>  | <u>2021</u>  | <u>2020</u>  | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
| Contractually required contributions                                  | \$ 1,231,005 | \$ 1,129,118 | \$ 1,013,289 | \$ 963,199  | \$ 891,596  | \$ 834,963  | \$ 833,158  | \$ 829,505  |
| Contributions in relation to the contractually required contributions | 1,231,005    | 1,129,118    | 1,013,289    | 963,199     | 891,596     | 834,963     | 833,158     | 829,505     |
| Contribution deficiency (excess)                                      | -            | -            | -            | -           | -           | -           | -           | -           |
| District's covered-employee payroll                                   | 18,237,112   | 16,727,678   | 15,470,065   | 14,376,111  | 13,111,715  | 12,650,961  | 12,252,317  | 13,140,912  |
| Contributions as a percentage of covered-employee payroll             | 6.75%        | 6.75%        | 6.55%        | 6.70%       | 6.80%       | 6.60%       | 6.80%       | 6.31%       |

\*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. Amounts are presented only for the years for which this information is available.

See accompanying notes to the District's proportionate share of the net pension liability (asset) and District's contributions schedules.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**NOTE TO THE SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF THE**  
**NET PENSION LIABILITY (ASSET) AND DISTRICT'S CONTRIBUTIONS**  
**June 30, 2022**

**Note 1           DISCLOSURE OF CHANGES OF BENEFIT TERMS AND ASSUMPTIONS**

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in WRS.

*Changes of assumptions.*

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

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

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

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

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

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

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

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

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



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

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

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

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

December 13, 2022

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

Dear Board Members:

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

## **Significant Audit Matters**

### ***Qualitative Aspects of Accounting Practices***

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

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

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

## **Significant Audit Matters (Continued)**

### ***Qualitative Aspects of Accounting Practices (Continued)***

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

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

### ***Difficulties Encountered in Performing the Audit***

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

### ***Corrected and Uncorrected Misstatements***

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

### ***Disagreements with Management***

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

### ***Management Representations***

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

### ***Management Consultations with Other Independent Accountants***

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

### ***Other Audit Findings or Issues***

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

### **Other Matters**

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

### **Other Matters (Continued)**

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

### **Restriction on Use**

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

*Bauman Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

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

**Report on Internal Control Over Financial Reporting**

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

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

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



## **Compliance and Other Matters**

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

## **Medford Area Public School District's Response to Findings**

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

## **Purpose of this Report**

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

*Bauman Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin  
December 13, 2022

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

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

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

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

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

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

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

*Bauman Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin  
December 13, 2022

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

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

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

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

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

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

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

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

**Note 1      BASIS OF PRESENTATION**

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

**Note 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Note 3      NONCASH ASSISTANCE**

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

**Note 4      10 PERCENT DE MINIMIS INDIRECT COST RATE**

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

**Note 5      GET KIDS AHEAD PROGRAM**

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

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

**Section I – Summary of Auditors’ Results**

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?        yes   X   no

Significant deficiency identified?   X   yes        none

Noncompliance material to the financial statements?        yes   X   no

Federal Awards:

Internal control over major programs:

Material weakness identified?        yes   X   no

Significant deficiency identified?   X   yes        no

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

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

Identification of major federal programs:

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

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

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



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

**Section II – Financial Statement Findings**

**2022-001**

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

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

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

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

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

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

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

*Questioned Costs:* None

No findings or questioned costs were noted.

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

**Section III – Federal Award Findings and Questioned Costs**

**2022-001**

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

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

**CFDA Number:** 84.425D / 84.010

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

**Year:** Fiscal year ending June 30, 2022

**Federal Agency:** Department of Education

**Pass-through Agency:** N/A

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

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

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

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

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

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

***Basis for Opinion on Each Major State Program***

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

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

***Responsibilities of Management for Compliance***

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

## ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

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

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

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

*Bauman Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin  
December 13, 2022

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

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

Reconciliation of general equalization aid receipts to revenue:

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

See accompanying notes to the schedule of state financial assistance.

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

**Note 1 BASIS OF PRESENTATION**

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

**Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Note 3 SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM**

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

**Note 4 10 PERCENT DE MINIMIS INDIRECT COST RATE**

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

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

**Section I – Summary of Auditors’ Results**

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?        yes   X   no

Significant deficiency identified?   X   yes        none

Noncompliance material to financial statements noted?        yes   X   no

State Awards:

Internal control over major programs:

Material weakness identified?        yes   X   no

Significant deficiency identified?   X   yes        none

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

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

Identification of major state programs when Uniform Guidance applies:

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

Notes:

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

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

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



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


**Section II – Financial Statement Findings**

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

**Section III – State Award Findings and Questioned Costs**

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

**Section IV – Other Issues**

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

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**Regular Board of Education Meeting**  
**December 19, 2022**

**PERSONNEL REPORT**

**Resignations/Retirement/Termination:**

Nathan Bilodeau/ MASH Boys Varsity Soccer Coach\*

Dave Makovsky/ District Director of Buildings & Grounds/ retirement 6/30/23

Jennifer Berger/ MASH Boys & Girls Assistant Track Coach\*

**Recommendations:**

Tyler Kadlecek/ MASH Tech Ed Teacher

Salary: \$20,350 (prorated) + Benefits, 181.5 contract days (prorated)

Effective 1/16/23, contingent on DPI license

Lindsay Ried/ MAMS Grade 7 Girls Head Basketball Coach

Salary: \$1,350.

**Transfers:**

**Practicum Students / Student Teachers:**

Makenna Vatland/ School Psych Practicum Student/ Tate Hedtke/ Fall semester

\* This release is contingent upon a suitable replacement being found, and/or upon acceptance of another coaching position.

**All recommendations for new hires are contingent upon receipt of satisfactory results of criminal background check, pre-employment drug test, TB tests questionnaire and pre-employment physical.**



Ryan Pilgrim &lt;pilgrry@medford.k12.wi.us&gt;

---

**Resignation**

2 messages

---

**Nathan Bilodeau** <bilodna@medford.k12.wi.us>  
To: Ryan Pilgrim <pilgrry@medford.k12.wi.us>

Sun, Aug 14, 2022 at 10:05 PM

Hey, I'm sure you've heard through others but wanted to let you know that this fall will be my last year as head coach. This is why I have Noah involved so he can see how things go and if he's interested in applying he'll at least be aware of what he's getting himself into.

Going forward I will likely still be involved in the program but in a lessor capacity. Just wanted to give you a formal notice. As always, let me know if you want to chat about things.

Nate

---

**Ryan Pilgrim** <pilgrry@medford.k12.wi.us>  
To: Nathan Bilodeau <bilodna@medford.k12.wi.us>

Mon, Aug 15, 2022 at 7:39 AM

Thank you for head's up. I appreciate the notice.

We can talk more after the season.

Thanks

[Quoted text hidden]

Dave Makovsky  
N6320 Hwy 13  
Medford WI 544541

December 05, 2022

Medford Area Public School District  
Board of Education  
124 W State Street  
Medford WI 54451

Medford Schools Board of Education and Pat Sullivan;

I will be retiring at the end of my 2022-23 contract, which is June 30<sup>th</sup>. It's been a great life experience. I only wish I was able to start working for Medford Schools in my younger years. I truly enjoyed the challenges when presented with a problem. Then working through it coming to the best solution, and getting the work done. I feel we accomplished a lot for our present and future students. I appreciate the support given to maintenance of our facilities from past and present Board Members.

As they say "Thanks for the Memories" and I wish Medford Schools all the best!

Sincerely,



Dave Makovsky

Accepted:

12/6/2022





Becky Goodrich <goodrbe@medford.k12.wi.us>

---

## Fwd: Tracking Coach Resignation

1 message

---

**Ryan Pilgrim** <pilgrry@medford.k12.wi.us>  
To: "GOODRICH, BECKY" <GOODRBE@medford.k12.wi.us>

Thu, Dec 8, 2022 at 8:26 AM

This MASH assistant track coach position can be posted as well.

Thanks

----- Forwarded message -----

From: **Jennifer Berger** <bergeje@medford.k12.wi.us>

Date: Thu, Dec 8, 2022 at 7:34 AM

Subject: Tracking Coach Resignation

To: Ryan Pilgrim <pilgrry@medford.k12.wi.us>, Shawn Sullivan <sullish@medford.k12.wi.us>

Ryan,

Shawn said you needed an official email stating that I resigned from the Track and & Field assistant coaching position. I had a meeting with Shawn sometime in October to discuss it.

Thank you so much for the opportunity! I wish I had the time to juggle everything but with getting bigger into my horse racing and showing....and a very demanding job, I will miss too many practices/meets unfortunately.

Thank you.

Jennifer Berger

**RURAL VIRTUAL ACADEMY  
Regular Board of Education Meeting  
December 19, 2022**

**PERSONNEL REPORT**

**Resignations/Retirement/Termination:**

**Recommendations for 2022-23 school year:**

**Transfers for 2022-23 school year:**

Nicole Homeyer/ RVAHS Business Education & Technology Support to RVAHS Business & Marketing Education Teacher, effective 7/1/2023

**Practicum Students / Student Teachers:**

\* This release is contingent upon a suitable replacement being found, and/or upon acceptance of another coaching position.

**All recommendations for new hires are contingent upon receipt of satisfactory results of criminal background check, pre-employment drug test, TB tests questionnaire and pre-employment physical.**

# MEDFORD AREA PUBLIC SCHOOL DISTRICT SCHOOL BOARD POLICY HANDBOOK

December 7, 2022

## SECOND READING

| Policy Code | Policy Title                           |
|-------------|--|
| DB          | Annual Operating Budget                |
| DBB         | Fiscal Year                            |
| DCA         | Short Term Borrowing or Line of Credit |
| DFA         | Revenues From Investments              |
|             |  |
|             |  |
|             |  |
|             |  |
|             |  |
|             |  |
|             |  |
|             |  |
|             |  |

**FILE: DB**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED: January 22, 1980 FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED: October 8, 1991 POLICY TITLE: ANNUAL OPERATING**  
**DATE REVISED: July 17, 2003 BUDGET**  
**DATE REVISED: December 20, 2016**  
**DATE REVISED:**

An operating budget shall be developed annually for the Medford Area Public School District. The budget shall be a systematized statement which relates the educational program to the expenditures and receipts anticipated in a fiscal period and which is supported by data and information reflecting the educational needs, philosophy and goals of the district.

Preparation of the budget shall be a continuous process which involves planning, study and deliberation by staff, building administrators, district administration, the public and the board of education (BOE). A budget development calendar shall be established by the business manager.

The BOE shall make final approval of the annual budget in accordance with state law and established procedures. Alterations in the amounts and purposes of the appropriation provided for in the budget will be made only when authorized by a vote of two-thirds of the entire membership of the BOE as prescribed by law.

**CROSS REFERENCE:**

**LEGAL REFERENCE: Sections 65.90, 120.12(3), 120.17(8), 121.05(1)4, Wis. Stats.**



**FILE: DBB**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED: January 22, 1980 FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED: July 17, 2003 POLICY TITLE: FISCAL YEAR**  
**DATE REVIEWED: February 16, 2017**  
**DATE REVIEWED:**

The fiscal year for the district is July 1 through June 30.

**CROSS REFERENCE:**  
**LEGAL REFERENCE:**

**FILE: DCA**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED: November 21, 1991      FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED: September 18, 2003      POLICY TITLE: SHORT TERM BORROWING**  
**DATE REVISED: February 16, 2017                                      OR LINE OF CREDIT**  
**DATE REVISED:**

Medford Area Public School District Board of Education (BOE) may authorize the use of short-term loans or line of credit when the financial situation of the district so warrants. Such short-term borrowing or line of credit shall be done in accordance with state and federal law.

The BOE may borrow unencumbered monies from any one fund (except the debt service fund) for the use of another fund at any time during the fiscal year. All monies borrowed from a fund shall be repaid to that fund when needed to meet the obligations of the fund, and in any event, shall be repaid not later than the last day of the fiscal year during which said monies were borrowed.

