

# **Stoughton Area School District Finance Committee**

**Financial Update Report  
December 31, 2020**

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**Fund 10 (General) & Fund 27 (Special Education)**  
**Revenue & Expense Update**  
**December 2020**

**Revenues**

- The district did not receive property taxes during the month of December. The breakdown of our 20-21 tax levies has been attached for your review (page 16).
- The district received Equalization Aid in the amount of \$3.14 million during the month of December.
- The district received Special Ed Aid in the amount of \$244,639 during the month of December.

**Expenses**

- Object 321 reflects costs related to installation of fiber optics at River Bluff, Fox Prairie, High School, and Sandhill.
- Technology equipment purchased during December included wireless microphones, document cameras, and iPads for Kindergarten. The Maintenance Department purchased drop spreaders, Iso-Aire compact air purifiers, and a water heater. Also purchased were touch-free faucets using CARES Act funds,

**2020-21 Revenue Budget by Source**  
**12/31/2020**

| <b>Source Code</b> | <b>Description</b>      | <b>Fund 10</b> | <b>Fund 27</b> | <b>Total</b> | <b>% of Budget</b> |
|--------------------|-------------------------|----------------|----------------|--------------|--------------------|
| 100                | Fund Transfer           | -              | 4,621,322      | 4,621,322    | 0.00%              |
| 211                | Tax Levy                | 23,425,795     | -              | 23,425,795   | 54.26%             |
| 200                | Other Local Sources     | 378,165        | -              | 378,165      | 0.88%              |
| 300                | Interdistrict Sources   | 729,849        | -              | 729,849      | 1.69%              |
| 500                | Intermediate Sources    | -              | -              | -            | 0.00%              |
| 621                | 621 General State Aid   | 12,442,265     | -              | 12,442,265   | 28.82%             |
| 600                | 600 Other State Sources | 2,617,097      | 1,711,426      | 4,328,523    | 10.03%             |
| 700                | 700 Federal Sources     | 986,369        | 775,381        | 1,761,750    | 4.08%              |
| 800                | 800 Capital Lease       | 100            | -              | 100          | 0.00%              |
| 900                | 900 Other Revenues      | 109,273        | -              | 109,273      | 0.25%              |
|                    | Totals                  | 40,688,913     | 7,108,129      | 47,797,042   | 100.00%            |
|                    | Fund 27 Transfer        |                |                | (4,621,322)  |                    |
|                    | Net Budget Totals       |                |                | 43,175,720   |                    |

**2020-21 Expenditure Budget by Object**  
**12/31/2020**

| <b>Object Code</b> | <b>Description</b>  | <b>Fund 10</b> | <b>Fund 27</b> | <b>Total</b> | <b>% of Budget</b> |
|--------------------|---------------------|----------------|----------------|--------------|--------------------|
| 100                | Salaries            | 18,373,837     | 4,431,313      | 22,805,150   | 52.82%             |
| 200                | Benefits            | 7,695,290      | 2,206,771      | 9,902,061    | 22.93%             |
| 300                | Purchased Services  | 6,859,360      | 442,423        | 7,301,783    | 16.91%             |
| 400                | Non-Capital Objects | 1,403,379      | 27,622         | 1,431,001    | 3.31%              |
| 500                | Capital Objects     | 823,065        | -              | 823,065      | 1.91%              |
| 600                | Debt Retirement     | 76,290         | -              | 76,290       | 0.18%              |
| 700                | Insurances          | 383,713        | -              | 383,713      | 0.89%              |
| 800                | Fund Transfer       | 4,971,322      | -              | 4,971,322    | 0.81%              |
| 900                | Other Objects       | 102,657        | -              | 102,657      | 0.24%              |
|                    | Totals              | 40,688,913     | 7,108,129      | 47,797,042   | 100.00%            |
|                    | Fund 27 Transfer    |                |                | (4,621,322)  |                    |
|                    | Net Budget Totals   |                |                | 43,175,720   |                    |

| <b>Summary</b>                     |  |            |
|------------------------------------|--|------------|
| Total Budgeted Revenue             |  | 43,175,720 |
| Total Budgeted Expenditures        |  | 43,175,720 |
| Total Budgeted Use of Fund Balance |  | -          |

