Stoughton Area School District
Finance Committee

Financial Update Report
February 28, 2023

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STOUGHTON AREA SCHOOL DISTRICT

February 28th, 2023

This report outlines the Stoughton Area School District's financial position through February 28, 2023.

Operating Revenues

The revenues outlined on this graph include those in the Fund 10, General Fund as well as those in the Fund 27, Special Education Fund. The blue bars represent current year budgeted revenues. In February, the district received $595,148 in Federal grants and aid.

Operating Expenditures

The expenses reflected on this graph include Fund 10, General Fund as well as Fund 27, Special Education Fund. The current year budget by object is indicated by the blue bars. Overall, the percentage of budget expended is very comparable to the previous year (with an increase of 1.94%) and the fiscal year to date activity for expenditures is 2.21% higher than the previous year. The increase is mainly attributable to 2022-23 salary increases.

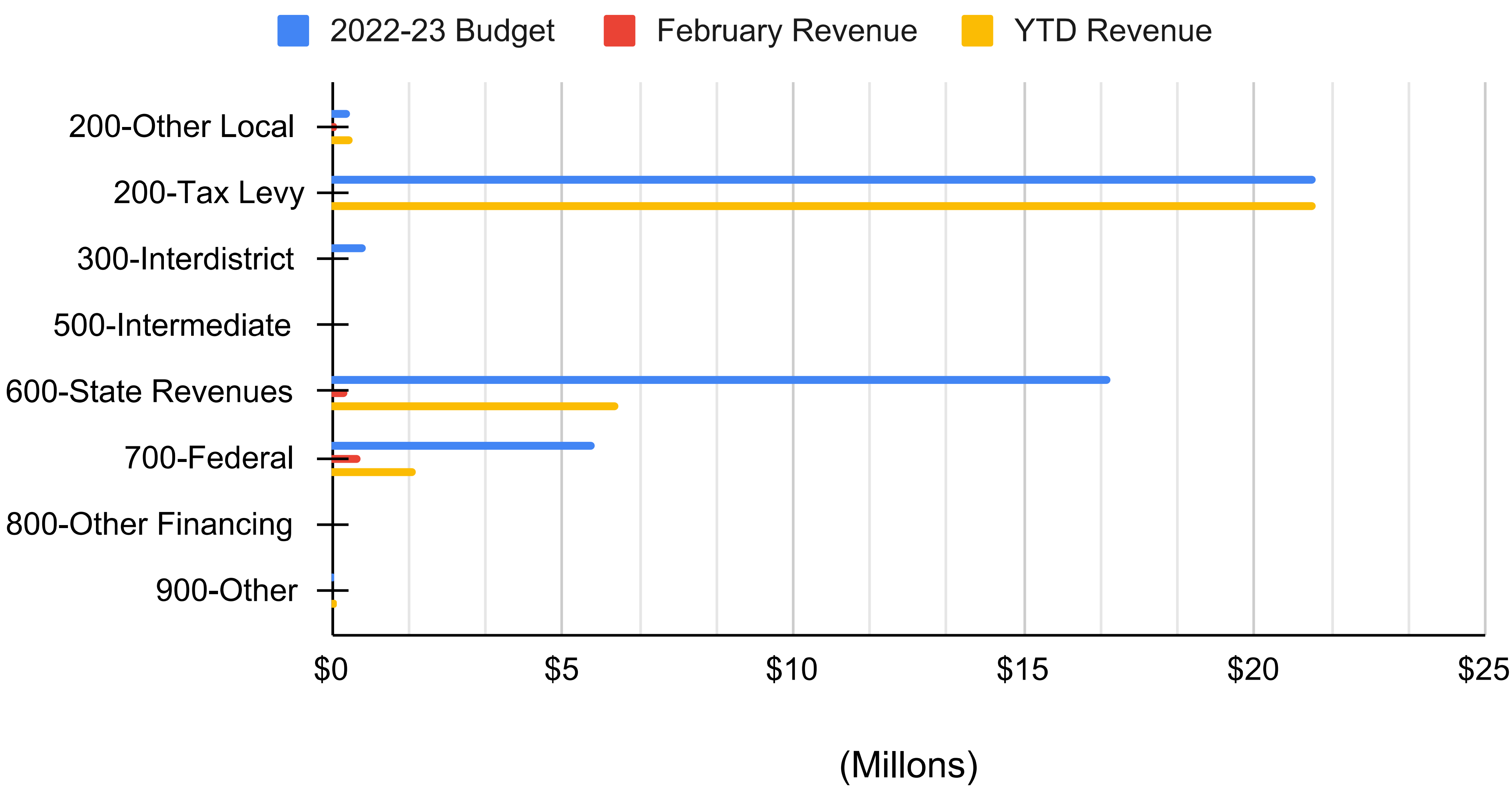
Monthly Operations (Revenues and Expenses)

The third graph shows the monthly operating revenues in blue and the monthly operating expenses in orange. This graph illustrates that the district's expenses exceed revenues.