**CROSS REFERENCE:**  
**LEGAL REFERENCE: Section 67.12 Wis. Stats.**

**FILE: DFA**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED: October 8, 1991      FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED: September 18, 2003      POLICY TITLE: REVENUES FROM**  
**DATE REVISED: February 16, 2017      INVESTMENTS**  
**DATE REVISED:**

**Monies from** funds which are not needed to meet immediate operating expenses may be invested in authorized securities or funds to accrue maximum interest. Periodically, quotes should be obtained from financial institutions to ensure the funds are invested where maximum return may be realized.

Investments will be limited in a financial institution to the amounts insured by state and federal laws. If the financial institution shows proof of collateral to protect the district's investment, investments may be made over the insured limit.

The investment program will be administered under the direction of the business manager with the approval of the district administrator.

**CROSS REFERENCE:**

**LEGAL REFERENCE: Sections 22.50, 34.05, 34.08, 66.0603, and 67.11(2)**  
**Wis. Stats.**

# MEDFORD AREA PUBLIC SCHOOL DISTRICT SCHOOL BOARD POLICY HANDBOOK

December 7, 2022

## FIRST READING

| Policy Code | Policy Title                 |
|-------------|------------------------------|
| DFB         | Fund Balance                 |
| DFE         | Gate and Receipts Admissions |
| DFEA        | Free Admissions              |
| DGA         | Authorized Signatures        |
|             |                              |
|             |                              |
|             |                              |
|             |                              |
|             |                              |
|             |                              |

6.

New

**FILE: DFB**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED: September 15, 2011    FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED: September 15, 2016    POLICY TITLE: FUND BALANCE**  
**DATE REVISED:**

The Medford Area Public School District recognizes the need to maintain an adequate unassigned fund balance in the General Fund as a safeguard to address unexpected expenses and unrealized revenues and to reduce the need for short-term borrowing.

Fund Balance amounts will be reported in conformance with generally accepted accounting principles and shall be reclassified not less than the end of each fiscal year (June 30) for general purpose financial statements. Any budget account fund balances at the end of a given year that are not classified as nonspendable, restricted or committed will be added to the District's unassigned fund balance in the General Fund. The District shall report inventories, long-term receivables and amounts legally or contractually required to be maintained intact as nonspendable. The fund balance for the spendable portion of permanent funds and balance, if any, in the special revenue trust fund, debt service funds, food service fund, community service fund and any other fund established by a regulatory authority shall be classified as restricted.

The board of education (BOE) may, from time to time, commit fund balance resources for a specific purpose. Such action shall be taken in an open meeting and requires the approval of the BOE. To the extent BOE action regarding any fund balance amounts under this policy constitutes a change in the amounts of the appropriations or the purposes for such appropriations as stated in an adopted school district budget, a two-thirds vote of the entire membership of the BOE shall be required, and a legal notice of the action taken shall be issued as required by law. Commitments, once made, can be modified or removed only by similar BOE action. The BOE delegates authority to assign fund balance resources for a specific intended purpose to the district administrator. The assignment of fund balance resources for a specific purpose must be reasonably justified, documented and reported to the board.

Fund balance resources shall be spent in the following order when various funding sources are available for a particular purpose: (1) restricted fund balances, (2) committed fund balances, (3) assigned fund balances and (4) unassigned fund balances.

The district will maintain a minimum unassigned fund balance in its General Fund ranging from 15% to 25% of the subsequent year's budgeted expenditures and outgoing transfers.

**CROSS REFERENCE:**

**LEGAL REFERENCE: GASB Statement No. 54**

DLD

FILE: DFB

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: September 15, 2011 FILE SECTOR: FISCAL MANAGEMENT  
DATE REVISED: September 15, 2016 POLICY TITLE: FUND BALANCE  
DATE REVISED:

**Purpose**

The following policy has been adopted by the Medford Area Public School District Board of Education (BOE) has adopted the following policy in order to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*. This policy is created in consideration of unanticipated events that could adversely affect the financial condition of the district and jeopardize the continuation of necessary public services. This policy will ensure that the district maintains adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs.
- Secure and maintain investment grade bond ratings.
- Offset significant economic downturns or revenue shortfalls and provide funds for unforeseen expenditures.
- Protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: September 15, 2011      FILE SECTOR: FISCAL MANAGEMENT  
DATE REVISED: September 15, 2016      POLICY TITLE: FUND BALANCE  
DATE REVISED:

**Fund Type Definitions**

The following definitions will be used in reporting activity in governmental funds across the district. The district may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The general fund is used to account for all financial resources not accounted for and reported in another fund.

Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* to expenditure for *specific purposes* other than debt service or capital projects.

Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

Capital projects funds are used to account for all financial resources restricted, committed, or assigned to expenditure for the acquisition or construction of capital assets.

Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the district's purposes.

**Fund Balance Reporting in Governmental Funds**

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

*Non-spendable fund balance* - includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Non-spendable fund balance - Classification* - non-spendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The district will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other funds of the district).
- The district will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance).
- The district will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained in-tact.
- The district will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.

*Restricted fund balance* - includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

*Committed fund balance* - includes amounts that can be used only for the specific purposes determined by a formal action of the district's highest level of decision-making authority (i.e., the ~~board of education~~ **BOE**).

*Authority to commit* - commitments will only be used for specific purposes pursuant to a formal action of the ~~board of education~~ **BOE**. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

*Assigned fund balance* - includes amounts intended to be used by the district for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

*Authority to assign* - the ~~board of education~~ **BOE** 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.

*Unassigned fund balance* - includes the residual classification for the district's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The following guidelines address the classification and the use of fund balance in governmental funds:

Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the district to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the district that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.



The district will maintain a minimum unassigned fund balance in its General Fund ranging from 15% to 25% of the subsequent year's budgeted expenditures and outgoing transfers.

*Surplus fund balance* - should unassigned fund balance of the General Fund ever exceed the maximum 25% range, the district will consider such fund balance surpluses 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.

**Implementation and Review**

Upon adoption of this policy, the ~~board of education~~ **BOE** authorizes the director of business services to establish any standards and procedures which may be necessary for its implementation. The director of business services shall review this policy at least annually and make any recommendations for changes to the ~~board of education~~ **BOE**.

**CROSS REFERENCE:**

**LEGAL REFERENCE: GASB Statement No. 54**

**FILE: DFE**

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED: October 8, 1991      FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED: September 18, 2003      POLICY TITLE: GATE RECEIPTS**  
**DATE REVISED: February 16, 2017      AND ADMISSIONS**  
**DATE REVISED:**

Admission receipts from school events shall be controlled by the administrative staff. The district administrator, or ~~his/her~~ **their** designee, shall be responsible for the administration and supervision of all phases of school events for which an admission is charged.

Records shall be maintained **by the business department** to provide chronological and accounting data for subsequent review and analysis.

Receipts are deposited in the appropriate district bank account.

**CROSS REFERENCE: DFEA**

**LEGAL REFERENCE:**

FILE: DFEA

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**DATE ADOPTED**      **October 8, 1991**      **FILE SECTOR: FISCAL MANAGEMENT**  
**DATE REVISED:**    **October 16, 2003**      **POLICY TITLE: FREE ADMISSIONS**  
**DATE REVISED:**    **March 16, 2017**  
**DATE REVISED:**

Medford Area Public School District (MAPSD) will issue courtesy activity passes, which are good for most district sporting events, to the following:

- All board of education members and MAPSD employees of Medford Area Public School District. The All Sports Booster pass is valid for the employee/board of education member, and his/her their spouse and children up to termination of employment or office along with students enrolled in the school district.
- Residents of the district who are sixty-five (65) and older may request a Lifetime Golden Pass. In addition to sporting events, this may entitle the holder to reduced admission at other district events.
- Other residents of the district as determined by the district administrator and/or his/her their designee.

Neither pass is valid for WIAA or Conference tournaments or other specifically excluded events.

Passes will be issued through the office of the activities director.

**CROSS REFERENCE:**  
**LEGAL REFERENCE:**



# MEDFORD AREA PUBLIC SCHOOL DISTRICT SCHOOL BOARD POLICY HANDBOOK

December 7, 2022

## Review/Consideration

| Policy Code | Policy Title                      |
|-------------|-----------------------------------|
| JECBD       | School Open Enrollment            |
| RVA-BBA     | Governance Board Power and Duties |
| RVA-DB      | Operational Budget and Agreements |
| RVA-IIB     | School and Class Size             |
| RVA-JECBD   | School Open Enrollment            |
|             |                                   |
|             |                                   |
|             |                                   |
|             |                                   |
|             |                                   |

Annual Review

FILE: JECBD

No Changes

MEDFORD AREA PUBLIC SCHOOL DISTRICT

|               |                   |                |                        |
|---------------|-------------------|----------------|------------------------|
| DATE ADOPTED: | December 18, 1997 | FILE SECTOR:   | STUDENTS               |
| DATE REVISED: | October 19, 2000  | POLICY TITLE:  | SCHOOL OPEN ENROLLMENT |
| DATE REVISED: | October 16, 2003  |                |                        |
| DATE REVISED: | January 23, 2006  |                |                        |
| DATE REVISED: | January 15, 2009  |                |                        |
| DATE REVISED: | April 19, 2012    | DATE REVIEWED: | January 27, 2020       |
| DATE REVISED: | January 17, 2013  | DATE REVIEWED: | January 24, 2022       |
| DATE REVISED: | January 16, 2014  | DATE REVIEWED: |                        |
| DATE REVISED: | August 21, 2014   |                |                        |
| DATE REVISED: | December 14, 2015 |                |                        |
| DATE REVISED: | January 25, 2018  |                |                        |
| DATE REVISED: | May 17, 2018      |                |                        |

- Part I NONRESIDENT SCHOOL OPEN ENROLLMENT STUDENTS-(FULL-TIME)
- Part II NONRESIDENT SCHOOL OPEN ENROLLMENT STUDENTS-(PART-TIME)
- Part III NONRESIDENT STUDENT BUILDING ASSIGNMENT
- Part IV NONRESIDENT STUDENT TRANSPORTATION ARRANGEMENTS
- Part V RESIDENT SCHOOL OPEN ENROLLMENT STUDENTS
- Part VI APPLICATIONS SUBMITTED UNDER ALTERNATIVE OPEN ENROLLMENT
- Part VII ATTENDANCE OF OPEN ENROLLMENT STUDENTS

This policy shall be administered in accordance with the state public school open enrollment law.

Part I  
NONRESIDENT SCHOOL OPEN ENROLLMENT STUDENTS - (FULL-TIME)

A nonresident student may apply for full-time enrollment in the Medford Area Public School District (MAPSD) under the open enrollment program. Applications will be accepted and acted upon in accordance with procedures and timelines specified in state law.

The district shall consider the following criteria when accepting or rejecting a nonresident student's application for full-time enrollment:

Space Availability

MAPSD shall determine the maximum number of students who can be enrolled in a particular classroom without jeopardizing the quality of the instructional program.

MAPSD reserves the exclusive right to establish program size and to limit enrollment based upon the capability to properly allocate available resources, create and maintain waiting lists, create and maintain a proper learning environment, and comply with contracts, grants, and applicable laws and regulations.

### Student to Teacher Ratio

A student who is rejected under space availability criteria, but has siblings, who are accepted, may be considered for enrollment through special consideration under a student to teacher ratio criteria established by administration. In no case; however, will a student considered under this section be accepted if it negatively affects the quality of education provided to current students. Also, students who might otherwise be accepted under other criteria listed in this policy may be rejected based on student to teacher ratios.

### Sibling Preferences/ Guarantees

Preference must be given to any non-resident student currently attending MAPSD full time and to their siblings.

- Preference requires space.
- If there are no spaces, even students entitled to preference must be denied.

Guarantee may be given to currently attending students or their siblings.

- Guarantee means approval regardless of space.
- District must have policy to guarantee approval – otherwise may only grant preference.