| Object Number | Object Description             | 2020-21<br>FYTD Revised Bdg | 2020-21<br>YTD Activity | 2020-21<br>YTD % | 2019-20<br>YTD Activity |
|---------------|--------------------------------|-----------------------------|-------------------------|------------------|-------------------------|
| 110           | GEN INTERFUND TRANSF           | 4,621,322.00                | 0.00                    | 0.00             | 0.00                    |
| 1--           | OPERATING TSFR. IN             | 4,621,322.00                | 0.00                    | 0.00             | 0.00                    |
| 211           | PROPERTY TAX                   | 23,425,795.00               | 23,425,795.00           | 100.00           | 23,662,865.00           |
| 212           | PROP TAXES CHARGBAC            | 892.00                      | 892.00                  | 100.00           | 1,053.00                |
| 213           | MOBILE HOME TAX                | 35,000.00                   | 7,575.02                | 21.64            | 9,560.10                |
| 262           | RESALE                         | 0.00                        | 31,720.00               | 0.00             | 47,963.83               |
| 271           | ADMISSIONS                     | 47,000.00                   | 0.00                    | 0.00             | 34,512.26               |
| 279           | OTH SCH ACTIV INCOME           | 3,000.00                    | 0.00                    | 0.00             | 0.00                    |
| 280           | INTEREST ON INVESTMT           | 80,000.00                   | 7,259.14                | 9.07             | 51,796.81               |
| 292           | STUDENT FEES                   | 103,200.00                  | 32,000.00               | 31.01            | 70,240.00               |
| 293           | RENTALS                        | 107,973.00                  | 28,569.90               | 26.46            | 38,749.60               |
| 295           | SUMMER SCHOOL REVENU           | 0.00                        | 10.00                   | 0.00             | 83.00                   |
| 297           | STUDENT FINES                  | 1,100.00                    | 361.00                  | 32.82            | 1,674.00                |
| 299           | MISCELLANEOUS                  | 0.00                        | 0.00                    | 0.00             | 2,500.00                |
| 2--           | LOCAL SOURCES REV              | 23,803,960.00               | 23,534,182.06           | 98.87            | 23,920,997.60           |
| 315           | TRNST OF STATE AID - SCH RG ED | 7,814.00                    | 0.00                    | 0.00             | 6,000.00                |
| 317           | TRANSIT OF FED AID FROM WI SCH | 18,878.00                   | 0.00                    | 0.00             | 7,962.35                |
| 345           | GEN TUIT-OPEN ENROLL           | 673,335.00                  | 0.00                    | 0.00             | 0.00                    |
| 348           | TRANSPORTATION FEES            | 25,000.00                   | 0.00                    | 0.00             | 7,756.64                |
| 390           | OTHER PYMTS FROM WI SCHOOL DIS | 4,822.00                    | 0.00                    | 0.00             | 0.00                    |
| 3--           | INTERDISTRICT PAYMENTS (WI)    | 729,849.00                  | 0.00                    | 0.00             | 21,718.99               |
| 611           | SPECIAL EDUCATION AID          | 1,630,926.00                | 489,278.00              | 30.00            | 425,454.00              |
| 612           | TRANSPORTATION AID             | 36,370.00                   | 0.00                    | 0.00             | 0.00                    |
| 613           | LIBRARY AID                    | 89,050.00                   | 0.00                    | 0.00             | 0.00                    |
| 619           | OTHER STATE CATEGORICAL AID    | 0.00                        | 0.00                    | 0.00             | 148.75                  |
| 621           | EQUALIZATION AID               | 12,442,265.00               | 4,898,268.00            | 39.37            | 4,665,306.00            |
| 625           | HIGH COST SPEC ED AID          | 80,500.00                   | 0.00                    | 0.00             | 0.00                    |
| 630           | STATE SPECIAL PROJEC           | 75,000.00                   | 4,584.67                | 6.11             | 43,971.92               |
| 660           | STATE REV THRU LOCAL           | 5,000.00                    | 0.00                    | 0.00             | 359.56                  |
| 691           | COMPUTER AID                   | 178,035.00                  | 0.00                    | 0.00             | 0.00                    |
| 695           | PER PUPIL AID                  | 2,189,642.00                | 0.00                    | 0.00             | 0.00                    |
| 699           | OTHER STATE REVENUE            | 44,000.00                   | 0.00                    | 0.00             | 0.00                    |
| 6--           | STATE SOURCE REVENUE           | 16,770,788.00               | 5,392,130.67            | 32.15            | 5,135,240.23            |
| 730           | FEDERAL SPECIAL PROJ           | 1,237,206.00                | 392,555.86              | 31.73            | 235,867.71              |
| 751           | ESEA - TITLE I                 | 349,544.00                  | 87,638.38               | 25.07            | 87,760.13               |
| 780           | FEDERAL THRU STATE NOT DPI     | 175,000.00                  | 0.00                    | 0.00             | 11,289.87               |
| 7--           | FEDERAL SOURCES REV            | 1,761,750.00                | 480,194.24              | 27.26            | 334,917.71              |
| 861           | EQUIPMENT AND VEHICLE SALES    | 100.00                      | 0.00                    | 0.00             | 0.00                    |
| 8--           | OTHER FINANCING SOUR           | 100.00                      | 0.00                    | 0.00             | 0.00                    |
| 964           | INSURANCE ADJUSTMENT           | 54,000.00                   | 0.00                    | 0.00             | 20,791.16               |
| 971           | REFUND OF PRIOR YR EXPENSES    | 45,273.00                   | 27,596.72               | 60.96            | 5,737.64                |
| 990           | OTHER MISCELLANEOUS REVENUES   | 10,000.00                   | 11,203.47               | 112.03           | 18,532.27               |
| 9--           | OTHER REVENUE                  | 109,273.00                  | 38,800.19               | 35.51            | 45,061.07               |

| <u>Object</u> | <u>Object</u>        | <u>2020-21</u>           | <u>2020-21</u>      | <u>2020-21</u> | <u>2019-20</u>      |
|---------------|----------------------|--------------------------|---------------------|----------------|---------------------|
| <u>Number</u> | <u>Description</u>   | <u>FYTD Revised Bdgt</u> | <u>YTD Activity</u> | <u>YTD %</u>   | <u>YTD Activity</u> |
|               | Grand Revenue Totals | 47,797,042.00            | 29,445,307.16       | 61.60          | 29,457,935.60       |