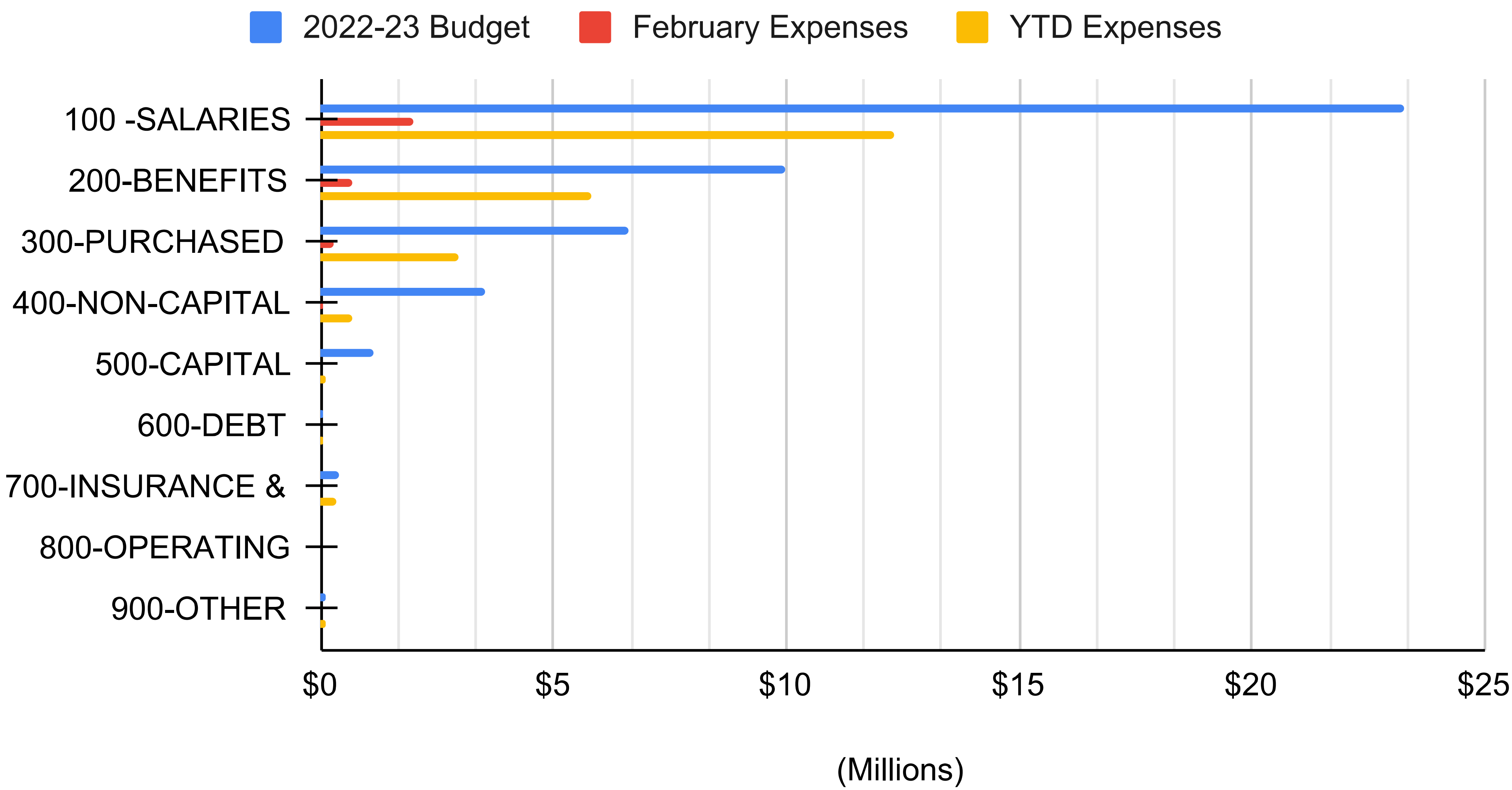
Operating Cash on Hand

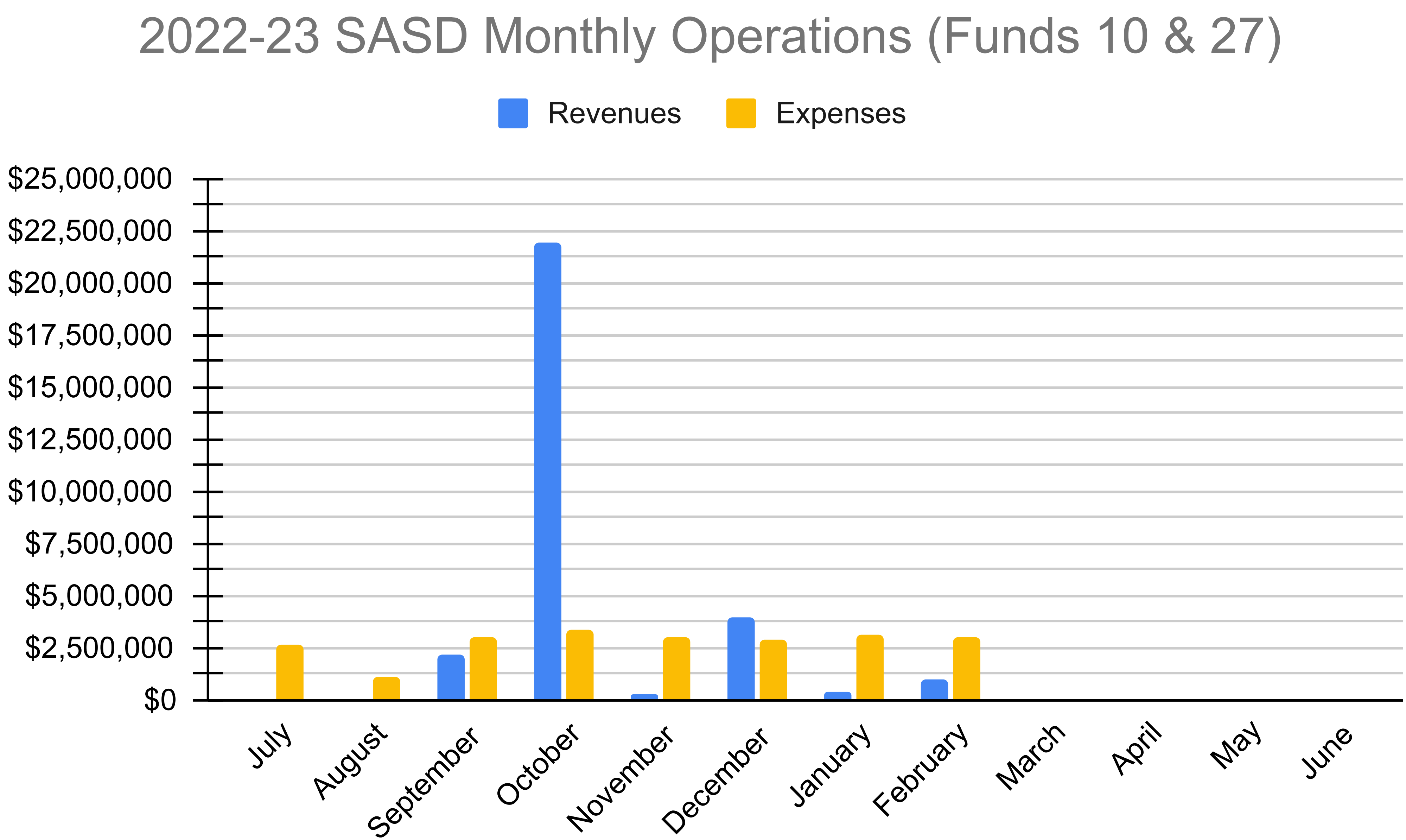
This final graph shows the monthly operating cash on hand. As illustrated by the blue bar in February, the district's cash on hand is greater than last year. This can be mainly attributed to the Fund 46 transfer of $2,000,000 from Fund 10 to Fund 46 in July of 2021.

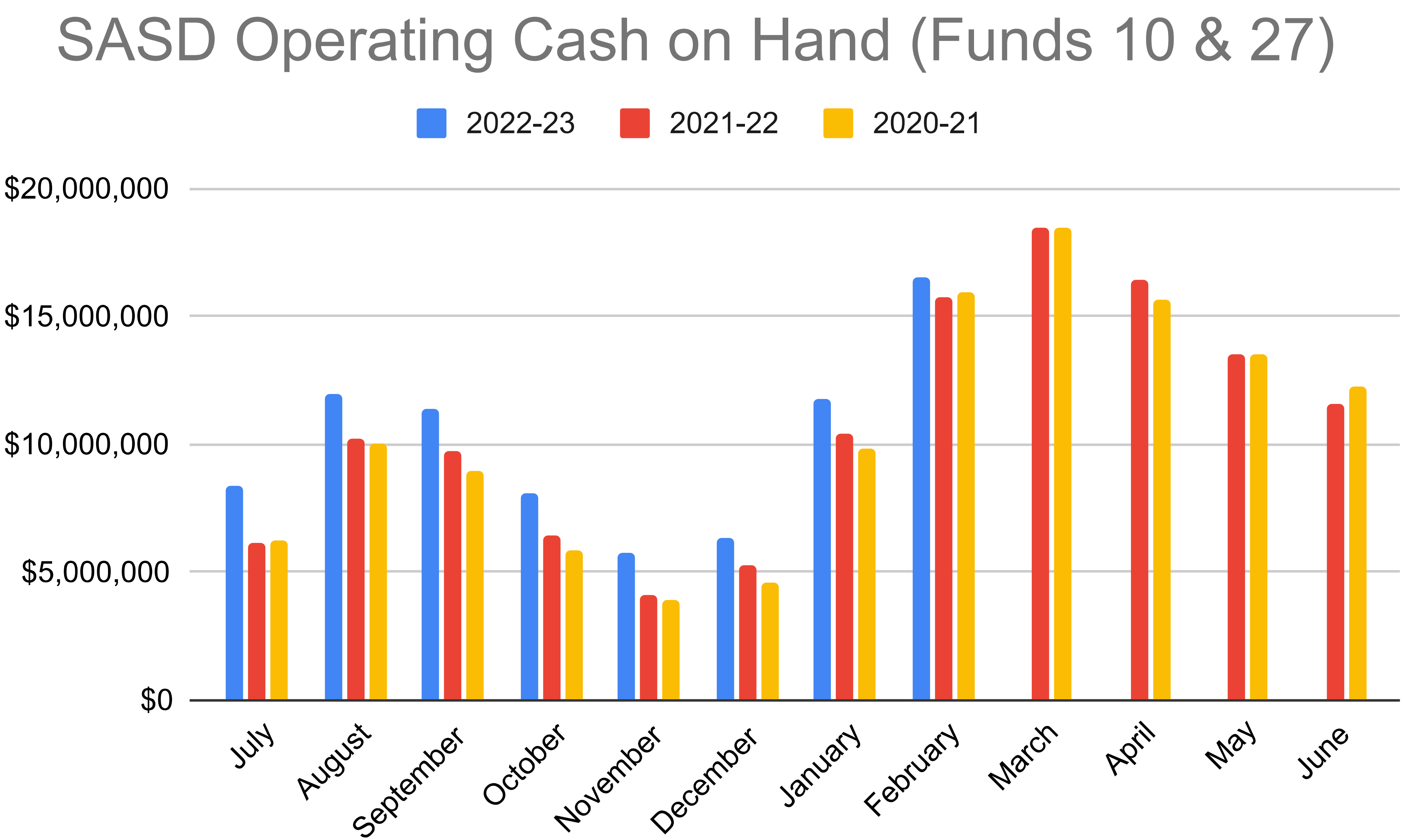
2022-23 SASD Revenues by Type (Funds 10 & 27)