### Enrollment Projections

Projected average class size shall be determined by administration based on prior in-grade growth for the preceding five years, including current open enrollment students, projected economic growth and projected birth data.

### Four-Year Old Kindergarten

A student may make application for attendance in a four-year-old kindergarten if the student's resident school district offers the same type of program and the student is eligible to attend the program in the resident district.

### Expelled Students

Students who have been expelled by a school district during the current school year or preceding two school years or who have disciplinary procedures pending as outlined in state law may be denied under the district's school open enrollment policy. If an expulsion or expellable behavior occurs after initial acceptance of the student and prior to the student starting school in MAPSD, the district may deny the enrollment of that student.

### Students with Disabilities

A non-resident student identified as a student with a disability will only be considered for enrollment if the special education program or related services described in the student's individualized educational program (IEP) are currently available within the district.

### Screening for Special Education Status

All applicant students will be screened to determine:

1. Whether or not the student has an identified disability and
  - is receiving services through an IEP, or
  - has received services and was dismissed through the IEP process, or
  - refused services, rejected placement or discontinued placement.

2. Whether or not the student is suspected of having a disability but has not been evaluated either by a school district or outside agency (clinic, hospital, university, etc.).

### Suspected Disabilities

Any student suspected of having a disability will not be considered for acceptance without completion of an IEP evaluation. A non-resident student, who has an identified disability and is not receiving services, will not be considered for acceptance without a valid IEP and placement consent.

### Part II

#### NONRESIDENT SCHOOL OPEN ENROLLMENT STUDENTS (PART-TIME/HIGH SCHOOL)

MAPSD may enroll non-resident students who are currently enrolled in a public high school on a part-time basis in accordance with state law.

A non-resident part-time student may attend no more than two courses at any one time in a non-resident district.

#### A. Application Requirements and Acceptance

Non-resident high school students interested in taking one or two courses in MAPSD shall apply at least six weeks prior to the date the course is scheduled to commence. Upon receipt of the application, the open enrollment coordinator shall forward a copy of the application to the student's resident district. The resident district must then determine if it accepts or rejects the application and must notify the MAPSD.

MAPSD open enrollment coordinator shall decide if the non-resident applicant is to be accepted. The open enrollment coordinator shall review the application to determine if the non-resident student has met all necessary pre-requisites, is at the appropriate grade level and any other established requirements for entry into the course(s). MAPSD Board of Education (BOE) policies and criteria for accepting and rejecting applications for students who reside in another school district shall follow the same policies and criteria for entry into the course that the BOE may give preference to residents of the school district.

#### B. Resident Preference

Using the usual enrollment maximums that would apply in scheduling resident students, the open enrollment coordinator shall determine if non-resident space is available. Preference shall be given to resident students. The open enrollment coordinator shall notify the student and their resident district of the acceptance or rejection at least one week prior to the date the course is scheduled to commence. If the non-resident student is rejected, the reason(s) for rejection shall be included in the notice.

### Part III

#### NON-RESIDENT STUDENT BUILDING ASSIGNMENT

Non-resident *elementary* students will be placed in the elementary school having the lowest projected classroom enrollment at the grade level applied for and in accordance with the following:

- An effort will be made to keep non-residents siblings in the same school;
- If class sizes are relatively equal throughout the grade level, the student will be placed in the school closest to their residence, except if their residence is located East or West of



MAPSD the student will be placed according to the established boundary line policy in place at the time of the acceptance; and/or

- Placement will not be made according to the above criteria if it causes additional real cost to MAPSD. In that case, placement will be made in the school most advantageous to MAPSD.

Part IV  
TRANSPORTATION ARRANGEMENTS FOR NONRESIDENT SCHOOL OPEN ENROLLMENT STUDENTS

A non-resident school district is prohibited from picking up an open enrolled student within the boundaries of the student's resident school district, unless the resident district approves. MAPSD must also approve the pick-up/drop-off site. MAPSD is not required to provide transportation for non-resident students and will not change or establish routes for non-resident students, unless transportation is required in the student's IEP.

PART V  
RESIDENT SCHOOL OPEN ENROLLMENT STUDENTS

Full-time Enrollment

A student may not apply for open enrollment admittance to more than three nonresident districts in any school year. For purposes of determining whether applications have been submitted to more than three nonresident school boards, the district may not count an application submitted to a nonresident district for a student to attend a virtual charter school.

Resident Special Education Student

MAPSD will deny an applicant resident student to attend another school district if the cost of special education and related services as required in the student's IEP would place an undue financial burden on MAPSD.

If a resident student's IEP changes after the student begins attending a nonresident school district and the costs of the special education program or services required by the IEP would place an undue financial burden on MAPSD, MAPSD will discontinue allowing the student to attend school in the nonresident district.

Transportation Arrangements for Resident School Open Enrollment Students

MAPSD will not provide transportation to resident students participating in the full time open enrollment program in another school district.

Criteria Used to Reject Resident Student School Part-Time Open Enrollment Applications

Resident students will not be allowed to attend more than two courses at another school district at any one time. MAPSD will not approve the application of any resident student if the course considered for enrollment is in conflict with the student's IEP.

MAPSD will reject applications for part-time enrollment in another district if tuition for enrollment in the non-resident district will place an undue financial burden on MAPSD.

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PART VI  
APPLICATIONS SUBMITTED UNDER ALTERNATIVE  
OPEN ENROLLMENT CRITERIA

Eligibility Criteria

A parent or guardian of a student who wishes to attend school in a nonresident school district may submit an open enrollment application outside of the regular open enrollment application period or in lieu of it if the student meets one of the following criteria and the parent describes the criteria that the student meets in the application:

- The resident BOE determines that the student has been the victim of a violent criminal offense in a school in the resident school district. The application must be made within thirty (30) days of the resident BOE's determination.
- The student is or has been a homeless student in the current or immediately preceding school year.
- The student has been the victim of repeated bullying and harassment and the following apply: (a) the student's parent/guardian must have reported the bullying or harassment to the BOE or designee under a bullying/harassment complaint process and (b) in spite of action taken by the BOE or designee, the repeated bullying and harassment continues.
- The place of residence of the student's parent or guardian and of the student has changed as a result of military orders. The application must be made within thirty (30) days of the date on which the military orders changing the place of residence were issued.
- The student moved into Wisconsin. The application must be made within thirty (30) days after moving into the state.
- The student's residence has changed as a result of a court order or custody agreement or because the student was placed in or removed from a foster home or with a person other than the student's parent. The application must be made within thirty (30) days after the student's change in residence.
- The student's attendance in a school in the nonresident school district is considered to be in the best interest of the student. The application must explain the reasons for requesting this exception and why attendance at the nonresident school district is in the best interest of the student.

PART VII  
ATTENDANCE OF OPEN ENROLLMENT STUDENTS

All students attending MAPSD under an open enrollment application will follow attendance/truancy policies of the district. Should a student be found to be truant, and the parents of a habitual truant be notified, that student may not be allowed to attend the nonresident school district in the following semester or school year per WI Act 304 and BOE policy JE.

**CROSS REFERENCE:** IGBA, IIB, JE, JEC, & JECBB  
**LEGAL REFERENCE:** §118.13, 118.5, 118.51, 118.52, 121.54(10), 121.58(2)(A), 121.81, 121.84 Wis. Stats., Chapter 115, Subchapter V, Wis. Stats., 2012 Wisconsin Act 114, Act 304

MEDFORD AREA PUBLIC SCHOOL DISTRICT

|               |                   |                |                  |
|---------------|-------------------|----------------|------------------|
| DATE ADOPTED: | December 18, 1997 | FILE SECTOR:   | STUDENTS         |
| DATE REVISED: | October 16, 2003  | POLICY TITLE:  | OPEN ENROLLMENT  |
| DATE REVISED: | January 23, 2006  |                | PROCEDURES       |
| DATE REVISED: | January 15, 2009  |                |                  |
| DATE REVISED: | April 19, 2012    | DATE REVIEWED: | January 27, 2020 |
| DATE REVISED: | January 17, 2013  | DATE REVISED:  | January 24, 2022 |
| DATE REVISED: | January 16, 2014  | DATE REVIEWED: |                  |
| DATE REVISED: | August 21, 2014   |                |                  |
| DATE REVISED: | January 25, 2018  |                |                  |
| DATE REVISED: | May 17, 2018      |                |                  |

- Part I NONRESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS-FULL-TIME
- Part II NONRESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS-PART-TIME
- Part III NON-RESIDENT RANDOM SELECTION PROCESS
- Part IV RESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS
- Part V RESIDENT STUDENT RANDOM SELECTION PROCESS
- Part VI APPLICATIONS SUBMITTED UNDER ALTERNATIVE OPEN ENROLLMENT
- Part VII ATTENDANCE OF OPEN ENROLLMENT STUDENTS

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Part I  
NONRESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS-FULL-TIME

Full-Time Enrollment

- The parent(s)/guardian(s) of a nonresident student who wishes to attend school in MAPSD shall complete and submit an online application. Online applications can be found at [http://sms.dpi.wi.gov/sms\\_psctoc](http://sms.dpi.wi.gov/sms_psctoc). The application may include a request to attend a specific school or program offered by MAPSD. The application shall be submitted no earlier than the first Monday of February and not later than the last weekday in April in the school year immediately preceding the school year in which the student wishes to attend.

By the first Friday following the first Monday in May, MAPSD shall send the nonresident school district a copy of the IEP developed for a student with a disability whose parent submitted an application.

- All applications shall be reviewed using the acceptance/rejection criteria outlined in BOE policy. The open enrollment coordinator shall submit recommendations regarding acceptance or rejection of applications to the BOE for action. No action shall be taken on any application before May 1.
- On or before the first Friday following the first Monday in June following receipt of the application, the applicant shall be notified, in writing, of whether the application has been accepted. If the application has been accepted, the notification shall identify the specific school or program that the applicant may attend in the following school year. If the application is rejected, the notice shall include the reason(s) for the rejection.

- On or before the second Friday following the 1<sup>st</sup> Monday in June following receipt of a copy of the application, if a resident BOE denies a student's enrollment in a nonresident school district, MAPSD shall notify the applicant and the nonresident BOE in writing that the application has been denied and include in the notice the reason for the denial.
- If an application is accepted on or before the last Friday in June following receipt of a notice of acceptance, or within ten (10) days of receiving a notice of acceptance if a student is selected from a waiting list, the student's parent shall notify the nonresident school of the student's intent to attend a school in that school district in the following school year.
- Annually by July 7, the student's district of residence shall be notified of the names of those students from that district who will be attending school in MAPSD the following school year. If a student is selected from a waiting list, the nonresident school district shall report the name of the student to the student's resident school district within ten (10) days of receiving notice of the student's selection.

## Part II

### NONRESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS-PART-TIME

#### Application Process:

- The student's parent/ guardian is required to sign the application form. By signing the form, the parent grants permission for the nonresident school district to request and obtain from the resident school district (or district of attendance) records that are necessary to determine whether or not the student is in high school and whether the student meets the prerequisites for the courses.
- Apply with the nonresident school district (the district in which the student wishes to take the course). Applications are available at <https://dpi.wi.gov/oe> or from the resident/ nonresident school district.
- Apply no later than six (6) weeks before the scheduled start of the course.
- Application form must be received in the nonresident school district by that date – a postmark is not sufficient.
- Late applications will not be accepted.
- It is the responsibility of the parent/ student to find out the starting date for the course.

#### Approval / Denial Process (Nonresident District):

- No later than one (1) week before the start date of the course, the nonresident school district is required to notify the student if the application is approved or denied.
- The nonresident school district may deny a student's application only for the following reasons:
  - Space is not available in the course.
  - The student is not in the high school grades.
  - The student does not meet the nonresident school district's criteria for being admitted to the course.
  - The student is not enrolled in a public high school in Wisconsin.