Number of Accounts: 104

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

| Object Number | Object Description             | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|---------------|--------------------------------|----------------|----------------------|---------------|----------------------|
| 101           | ADMINISTRATOR                  | 1,714,959.00   | 852,141.95           | 49.69         | 839,055.01           |
| 102           | SUMMER SCHOOL PRINCIPAL        | 10,158.00      | 5,079.00             | 50.00         | 4,931.37             |
| 114           | TEACHERS-CONTRACT              | 14,510,699.00  | 4,750,716.76         | 32.74         | 4,891,057.48         |
| 115           | TEACHERS-SUMMER SCHOOL         | 102,001.00     | 19,790.48            | 19.40         | 30,449.30            |
| 116           | TEACHER NON-CONTRACT           | 137,423.00     | 32,183.26            | 23.42         | 48,955.15            |
| 117           | SUBSTITUTE TEACHERS            | 411,020.00     | 55,745.00            | 13.56         | 151,110.25           |
| 121           | SUPERVISORS                    | 769,460.00     | 359,755.70           | 46.75         | 400,958.36           |
| 131           | ADMINISTRATIVE ASSISTANTS      | 833,283.00     | 366,272.97           | 43.96         | 359,573.35           |
| 132           | ADMINISTRATIVE ASSISTANT SUBS  | 15,000.00      | 0.00                 | 0.00          | 3,276.00             |
| 133           | OTHER ADMIN. ASSISTANTS        | 19,795.00      | 1,616.64             | 8.17          | 4,757.59             |
| 134           | EDUCATIONAL ASSISTANTS         | 1,223,515.00   | 418,712.94           | 34.22         | 442,032.20           |
| 135           | OTHER EA'S                     | 56,652.00      | 5,203.66             | 9.19          | 25,883.66            |
| 137           | ADMIN. ASSISTANT OVERTIME      | 19,500.00      | 6,181.96             | 31.70         | 6,649.51             |
| 138           | EA OVERTIME                    | 1,000.00       | 6.13                 | 0.61          | 198.99               |
| 139           | EA SUBS                        | 72,040.00      | 126.00               | 0.17          | 11,219.13            |
| 141           | BUS DRIVERS                    | 433,228.00     | 138,652.37           | 32.00         | 166,888.54           |
| 142           | BUS DRIVER SUBS                | 20,000.00      | 7,181.64             | 35.91         | 5,007.67             |
| 152           | BUILDINGS & GROUNDS            | 1,439,740.00   | 645,758.27           | 44.85         | 661,606.58           |
| 153           | WEEKEND CUSTODIANS             | 48,175.00      | 11,609.77            | 24.10         | 14,749.32            |
| 154           | CUST/MAINT OVERTIME            | 38,500.00      | 1,849.00             | 4.80          | 8,405.15             |
| 155           | SUB CUSTODIANS                 | 20,000.00      | 0.00                 | 0.00          | 0.00                 |
| 157           | B&G SUMMER HELP                | 4,000.00       | 0.00                 | 0.00          | 3,204.69             |
| 161           | OT/PT                          | 178,015.00     | 60,425.37            | 33.94         | 61,426.07            |
| 173           | POOL                           | 70.00          | 0.00                 | 0.00          | 0.00                 |
| 174           | NURSE                          | 115,529.00     | 38,509.68            | 33.33         | 41,237.84            |
| 177           | SUMMER HELP                    | 7,140.00       | 0.00                 | 0.00          | 3,451.81             |
| 178           | TECHNOLOGY SUPPORT             | 163,191.00     | 80,139.08            | 49.11         | 77,830.44            |
| 191           | ADDITIVE                       | 307,819.00     | 101,972.41           | 33.13         | 149,845.33           |
| 192           | EMPLOYEE STIPENDS              | 26,200.00      | 12,700.00            | 48.47         | 12,896.00            |
| 196           | LEADERSHIP                     | 95,538.00      | 31,263.97            | 32.72         | 37,137.94            |
| 197           | OTHER SALARIES                 | 11,500.00      | 2,582.38             | 22.46         | 4,572.45             |
| 1--           | SALARIES                       | 22,805,150.00  | 8,006,176.39         | 35.11         | 8,468,367.18         |
| 212           | RETIREMENT EMPLOYER            | 1,502,260.00   | 524,729.16           | 34.93         | 531,455.15           |
| 219           | OTHER RETIREMENT               | 189,754.00     | 9,518.52             | 5.02          | 9,518.52             |
| 222           | EMPLOYER SOCIAL SECURITY       | 1,711,418.00   | 586,466.05           | 34.27         | 626,066.30           |
| 230           | LIFE INSURANCE                 | 1,000.00       | 448.80               | 44.88         | 448.80               |
| 242           | HEALTH INSURANCE               | 3,886,715.00   | 1,382,632.53         | 35.57         | 1,324,848.35         |
| 243           | DENTAL                         | 453,749.00     | 161,197.82           | 35.53         | 162,956.44           |
| 249           | OTHER HEALTH INSUR             | 1,667,562.00   | 1,607,070.32         | 96.37         | 1,625,065.16         |
| 251           | INCOME PROTECT INSURANCE       | 113,789.00     | 40,872.25            | 35.92         | 41,822.46            |
| 290           | OTHER EMPLOYEE BENEFITS        | 350,814.00     | 171,500.00           | 48.89         | 166,500.00           |
| 291           | COLLEGE TUITION REIMBURSEMENT  | 20,000.00      | 3,150.00             | 15.75         | 3,075.00             |
| 296           | OTHER TAXABLE EMPLOYEE BENEFIT | 5,000.00       | 0.00                 | 0.00          | 0.00                 |
| 2--           | FRINGES                        | 9,902,061.00   | 4,487,585.45         | 45.32         | 4,491,756.18         |
| 310           | PERSONAL SERVICES              | 1,528,970.00   | 499,769.39           | 32.69         | 593,723.59           |
| 321           | TECHNOLOGY REPAIRS & MAINT     | 82,082.00      | 39,150.35            | 47.70         | 16,484.62            |
| 324           | NON-TECHNOLOGY REPAIR/MAINT    | 598,564.00     | 178,403.51           | 29.81         | 293,601.06           |
| 325           | VEHICLE/EQUIPMENT RENTAL       | 3,907.00       | 2,122.00             | 54.31         | 859.00               |
| 326           | SITE RENTAL                    | 10,000.00      | 10,000.00            | 100.00        | 10,000.00            |
| 327           | CONSTRUCTION SERVICES          | 483,866.00     | 14,488.00            | 2.99          | 247,033.15           |
| 331           | GAS FOR HEAT                   | 174,999.00     | 40,077.43            | 22.90         | 30,795.85            |
| 336           | ELECTRICITY NOT HEAT           | 411,981.00     | 172,974.98           | 41.99         | 170,576.04           |
| 337           | WATER                          | 63,000.00      | 22,532.89            | 35.77         | 24,630.57            |