2022-23 SASD Expenses by Object (Funds 10 & 27)




2022-23 SASD Monthly Operations (Funds 10 & 27)
Revenues
Expenses
$25,000,000
$22,500,000
$20,000,000
$17,500,000
$15,000,000
$12,500,000
$10,000,000
$7,500,000
$5,000,000
$2,500,000
$0
July
August
September
October
November
December
January
February
March
April
May
June



SASD Operating Cash on Hand (Funds 10 & 27)
2022-23
2021-22
2020-21
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
July
August
September
October
November
December
January
February
March
April
May
June

2022-23 Revenue Budget by Source
2/28/2023

Source Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Fund Transfer	-	4,659,261	4,659,261	0.00%
211	Tax Levy	21,332,422	-	21,332,422	47.34%
200	Other Local Sources	410,584	-	410,584	0.91%
300	Interdistrict Sources	728,260	-	728,260	1.62%
500	Intermediate Sources	-	-	-	0.00%
621	621 General State Aid	12,583,211	-	12,583,211	27.93%
600	600 Other State Sources	2,632,558	1,660,784	4,293,342	9.53%
700	700 Federal Sources	4,746,515	923,948	5,670,463	12.58%
800	800 Capital Lease	100	-	100	0.00%
900	900 Other Revenues	40,000	-	40,000	0.09%
	Totals	42,473,650	7,243,993	49,717,643	100.00%
	Fund 27 Transfer			(4,659,261)	
	Net Budget Totals			45,058,382	

2022-23 Expenditure Budget by Object
2/28/2023

Object Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	18,664,388	4,618,249	23,282,637	51.62%
200	Benefits	7,760,120	2,188,703	9,948,823	22.06%
300	Purchased Services	6,222,412	392,287	6,614,699	14.67%
400	Non-Capital Objects	3,519,987	24,467	3,544,454	7.86%
500	Capital Objects	1,119,188	20,287	1,139,475	2.53%
600	Debt Retirement	73,480	-	73,480	0.16%
700	Insurances	374,723	-	374,723	0.83%
800	Fund Transfer	4,659,261	-	4,659,261	0.00%
900	Other Objects	121,518	-	121,518	0.27%
	Totals	42,515,077	7,243,993	49,759,070	100.00%
	Fund 27 Transfer			(4,659,261)	
	Net Budget Totals			45,099,809	

Summary	
Total Budgeted Revenue	45,058,382
Total Budgeted Expenditures	45,099,809
Total Budgeted Use of Fund Balance	(41,427)

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
110	GEN INTERFUND TRANSF	4,659,261.00	0.00	0.00	0.00
1--	OPERATING TSFR. IN	4,659,261.00	0.00	0.00	0.00
211	PROPERTY TAX	21,332,422.00	21,332,422.00	100.00	22,562,975.00
212	PROP TAXES CHARGEBAC	1,683.00	1,683.00	100.00	344.00
213	MOBILE HOME TAX	35,000.00	11,560.03	33.03	10,579.98
219	OTHER TAXES	0.00	0.00	0.00	178,225.93
262	RESALE	0.00	52,100.75	0.00	43,201.54
271	ADMISSIONS	55,000.00	41,173.00	74.86	53,296.75
279	OTH SCH ACTIV INCOME	3,000.00	0.00	0.00	1,732.00
280	INTEREST ON INVESTMT	84,000.00	184,513.08	219.66	13,761.19
292	STUDENT FEES	87,800.00	73,432.25	83.64	74,445.00
293	RENTALS	141,001.00	88,818.52	62.99	81,069.39
295	SUMMER SCHOOL REVENU	2,000.00	2,200.00	110.00	5.00
297	STUDENT FINES	1,100.00	808.00	73.45	544.99
2--	LOCAL SOURCES REV	21,743,006.00	21,788,710.63	100.21	23,020,180.77
317	TRANSIT OF FED AID FROM WI SCH	21,412.00	20,626.25	96.33	9,903.22
345	GEN TUIT-OPEN ENROLL	646,318.00	0.00	0.00	0.00
348	TRANSPORTATION FEES	50,000.00	0.00	0.00	17,903.78
390	OTHER PYMTS FROM WI SCHOOL DIS	10,530.00	0.00	0.00	0.00
3--	INTERDISTRICT PAYMENTS (WI)	728,260.00	20,626.25	2.83	27,807.00
611	SPECIAL EDUCATION AID	1,545,497.00	1,078,284.86	69.77	1,026,388.00
612	TRANSPORTATION AID	28,640.00	28,640.00	100.00	17,320.00
613	LIBRARY AID	156,228.00	0.00	0.00	0.00
619	OTHER STATE CATEGORICAL AID	175.00	174.32	99.61	0.00
621	EQUALIZATION AID	12,583,211.00	5,033,284.00	40.00	4,946,270.00
625	HIGH COST SPEC ED AID	100,000.00	0.00	0.00	0.00
630	STATE SPECIAL PROJEC	11,802.00	0.00	0.00	0.00
660	STATE REV THRU LOCAL	111,116.00	20,334.63	18.30	47,478.14
691	COMPUTER AID	186,594.00	0.00	0.00	0.00
695	PER PUPIL AID	2,087,246.00	0.00	0.00	0.00
697	AID SPEC ED TRANSITION GRANT	15,287.00	0.00	0.00	0.00
699	OTHER STATE REVENUE	50,757.00	41,389.50	81.54	11,793.60
6--	STATE SOURCE REVENUE	16,876,553.00	6,202,107.31	36.70	6,049,249.74
730	FEDERAL SPECIAL PROJ	4,704,053.00	1,275,337.49	27.11	166,743.00
751	ESEA - TITLE I	299,215.00	145,323.38	48.57	59,801.49
780	FEDERAL THRU STATE NOT DPI	490,280.00	290,803.25	59.31	397,023.71
799	Other Federal Revenue	176,915.00	87,425.46	49.42	295,662.06
7--	FEDERAL SOURCES REV	5,670,463.00	1,798,889.58	31.72	919,230.26
861	EQUIPMENT AND VEHICLE SALES	100.00	0.00	0.00	4,586.11
878	CAPITAL LEASES	0.00	14,153.00	0.00	0.00
8--	OTHER FINANCING SOUR	100.00	14,153.00	14,153.00	4,586.11
964	INSURANCE ADJUSTMENT	10,000.00	0.00	0.00	0.00
971	REFUND OF PRIOR YR EXPENSES	20,000.00	90,152.52	450.76	15,434.15
990	OTHER MISCELLANEOUS REVENUES	10,000.00	9,886.19	98.86	9,718.29