#### Approval / Denial Process (Resident District):

- No later than one week before the start date of the course, the resident school district is required to notify the student:
  - If the application is denied (notification is not required for approval).
  - If the course does not meet the high school graduation requirements in the resident school district (although the student may attend the course even if it does not meet the high school graduation requirements).
- The resident school district may deny a student's application only for the following reasons:
  - The cost of the course creates an undue financial burden on the resident school district.
  - The course conflicts with the IEP for a student who needs special education.

#### Notification of the Student's Intent to Attend the Course:

- If the student has been notified that he / she is accepted into the course, the parent must notify both the nonresident and resident school districts whether or not the student will attend the course by the last weekday (excluding state holidays) before the course starts.

#### Appeals:

- If the application is rejected by either the resident or nonresident school district, the parent/guardian may appeal the decision to the Department of Public Instruction (DPI) within 30 days. DPI is required to uphold the BOE's decision, unless DPI finds that the decision was arbitrary or unreasonable. DPI's decision is final.

#### Transportation:

- The parent is responsible for transporting the student to and from the course in the nonresident school district.
- The parent may apply to DPI for a prorated reimbursement of the actual transportation costs. There is a maximum statewide appropriation for transportation reimbursement. Preference for reimbursement will be given to families that are eligible for free or reduced price lunches under the federal school lunch program.
- Claims for transportation reimbursement may be submitted to DPI at the end of the school year. The online claim form will be available starting June 1 on the open enrollment website at <https://dpi.wi.gov/oe>. Claims are due no later than July 15.

### Part III

#### NON-RESIDENT RANDOM SELECTION PROCESS

MAPSD shall determine, in advance of the January BOE meeting, the availability of spaces in each grade/program and the number of non-resident applicants. When space is available, first preference will be given to any students who are currently enrolled full time in the district and their siblings.

If MAPSD receives more nonresident student applications for full-time enrollment than there are spaces available, determination of which students to accept shall be made on a random basis as follows. At a BOE Policy Committee Meeting in May:

- All applications shall be assigned a number and the numbers placed in a container.
- The numbers shall be drawn and listed in the order they are drawn.
- Applications shall be accepted based on their order on the list and the number of spaces available in the district schools or programs.

- Those student applicants not selected in this random process will be placed on a numbered waiting list.
- As space becomes available, but prior to the third Thursday in September, the district shall randomly select the appropriate number of applicants from the waiting list using the procedures set forth in this section, Non-resident Random Selection Process, but only if the student will be in attendance in the nonresident school district on the third Friday in September. If a student is accepted from a waiting list after the start of the school term, it is the responsibility of the student's parent to immediately notify the resident school district of the student's intent to attend school in the nonresident school district in the current term.
- Parents/guardians of the student applicants will be notified of the applicant selection and will have ten (10) days in which to accept the open enrollment offer. Acceptance of the offer to attend must be in writing addressed to the Open Enrollment Coordinator, Medford Area Public Schools, 124 W. State Street, Medford, WI 54451 and be received or postmarked no later than 4:00 p.m. on the tenth (10<sup>th</sup>) day. All applicants must be enrolled in MAPSD prior to, and in accordance with, the third (3<sup>rd</sup>) Friday in September count date.

#### Part IV

#### RESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS

##### Full-Time Enrollment

- Upon receipt of a resident student's application to attend a school or program in another public school district, school office staff shall forward it to the open enrollment coordinator for review and recommendation.
- All applications shall be reviewed using the criteria outlined in BOE policy. The open enrollment coordinator shall submit recommendations regarding acceptance or rejection of application to the BOE for action. If the application is rejected, the applicant and the nonresident BOE shall be notified, in writing, that the application has been rejected. This notification shall be made on or before the second Friday following the first Monday in June. The notice shall include the reason(s) for the rejection.

##### Appeal of Rejection

If an application for enrollment is rejected as outlined above, the student's parent(s)/guardian(s) may appeal the decision to the DPI within 30 days of the date the notice is postmarked or delivered to the parent.

#### Part V

#### APPLICATIONS SUBMITTED UNDER ALTERNATIVE OPEN ENROLLMENT PROCEDURES

##### Application Review and Approval Process

- When the district receives an open enrollment application that has been submitted under the alternative open enrollment criteria outlined above, whether it is submitted by a nonresident student or a resident student, the application shall be forwarded to the Open Enrollment Coordinator for review and recommendations.
  - A. If the application involves a nonresident student seeking to attend school in the district under open enrollment, the district will:

- Immediately send a copy of any paper application received by the district to the student's resident school district, or, if applicable, the student's anticipated resident school district.
  - Work with the resident district (or the anticipated resident district) identified in the application to determine where the applicant is currently attending school and to determine from which school the district will receive any relevant special education records (i.e., the student's current IEP) and/or disciplinary records (i.e., expulsion records). If the applicant is not currently attending school in the resident district, the district will request such records from the school or school district the student is attending or most recently attended; and
  - Within ten (10) days after receiving, or, if necessary, developing an IEP for a student with a disability, provide an estimate to the resident district of the costs to provide the student with special education or related services.
- B. If the application involves a resident student who is attending, or who previously attended school in the district, the district shall send the nonresident school district to which the open enrollment application was made a copy, if applicable, of the student's IEP and any expulsion or other relevant discipline-related records within ten (10) days of receiving the application.
- The Open Enrollment Coordinator shall review the application using the acceptance/denial criteria outlined in BOE policy. The Open Enrollment Coordinator shall submit recommendation(s) regarding acceptance or denial of the application to administration for action.
    - A. The district may deny an application of a resident student if (1) it determines that the criteria relied on by the parent or guardian to submit the application do not apply to the student or (2) it determines that the cost of special education and related services required in the IEP for a student with a disability is an undue financial burden (except as to an applicant who the BOE determined was the victim of a violent crime).
    - B. The district may deny an application of a nonresident student:
      - for the same reasons it may deny an application submitted during the regular open enrollment application period; or
      - if the application relies on the best interests of the student criteria and the district determines that open enrollment is not in the student's best interest.
  - If the application involves a nonresident student seeking to attend school in the district, the district will notify the applicant, in writing, whether the application has been approved or denied no later than twenty (20) days after receiving the application.
    - A. If the application has been denied, the notification shall include the reasons for the denial. To the extent consistent with state law and district policy, acceptance of an application may be contingent or subject to revocation.
    - B. If the district has approved the open enrollment application of a nonresident student, the notification provided to the applicant shall identify the specific school or program that the student may attend. A nonresident student accepted for enrollment may immediately begin attending the assigned school or program in the district and shall begin attending

the school or program no later than the fifteenth (15<sup>th</sup>) day following receipt of the notice of acceptance. If the nonresident student has not enrolled in or attended school in the district by that date, the district may notify the student's parent or guardian, in writing, that the student is no longer authorized to attend the school or program in the district.

- C. To the extent that there is a delay in the district's receipt of any relevant disciplinary records from another school or school district, the district will review and act upon such records promptly, and, if necessary, inform the student that final confirmation of the district's approval of the application is contingent upon the district's receipt and review of such records.
- If, for purposes of the application, the district is identified as the resident school district, the district shall notify the applicant whether the application has been approved or denied in accordance with any deadlines established by the state law or Department of Public Instruction rule. Normally, the district will issue such notifications no later than twenty (20) days after the district's receipt of the application. In addition:
  - A. If the application has been denied, the notification shall include the reasons for the denial. To the extent consistent with state law and district policy, approval of an application may be contingent or subject to revocation.
  - B. If the student is a student with a disability, the district shall normally make a determination whether the nonresident school district's estimate of relevant special education and services costs constitutes an undue financial burden on the district no later than twenty (20) days after the district has received the relevant estimate.

#### Part VI

#### ATTENDANCE OF OPEN ENROLLMENT STUDENTS

All students attending MAPSD under an open enrollment application will follow attendance/truancy policies of the district. Should a student be found to be truant, and the parents of a habitual truant be notified, that student may not be allowed to attend the nonresident school district in the following semester or school year per WI Act 304 and BOE policy JE.



Recommended change by RVA.  
Approved by Governance Board

FILE: RVA-BBA

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
RURAL VIRTUAL ACADEMY**

**DATE ADOPTED:** December 17, 2009 **FILE SECTOR:** RURAL VIRTUAL ACADEMY  
**DATE REVISED:** May 19, 2016 **POLICY TITLE:** GOVERNANCE BOARD  
**DATE REVISED:** May 17, 2018 **POWERS AND DUTIES**  
**DATE REVISED:** February 21, 2022  
**DATE REVISED:**

The Rural Virtual Academy (RVA) Governance Board is contractually empowered under the charter and authorization of the Medford Area Public School District (MAPSD) to determine the curriculum, content, staffing organization, calendar, budget, advisories and general operations of the RVA.

The RVA Board shall be composed of both voting and non-voting members. The Board shall be represented by nine voting delegates and one non-voting delegate from each of the RVA consortium invested member districts, without maximum limit.

**Selection:**

Voting Delegates:

The selection of the voting members shall be determined in the following manner:

Three voting seats are perpetually held by the following delegates:

- Parent Advisory Council President
- RVA Teacher (as appointed by RVA Administration)
- Authorized Member (as appointed by Authorizing School District)

The six remaining voting seats will be **equally equitably and perpetually** distributed between invested consortium districts by individual district enrollment size. There are three enrollment categories defined as:

- Invested Small Districts (2 voting seats)
- Invested Medium Districts (2 voting seats)
- Invested Large Districts (2 voting seats)

Annually, prior to the RVA Board's regular May/June meeting, all invested member districts will have their total district enrollment updated for purposes of establishing the equitable disbursement of invested districts across voting categories. The most recently published Department of Public Instruction pupil count data will be used to determine invested member district enrollment. Once the enrollment totals have been determined, invested district enrollment will be sorted from low to high. Divisions will be then established by dividing the total number of invested districts into equitable thirds based on enrollment. If the total number of invested districts can not be divided into three equal categories, the Invested Small Districts will receive one extra member. If there are two extra districts, they will be added to the Invested Small and Invested Medium District categories.

Each Invested category will have two voting member districts. Invested member districts reserve the right to select or appoint specific delegates to fill their voting seat on the Board. Voting delegates on the Board must not be school district administrators.

Board reorganization, including the selection of voting member districts, will be determined annually at the regular May/June RVA Board meeting through the following process:

- Invested member districts, including non-voting delegates, will be divided into groups based on categorical district enrollment size.
- Through consensus, each invested group will submit recommended districts to the full Board for consideration and approval.
- Upon Board approval of districts, invested member school administrators from selected member districts must appoint a delegate to fill the voting member seat prior the next Board meeting.

Voting delegates are expected to discuss, interject, make and second motions, and vote on all agenda items up for consideration. Voting members may abstain from voting on any particular item personally deemed to be a conflict of interest.

Non-Voting Delegates:

Non-voting delegates to the Board are designated by the district administrator of each invested member district. Non-voting members can be school administrators. Non-voting members on the Board may discuss, interject, make and second motions for consideration to the Board.

RVA Board President:

The RVA Board President must be representative of one of the six invested member district delegates. The RVA Board President may not hold a perpetual seat on the Board. The RVA Board President must be appointed and filled by a delegate at the next regular Board meeting following the selection of invested member districts. The RVA Board President should assist in the setting of Board agendas and may elect to preside over Board meetings or appoint the RVA Administrator to Chair Board meetings.

RVA Administrator:

The RVA Administrator is an ex-officio member of the Board. The RVA Administrator shall be allowed to sit with the Board and participate in discussions of agenda items, but shall not be allowed to vote on any matter coming before the Board. If the RVA Administrator also serves as the RVA Teacher, then the member is allowed Board participation and one vote.

Terms:

Terms of each voting member district and other delegates, with exception to the Authorizing District, will be limited to two years in length, unless otherwise modified by the Board. Member districts and other delegates can be appointed to serve consecutive two year terms. Delegates from invested member districts can serve consecutive two year terms.

Invested Small and Invested Medium voting member district delegates will serve on the Board through odd years. Invested Large voting member district delegates will serve through even years.