| Object Number | Object Description             | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|---------------|--------------------------------|----------------|----------------------|---------------|----------------------|
| 339           | OTHER UTILITIES                | 39,715.00      | 19,373.34            | 48.78         | 14,570.00            |
| 341           | PUPIL TRAVEL                   | 122,175.00     | 6,949.13             | 5.69          | 16,468.06            |
| 342           | EMPLOYEE TRAVEL                | 70,384.00      | 9,160.77             | 13.02         | 38,538.56            |
| 343           | CONTRACT SERV TRAVEL           | 500.00         | 0.00                 | 0.00          | 0.00                 |
| 348           | FUEL                           | 107,600.00     | 0.00                 | 0.00          | 38,842.23            |
| 351           | ADVERTISING                    | 11,376.00      | 3,557.29             | 31.27         | 5,675.62             |
| 353           | POSTAGE                        | 27,299.00      | 356.16               | 1.30          | 3,367.04             |
| 354           | PRINTING & BINDING             | 20,601.00      | 4,389.39             | 21.31         | 11,366.33            |
| 355           | TELEPHONE                      | 80,073.00      | 38,537.41            | 48.13         | 42,473.21            |
| 358           | INTERNET ACCCESS               | 151,928.00     | 54,514.05            | 35.88         | 0.00                 |
| 359           | OTHER COMMUNICATIONS           | 100.00         | 41.45                | 41.45         | 120.70               |
| 361           | TECHNOLOGY SERVICES            | 15,000.00      | 0.00                 | 0.00          | 0.00                 |
| 362           | SOFTWARE SERVICES              | 647,756.00     | 363,142.38           | 56.06         | 287,249.80           |
| 370           | PYMT TO NON-GOV'T AGENCY/INDIV | 100,000.00     | 0.00                 | 0.00          | 66,558.00            |
| 371           | INST. PYMTS TO PRIVATE VENDORS | 71,071.00      | 24,706.00            | 34.76         | 10,394.08            |
| 373           | INST. PYMTS TO PRIVATE SCHOOLS | 171,700.00     | 40,337.25            | 23.49         | 49,511.10            |
| 381           | PYMT TO MUNICIPALITY           | 3,600.00       | 0.00                 | 0.00          | 3,597.71             |
| 382           | INTER-DIST PYMT-WI             | 2,105,805.00   | 14,779.00            | 0.70          | 14,264.00            |
| 386           | PAYMENT TO CESA                | 20,039.00      | 14,693.60            | 73.33         | 14,427.80            |
| 387           | PAYMENT TO STATE               | 177,692.00     | 2,120.20             | 1.19          | 10,326.12            |
| 390           | INTERFUND PAYMENTS             | 0.00           | 0.00                 | 0.00          | 3,272.50             |
| 3--           | PURCHASED SERVICES             | 7,301,783.00   | 1,576,175.97         | 21.59         | 2,018,726.74         |
| 410           | SUPPLIES & MATERIALS           | 886,248.00     | 279,944.89           | 31.59         | 311,692.63           |
| 415           | FOOD                           | 45,869.00      | 1,904.22             | 4.15          | 20,579.97            |
| 416           | MEDICAL SUPPLIES               | 40,708.00      | 33,627.27            | 82.61         | 0.00                 |
| 417           | PAPER                          | 40,000.00      | 4,967.00             | 12.42         | 14,468.00            |
| 420           | APPAREL                        | 26,925.00      | 16,973.30            | 63.04         | 12,870.97            |
| 431           | AUDIO-VISUAL MEDIA             | 3,965.00       | 2,765.48             | 69.75         | 405.36               |
| 432           | LIBRARY BOOKS                  | 36,975.00      | 14,648.77            | 39.62         | 10,564.06            |
| 433           | NEWSPAPERS                     | 489.00         | 192.00               | 39.26         | 918.08               |
| 434           | PERIODICALS                    | 4,850.00       | 5,314.47             | 109.58        | 3,075.64             |
| 435           | PROGRAM COMP SOFTWARE          | 5,000.00       | 0.00                 | 0.00          | 0.00                 |
| 439           | OTHER MEDIA SUPPLIES           | 900.00         | 0.00                 | 0.00          | 166.24               |
| 440           | NON-CAPITAL EQUIPMEN           | 102,357.00     | 63,305.56            | 61.85         | 36,752.79            |
| 450           | RESALE                         | 0.00           | 4,371.80             | 0.00          | 13,005.04            |
| 470           | TEXTBOOKS                      | 90,992.00      | 86,178.64            | 94.71         | 53,939.28            |
| 480           | SUPPLIES - TECHNOLOGY RELATED  | 2,900.00       | 0.00                 | 0.00          | 0.00                 |
| 481           | TECHNOLOGY SUPLIES             | 63,812.00      | 41,733.36            | 65.40         | 21,688.87            |
| 482           | TECHNOLOGY NON-CAPITAL EQUIP   | 61,631.00      | 29,488.35            | 47.85         | 15,948.01            |
| 483           | TECHNOLOGY NON-CAP SOFTWARE    | 7,980.00       | 797.92               | 10.00         | 432.92               |
| 490           | NON INSTR BOOK/MAGS/NEWSPAPER  | 9,400.00       | 733.43               | 7.80          | 1,183.08             |
| 4--           | NON-CAPITAL OBJECTS            | 1,431,001.00   | 586,946.46           | 41.02         | 517,690.94           |
| 551           | EQUIP ADD \$300-\$4999         | 218,294.00     | 40,118.30            | 18.38         | 48,071.53            |
| 553           | EQUIP ADDITION 5000+           | 29,039.00      | 0.00                 | 0.00          | 6,221.19             |
| 561           | EQUIPMENT REPLACEMT            | 12,000.00      | 0.00                 | 0.00          | 10,999.76            |
| 562           | VEHICLE REPLACEMENT            | 193,800.00     | 0.00                 | 0.00          | 14,172.00            |
| 581           | HARDWARE CAPITAL ACQUISITION   | 369,932.00     | 28,470.00            | 7.70          | 86,852.40            |
| 5--           | CAPITAL OBJECTS                | 823,065.00     | 68,588.30            | 8.33          | 166,316.88           |
| 678           | CAPITAL LEASES                 | 67,399.00      | 29,851.02            | 44.29         | 26,669.00            |
| 688           | CAPITAL LEASE INTERE           | 8,891.00       | 1,754.28             | 19.73         | 4,929.15             |



| Object Number        | Object Description             | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|----------------------|--------------------------------|----------------|----------------------|---------------|----------------------|
| 6--                  | DEBT RETIREMENT                | 76,290.00      | 31,605.30            | 41.43         | 31,598.15            |
| 711                  | DISTR.LIABILITY INS            | 60,198.00      | 60,198.00            | 100.00        | 63,998.00            |
| 712                  | DISTR.PROPERTY INS.            | 92,748.00      | 92,748.00            | 100.00        | 84,013.00            |
| 713                  | WORKERS COMPENSATION           | 184,527.00     | 174,449.00           | 94.54         | 176,574.00           |
| 720                  | JUDGEMENTS & SETTLEM           | 240.00         | 240.00               | 100.00        | 0.00                 |
| 730                  | UNEMPLOYMENT COMP              | 45,000.00      | 12,217.44            | 27.15         | 3,418.12             |
| 790                  | OTHER INSURANCE/JUDGMENTS      | 1,000.00       | 0.00                 | 0.00          | 0.00                 |
| 7--                  | INSURANCE & JUDGMENT           | 383,713.00     | 339,852.44           | 88.57         | 328,003.12           |
| 827                  | OPERATING TRANSFER             | 4,621,322.00   | 0.00                 | 0.00          | 0.00                 |
| 846                  | OP TRANSFER-LONG TERM CAP IMPR | 350,000.00     | 0.00                 | 0.00          | 0.00                 |
| 8--                  | OPERATING TSFR. OUT            | 4,971,322.00   | 0.00                 | 0.00          | 0.00                 |
| 940                  | DUES & FEES                    | 102,657.00     | 37,663.74            | 36.69         | 44,405.15            |
| 971                  | AIDABLE REFUND                 | 0.00           | -12,877.56           | 0.00          | 0.00                 |
| 972                  | NON-AIDABLE REFUND             | 0.00           | 705.59               | 0.00          | 942.91               |
| 9--                  | OTHER OBJECTS                  | 102,657.00     | 25,491.77            | 24.83         | 45,348.06            |
| Grand Expense Totals |                                | 47,797,042.00  | 15,122,422.08        | 31.64         | 16,067,807.25        |