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
9--	OTHER REVENUE	40,000.00	100,038.71	250.10	25,152.44
---	GENERAL FUND	49,717,643.00	29,924,525.48	60.16	30,046,206.32

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
	Grand Revenue Totals	49,717,643.00	29,924,525.48	60.16	30,046,206.32

Number of Accounts: 105

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Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
101	ADMINISTRATOR	1,939,546.00	1,267,441.16	65.35	1,152,426.65
102	SUMMER SCHOOL PRINCIPAL	10,635.00	4,811.27	45.24	6,772.00
114	TEACHERS-CONTRACT	14,374,146.00	7,080,710.55	49.26	6,948,303.10
115	TEACHERS-SUMMER SCHOOL	103,674.00	4,094.25	3.95	18,047.14
116	TEACHER NON-CONTRACT	109,769.00	20,981.68	19.11	21,964.14
117	SUBSTITUTE TEACHERS	418,520.00	192,215.80	45.93	213,955.37
121	SUPERVISORS	813,592.00	523,360.14	64.33	505,725.33
131	ADMINISTRATIVE ASSISTANTS	854,147.00	559,296.10	65.48	496,430.43
132	ADMINISTRATIVE ASSISTANT SUBS	15,000.00	2,799.36	18.66	2,096.50
133	OTHER ADMIN. ASSISTANTS	20,359.00	3,805.79	18.69	3,226.70
134	EDUCATIONAL ASSISTANTS	1,381,734.00	834,975.33	60.43	669,250.25
135	OTHER EA'S	52,112.00	7,132.66	13.69	14,472.90
137	ADMIN. ASSISTANT OVERTIME	19,500.00	10,981.08	56.31	6,698.00
138	EA OVERTIME	1,000.00	131.22	13.12	835.86
139	EA SUBS	67,040.00	27,741.51	41.38	25,242.63
141	BUS DRIVERS	488,920.00	279,634.34	57.25	238,900.91
142	BUS DRIVER SUBS	0.00	9,077.18	0.00	20,444.52
152	BUILDINGS & GROUNDS	1,527,839.00	851,693.42	55.74	889,274.90
153	WEEKEND CUSTODIANS	54,809.00	19,782.13	36.09	26,543.22
154	CUST/MAINT OVERTIME	38,500.00	20,487.23	53.21	11,192.42
155	SUB CUSTODIANS	20,000.00	358.98	1.79	1,621.20
161	OT/PT	200,027.00	122,058.26	61.02	93,197.03
173	POOL	70.00	0.00	0.00	0.00
174	NURSE	129,727.00	66,378.00	51.17	59,522.52
177	SUMMER HELP	7,140.00	1,892.00	26.50	1,610.75
178	TECHNOLOGY SUPPORT	171,461.00	114,671.92	66.88	110,153.83
191	ADDITIVE	322,838.00	200,469.06	62.10	191,388.92
192	EMPLOYEE STIPENDS	28,058.00	14,135.00	50.38	14,055.00
196	LEADERSHIP	94,265.00	41,555.54	44.08	36,826.15
197	OTHER SALARIES	18,209.00	6,960.06	38.22	6,328.01
1--	SALARIES	23,282,637.00	12,289,631.02	52.79	11,786,506.38
212	RETIREMENT EMPLOYER	1,493,860.00	768,949.31	51.47	746,307.30
219	OTHER RETIREMENT	166,269.00	3,333.28	2.00	11,898.15
222	EMPLOYER SOCIAL SECURITY	1,786,570.00	910,296.53	50.95	870,899.77
230	LIFE INSURANCE	1,000.00	501.66	50.17	523.60
242	HEALTH INSURANCE	4,067,238.00	2,108,501.87	51.84	2,085,007.51
243	DENTAL	433,528.00	232,136.37	53.55	233,087.28
249	OTHER HEALTH INSUR	1,582,135.00	1,527,555.00	96.55	1,576,327.36
251	INCOME PROTECT INSURANCE	114,803.00	60,870.45	53.02	58,780.41
290	OTHER EMPLOYEE BENEFITS	283,420.00	171,040.50	60.35	280,700.82
291	COLLEGE TUITION REIMBURSEMENT	20,000.00	2,570.58	12.85	1,590.00
2--	FRINGES	9,948,823.00	5,785,755.55	58.16	5,865,122.20
310	PERSONAL SERVICES	1,519,661.00	1,092,947.57	71.46	1,070,329.07
321	TECHNOLOGY REPAIRS & MAINT	81,233.00	35,637.69	43.87	5,200.89
322	TECHNOLOGY RENTAL/LEASE	953.00	952.63	99.96	0.00
324	NON-TECHNOLOGY REPAIR/MAINT	461,805.00	305,758.10	67.31	297,495.89
325	VEHICLE/EQUIPMENT RENTAL	19,353.00	18,984.68	98.10	2,997.82
326	SITE RENTAL	10,000.00	10,000.00	100.00	10,000.00
327	CONSTRUCTION SERVICES	228,530.00	74,042.63	32.40	171,612.93
329	CLEANING AND ENVIRONMENTAL SRV	0.00	18,071.47	0.00	6,901.06
331	GAS FOR HEAT	229,687.00	157,035.20	68.37	121,871.01
336	ELECTRICITY NOT HEAT	430,668.00	294,076.23	68.28	273,898.29
337	WATER	59,962.00	37,867.31	63.15	37,884.66