- May 2021: Appoint new Invested Small & Invested Medium member districts
- May 2022: Appoint new Invested Large member district, PAC President, and RVA Teacher
- May 2023: Appoint new Invested Small & Invested Medium member districts
- May 2024: Appoint new Invested Large member district, PAC President, and RVA Teacher
- (continues...)

Voting member delegates may request early termination of their voting seat at the regular May/June Board meeting. Upon notification of early termination to the Board, the delegates will be accepted. The delegate's seat will be refilled by appointment of the invested member district prior to the next Board meeting.

**Committees:**

The RVA Board reserves the right to establish standing or special committees and councils. At present, two councils, the Parent Advisory Council and Administrative Advisory Council, report to and act in consultation with the Board.

**Compensation:**

The RVA Board President will receive \$75 \$125 per Board meeting. All other voting delegates will receive \$50 \$100 per board meeting, virtually or in-person. Compensation is as permitted by invested member district local school board policy.

All voting members who attend RVA Board meetings in-person will be allowed to submit for mileage reimbursement at the rate determined by the RVA's authorizing school district as permitted by invested member district local school board policy.

Non-voting administrators on the Board receive no compensation or mileage reimbursement for attending Board meetings.

Time served on established committees or councils by Board members are not eligible for compensation or mileage reimbursement.

**Board Powers:**

The RVA Governance Board maintains autonomous decision-making authority over the RVA, in accordance with the charter to perform specific functions including but not limited to:

- Provide input, approve and monitor curriculum designed by or recommended by RVA staff and administration.
- Approve and monitor the annual budget prepared by the RVA Administrator.
- Provide vision and guidance to the school so it retains its uniqueness in meeting the individual academic, social-emotional and physical needs of its students.
- Approve the RVA school calendar.
- Recommend staff for contract approval by MAPSD Board of Education (BOE).
- Establish criteria for admission to the RVA consistent with the contract and charter school laws.
- Propose modifications to the contract as appropriate.
- Communicate any concerns regarding performance of RVA staff to the RVA administrator and/or MAPSD's BOE as appropriate.
- Serve as the primary link between the RVA and the community, articulating the RVA's mission, accomplishments and goals to the public, advocating for the RVA and its students and garnering support from members of the community.
- Plan, coordinate, approve of and carry out programs to raise money and other resources to assist in accomplishing the mission of the RVA.
- Ensure that the RVA is effective in achieving its mission and efficient in using its resources by evaluating the success of the Governance Board and its performance in fulfilling its responsibilities.

Should the RVA operate autonomously under the direction of the authorizing body of MAPSD, or another school district, without the aid of consortium partnerships, an appointed board will be determined by the authorizing district and be comprised of a minimum of four public representatives, including RVA parents/guardians and the RVA Teacher.

**CROSS REFERENCE:**

**LEGAL REFERENCE: Wis. Stat. 118.40(1m)(b)(6)**





the succeeding/following fiscal year. After this time, the district or other educational institution requesting termination may withdraw from future membership.

For those districts or other educational institutions operating under a multi-year agreement, the following financial formula will be used in determining individual district or other educational institution costs.

- A budget for the upcoming school year will be submitted to the RVA Governance Board at the March/April regular governing board meeting. The budget is to include those expenses not covered by any grants, such as administrative costs, teacher costs, support staff costs, consumables, postage, dues, reimbursements, tuition, lease agreements, field trips, technology, curriculum, professional development, and/or other identified RVA expenditures.
- The RVA Governance Board will establish a *virtual school invested access* and *District Connect access fee* to belong to the consortium. This fee is assessed in November with final adjusted calculation based on enrollment at the regular May/June meeting.
- The fees will be based on the following tables:

| <b>RVA Invested &amp; Affiliated Virtual School Access Fee</b> |          |
|--|----------|
| <b>Based on Per Students Enrolled</b>                          |          |
| 0  | \$1,500  |
| 1-4  | \$3,000  |
| 5-9  | \$4,500  |
| 10-14  | \$6,000  |
| 15-19  | \$7,500  |
| 20-24  | \$9,000  |
| 25-29  | \$10,500 |
| 30-34  | \$12,000 |
| 35-39  | \$13,500 |
| 40+  | \$15,000 |

| <b>RVA Invested &amp; Affiliated District Connect Fee</b> |         |
|---|---------|
| <b>Based on Total # of Student Course Enrollments</b>     |         |
| 0   | \$500   |
| 1 – 24  | \$1,000 |
| 25 - 74   | \$2,000 |
| 75 - 149  | \$3,000 |
| 150 - 399   | \$4,000 |
| 400 - 999   | \$5,000 |
| 1,000+  | \$6,000 |
| X   | \$0     |

- For full-time virtual students, the RVA Governance Board will establish a *per student-cost* based on the number of students enrolled in the RVA on a full-time equivalent basis. The end of the year cost per district for full-time virtual learning services will be calculated using the total full-time virtual cost, subtracting the virtual school access fee, subtracting 94% of the 66.0301 and open enrollment revenue received by the school's authorizing school district, subtracting both teacher and support staff credits and establishing a per student cost by dividing the remaining cost by the number of students. School districts or other educational institutions invested in the consortium will be assessed the per student fee, based on the number of students enrolled in the RVA from their district or other educational institution, in the following manner:
  - Member school districts or other educational institutions will be annually charged the membership fees and a prorated amount of estimated expenses equal to 25% of accumulated expenses on the first Friday of November with payment due by the last Friday of December. Open enrollment and tuition subsidy revenues will be excluded from this calculation.
  - End of the year reconciliation will be made based on increased or decreased enrollments. Enrollments will be calculated quarterly, i.e., a student enrolled after the beginning of the first quarter, but prior to the start of the second quarter will be calculated as a 1 (FTE), (4K=0.6), student. A student enrolling after the second quarter, but prior to the start of the third quarter will be calculated as a .75 (FTE), (4K=0.45), student. Any student enrolled after the start of the third quarter, but prior to the fourth quarter will be calculated as a .50 (FTE), (4K=0.3), student. Any student enrolled after the start of the fourth quarter, but prior to the fourth quarter billing date will be calculated as a .25 (FTE), (4K=0.15). Consortium students leaving the RVA prior to the end of any quarter will only have the prorated amount of FTE time assessed for billing purposes. Any student who meets mid-year early graduation requirements will be counted in full for the remainder of the year. Any student enrolling at the request of the member district past the fourth quarter billing date will be separately invoiced. Resident districts will be billed at the regular May/June governance meeting.
- Districts which elect to share staff to teach direct instruction courses with 10 5 or more RVA students will be provided a \$5,000 per section per year credit. ~~Proration can be considered down to \$2,500 for 5 students.~~ (See table below.) Shared consortium staff will not be considered for sections having fewer than 5 students. The RVA Administration makes determinations of class and section needs and reserves the right to deny requests for shared course sections. Needs for shared course sections are made on an annual basis by RVA Administration with no guarantee of continued availability from year-to-year. Preference will be given to those districts who have previously shared staff. All shared staff will be required to attend and participate in designated RVA trainings and professional development. Poor evaluations or performance of shared staff in their instructional duties as evaluated by RVA Administration can result in the course section not being offered in future years.



| <b>RVA Affiliated &amp; Invested Shared Instructional Staff Credit</b> |                     |                 |
|--|---------------------|-----------------|
| <b>Based on Per Teacher Per RVA Students Enrolled</b>                  |                     |                 |
| <b>Teacher</b>   | <b>RVA Students</b> | <b>Credit</b>   |
| 1  | 0-4                 | No Section      |
| 1  | 5-9 35              | \$2,500 \$5,000 |
| 1  | 10-35               | \$5,000         |

- Partner districts and other educational institutions may elect to open an on-campus learning center which would support the opportunity or requirement for full-time virtual school students to attend and receive academic help, support, and guidance on a regular basis. To receive a credit, an invested member district or other educational institution must have an established "learning center" accessible by all full-time RVA students from within the invested member district or other educational institution staffed by at least one support staff person. The credit will be based off the full-time equivalency (FTE) of the support staff position and total number (FTE) students enrolled in the RVA from the Invested Member district or other educational institution at the end of the year.

| <b>RVA Affiliated &amp; Invested Learning Center Credit</b>   |     |      |   |                     |                        |         |          |          |
|---|-----|------|---|---------------------|------------------------|---------|----------|----------|
| <b>Based on Staff FTE Per RVA Total Student FTE's Enrolled (Invested) Per RVA Total Different Students Enrolled (Affiliate)</b> |     |      |   |                     |                        |         |          |          |
| <b>Support Staff FTE</b>  |     |      |   | <b>RVA Students</b> | <b>Prorated Credit</b> |         |          |          |
| 0.25  | 0.5 | 0.75 | 1 | 0                   | \$0                    | \$0     | \$0      | \$0      |
| 0.25  | 0.5 | 0.75 | 1 | 1-10                | \$1,250                | \$2,500 | \$3,750  | \$5,000  |
| 0.25  | 0.5 | 0.75 | 1 | 11-20               | \$1,875                | \$3,750 | \$5,625  | \$7,500  |
| 0.25  | 0.5 | 0.75 | 1 | 21-35               | \$2,500                | \$5,000 | \$7,500  | \$10,000 |
| 0.25  | 0.5 | 0.75 | 1 | 36+                 | \$3,750                | \$7,500 | \$11,250 | \$15,000 |

- Partner districts and other educational institutions may annually elect to apply for the "Growing Connections Credit." This financial credit is given to partner districts who elect to participate in one of two requirement tiers as outlined in the following table:

| <b>Growing Connections Credit</b> |   |  |
|-----------------------------------|---|--|
|                                   | <b>Tier 1</b>   | <b>Tier 2</b>  |
| <b>Requirements</b>               | <ul style="list-style-type: none"> <li>Attend Virtual Coordinator Orientation</li> <li>Participate in Growing Connections Series</li> <li>Maintain a Learning Center</li> <li>Maintain Monthly Contact with Full-Time Virtual Students</li> </ul> | <ul style="list-style-type: none"> <li>All Requirements From Tier 1</li> <li>RVA Enrichment Event Location</li> <li>Participate in Technical Training</li> <li>Provide Basic LMS/Technical Student Support</li> <li>Full-Time Virtual Tutoring Support as Requested</li> </ul> |
| <b># of RVA Students</b>          | <b>Financial Credit</b>   |  |
| 0                                 | \$0   | \$0  |
| 1-10                              | \$2,500   | \$5,000  |
| 11-20                             | \$3,750   | \$7,500  |
| 21-35                             | \$5,000   | \$10,000   |
| 36+                               | \$7,500   | \$15,000   |

- Other costs and credits will be assessed to the consortium districts and other educational institutions for services including but not limited to: professional development per diems, special education services provided by the RVA in lieu of the consortium district, and associated technology purchases.
- New districts wishing to become consortium members may petition their request to the RVA Governance Board by contacting the RVA Administrator. Any district wishing to belong to the RVA consortium under a multi-year commitment must first have approval from RVA Governance Board, requesting district's BOE, with final approvals made by the MAPSD's BOE.

**Single Year “Affiliate” Consortium Agreements**

A participating school district or other educational institution can join the RVA by utilizing a shared virtual learning services agreement of one year or less. The purpose of this agreement is two-fold: to provide school districts and other educational institutions an opportunity for their students to receive a virtual education without needing to have individual students open enroll, or for districts and other educational institutions to be compelled to sign a multi-year commitment and for the requesting school district access to curriculum for use in the traditional school setting. Individual consortium agreements are to be developed cooperatively between the requesting district or other educational institutions and the RVA Administration. A single year affiliate agreement shall consider and describe the following:

Pursuant to Wisconsin Statutes 66.0301, 120.25 and the Department of Public Instruction (DPI) Chapter PI-14.02, the RVA and School District of (entity name) agree to form a consortium to provide year round virtual learning services to Pre-Kindergarten through Grade 12 students residing in the \*\*\*\*\* (entity name) for the term of one school year.