Number of Accounts: 3172

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

| Object Number        | Object Description             | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 FYTD % | 2019-20 YTD Activity |
|----------------------|--------------------------------|----------------|----------------------|----------------|----------------------|
| 271                  | ADMISSIONS                     | 0.00           | 0.00                 | 0.00           | 16,452.61            |
| 279                  | OTH SCH ACTIV INCOME           | 0.00           | 8,352.01             | 0.00           | 107,833.40           |
| 280                  | INTEREST ON INVESTMT           | 67,000.00      | 10,131.82            | 15.12          | 4,093.37             |
| 291                  | GIFTS - DONATIONS              | 121,492.00     | 115,951.77           | 95.44          | 55,360.23            |
| 292                  | STUDENT FEES                   | 0.00           | 0.00                 | 0.00           | 18,781.57            |
| 299                  | MISCELLANEOUS                  | 0.00           | 0.00                 | 0.00           | 145,024.11           |
| 2--                  | LOCAL SOURCES REV              | 188,492.00     | 134,435.60           | 71.32          | 347,545.29           |
| 969                  | OTHER ADJUSTMENTS              | 0.00           | 0.00                 | 0.00           | 0.00                 |
| 9--                  | OTHER REVENUE                  | 0.00           | 0.00                 | 0.00           | 0.00                 |
| 116                  | TEACHER NON-CONTRACT           | 12,051.00      | 0.00                 | 0.00           | 0.00                 |
| 117                  | SUBSTITUTE TEACHERS            | 1,500.00       | 0.00                 | 0.00           | 0.00                 |
| 191                  | ADDITIVE                       | 1,210.00       | 0.00                 | 0.00           | 0.00                 |
| 192                  | EMPLOYEE STIPENDS              | 0.00           | 0.00                 | 0.00           | 750.00               |
| 197                  | OTHER SALARIES                 | 0.00           | 0.00                 | 0.00           | 1,321.88             |
| 1--                  | SALARIES                       | 14,761.00      | 0.00                 | 0.00           | 2,071.88             |
| 212                  | RETIREMENT EMPLOYER            | 1,413.00       | 0.00                 | 0.00           | 49.13                |
| 222                  | EMPLOYER SOCIAL SECURITY       | 1,144.00       | 0.00                 | 0.00           | 156.71               |
| 2--                  | FRINGES                        | 2,557.00       | 0.00                 | 0.00           | 205.84               |
| 310                  | PERSONAL SERVICES              | 117,342.00     | 16,719.72            | 14.25          | 37,727.47            |
| 321                  | TECHNOLOGY REPAIRS & MAINT     | 0.00           | 0.00                 | 0.00           | 915.00               |
| 324                  | NON-TECHNOLOGY REPAIR/MAINT    | 347.00         | 1,096.75             | 316.07         | 275.01               |
| 327                  | CONSTRUCTION SERVICES          | 20,358.00      | 20,358.00            | 100.00         | 0.00                 |
| 341                  | PUPIL TRAVEL                   | 6,195.00       | 70.00                | 1.13           | 16,092.24            |
| 345                  | STUDENT LODGING/MEALS          | 0.00           | 0.00                 | 0.00           | -2,537.36            |
| 351                  | ADVERTISING                    | 0.00           | 348.68               | 0.00           | 0.00                 |
| 354                  | PRINTING & BINDING             | 188.00         | 0.00                 | 0.00           | 279.99               |
| 355                  | TELEPHONE                      | 0.00           | 0.00                 | 0.00           | 33.88                |
| 362                  | SOFTWARE SERVICES              | 4,363.00       | 3,901.69             | 89.43          | 416.13               |
| 370                  | PYMT TO NON-GOV'T AGENCY/INDIV | 7,000.00       | 5,000.00             | 71.43          | 0.00                 |
| 387                  | PAYMENT TO STATE               | 43,424.00      | 40,923.77            | 94.24          | 0.00                 |
| 3--                  | PURCHASED SERVICES             | 199,217.00     | 88,418.61            | 44.38          | 53,202.36            |
| 410                  | SUPPLIES & MATERIALS           | 110,106.00     | 8,884.97             | 8.07           | 15,274.82            |
| 415                  | FOOD                           | 1,530.00       | 23.09                | 1.51           | 2,281.75             |
| 420                  | APPAREL                        | 18,699.00      | 11,388.46            | 60.90          | 31,972.76            |
| 432                  | LIBRARY BOOKS                  | 2,280.00       | 4,377.60             | 192.00         | 7,618.40             |
| 440                  | NON-CAPITAL EQUIPMEN           | 1,086.00       | 0.00                 | 0.00           | 2,798.33             |
| 450                  | RESALE                         | 0.00           | 1,820.97             | 0.00           | 41,008.16            |
| 481                  | TECHNOLOGY SUPLIES             | 470.00         | 0.00                 | 0.00           | 0.00                 |
| 482                  | TECHNOLOGY NON-CAPITAL EQUIP   | 0.00           | 0.00                 | 0.00           | 1,680.00             |
| 4--                  | NON-CAPITAL OBJECTS            | 134,171.00     | 26,495.09            | 19.75          | 102,634.22           |
| 551                  | EQUIP ADD \$300-\$4999         | 21,723.00      | 549.78               | 2.53           | 9,581.95             |
| 553                  | EQUIP ADDITION 5000+           | 28,344.00      | 14,294.53            | 50.43          | 0.00                 |
| 581                  | HARDWARE CAPITAL ACQUISITION   | 8,516.00       | 0.00                 | 0.00           | 0.00                 |
| 5--                  | CAPITAL OBJECTS                | 58,583.00      | 14,844.31            | 25.34          | 9,581.95             |
| 940                  | DUES & FEES                    | 559.00         | 785.00               | 140.43         | 29,248.89            |
| 9--                  | OTHER OBJECTS                  | 559.00         | 785.00               | 140.43         | 29,248.89            |
| Grand Revenue Totals |                                | 188,492.00     | 134,435.60           | 71.32          | 347,545.29           |
| Grand Expense Totals |                                | 409,848.00     | 130,543.01           | 31.85          | 196,945.14           |