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
339	OTHER UTILITIES	44,349.00	28,862.48	65.08	27,805.95
341	PUPIL TRAVEL	134,406.00	48,245.12	35.90	48,515.50
342	EMPLOYEE TRAVEL	81,739.00	35,593.35	38.68	25,224.62
343	CONTRACT SERV TRAVEL	3,125.00	0.00	0.00	0.00
348	FUEL	100,726.00	72,045.44	71.53	39,448.20
351	ADVERTISING	31,171.00	18,667.45	58.47	14,217.67
353	POSTAGE	36,829.00	16,645.73	45.19	2,751.19
354	PRINTING & BINDING	39,715.00	12,790.88	33.25	11,416.81
355	TELEPHONE	71,246.00	49,708.37	69.98	37,369.99
358	INTERNET ACCCESS	19,000.00	8,160.84	42.95	15,765.40
359	OTHER COMMUNICATIONS	0.00	0.00	0.00	57.64
362	SOFTWARE SERVICES	781,757.84	477,391.54	60.82	467,237.88
371	INST. PYMTS TO PRIVATE VENDORS	96,435.00	33,760.33	35.01	31,715.15
373	INST. PYMTS TO PRIVATE SCHOOLS	125,000.00	0.00	0.00	1,240.00
382	INTER-DIST PYMT-WI	1,834,201.00	8,090.85	0.44	47,494.00
386	PAYMENT TO CESA	14,625.00	14,125.25	96.58	13,888.90
387	PAYMENT TO STATE	158,522.00	61,181.63	38.60	22,977.46
3--	PURCHASED SERVICES	6,614,698.84	2,930,642.77	44.21	2,805,317.98
410	SUPPLIES & MATERIALS	2,933,882.00	339,412.85	11.56	332,762.69
415	FOOD	55,383.00	28,733.69	51.83	27,632.99
417	PAPER	40,000.00	16,257.50	40.64	18,792.00
420	APPAREL	25,548.00	18,126.83	69.68	22,464.37
431	AUDIO-VISUAL MEDIA	1,475.00	682.46	49.63	517.43
432	LIBRARY BOOKS	90,803.34	27,009.29	30.68	22,160.23
433	NEWSPAPERS	600.00	385.26	64.21	171.48
434	PERIODICALS	3,557.82	2,200.62	61.77	1,748.15
435	PROGRAM COMP SOFTWAR	5,000.00	0.00	0.00	0.00
439	OTHER MEDIA SUPPLIES	700.00	40.60	5.80	102.69
440	NON-CAPITAL EQUIPMEN	187,473.00	82,418.83	43.88	175,603.34
450	RESALE	0.00	18,353.28	0.00	4,611.53
470	TEXTBOOKS	96,434.00	52,534.90	54.17	24,644.36
481	TECHNOLOGY SUPLIES	33,034.00	21,472.19	66.22	57,593.11
482	TECHNOLOGY NON-CAPITAL EQUIP	61,013.54	48,398.34	77.55	18,642.38
483	TECHNOLOGY NON-CAP SOFTWARE	400.00	0.00	0.00	0.00
490	OTHER NONCAPITAL ITEMS	9,150.00	164.00	1.79	3,331.29
4--	NON-CAPITAL OBJECTS	3,544,453.70	656,190.64	18.50	710,778.04
522	SITE COMPONENT REPL	0.00	0.00	0.00	34,383.00
551	EQUIPMENT CAPITAL	81,837.00	49,450.53	60.94	51,366.02
552	VEHICLE ADDITION	15,287.00	0.00	0.00	0.00
553	EQUIP ADDITION 5000+	333,188.00	16,613.15	4.99	70,044.83
561	EQUIPMENT REPLACEMT	12,000.00	0.00	0.00	1,499.98
562	VEHICLE REPLACEMENT	227,676.00	0.00	0.00	0.00
581	HARDWARE CAPITAL ACQUISITION	469,487.46	35,205.00	7.50	44,950.50
5--	CAPITAL OBJECTS	1,139,475.46	101,268.68	8.89	202,244.33
678	CAPITAL LEASES	59,474.00	31,251.12	53.89	103.08
688	CAPITAL LEASE INTERE	14,006.00	17,957.61	79.86	1.92
6--	DEBT RETIREMENT	73,480.00	49,208.73	61.14	105.00
711	DISTR.LIABILITY INS	67,687.00	67,687.00	100.00	66,110.00
712	DISTR.PROPERTY INS.	95,946.00	95,946.00	100.00	90,318.00

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
713	WORKERS COMPENSATION	185,732.00	175,542.00	94.51	165,290.00
720	JUDGEMENTS & SETTLEM	4,358.00	4,357.50	99.99	0.00
730	UNEMPLOYMENT COMP	20,000.00	218.78	1.09	0.00
790	OTHER INSURANCE/JUDGMENTS	1,000.00	0.00	0.00	0.00
7--	INSURANCE & JUDGMENT	374,723.00	343,751.28	91.73	321,718.00
827	TRANSFER TO SPEC ED	4,659,261.00	0.00	0.00	0.00
850	TRANSFER TO FOOD SERVICE	0.00	0.00	0.00	115.70
8--	OPERATING TSFR. OUT	4,659,261.00	0.00	0.00	115.70
940	DUES & FEES	121,518.00	78,245.23	64.30	62,575.55
969	OTHER ADJUSTMENTS	0.00	642.38	0.00	0.00
972	NON-AIDABLE REFUND	0.00	0.00	0.00	1,029.65
9--	OTHER OBJECTS	121,518.00	78,887.61	64.83	63,605.20
	Grand Expense Totals	49,759,070.00	22,235,336.28	44.67	21,755,512.83

Number of Accounts: 2896

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

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 FYTD %	2021-22 YTD Activity
271	ADMISSIONS	0.00	40.00	0.00	0.00
279	OTH SCH ACTIV INCOME	0.00	294,998.67	0.00	193,424.92
280	INTEREST ON INVESTMT	46,606.00	63,777.35	136.84	6,920.29
291	GIFTS - DONATIONS	215,295.00	211,369.75	98.18	1,688,374.74
292	STUDENT FEES	0.00	60,424.50	0.00	0.00
2--	LOCAL SOURCES REV	261,901.00	630,610.27	240.78	1,888,719.95
969	OTHER ADJUSTMENTS	0.00	0.00	0.00	6.31
971	REFUND OF PRIOR YR EXPENSES	0.00	0.00	0.00	4,749.12
990	OTHER MISCELLANEOUS REVENUES	0.00	2,075.00	0.00	0.00
9--	OTHER REVENUE	0.00	2,075.00	0.00	4,755.43
116	TEACHER NON-CONTRACT	11,780.00	2,742.97	23.28	611.89
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.00	0.00
141	BUS DRIVERS	1,604.00	1,473.18	91.84	1,092.89
191	ADDITIVE	1,210.00	0.00	0.00	0.00
192	EMPLOYEE STIPENDS	0.00	775.00	0.00	499.72
197	OTHER SALARIES	580.00	327.09	56.39	325.14
1--	SALARIES	16,674.00	5,318.24	31.90	2,529.64
212	RETIREMENT EMPLOYER	1,444.00	122.82	8.51	64.91
222	EMPLOYER SOCIAL SECURITY	1,232.00	292.18	23.72	108.19
2--	FRINGES	2,676.00	415.00	15.51	173.10
310	PERSONAL SERVICES	189,491.00	178,478.53	94.19	157,145.45
324	NON-TECHNOLOGY REPAIR/MAINT	0.00	0.00	0.00	2.00
325	VEHICLE/EQUIPMENT RENTAL	0.00	1,350.00	0.00	0.00
327	CONSTRUCTION SERVICES	1,814,278.00	1,759,528.67	96.98	0.00
341	PUPIL TRAVEL	6,208.00	4,548.50	73.27	117.25
342	EMPLOYEE TRAVEL	23.00	1,289.50	5,606.52	0.00
345	STUDENT LODGING/MEALS	2,250.00	8,349.15	371.07	8,543.76
348	FUEL	1,232.00	963.20	78.18	2,412.72
353	POSTAGE	0.00	0.00	0.00	37.84
354	PRINTING & BINDING	188.00	2,507.81	1,333.94	2,066.54
362	SOFTWARE SERVICES	4,094.00	5,985.12	146.19	68.25
3--	PURCHASED SERVICES	2,017,764.00	1,963,000.48	97.29	170,393.81
410	SUPPLIES & MATERIALS	92,569.00	27,829.34	30.06	20,093.29
415	FOOD	2,663.00	13,958.05	524.15	2,257.94
420	APPAREL	13,186.00	23,829.12	180.72	15,380.48
432	LIBRARY BOOKS	46.00	1,803.98	3,921.70	1,697.96
440	NON-CAPITAL EQUIPMEN	5,516.00	1,513.25	27.43	4,526.09
450	RESALE	0.00	64,047.78	0.00	59,023.35
481	TECHNOLOGY SUPLIES	470.00	0.00	0.00	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	40.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	114,490.00	132,981.52	116.15	102,979.11
551	EQUIPMENT CAPITAL	26,502.00	9,039.12	34.11	18,427.51
553	EQUIP ADDITION 5000+	8,750.00	0.00	0.00	0.00
581	HARDWARE CAPITAL ACQUISITION	7,316.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	42,568.00	9,039.12	21.23	18,427.51
940	DUES & FEES	6,188.00	111,802.22	1,806.76	22,713.80
999	OTHER MISCELLANEOUS EXPENSE	0.00	2,075.00	0.00	0.00
9--	OTHER OBJECTS	6,188.00	113,877.22	1,840.29	22,713.80