**Program Description [PI-14.02(b)]:**

- Upon approval of this agreement, the RVA will be allowed to enroll pupils from families seeking virtual learning educational options from the \*\*\*\*\* (entity name) and provide them instructional services in accordance with this contract and RVA’s operating policies and procedures.
- The RVA will provide the designated contact with copies of each student enrollee’s academic achievement reports and assessment data.
- Students acquiring enough credits for graduation will be granted a diploma from the \*\*\*\*\* (entity name) meeting all necessary graduation requirements of the RVA. The \*\*\*\*\* (entity name) agrees that any additional local graduation requirements will be communicated to the students by \*\*\*\*\* (entity name) personnel in a timely manner as to not delay the graduation of a student on track to meet all RVA requirements.
- The \*\*\*\*\* (entity name) retains determination and all associated special education and/or related services should they be needed for RVA students. The RVA will not over-cost for special education services as they will remain under the direct control of the \*\*\*\*\* (entity name). If an IEP team is created for student of \*\*\*\*\* (entity name) attending the RVA, then the RVA requests to have a teacher represented on such team.
- The \*\*\*\*\* (entity name) agrees to provide to its RVA parents the option of receiving in-district intervention programming and progress monitoring services to student who are referred for a specific learning disability.
- The \*\*\*\*\* (entity name) agrees to coordinate, schedule, and proctor all required State assessments.
- The \*\*\*\*\* (entity name) agrees to allow its resident RVA students access to regular school programming including but not limited to: academic classes, elective courses, activities, clubs, co-curriculars, athletics, etc.
- The RVA will provide access to digital learning curriculum and ongoing professional development for digital learning use in classrooms with the \*\*\*\*\* (entity name).

**Fiscal Agent [PI-14.02(c)1,2,3]:**

- The RVA, under the authorization and fiscal oversight of MAPSD, will be the fiscal agent. RVA instructors will operate in accordance of Wisconsin statute and follow the RVA’s operational policies, salary schedule, take part in staff development, and be supervised by RVA administration. The RVA will account for all employment responsibilities (teacher retirement, worker’s compensation, and unemployment insurance).
- As fiscal agent, the RVA will establish and maintain records in accordance with the uniform accounting system prescribed by DPI under §115.28(13); file all required financial reports DPI; and, upon request of DPI, file a copy of the contract and the plan of operation with DPI.

**Budget Reconciliation [PI-14.02(f)(h)]:**

**Virtual School Access Charges (REQUIRED):**

- \*\*\*\*\* (Entity name) will be assessed an annual “Affiliate Virtual School Access Fee” based upon the number of different students enrolled in the RVA over the course of the year. This amount is not prorated by the number of enrollment days. This amount is fixed and billed at the end of year reconciliation. Fees are based on the following table:

| <b>RVA Invested &amp; Affiliated Virtual School Access Fee</b> |          |
|--|----------|
| <b>Based on Per Students Enrolled</b>                          |          |
| 0  | \$1,500  |
| 1-4  | \$3,000  |
| 5-9  | \$4,500  |
| 10-14  | \$6,000  |
| 15-19  | \$7,500  |
| 20-24  | \$9,000  |
| 25-29  | \$10,500 |
| 30-34  | \$12,000 |
| 35-39  | \$13,500 |
| 40+  | \$15,000 |

- \*\*\*\*\* (Entity name) will be assessed at an agreed per pupil amount (tuition). The tuition amount will be prorated to the number of days of enrollment by each participating student. Tuition is determined to be the annual public school open enrollment dollar amount determined by DPI on an annual basis **less \$1,500 per pupil, (or as negotiated.)** Different open enrollment dollar amounts exist for both regular and special education students.
- \*\*\*\*\* (Entity name) may elect to share staff to teach direct instruction courses with **5-40** or more RVA students and will be provided a \$5,000 per section per year credit. **Proration will be considered down to \$2,500 for five students.** (See table below.) Shared consortium staff will not be considered for sections having fewer than 5 students. The RVA Administration makes determinations of class and

section needs and reserves the right to deny requests for shared course sections. Needs for shared course sections are made on an annual basis by RVA Administration with no guarantee of continued availability from year-to-year. All shared staff will be required to attend and participate in designated RVA trainings and professional development. Preference will be given to those districts who have previously shared staff. Poor evaluations or performance of shared staff in their instructional duties as evaluated by RVA Administration can result in the course section not being offered in future years.

| RVA Affiliated & Invested Shared Instructional Staff Credit |              |                 |
|---|--------------|-----------------|
| Based on Per Teacher Per RVA Students Enrolled              |              |                 |
| Teacher   | RVA Students | Credit          |
| 1   | 0-4          | No Section      |
| 1   | 5-9 35       | \$2,500 \$5,000 |
| 4   | 10-35        | \$5,000         |

- \*\*\*\* (Entity name) may elect to open an on campus learning center which would support the opportunity or requirement for full-time virtual school students to attend and receive academic help, support, and guidance on a regular basis. In order to qualify for the credit, an affiliate member district must have an established "learning center" accessible by all full-time RVA students from within the affiliate member district staffed by at least one support staff person. The credit will be based off the total number of different students enrolled in the RVA from the affiliate member district at the end of the year. Full and prorated credits will be based upon the following table:

| RVA Affiliated & Invested Learning Center Credit   |     |      |   |              |                 |         |          |          |     |
|--|-----|------|---|--------------|-----------------|---------|----------|----------|-----|
| Based on Staff FTE Per RVA Total Student FTE's Enrolled (Invested) Per RVA Total Different Students Enrolled (Affiliate) |     |      |   |              |                 |         |          |          |     |
| Support Staff FTE  |     |      |   | RVA Students | Prorated Credit |         |          |          |     |
| 0.25   | 0.5 | 0.75 | 1 | 0            | \$0             | \$0     | \$0      | \$0      | \$0 |
| 0.25   | 0.5 | 0.75 | 1 | 1-10         | \$1,250         | \$2,500 | \$3,750  | \$5,000  |     |
| 0.25   | 0.5 | 0.75 | 1 | 11-20        | \$1,875         | \$3,750 | \$5,625  | \$7,500  |     |
| 0.25   | 0.5 | 0.75 | 1 | 21-35        | \$2,500         | \$5,000 | \$7,500  | \$10,000 |     |
| 0.25   | 0.5 | 0.75 | 1 | 36+          | \$3,750         | \$7,500 | \$11,250 | \$15,000 |     |

- Partner districts and other educational institutions may annually elect to apply for the "Growing Connections Credit." This financial credit is given to partner districts who elect to participate in one of two requirement tiers as outlined in the following table:

| Growing Connections Credit |        |        |
|----------------------------|--------|--------|
|                            | Tier 1 | Tier 2 |
|                            |        |        |

38.

|                          |   |  |
|--------------------------|---|--|
| <b>Requirements</b>      | <ul style="list-style-type: none"> <li>Attend Virtual Coordinator Orientation</li> <li>Participate in Growing Connections Series</li> <li>Maintain a Learning Center</li> <li>Maintain Monthly Contact with Full-Time Virtual Students</li> </ul> | <ul style="list-style-type: none"> <li>All Requirements From Tier 1</li> <li>RVA Enrichment Event Location</li> <li>Participate in Technical Training</li> <li>Provide Basic LMS/Technical Student Support</li> <li>Full-Time Virtual Tutoring Support as Requested</li> </ul> |
| <b># of RVA Students</b> | <b>Financial Credit</b>   |  |
| 0                        | \$0   | \$0  |
| 1-10                     | \$2,500   | \$5,000  |
| 11-20                    | \$3,750   | \$7,500  |
| 21-35                    | \$5,000   | \$10,000   |
| 36+                      | \$7,500   | \$15,000   |

**District Connect Access Charges (OPTIONAL):**

- \*\*\*\*\* (Entity name) may opt out of utilizing the RVA District Connect Access Charges by electing not to accept the following terms in the contract. If the \*\*\*\*\* (entity name) elects to have access, they will be assessed an annual "Affiliate District Connect Access Fee" based upon the total number of student course enrollments in District Connect over the course of the year. This amount is fixed and billed at the end of year reconciliation. Fees are based upon the following table:

| <b>RVA Invested &amp; Affiliated<br/>District Connect Fee</b> |         |
|---|---------|
| <b>Based on Total # of Student Course<br/>Enrollments</b>     |         |
| 0   | \$750   |
| 10 - 99   | \$1,500 |
| 100 - 249   | \$2,000 |
| 250 - 499   | \$2,500 |
| 500 - 999   | \$3,500 |
| 1,000+  | \$5,000 |
| X   | \$0     |

- \*\*\*\*\* (Entity name) will be provided access to all the courses available through the Wisconsin eSchool Network (Wisconsin Digital Learning Collaborative). Professional development and ongoing technical support and training will be provided to the \*\*\*\*\* (entity name) staff by the RVA.
- \*\*\*\*\* (Entity name) will be charged all associated costs for content of digital courses in the same amount the RVA is charged for acquiring those courses from the Wisconsin eSchool Network. This amount is fixed at the rate per courses which are "licensed," "owned," or "Digital" by the Wisconsin eSchool Network and billed at the end of year reconciliation.
- \*\*\*\*\* (Entity name) will be charged a per course/student/semester "instructional fee" for any classes taken by \*\*\*\*\* (entity name) students in RVA teacher directed courses. This cost is variable depending upon type of instructional support needed. This amount is fixed and billed at the end of year reconciliation.
- The RVA will prepare a preliminary budget for the virtual learning services with actual and final reconciliation prior to June 30, 20xx. In this way, the proration of costs will be made on a basis which is fair and equitable to each participant.

**Renewal:**

Including language to determine when the agreement will be revisited for possible renewal on at least an annual basis.

Program Contacts: Charles Heckel, RVA Administrator, MAPSD, will be the responsible contact person for this instructional position. The designated contact for the \*\*\*\*\* (entity name) will be \_\_\_\_\_.

RVA Administration may enter into negotiations and development of single year contracts with requesting districts in the representative best interest of the RVA, the RVA Governance Board and MAPSD BOE. Upon drafting a satisfactory agreement, any district still wishing to belong to the RVA consortium, under a single year commitment, must have final approval from both requesting district's BOE and MAPSD's BOE.

**Single Year “District Connect Exclusive” Agreements**

Pursuant to Wisconsin Statutes 66.0301, 120.25 and DPI Chapter PI-14.02, the Rural Virtual Academy (RVA) and (entity name) agree to form a consortium to provide digital learning services to Pre-Kindergarten through Grade 12 students residing in the (entity name) for the term of one school year. The RVA and (entity name) are jointly considered the Parties within this Agreement.

**Program Description [PI-14.02(b)]:**

Upon approval of this agreement, RVA District Connect will provide access and enroll students in requested digital learning courses at the direction of the (entity name). Students receiving services will remain enrolled in (entity name). Student supports beyond curriculum or associated instruction will be provided by (entity name). RVA District Connect will also provide support, training and professional development opportunities for staff at (entity name).

The (entity name) retains all associated special education and/or related services should they be needed for students to complete and partake in digital learning options provided by RVA District Connect.

(Entity name) students are wholly the educational responsibility of (entity name) including but not limited to the enforcement of coursework completion, attendance, technology access, technology support, and behavior management. The RVA supports (entity name) in the educational best interest of all students and families. In those efforts, RVA will report failures of pupils overseen by RVA teachers to participate within the RVA District Connect’s program expectations to (entity name)’s designated contact.

**Fiscal Agent [PI-14.02(c)1,2,3 (e)]:**

The RVA, under the authorization and fiscal oversight of the MAPSD, will be the fiscal agent. RVA instructors will operate in accordance with Wisconsin statute and follow the RVA’s operational policies, salary schedule, take part in staff development, and be supervised by RVA administration. The RVA will account for all employment responsibilities included but not limited to teacher retirement, worker’s compensation, and unemployment insurance.