| <u>Object</u> | <u>Object</u>      | <u>2020-21</u> | <u>2020-21</u>      | <u>2020-21</u> | <u>2019-20</u>      |
|---------------|--------------------|----------------|---------------------|----------------|---------------------|
| <u>Number</u> | <u>Description</u> | <u>Budget</u>  | <u>YTD Activity</u> | <u>FYTD %</u>  | <u>YTD Activity</u> |
|               | Grand Totals       | 221,356.00     | 3,892.59            | -1.76          | 150,600.15          |
|               |                    | Loss           | Profit              |                | Profit              |

Number of Accounts: 404

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

| Object Number        | Object Description          | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|----------------------|-----------------------------|----------------|----------------------|---------------|----------------------|
| 211                  | PROPERTY TAX                | 1,391,703.00   | 1,391,703.00         | 100.00        | 1,445,310.00         |
| 280                  | INTEREST ON INVESTMT        | 14,000.00      | 659.00               | 4.71          | 7,117.30             |
| 2--                  | LOCAL SOURCES REV           | 1,405,703.00   | 1,392,362.00         | 99.05         | 1,452,427.30         |
| 971                  | REFUND OF PRIOR YR EXPENSES | 138,338.00     | 0.00                 | 0.00          | 68,802.30            |
| 9--                  | OTHER REVENUE               | 138,338.00     | 0.00                 | 0.00          | 68,802.30            |
| 675                  | LONG TERM BONDS             | 1,385,000.00   | 0.00                 | 0.00          | 0.00                 |
| 683                  | L-T LOANS INT(NOTES)        | 0.00           | 0.00                 | 0.00          | 17,937.50            |
| 685                  | LONG TERM BONDS INT         | 168,175.00     | 84,087.50            | 50.00         | 87,087.50            |
| 690                  | OTHER DEBT RETIREMEN        | 1,250.00       | 725.00               | 58.00         | 725.00               |
| 6--                  | DEBT RETIREMENT             | 1,554,425.00   | 84,812.50            | 5.46          | 105,750.00           |
| Grand Revenue Totals |                             | 1,544,041.00   | 1,392,362.00         | 90.18         | 1,521,229.60         |
| Grand Expense Totals |                             | 1,554,425.00   | 84,812.50            | 5.46          | 105,750.00           |
| Grand Totals         |                             | 10,384.00      | 1,307,549.50         | -12,591.96    | 1,415,479.60         |
|                      |                             | Loss           | Profit               |               | Profit               |

Number of Accounts: 7

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

| Object Number        | Object Description          | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|----------------------|-----------------------------|----------------|----------------------|---------------|----------------------|
| 110                  | GEN INTERFUND TRANSF        | 350,000.00     | 0.00                 | 0.00          | 0.00                 |
| 1--                  | OPERATING TSFR. IN          | 350,000.00     | 0.00                 | 0.00          | 0.00                 |
| 211                  | PROPERTY TAX                | 565,841.00     | 565,841.00           | 100.00        | 554,746.00           |
| 280                  | INTEREST ON INVESTMT        | 31,500.00      | 4,653.54             | 14.77         | 52,919.29            |
| 2--                  | LOCAL SOURCES REV           | 597,341.00     | 570,494.54           | 95.51         | 607,665.29           |
| 324                  | NON-TECHNOLOGY REPAIR/MAINT | 48,000.00      | 120,375.00           | 250.78        | 35,765.37            |
| 327                  | CONSTRUCTION SERVICES       | 1,056,286.00   | 797,021.57           | 75.46         | 255,007.55           |
| 3--                  | PURCHASED SERVICES          | 1,104,286.00   | 917,396.57           | 83.08         | 290,772.92           |
| 410                  | SUPPLIES & MATERIALS        | 0.00           | 55,444.22            | 0.00          | 0.00                 |
| 4--                  | NON-CAPITAL OBJECTS         | 0.00           | 55,444.22            | 0.00          | 0.00                 |
| Grand Revenue Totals |                             | 947,341.00     | 570,494.54           | 60.22         | 607,665.29           |
| Grand Expense Totals |                             | 1,104,286.00   | 972,840.79           | 88.10         | 290,772.92           |
| Grand Totals         |                             | 156,945.00     | 402,346.25           | 256.36        | 316,892.37           |
|                      |                             | Loss           | Loss                 |               | Profit               |