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 FYTD %	2021-22 YTD Activity
	Grand Revenue Totals	261,901.00	632,685.27	241.57	1,893,475.38
	Grand Expense Totals	2,200,360.00	2,224,631.58	101.10	317,216.97
	Grand Totals	1,938,459.00	1,591,946.31	82.12	1,576,258.41
		Loss	Loss		Profit

Number of Accounts: 422

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

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
211	PROPERTY TAX	1,353,831.00	1,353,831.00	100.00	1,417,784.00
280	INTEREST ON INVESTMT	5,501.00	15,513.75	282.02	1,272.54
2--	LOCAL SOURCES REV	1,359,332.00	1,369,344.75	100.74	1,419,056.54
971	REFUND OF PRIOR YR EXPENSES	138,338.00	61,981.09	44.80	138,338.10
9--	OTHER REVENUE	138,338.00	61,981.09	44.80	138,338.10
675	LONG TERM BONDS	1,415,000.00	1,415,000.00	100.00	1,400,000.00
685	LONG TERM BONDS INT	154,338.00	154,337.50	100.00	161,425.00
690	OTHER DEBT RETIREMEN	1,200.00	725.00	60.42	725.00
6--	DEBT RETIREMENT	1,570,538.00	1,570,062.50	99.97	1,562,150.00
	Grand Revenue Totals	1,497,670.00	1,431,325.84	95.57	1,557,394.64
	Grand Expense Totals	1,570,538.00	1,570,062.50	99.97	1,562,150.00
	Grand Totals	72,868.00	138,736.66	190.39	4,755.36
		Loss	Loss		Loss

Number of Accounts: 6

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

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
211	PROPERTY TAX	577,158.00	577,158.00	100.00	565,841.00
280	INTEREST ON INVESTMT	55,426.00	109,673.80	197.87	8,546.48
2--	LOCAL SOURCES REV	632,584.00	686,831.80	108.58	574,387.48
875	LONG TERM BONDS	0.00	960,000.00	0.00	0.00
8--	OTHER FINANCING SOUR	0.00	960,000.00	0.00	0.00
324	NON-TECHNOLOGY REPAIR/MAINT	150,000.00	103,575.43	69.05	0.00
327	CONSTRUCTION SERVICES	1,040,000.00	1,417,354.65	136.28	1,623,569.25
3--	PURCHASED SERVICES	1,190,000.00	1,520,930.08	127.81	1,623,569.25
410	SUPPLIES & MATERIALS	0.00	0.00	0.00	325.22
4--	NON-CAPITAL OBJECTS	0.00	0.00	0.00	325.22
	Grand Revenue Totals	632,584.00	1,646,831.80	260.33	574,387.48
	Grand Expense Totals	1,190,000.00	1,520,930.08	127.81	1,623,894.47
	Grand Totals	557,416.00	125,901.72	-22.59	1,049,506.99
		Loss	Profit		Loss

Number of Accounts: 17

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

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
110	GEN INTERFUND TRANSF	0.00	0.00	0.00	115.70
1--	OPERATING TSFR. IN	0.00	0.00	0.00	115.70
251	PUPIL - FOOD SERVICE	639,117.00	412,514.10	64.54	82,989.55
252	ADULTS FOOD SERVICE	4,800.00	7,699.90	160.41	3,199.75
259	OTHER FOOD SERV SALE	19,254.00	23,385.78	121.46	12,472.30
280	INTEREST ON INVESTMT	6,478.00	15,165.41	234.11	864.73
2--	LOCAL SOURCES REV	669,649.00	458,765.19	68.51	99,526.33
617	STATE FOOD SERV AID	27,062.00	0.00	0.00	0.00
6--	STATE SOURCE REVENUE	27,062.00	0.00	0.00	0.00
714	FED USDA COMMODITIES	51,473.00	0.00	0.00	0.00
717	FEDERAL FOOD AID	422,743.00	386,683.33	91.47	711,910.28
7--	FEDERAL SOURCES REV	474,216.00	386,683.33	81.54	711,910.28
971	REFUND OF PRIOR YR EXPENSES	0.00	90.75	0.00	0.00
9--	OTHER REVENUE	0.00	90.75	0.00	0.00
310	PERSONAL SERVICES	1,097,797.00	693,645.34	63.19	606,116.03
324	NON-TECHNOLOGY REPAIR/MAINT	5,000.00	0.00	0.00	2,249.89
362	SOFTWARE SERVICES	10,000.00	9,264.40	92.64	9,153.25
387	PAYMENT TO STATE	66,689.00	15,871.66	23.80	11,783.52
3--	PURCHASED SERVICES	1,179,486.00	718,781.40	60.94	629,302.69
410	SUPPLIES & MATERIALS	5,000.00	0.00	0.00	2,080.97
440	NON-CAPITAL EQUIPMEN	0.00	163.76	0.00	9,245.92
4--	NON-CAPITAL OBJECTS	5,000.00	163.76	3.28	11,326.89
551	EQUIPMENT CAPITAL	20,000.00	1,949.87	9.75	1,800.00
553	EQUIP ADDITION 5000+	0.00	8,588.02	0.00	5,953.82
5--	CAPITAL OBJECTS	20,000.00	10,537.89	52.69	7,753.82
	Grand Revenue Totals	1,170,927.00	845,539.27	72.21	811,552.31
	Grand Expense Totals	1,204,486.00	729,483.05	60.56	648,383.40
	Grand Totals	33,559.00	116,056.22	-345.83	163,168.91
		Loss	Profit		Profit