(Entity name) students are not dually-enrolled in the RVA or Medford MAPSD and are not factored into pupil membership in either RVA or MAPSD.

As fiscal agent, the RVA will establish and maintain records in accordance with the uniform accounting system prescribed by the DPI under §115.28(13); file all required financial reports with the DPI; and, upon request of the Department, file a copy of the contract and the plan of operation with the Department.



**Budget Reconciliation [PI-14.02(d)(f)(h)]:**

**District Connect Access Fees**

The (entity name) will be assessed an annual "RVA District Connect Exclusive Access Fee" based upon the number of unique student course enrollments provided by the RVA District Connect over the course of the year. This fee is fixed and billed at the end of year reconciliation. Fees are based upon the following table:

| <b>RVA District Connect Exclusive Access Fee</b> |         |
|--|---------|
| <b>Based on Total Student Course Enrollments</b> |         |
| 0  | \$1,000 |
| 1-24   | \$1,500 |
| 25-74  | \$3,000 |
| 75-149   | \$4,500 |
| 150-399  | \$6,000 |
| 400-999  | \$7,500 |
| 1,000  | \$9,000 |

**Course/Digital Content Costs**

(Entity name) will be provided access to all the courses available through the Wisconsin eSchool Network (Wisconsin Digital Learning Collaborative) and other curricular contracts held by the RVA. (Entity name) will be charged all associated costs for content of digital courses and associated instruction as applicable. This amount is billed in aggregate of all course enrollments at the end of year reconciliation.

The RVA reserves the right to restrict the availability of services depending upon employee caseload maximums and the ability to acquire and retain employees.

**Support & Professional Development**

Professional development and ongoing technical support and training will be provided to (entity name) staff by the RVA's District Connect team at no additional cost unless otherwise communicated.

**Miscellaneous:**

This Agreement and any dispute arising from or related to this Agreement shall be governed by the laws of the State of Wisconsin.

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Agreement.

This Agreement shall be for one school year. This Agreement shall not automatically be renewed for the next school year. However, either Party may request to renew the Agreement beyond the current school year. Renewal requests will not be effective unless confirmed in writing by both Parties.

If either Party shall breach any term, covenant, or condition of this Agreement, this Agreement may be terminated by the non-breaching Party or a reasonable time may be given to permit compliance at the option of the non-breaching Party. The Agreement may be immediately terminated for conduct by an employee of a Party involving the health and safety of participants or health and safety concerns.

The RVA's failure to demand strict performance of any of the terms, covenants, or conditions set forth herein shall not be construed as a continuing waiver or relinquishment thereof. The RVA may, at any time, demand strict and complete performance by the \*\*\*\*\* (entity name) of such terms, covenants, or conditions.

\*\*\*\*\* (Entity name) shall maintain compliance with all applicable federal and state laws, rules and regulations. Failure to do so will be recognized as grounds for declaring a breach of contract hereunder.

This Agreement constitutes the entire Agreement between the Parties and shall supersede all previous communications and commitments, whether written or verbal, between the Parties regarding the subject matter of this Agreement. No Agreement or understanding changing, modifying, or extending this Agreement, shall be binding on either Party unless in writing and signed by both Parties' authorized representatives.

Program Contacts: Alli Ranum, RVA Director of District Connect, MAPSD, will be the responsible contact person. The designated contact for (entity name) will be \_\_\_\_\_.

**Agreement Renewal:**

This Agreement will be reviewed and may be renewed annually.

*Recommended Changes by RVA*

*Approved by Governance Board*

FILE: RVA-IIB

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
RURAL VIRTUAL ACADEMY**

**DATE ADOPTED:** December 17, 2009    **FILE SECTOR:** RURAL VIRTUAL ACADEMY  
**DATE REVISED:** April 19, 2012        **POLICY TITLE:** SCHOOL AND CLASS SIZE  
**DATE REVIEWED:** January 17, 2013  
**DATE REVISED:** January 16, 2014  
**DATE REVISED:** February 19, 2015  
**DATE REVISED:** February 18, 2016  
**DATE REVISED:** January 26, 2017  
**DATE REVISED:** January 25, 2018  
**DATE REVISED:** December 17, 2018  
**DATE REVISED:** January 27, 2020  
**DATE REVISED:** December 21, 2020  
**DATE REVISED:** December 20, 2021  
**DATE REVISED:**

School and class sizes for the Rural Virtual Academy (RVA) are to be determined by the RVA Governance Board. The RVA Governance Board recognizes that optimal educational achievement for students enrolled in a virtual school setting will be best served by considering the following criteria when determining both school and class sizes:

- Ages of the students being assigned to the class.
- Degree of independent learning expected or demonstrated by the assigned students.
- Number of at-risk or special needs students.
- Facility limitations.
- Available financial resources.

Using these considerations, the RVA Governance Board will establish class and school size guidelines including recommended maximum enrollments. The Governance Board recognizes that class sizes greater than the maximum may be approved.

It is the policy of the RVA Governance Board to recommend class sizes of 35 students in grades Pre-K through 12 direct instruction classes, 50 students in Pre-K through 12 independent classes and a total of 150 330 students (based on a 25:1 student teacher ratio) in special education. The total school size for the RVA is ~~2,100~~ 2,200 students.

*accurately reflects today's count*

**CROSS REFERENCE:** RVA-JECBD  
**LEGAL REFERENCE:** §118.001, 118.51(5), 120.12(2), 120.13(1)

MEDFORD AREA PUBLIC SCHOOL DISTRICT  
RURAL VIRTUAL ACADEMY

|                                 |                                      |
|---------------------------------|--------------------------------------|
| DATE ADOPTED: December 18, 1997 | FILE SECTOR: RURAL VIRTUAL ACADEMY   |
| DATE REVISED: March 15, 2007    |                                      |
| DATE REVISED: April 16, 2009    | POLICY TITLE: SCHOOL OPEN ENROLLMENT |
| DATE REVISED: May 20, 2010      |                                      |
| DATE REVISED: April 19, 2012    |                                      |
| DATE REVISED: January 17, 2013  | DATE REVIEWED: January 27, 2020      |
| DATE REVISED: January 16, 2014  | DATE REVIEWED: January 24, 2022      |
| DATE REVISED: December 14, 2015 | DATE REVIEWED:                       |
| DATE REVISED: January 25, 2018  |                                      |
| DATE REVISED: May 17, 2018      |                                      |

This policy shall be administered in accordance with the state public school open enrollment law and Medford Area Public School District (MAPSD).

NON-RESIDENT SCHOOL OPEN ENROLLMENT STUDENTS - (FULL-TIME)

A nonresident student may apply for full-time enrollment to the Rural Virtual Academy (RVA) under the open enrollment program. The form shall require an applicant to indicate that they are applying to attend a virtual charter school, the number of virtual charter schools to which they are applying, and whether they are a sibling of a student currently enrolled in a virtual charter school through the open enrollment program. Applications will be accepted and acted upon in accordance with procedures and timelines specified in state law.

RVA shall consider the following criteria when accepting or rejecting a nonresident student's application for full-time enrollment:

Space Availability

RVA shall determine, the maximum number of students who can be enrolled without jeopardizing the quality of the instructional program (following policy RVA-IIB regarding school and class size).

RVA reserves the exclusive right to establish program size and to limit enrollment based upon the capability to properly allocate available resources, create and maintain waiting lists, create and maintain a proper learning environment, and comply with contracts, grants, and applicable laws and regulations.

Student to Teacher Ratio

A student who is rejected under space availability criteria, but has siblings who are accepted, may be considered for enrollment through special consideration under a student to teacher ratio criteria established by administration. In no case; however, will a student considered under this section be accepted if it negatively affects the quality of the education provided to current students. Also, students who might otherwise be accepted under other criteria listed in this policy may be rejected based on student to teacher ratios.

### Sibling Preferences/ Guarantees

Preference must be given to any non-resident student currently attending RVA or MAPSD full time and to their siblings.

- Preference requires space.
- If there are no spaces, even students entitled to preference must be denied.

Guarantee may be given to currently attending students or their siblings.

- Guarantee means approval regardless of space.
- District must have policy to guarantee approval – otherwise may only grant preference.

### Expelled Students

Students who have been expelled by a school district during the current school year, preceding two school years, or who have disciplinary procedures pending as outlined in state law may be denied under the open enrollment policy. If an expulsion or expellable behavior occurs after initial acceptance of the student and prior to the student starting school in MAPSD RVA, the district may deny the enrollment of that student.

### Students with Disabilities

A non-resident student identified as a student with a disability will only be considered for enrollment if the special education program or related services described in the student's IEP are currently available within RVA.

### Screening for Special Education Status

All applicant students will be screened to determine:

1. Whether or not the student is a student with an identified disability and
  - is receiving services through an IEP, or
  - has received services and was dismissed through the IEP process, or
  - refused services, rejected placement or discontinued placement.
2. Whether or not the student is suspected of having a disability but has not been evaluated either by a school district or outside agency (clinic, hospital, university, etc.).

### Suspected Disabilities

Any student suspected of having a disability will not be considered for acceptance without completion of an IEP evaluation. A non-resident student, who has an identified disability and is not receiving services, will not be considered for acceptance without a valid individualized educational program (IEP) and placement consent.

### Age Eligibility

The nonresident school district is not required to evaluate the student and may deny the student's open enrollment based on the student not being old enough to attend school.

## NONRESIDENT SCHOOL OPEN ENROLLMENT STUDENTS – PART-TIME/ HIGH SCHOOL

MAPSD may enroll non-resident students who are currently enrolled in a public high school on a part-time basis in accordance with state law.

A non-resident part-time student may attend no more than two courses at any one time in a non-resident district.

### A. Application Requirements and Acceptance

Non-resident high school students interested in taking one or two courses in RVA shall apply at least six weeks prior to the date the course is scheduled to commence. Upon receipt of the application, the open enrollment coordinator shall forward a copy of the application to the student's resident district. The resident district must then determine if it accepts or rejects the application and must notify the MAPSD.

MAPSD open enrollment coordinator shall decide if the non-resident applicant is to be accepted. The open enrollment coordinator shall review the application to determine if the non-resident student has met all necessary pre-requisites, is at the appropriate grade level and any other established requirements for entry into the course(s). Board of Education (BOE) policies and criteria for accepting and rejecting applications for students who reside in another school district shall follow the same policies and criteria for entry into the course that the BOE may give preference to residents of the school district.

### B. Resident Preference

Using the usual enrollment maximums that would apply in scheduling resident students, the open enrollment coordinator shall determine if non-resident space is available. Preference shall be given to resident students. The open enrollment coordinator shall notify the student and their resident district of the acceptance or rejection at least one week prior to the date the course is scheduled to commence. If the non-resident student is rejected, the reason(s) for rejection shall be included in the notice.

## APPLICATIONS SUBMITTED UNDER ALTERNATIVE OPEN ENROLLMENT CRITERIA

### Eligibility Criteria

A parent or guardian of a student who wishes to attend school in a nonresident school district may submit an open enrollment application outside of the regular open enrollment application period or in lieu of it if the student meets one of the following criteria and the parent describes the criteria that the student meets in the application:

- The resident BOE determines that the student has been the victim of a violent criminal offense in a school in the resident school district. The application must be made within thirty (30) days of the resident BOE's determination.
- The student is or has been a homeless student in the current or immediately preceding school year.
- The student has been the victim of repeated bullying and harassment and the following apply: (a) the student's parent or guardian must have reported the bullying or harassment to the BOE or designee under a bullying/harassment complaint process and (b) in spite of action taken by the BOE or designee, the repeated bullying and harassment continues.

- The place of residence of the student's parent or guardian and of the student has changed as a result of military orders. The application must be made within thirty (30) days of the date on which the military orders changing the place of residence were issued.
- The student moved into Wisconsin. The application must be made within thirty (30) days after moving into the state.
- The student's residence has changed as a result of a court order or custody agreement or because the student was placed in or removed from a foster home or with a person other than the student's parent. The application must be made within thirty (30) days after the student's change in residence.
- The student's attendance in a school in the nonresident school district is considered to be in the best interests of the student. The application must explain the reasons for requesting this exception and why attendance at the nonresident school district is in the best interests of the student.