Number of Accounts: 16

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

| Object Number        | Object Description     | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|----------------------|------------------------|----------------|----------------------|---------------|----------------------|
| 251                  | PUPIL - FOOD SERVICE   | 541,594.00     | 0.00                 | 0.00          | 243,963.40           |
| 252                  | ADULTS FOOD SERVICE    | 14,160.00      | 0.00                 | 0.00          | 7,038.25             |
| 259                  | OTHER FOOD SERV SALE   | 17,700.00      | 0.00                 | 0.00          | 7,650.54             |
| 280                  | INTEREST ON INVESTMT   | 5,000.00       | 571.25               | 11.43         | 4,297.33             |
| 2--                  | LOCAL SOURCES REV      | 578,454.00     | 571.25               | 0.10          | 262,949.52           |
| 617                  | STATE FOOD SERV AID    | 18,707.00      | 0.00                 | 0.00          | 0.00                 |
| 6--                  | STATE SOURCE REVENUE   | 18,707.00      | 0.00                 | 0.00          | 0.00                 |
| 714                  | FED USDA COMMODITIES   | 44,568.00      | 0.00                 | 0.00          | 0.00                 |
| 717                  | FEDERAL FOOD AID       | 366,288.00     | 402,770.25           | 109.96        | 152,421.54           |
| 7--                  | FEDERAL SOURCES REV    | 410,856.00     | 402,770.25           | 98.03         | 152,421.54           |
| 310                  | PERSONAL SERVICES      | 989,113.00     | 235,239.48           | 23.78         | 363,991.05           |
| 362                  | SOFTWARE SERVICES      | 12,000.00      | 9,491.50             | 79.10         | 9,648.25             |
| 387                  | PAYMENT TO STATE       | 58,220.00      | 6,140.62             | 10.55         | 14,652.84            |
| 3--                  | PURCHASED SERVICES     | 1,059,333.00   | 250,871.60           | 23.68         | 388,292.14           |
| 410                  | SUPPLIES & MATERIALS   | 5,000.00       | 259.98               | 5.20          | 783.40               |
| 440                  | NON-CAPITAL EQUIPMEN   | 0.00           | 1,584.84             | 0.00          | 264.78               |
| 4--                  | NON-CAPITAL OBJECTS    | 5,000.00       | 1,844.82             | 36.90         | 1,048.18             |
| 551                  | EQUIP ADD \$300-\$4999 | 20,000.00      | 2,985.97             | 14.93         | 23,339.57            |
| 5--                  | CAPITAL OBJECTS        | 20,000.00      | 2,985.97             | 14.93         | 23,339.57            |
| Grand Revenue Totals |                        | 1,008,017.00   | 403,341.50           | 40.01         | 415,371.06           |
| Grand Expense Totals |                        | 1,084,333.00   | 255,702.39           | 23.58         | 412,679.89           |
| Grand Totals         |                        | 76,316.00      | 147,639.11           | -193.46       | 2,691.17             |
|                      |                        | Loss           | Profit               |               | Profit               |

Number of Accounts: 22

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

| Object Number        | Object Description          | 2020-21 Budget | 2020-21 YTD Activity | 2020-21 YTD % | 2019-20 YTD Activity |
|----------------------|-----------------------------|----------------|----------------------|---------------|----------------------|
| 211                  | PROPERTY TAX                | 206,667.00     | 206,667.00           | 100.00        | 189,996.00           |
| 272                  | COMMUNITY SERVICE FEES      | 83,465.00      | 359.00               | 0.43          | 38,201.50            |
| 280                  | INTEREST ON INVESTMT        | 1,000.00       | 75.43                | 7.54          | 434.17               |
| 293                  | RENTALS                     | 3,000.00       | 2,812.10             | 93.74         | 1,695.16             |
| 2--                  | LOCAL SOURCES REV           | 294,132.00     | 209,913.53           | 71.37         | 230,326.83           |
| 121                  | SUPERVISORS                 | 63,196.00      | 28,300.81            | 44.78         | 28,813.81            |
| 152                  | BUILDINGS & GROUNDS         | 6,970.00       | 0.00                 | 0.00          | 0.00                 |
| 173                  | POOL                        | 101,631.00     | 4,033.85             | 3.97          | 52,816.12            |
| 191                  | ADDITIVE                    | 46,421.00      | 22,466.85            | 48.40         | 23,228.10            |
| 192                  | EMPLOYEE STIPENDS           | 2,040.00       | 0.00                 | 0.00          | 1,446.00             |
| 1--                  | SALARIES                    | 220,258.00     | 54,801.51            | 24.88         | 106,304.03           |
| 212                  | RETIREMENT EMPLOYER         | 14,258.00      | 3,141.78             | 22.04         | 3,719.19             |
| 222                  | EMPLOYER SOCIAL SECURITY    | 16,285.00      | 4,151.15             | 25.49         | 8,066.66             |
| 242                  | HEALTH INSURANCE            | 5,950.00       | 2,501.04             | 42.03         | 2,381.88             |
| 243                  | DENTAL                      | 511.00         | 214.92               | 42.06         | 210.72               |
| 249                  | OTHER HEALTH INSUR          | 2,813.00       | 2,824.25             | 100.40        | 2,365.00             |
| 251                  | INCOME PROTECT INSURANCE    | 375.00         | 151.44               | 40.38         | 152.84               |
| 2--                  | FRINGES                     | 40,192.00      | 12,984.58            | 32.31         | 16,896.29            |
| 310                  | PERSONAL SERVICES           | 5,580.00       | 414.00               | 7.42          | 1,706.00             |
| 324                  | NON-TECHNOLOGY REPAIR/MAINT | 1,511.00       | 0.00                 | 0.00          | 442.05               |
| 331                  | GAS FOR HEAT                | 2,875.00       | 0.00                 | 0.00          | 1,266.64             |
| 337                  | WATER                       | 1,500.00       | 0.00                 | 0.00          | 135.37               |
| 341                  | PUPIL TRAVEL                | 4,962.00       | 0.00                 | 0.00          | 2,740.31             |
| 362                  | SOFTWARE SERVICES           | 1,950.00       | 952.25               | 48.83         | 1,025.70             |
| 3--                  | PURCHASED SERVICES          | 18,378.00      | 1,366.25             | 7.43          | 7,316.07             |
| 410                  | SUPPLIES & MATERIALS        | 9,185.00       | 0.00                 | 0.00          | 2,610.89             |
| 415                  | FOOD                        | 308.00         | 0.00                 | 0.00          | 0.00                 |
| 420                  | APPAREL                     | 673.00         | 852.06               | 126.61        | 2,051.50             |
| 440                  | NON-CAPITAL EQUIPMEN        | 1,000.00       | 0.00                 | 0.00          | 69.99                |
| 483                  | TECHNOLOGY NON-CAP SOFTWARE | 400.00         | 0.00                 | 0.00          | 0.00                 |
| 4--                  | NON-CAPITAL OBJECTS         | 11,566.00      | 852.06               | 7.37          | 4,732.38             |
| 551                  | EQUIP ADD \$300-\$4999      | 2,387.00       | 0.00                 | 0.00          | 0.00                 |
| 5--                  | CAPITAL OBJECTS             | 2,387.00       | 0.00                 | 0.00          | 0.00                 |
| 940                  | DUES & FEES                 | 1,351.00       | 219.00               | 16.21         | 1,281.12             |
| 9--                  | OTHER OBJECTS               | 1,351.00       | 219.00               | 16.21         | 1,281.12             |
| Grand Revenue Totals |                             | 294,132.00     | 209,913.53           | 71.37         | 230,326.83           |
| Grand Expense Totals |                             | 294,132.00     | 70,223.40            | 23.87         | 136,529.89           |
| Grand Totals         |                             | 0.00           | 139,690.13           | 0.00          | 93,796.94            |
|                      |                             |                | Profit               |               | Profit               |