Number of Accounts: 23

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

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
211	PROPERTY TAX	220,000.00	220,000.00	100.00	202,837.00
272	COMMUNITY SERVICE FEES	74,925.00	41,420.71	55.28	27,740.50
280	INTEREST ON INVESTMT	2,440.00	3,081.35	126.28	225.35
291	GIFTS - DONATIONS	50.00	50.00	100.00	900.00
293	RENTALS	3,000.00	0.00	0.00	0.00
2--	LOCAL SOURCES REV	300,415.00	264,552.06	88.06	231,702.85
121	SUPERVISORS	72,377.00	49,898.10	68.94	39,890.19
141	BUS DRIVERS	1,938.00	1,341.30	69.21	1,091.51
173	POOL	104,092.00	55,156.98	52.99	43,160.51
191	ADDITIVE	47,123.00	30,955.40	65.69	32,314.60
192	EMPLOYEE STIPENDS	3,060.00	2,200.16	71.90	1,664.00
1--	SALARIES	228,590.00	139,551.94	61.05	118,120.81
212	RETIREMENT EMPLOYER	14,426.00	5,328.54	36.94	4,894.55
222	EMPLOYER SOCIAL SECURITY	16,756.00	10,506.96	62.71	8,878.43
242	HEALTH INSURANCE	5,431.00	1,357.80	25.00	3,484.80
243	DENTAL	430.00	107.46	24.99	286.56
249	OTHER HEALTH INSUR	2,365.00	2,365.00	100.00	2,502.50
251	INCOME PROTECT INSURANCE	388.00	265.75	68.49	213.43
2--	FRINGES	39,796.00	19,931.51	50.08	20,260.27
310	PERSONAL SERVICES	4,050.00	3,263.00	80.57	2,095.00
324	NON-TECHNOLOGY REPAIR/MAINT	3,000.00	2,374.35	79.15	1,515.98
331	GAS FOR HEAT	2,000.00	1,694.99	84.75	1,196.74
337	WATER	1,500.00	836.98	55.80	516.57
348	FUEL	1,938.00	1,044.10	53.88	1,748.08
362	SOFTWARE SERVICES	2,400.00	1,538.49	64.10	1,927.04
3--	PURCHASED SERVICES	14,888.00	10,751.91	72.22	8,999.41
410	SUPPLIES & MATERIALS	6,104.00	1,175.97	19.27	3,407.28
415	FOOD	677.00	452.87	66.89	150.59
420	APPAREL	4,590.00	0.00	0.00	4,059.52
440	NON-CAPITAL EQUIPMEN	1,000.00	234.98	23.50	0.00
483	TECHNOLOGY NON-CAP SOFTWARE	400.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	12,771.00	1,863.82	14.59	7,617.39
551	EQUIPMENT CAPITAL	3,060.00	1,619.00	52.91	0.00
5--	CAPITAL OBJECTS	3,060.00	1,619.00	52.91	0.00
940	DUES & FEES	1,254.00	1,460.72	116.48	1,026.39
9--	OTHER OBJECTS	1,254.00	1,460.72	116.48	1,026.39
	Grand Revenue Totals	300,415.00	264,552.06	88.06	231,702.85
	Grand Expense Totals	300,359.00	175,178.90	58.32	156,024.27
	Grand Totals	56.00 Profit	89,373.16 Profit	?????????	75,678.58 Profit

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity

Number of Accounts: 66

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

Fd T Loc Obj Func Prj	Fd Func	Beginning Balance	2022-23 FYTD Debits	2022-23 FYTD Credits	Ending Balance
XX A 000 000 711112 ---	XX FIELD TRIP ATM	1,435.33	27.66	0.00	1,462.99
XX A 000 000 711160 ---	XX GENERAL CHECKING-MCFARLAND BK	-1,520,442.67	52,587,981.41	48,127,331.77	2,940,206.97
XX A 000 000 711162 ---	XX MSB-NEW CHECKING (REPL SAVINGS	13,115,184.34	22,541,576.72	22,046,394.37	13,610,366.69
XX A 000 000 711--- ---	XX CASH	11,596,177.00	75,129,585.79	70,173,726.14	16,552,036.65
XX A 000 000 712200 ---	XX GOVERNMENT INVESTMENT POOL	10,093.39	215.97	0.00	10,309.36
XX A 000 000 712--- ---	XX INVESTMENTS	10,093.39	215.97	0.00	10,309.36
XX A 000 000 713101 ---	XX TAXES REC-STOUGHTON	2,722,617.55	22,775,753.74	22,500,066.64	2,998,304.65
XX A 000 000 713102 ---	XX TAXES REC-ALBION	36,632.47	260,696.06	257,733.04	39,595.49
XX A 000 000 713103 ---	XX TAXES REC-CHRISTIANA	47,702.49	347,256.76	342,848.09	52,111.16
XX A 000 000 713104 ---	XX TAXES REC-COTTAGE GROVE	101,030.89	716,961.04	716,579.14	101,412.79
XX A 000 000 713105 ---	XX TAXES REC-DEERFIELD	4,585.07	36,774.24	36,262.25	5,097.06
XX A 000 000 713106 ---	XX TAXES REC-DUNKIRK	573,492.20	4,292,725.80	4,254,450.26	611,767.74
XX A 000 000 713107 ---	XX TAXES REC-DUNN	702,114.60	5,079,386.50	5,048,820.77	732,680.33
XX A 000 000 713108 ---	XX TAXES REC-PLEASANT SPRINGS	1,286,589.69	9,784,387.40	9,681,532.02	1,389,445.07
XX A 000 000 713109 ---	XX TAXES REC-RUTLAND	471,897.95	3,338,745.26	3,336,234.59	474,408.62
XX A 000 000 713110 ---	XX TAXES REC-PORTER	42,910.43	302,225.22	301,614.34	43,521.31
XX A 000 000 713111 ---	XX TAXES REC-UNION	4,294.08	35,275.98	34,747.01	4,823.05
XX A 000 000 713200 ---	XX ACCT RECEIVABLE	7,916.98	114,859.60	113,329.41	9,447.17
XX A 000 000 713210 ---	XX NSF CHECK	17.00	0.00	0.00	17.00
XX A 000 000 713--- ---	XX RECEIVABLES	6,001,801.40	47,085,047.60	46,624,217.56	6,462,631.44
XX A 000 000 715500 ---	XX DUE FROM STATE GOVERNMENT	599,399.44	1,623,539.73	1,623,966.94	598,972.23
XX A 000 000 715--- ---	XX DUE FROM OTHER GOVERNMENTS	599,399.44	1,623,539.73	1,623,966.94	598,972.23
XX A 000 000 717000 ---	XX PREPAID EXPENSES	1,483,320.50	22,513.03	1,505,833.53	0.00
XX A 000 000 717--- ---	XX PREPAID EXPENSES	1,483,320.50	22,513.03	1,505,833.53	0.00
XX A 000 000 7----- ---	XX ASSETS	19,690,791.73	123,860,902.12	119,927,744.17	23,623,949.68
XX A --- --- ------ ---	XX Asset	19,690,791.73	123,860,902.12	119,927,744.17	23,623,949.68
XX L 000 000 811200 ---	XX ACCOUNTS PAYABLE	-707,677.75	7,225,567.44	7,111,343.45	-593,453.76
XX L 000 000 811400 ---	XX RETAINAGE PAYABLE	-8,905.00	8,905.00	0.00	0.00
XX L 000 000 811611 ---	XX FICA PAYABLE	-188,963.25	2,623,904.74	2,434,941.49	0.00
XX L 000 000 811612 ---	XX FEDERAL INCOME TAX PAYABLE	0.00	1,199,251.50	1,199,251.50	0.00
XX L 000 000 811613 ---	XX STATE INCOME TAX PAYABLE	-33,624.82	591,942.60	595,755.13	-37,437.35
XX L 000 000 811616 ---	XX IL STATE WITHHOLDING TAX	0.00	807.58	807.58	0.00
XX L 000 000 811621 ---	XX STATE TEACHERS RETIRE FUNDPAYA	-394,538.17	1,850,248.71	1,946,623.64	-490,913.10
XX L 000 000 811629 ---	XX LTD	-13,037.29	93,657.11	80,619.82	0.00