ATTENDANCE OF OPEN ENROLLMENT STUDENTS

All students attending RVA Charter School, are subject to be active participants in the virtual school. Students who fail to participate fully in a virtual school setting are subject to removal from the virtual school and may be remanded back to the resident school district following Wisconsin Statute 118.40(8)(g) and BOE policy RVA-JE.

**CROSS REFERENCE:** RVA-IIB, RVA-JE  
**LEGAL REFERENCE:** §118.13, 118.14, 118.40 (8)(h), 118.51 (15)(g), 121.54(10), 121.58(2)(A), 121.81, 121.84 Wis. Stats., 1999 Wisconsin Act 117, Chapter 115, Subchapter V, Wis. Stats., 2012 Wisconsin Act 114, Act 304

48.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT  
RURAL VIRTUAL ACADEMY**

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|--|---|
| <b>DATE ADOPTED:</b> December 18, 1997 | <b>FILE SECTOR:</b> RURAL VIRTUAL ACADEMY |
| <b>DATE REVISED:</b> March 15, 2007    | <b>POLICY TITLE:</b> OPEN ENROLLMENT      |
| <b>DATE REVISED:</b> April 16, 2009    | <b>PROCEDURES</b>                         |
| <b>DATE REVISED:</b> May 20, 2010      |   |
| <b>DATE REVISED:</b> April 19, 2012    | <b>DATE REVIEWED:</b> January 27, 2020    |
| <b>DATE REVISED:</b> January 17, 2013  | <b>DATE REVIEWED:</b> January 24, 2022    |
| <b>DATE REVISED:</b> January 25, 2018  | <b>DATE REVIEWED:</b>                     |
| <b>DATE REVISED:</b> May 17, 2018      |   |

NON-RESIDENT STUDENT OPEN ENROLLMENT APPLICATIONS

Full-Time Enrollment

- The parent(s)/guardian(s) of a non-resident student who wishes to attend school in the RVA shall complete and submit an online application. The application may include a request to attend a specific school or program offered by MAPSD, including RVA. The application shall be submitted no earlier than the first Monday of February and no later than the last weekday in April in the school year immediately preceding the school year in which the student wishes to attend.
- By the first Friday following the first Monday in May, MAPSD shall send the nonresident school district a copy of the IEP developed for a student with a disability whose parent submitted an application.
- All applications shall be reviewed using the acceptance/rejection criteria outlined in BOE policy. The open enrollment coordinator shall submit recommendations regarding acceptance or rejection of applications to the BOE for action. No action shall be taken on any application before May 1.
- On or before the first Friday following the first Monday in June following receipt of the application, the applicant shall be notified, in writing, of whether the application has been accepted. If the application has been accepted, the notification shall identify the specific school or program that the applicant may attend in the following school year. If the application is rejected, the notice shall include the reason(s) for the rejection.
- On or before the second Friday following the 1<sup>st</sup> Monday in June following receipt of a copy of the application, if a resident BOE denies a student's enrollment in a nonresident school district, MAPSD shall notify the applicant and the nonresident BOE in writing that the application has been denied and include in the notice the reason for the denial.
- If an application is accepted on or before the last Friday in June following receipt of a notice of acceptance, or within 10 days of receiving a notice of acceptance if a student is selected from a waiting list, the student's parent shall notify the nonresident school of the student's intent to attend a school in that school district in the following school year.
- Annually by July 7, the student's district of residence shall be notified of the names of those students from that district who will be attending school in MAPSD the following school year. If a student is selected from a waiting list, the nonresident school district shall report the name of the student to the student's resident school district within 10 days of receiving notice of the student's selection.



## PART-TIME OPEN ENROLLMENT APPLICATIONS

### Application Process:

- Applications are available at <https://dpi.wi.gov/oe> or from the resident/nonresident school district.
- The student's parent/ guardian is required to sign the application form. By signing the form, the parent grants permission for the nonresident school district to request and obtain from the resident school district (or district of attendance) records that are necessary to determine whether or not the student is in high school and whether the student meets the prerequisites for the courses.
- Apply with the nonresident school district (the district in which the student wishes to take the course).
- Apply no later than six weeks before the scheduled start of the course.
- Application form must be received in the nonresident school district by that date – a postmark is not sufficient.
- Late applications will not be accepted.
- It is the responsibility of the parent/student to find out the starting date for the course.

### Approval / Denial Process (Nonresident District):

- No later than one week before the start date of the course, the nonresident school district is required to notify the student if the application is approved or denied.
- The nonresident school district may deny a student's application only for the following reasons:
  - Space is not available in the course.
  - The student is not in the high school grades.
  - The student does not meet the nonresident school district's criteria for being admitted to the course.
  - The student is not enrolled in a public high school in Wisconsin.

### Approval / Denial Process (Resident District):

- No later than one week before the start date of the course, the resident school district is required to notify the student:
  - If the application is denied (notification is not required for approval).
  - If the course does not meet the high school graduation requirements in the resident school district (although the student may attend the course even if it does not meet the high school graduation requirements).
- The resident school district may deny a student's application only for the following reasons:
  - The cost of the course creates an undue financial burden on the resident school district.
  - The course conflicts with the IEP for a student who needs special education.

### Notification of the Student's Intent to Attend the Course:

- If the student has been notified that they are accepted into the course, the parent must notify both the nonresident and resident school districts whether or not the student will attend the course by the last weekday (excluding state holidays) before the course starts.

#### Appeals:

- If the application is rejected by either the resident or nonresident school district, the parent may appeal the decision to the Department of Public Instruction (DPI) within 30 days. DPI is required to uphold the BOE's decision, unless DPI finds that the decision was arbitrary or unreasonable. DPI's decision is final.

#### Transportation:

- The parent is responsible for transporting the student to and from the course in the nonresident school district.
- The parent may apply to DPI for a prorated reimbursement of the actual transportation costs. There is a maximum statewide appropriation for transportation reimbursement. Preference for reimbursement will be given to families that are eligible for free or reduced price lunches under the federal school lunch program.
- Claims for transportation reimbursement may be submitted to DPI at the end of the school year. The online claim form will be available starting June 1 on the open enrollment website at <https://dpi.wi.gov/oe>. Claims are due no later than July 15.

#### NON-RESIDENT RANDOM SELECTION PROCESS

MAPSD RVA shall determine, in advance of the January Board of Governance meeting, the availability of spaces in each grade/program and the number of non-resident applicants. When space is available, first preference will be given to any students who are currently enrolled full time in the district and their siblings.

If the RVA receives more nonresident student applications for full time enrollment than there are spaces available, determination of which students to accept shall be made on a random basis as follows. At a BOE Policy Committee Meeting in May:

- All applications shall be assigned a number and the numbers placed in a container.
- The numbers shall be drawn and listed in the order they are drawn.
- Applications shall be accepted based on their order on the list and the number of spaces available in the district schools or programs.
- Those student applicants not selected in this random process will be placed on a numbered waiting list.
- As space becomes available, but prior to the third Thursday in September, the district shall randomly select the appropriate number of applicants from the waiting list using the procedures set forth in this section, Non-Resident Random Selection Process, but only if the student will be in attendance in the nonresident school district on the third Friday in September. If a student is accepted from a waiting list after the start of the school term, it is the responsibility of the student's parent to immediately notify the resident school district of the student's intent to attend school in the nonresident school district in the current term.
- Parents/guardians of the student applicants will be notified of the applicant selection and will have 10 days in which to accept the open enrollment offer. Acceptance of the offer to attend must be in writing addressed to the open enrollment coordinator, Medford Area Public School District, 124 West State Street, Medford, WI 54451 and be received or postmarked no later than 4:00 p.m. on the tenth (10<sup>th</sup>) day. All applicants must be enrolled in MAPSD prior to, and in accordance with, the third (3<sup>rd</sup>) Friday in September count date.

APPLICATIONS SUBMITTED UNDER  
ALTERNATIVE OPEN ENROLLMENT PROCEDURES

Application Review and Approval Process

- When the district receives an open enrollment application that has been submitted under the alternative open enrollment criteria outlined above, whether it is submitted by a nonresident student or a resident student, the application shall be forwarded to the open enrollment coordinator for review and recommendations.
  - A. If the application involves a nonresident student seeking to attend school in the district under open enrollment, the district will:
    - Immediately send a copy of any paper application received by the district to the student's resident school district, or, if applicable, the student's anticipated resident school district.
    - Work with the resident district (or the anticipated resident district) identified in the application to determine where the applicant is currently attending school and to determine from which school the district will receive any relevant special education records (i.e., the student's current IEP) and/or disciplinary records (i.e., expulsion records). If the applicant is not currently attending school in the resident district, the district will request such records from the school or school district the student is attending or most recently attended; and
    - Within 10 days after receiving, or, if necessary, developing an IEP for a student with a disability, provide an estimate to the resident district of the costs to provide the student with special education or related services.
  - B. If the application involves a resident student who is attending, or who previously attended school in the district, the district shall send the nonresident school district to which the open enrollment application was made a copy, if applicable, of the student's IEP and any expulsion or other relevant discipline-related records within 10 days of receiving the application.
- The open enrollment coordinator shall review the application using the acceptance/denial criteria outlined in BOE policy. The open enrollment coordinator shall submit recommendation(s) regarding acceptance or denial of the application to the administration for action.
  - A. The district may deny an application of a resident student if (1) it determines that the criteria relied on by the parent or guardian to submit the application do not apply to the student or (2) it determines that the cost of special education and related services required in the IEP for a student with a disability is an undue financial burden (except as to an applicant who the BOE determined was the victim of a violent crime).
  - B. The district may deny an application of a nonresident student:
    - for the same reasons it may deny an application submitted during the regular open enrollment application period; or
    - if the application relies on the best interests of the student criteria and the district determines that open enrollment is not in the student's best interest.

- If the application involves a nonresident student seeking to attend school in the district, the district will notify the applicant, in writing, whether the application has been approved or denied no later than twenty (20) days after receiving the application.
  - A. If the application has been denied, the notification shall include the reasons for the denial. To the extent consistent with state law and district policy, acceptance of an application may be contingent or subject to revocation.
  - B. If the district has approved the open enrollment application of a nonresident student, the notification provided to the applicant shall identify the specific school or program that the student may attend. A nonresident student accepted for enrollment may immediately begin attending the assigned school or program in the district and shall begin attending the school or program no later than the fifteenth (15<sup>th</sup>) day following receipt of the notice of acceptance. If the nonresident student has not enrolled in or attended school in the district by that date, the district may notify the student's parent or guardian, in writing, that the student is no longer authorized to attend the school or program in the district.
  - C. To the extent that there is a delay in the district's receipt of any relevant disciplinary records from another school or school district, the district will review and act upon such records promptly, and, if necessary, inform the student that final confirmation of the district's approval of the application is contingent upon the district's receipt and review of such records.
- If, for purposes of the application, the district is identified as the resident school district, the district shall notify the applicant whether the application has been approved or denied in accordance with any deadlines established by the state law or Department of Public Instruction rule. Normally, the district will issue such notifications no later than 20 days after the district's receipt of the application. In addition:
  - A. If the application has been denied, the notification shall include the reasons for the denial. To the extent consistent with state law and district policy, approval of an application may be contingent or subject to revocation.
  - B. If the student is a student with a disability, the district shall normally make a determination whether the nonresident school district's estimate of relevant special education and services costs constitutes an undue financial burden on the district no later than twenty (20) days after the district has received the relevant estimate.

#### ATTENDANCE OF OPEN ENROLLMENT STUDENTS

All students attending RVA Charter School are subject to be active participants in the virtual school. Students who fail to participate fully in a virtual school setting are subject to removal from the virtual school and may be remanded back to the resident school district following Wisconsin Statute 118.40(8)(g) and BOE policy RVA-JE.