**Balance Sheet**  
**12/31/2020**  
**Funds 10 & 27**

**Assets**

|                                   |                   |
|-----------------------------------|-------------------|
| 711000 Cash                       | 6,233,283         |
| 712000 Investments                | 10,069            |
| 713100 Taxes Receivable           | 25,590,898        |
| 713200 Accounts Receivable        | 672               |
| 715000 Due From Other Governments | -                 |
| 717000 Prepaid Expense            | -                 |
| <b>Total Assets</b>               | <b>31,834,923</b> |

**Liabilities**

|  |                  |
|--|------------------|
| 811200 Accounts Payable  | 279,266          |
| 811400 Retainage Payable   | 129              |
| 811100 Temporary Loans Payable                                     | -                |
| 811611 FICA Payable  | 41               |
| 811612 Federal Income Tax Payable                                  | -                |
| 811613 State Income Tax Payable                                    | 42,627           |
| 811621 Retirement Payable  | 237,152          |
| 811628 LTC Payable   | -                |
| 811629 Short-Term and Long-Term Disability Payable                 | 488              |
| 811630 Dean Health Insurance Payable                               | 8,003            |
| 811634 Life Ins. Deductible Payable                                | (21,700)         |
| 811600 Flex Payables   | (36,107)         |
| 811642 Vision Insurance Payable                                    | (679)            |
| 811670 Garnishment and Tax Sheltered Annuity Payables              | 2,438            |
| 811700 Temporary Loan Interest Payable                             | -                |
| 811800 Accrued Payroll Payable                                     | -                |
| 812000 Due to Other Funds  | 2,164,211        |
| 815100 Self Funded Dental-Employer Summer PR                       | -                |
| 815200 HRA Deposits  | 1,638,968        |
| 815115 Self Funded Dental-Employer                                 | 209,297          |
| 815125 Self Fund Dental-Employee                                   | -                |
| 815135 Self Funded Dental-Non-Employee                             | 1,887            |
| 816900 Deferred Revenues/Other Deposits Payable                    | 7,028            |
| 817000 Self Funded Insurance Payments<br>Incurred but not Reported | (201,115)        |
| <b>Total Liabilities</b>   | <b>4,331,935</b> |

**Fund Equity**

|   |                   |
|---|-------------------|
| 936110 Restricted Self-Funded Insurance | 40,528            |
| 935100 Non-Spendable Fund Balance       | -                 |
| 900000 Fund Balance-Unassigned          | 27,462,459        |
| <b>Total Fund Equity</b>                | <b>27,502,987</b> |

**Fund Balance Analysis**

|                               |                   |
|-------------------------------|-------------------|
| <b>Beginning Fund Balance</b> | 13,180,102        |
| Year to Date Revenues         | 29,445,307        |
| Year to Date Expenses         | (15,122,422)      |
| <b>Ending Fund Balance</b>    | <b>27,502,987</b> |



**2020-21 Fund Balance Analysis**  
**12/31/2020**

|                                   |  |                    |
|-----------------------------------|--|--------------------|
| 2020-21 Budgeted Expenses:        |  | 47,797,042         |
| Less: Fund 27 Operating Transfer: |  | <u>(4,621,322)</u> |
| Total Budget                      |  | <u>43,175,720</u>  |

20% of Total Budget: 8,635,144

|  |                   |                   |
|--|-------------------|-------------------|
| Ending 19-20 Operating Fund Balance:     |                   |                   |
| Non-Spendable Fund Balance               | \$ -              |                   |
| Restricted Self-Funded Insurance         | 40,528            |                   |
| Unassigned Fund Balance                  | <u>13,139,574</u> |                   |
|  |                   | 13,180,102        |
| 20-21 Anticipated Revenues less Expenses |                   | <u>-</u>          |
| Ending 20-21 Operating Fund Balance      |                   | <u>13,180,102</u> |

20-21 Ending Fund Balance %: 30.53%

**STOUGHTON AREA SCHOOL DISTRICT**

**2020 TAX LEVY**

**(Due 2021)**

| Municipality      | Tax Levy               | January<br>Payment (1/15) | Date<br>Rec'd | Check # | February<br>Payment (2/20) | Date<br>Rec'd | Check # | Lottery<br>Credit (4/15) | Date<br>Rec'd | Check # | Final<br>Payment (8/20) | Date<br>Rec'd | Check # | Balance Due            |
|-------------------|------------------------|---------------------------|---------------|---------|----------------------------|---------------|---------|--------------------------|---------------|---------|-------------------------|---------------|---------|------------------------|
| Albion            | 139,180.39             |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$139,180.39           |
| Christiana        | 180,244.44             |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$180,244.44           |
| City of Stoughton | 12,465,758.97          |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$12,465,758.97        |
| Cottage Grove     | 450,203.30             |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$450,203.30           |
| Deerfield         | 19,559.51              |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$19,559.51            |
| Dunkirk           | 2,238,685.68           |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$2,238,685.68         |
| Dunn              | 2,782,504.02           |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$2,782,504.02         |
| Pleasant Springs  | 5,356,284.94           |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$5,356,284.94         |
| Porter            | 166,795.46             |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$166,795.46           |
| Rutland           | 1,773,613.02           |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$1,773,613.02         |
| Union             | 18,068.27              |                           |               |         |                            |               |         |                          |               |         |                         |               |         | \$18,068.27            |
| <b>Totals</b>     | <b>\$25,590,898.00</b> | <b>\$0.00</b>             |               |         | <b>\$0.00</b>              |               |         | <b>\$0.00</b>            |               |         | <b>\$0.00</b>           |               |         | <b>\$25,590,898.00</b> |