Fd T Loc Obj Func Prj	Fd Func	Beginning Balance	2022-23 FYTD Debits	2022-23 FYTD Credits	Ending Balance
XX L 000 000 811634 ---	XX LIFE INSURANCE DEDUCTIONS PAYA	0.00	100,616.34	78,937.42	21,678.92
XX L 000 000 811637 ---	XX DEAN	-507,687.45	4,615,222.76	3,735,503.54	372,031.77
XX L 000 000 811639 ---	XX FLEX MEDICAL PAYABLE	-20,494.20	217,923.76	179,007.89	18,421.67
XX L 000 000 811642 ---	XX VISION INSURANCE PAYABLE	0.00	35,488.29	34,524.88	963.41
XX L 000 000 811645 ---	XX COMMUNITY SHARES OF WIS CHARIT	0.00	60.00	60.00	0.00
XX L 000 000 811647 ---	XX SHORT TERM DISABILITY PAYABLE	-681.15	40,696.95	40,865.05	-849.25
XX L 000 000 811670 ---	XX TAX SHELTER ANNU DEDUCT PAYABL	0.00	303,921.97	314,662.89	-10,740.92
XX L 000 000 811680 ---	XX GARNISHMENTS DEDUCTIONS PAYABL	0.00	20,935.73	20,935.73	0.00
XX L 000 000 811693 ---	XX FLEX DEPENDENT CARE PAYABLE	0.00	99,858.76	99,858.76	0.00
XX L 000 000 811800 ---	XX ACCRUED PAYROLL PAYABLE	-2,555,864.76	31,273,269.39	28,717,404.63	0.00
XX L 000 000 811--- ---	XX PAYABLES	-4,431,473.84	50,302,278.63	46,591,103.40	-720,298.61
XX L 000 000 812410 ---	XX DUE TO CAPITAL EXPANSION	0.00	577,158.00	577,158.00	0.00
XX L 000 000 812500 ---	XX DUE TO DEBT SERVICE	0.00	1,353,831.00	1,353,831.00	0.00
XX L 000 000 812800 ---	XX DUE TO COMMUNITY SERVICE	0.00	220,000.00	220,000.00	0.00
XX L 000 000 812--- ---	XX DUE TO OTHER FUNDS	0.00	2,150,989.00	2,150,989.00	0.00
XX L 000 000 815100 ---	XX SELF FUNDED PREMIUM DEPOSITS	-47,793.94	48,367.56	573.62	0.00
XX L 000 000 815115 ---	XX DENTAL-EMPLOYER	0.00	135,372.65	414,910.62	-279,537.97
XX L 000 000 815135 ---	XX SELF-INSURED DENTAL N/EMPLOYEE	0.00	9.80	8,810.72	-8,800.92
XX L 000 000 815250 ---	XX HRA HEALTH INSURANCE ACCOUNTS	0.00	0.00	687.51	-687.51
XX L 000 000 815900 ---	XX OTHER DEPOSITS PAYABLE	-4,708.00	0.00	0.00	-4,708.00
XX L 000 000 815--- ---	XX DEPOSITS PAYABLE	-52,501.94	183,750.01	424,982.47	-293,734.40
XX L 000 000 817000 ---	XX SELF FUNDED INSURANCE PAYMENTS	-20,564.50	286,088.48	0.00	265,523.98
XX L 000 000 817--- ---	XX SELF FUNDED INSURANCE PAYMENTS	-20,564.50	286,088.48	0.00	265,523.98
XX L 000 000 8------ ---	XX LIABILITIES	-4,504,540.28	52,923,106.12	49,167,074.87	-748,509.03
XX L --- --- ------ ---	XX Liability	-4,504,540.28	52,923,106.12	49,167,074.87	-748,509.03
XX Q 000 000 935100 ---	XX NON-SPENDABLE FUND BALANCE	-1,483,320.50	1,505,833.53	22,513.03	0.00
XX Q 000 000 935--- ---	XX	-1,483,320.50	1,505,833.53	22,513.03	0.00
XX Q 000 000 936110 ---	XX RESTRICTED SELF INSURANCE	-30,846.74	0.00	0.00	-30,846.74
XX Q 000 000 936130 ---	XX RESTRICTED UNSPENT CSF	-735.00	0.00	0.00	-735.00
XX Q 000 000 936--- ---	XX	-31,581.74	0.00	0.00	-31,581.74
XX Q 000 000 938100 ---	XX ENC	0.00	89,774,798.69	90,876,553.48	-1,101,754.79
XX Q 000 000 938900 ---	XX ASSIGNED FUND BALANCE	-528,990.03	0.00	0.00	-528,990.03
XX Q 000 000 938--- ---	XX	-528,990.03	89,774,798.69	90,876,553.48	-1,630,744.82

Fd T Loc Obj Func Prj	Fd Func	Beginning Balance	2022-23 FYTD Debits	2022-23 FYTD Credits	Ending Balance
XX Q 000 000 939900 ---	XX UNASSIGNED FUND BALANCE	-13,142,359.18	145,308,546.77	153,379,301.68	-21,213,114.09
XX Q 000 000 939--- ---	XX	-13,142,359.18	145,308,546.77	153,379,301.68	-21,213,114.09
XX Q 000 000 9----- ---	XX EQUITY	-15,186,251.45	236,589,178.99	244,278,368.19	-22,875,440.65
XX Q --- --- ------ ---	XX Equity	-15,186,251.45	236,589,178.99	244,278,368.19	-22,875,440.65
XX - --- --- ------ ---	XX GENERAL FUND	0.00	413,373,187.23	413,373,187.23	0.00

Number of Accounts: 74

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

2022-23 Fund Balance Analysis

2/28/2023

2022-23 Budgeted Expenses:		49,759,070
Less: Fund 27 Operating Transfer:		(4,659,261)
Total Budget		45,099,809
20% of Total Budget:		9,019,962
Ending 21-22 Operating Fund Balance:		
Non-Spendable Fund Balance	$ 1,483,321	
Restricted Fund Balance	31,582	
Assigned Fund Balance	528,990	
Unassigned Fund Balance	13,142,359	
		15,186,251
22-23 Budgeted Revenues less Expenses		(41,427)
Ending 22-23 Operating Fund Balance		15,144,824
22-23 Ending Fund Balance %:		33.58%

STOUGHTON AREA SCHOOL DISTRICT

2022-23 TAX LEVY

(Due 2023)

Municipality	Tax Levy	January Payment (1/15)	Date Rec'd	Check #	February Payment (2/20)	Date Rec'd	Check #	Lottery Credit (4/15)	Date Rec'd	Check #	Final Payment (8/20)	Date Rec'd	Check #	Balance Due
Albion	130,348.03	$55,724.66	1/17/2023	3304	$35,027.88	2/20/2023	3315							$39,595.49
Christiana	173,628.38	$78,582.16	1/12/2023	3622	$42,935.06	2/21/2023	3626							$52,111.16
City of Stoughton	11,387,876.87	$4,389,435.06	1/12/2023	WIRE	$4,000,137.16	2/17/2023	WT							$2,998,304.65
Cottage Grove	358,480.52	$161,907.44	1/12/2023	35996	$95,160.29	2/20/2023	36061							$101,412.79
Deerfield	18,387.12	$9,256.07	1/17/2023	2268	$4,033.99	2/21/2023	2281							$5,097.06
Dunkirk	2,146,362.90	$801,752.14	1/17/2023	29258	$732,843.02	2/21/2023	29314							$611,767.74
Dunn	2,539,693.25	$1,251,638.39	1/13/2023	5332	$555,374.53	2/20/2023	5407							$732,680.33
Pleasant Springs	4,892,193.70	$2,078,206.04	1/12/2023	5829	$1,424,542.59	2/20/2023	5896							$1,389,445.07
Rutland	1,669,372.63	$707,794.41	1/13/2023	25407	$487,169.60	2/21/2023	25482							$474,408.62
Porter	151,112.61	$21,589.76	1/23/2023	5348	$86,001.54	2/24/2023	5391							$43,521.31
Union	17,637.99	$4,211.64	1/13/2023	14432	$8,603.30	2/20/2023	14452							$4,823.05
Totals	$23,485,094.00	$9,560,097.77			$7,471,828.96			$0.00			$0.00			$6,453,167.27