Stoughton Area School District
Finance Committee

Financial Update Report
May 31st, 2023

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STOUGHTON AREA SCHOOL DISTRICT

May 31st, 2023

This report outlines the Stoughton Area School District's financial position through May 31st, 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.

Operating Expenditures

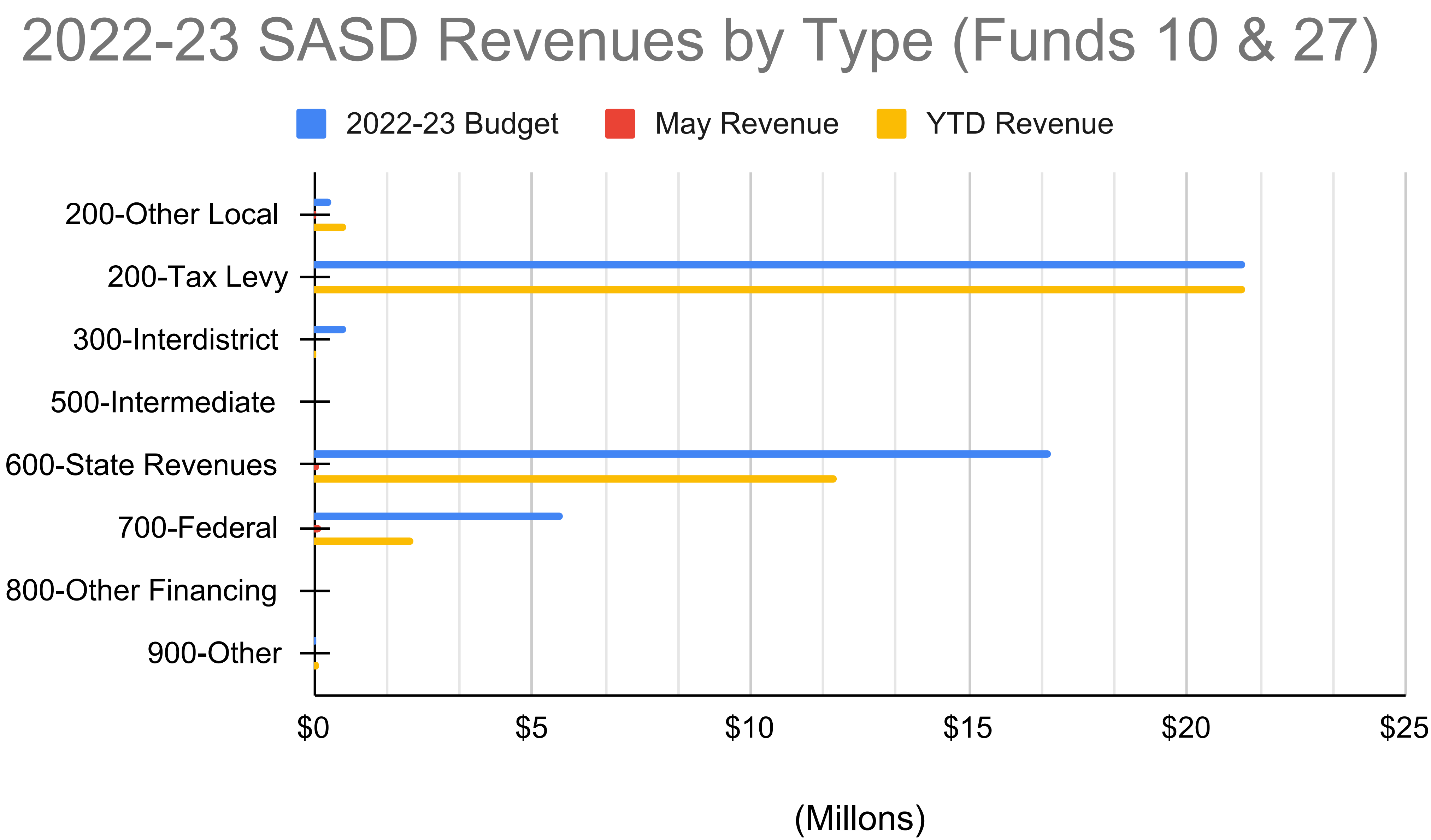
The expenses reflected on this graph include Fund 10, General Fund as well as Fund 27, Special Education Fund. The current year budget by object is indicated by the blue bars. Overall, the percentage of budget expended and fiscal year to date activity are very comparable to the previous year (with an increase of 3.54% and 3.20% respectively).

Monthly Operations (Revenues and Expenses)

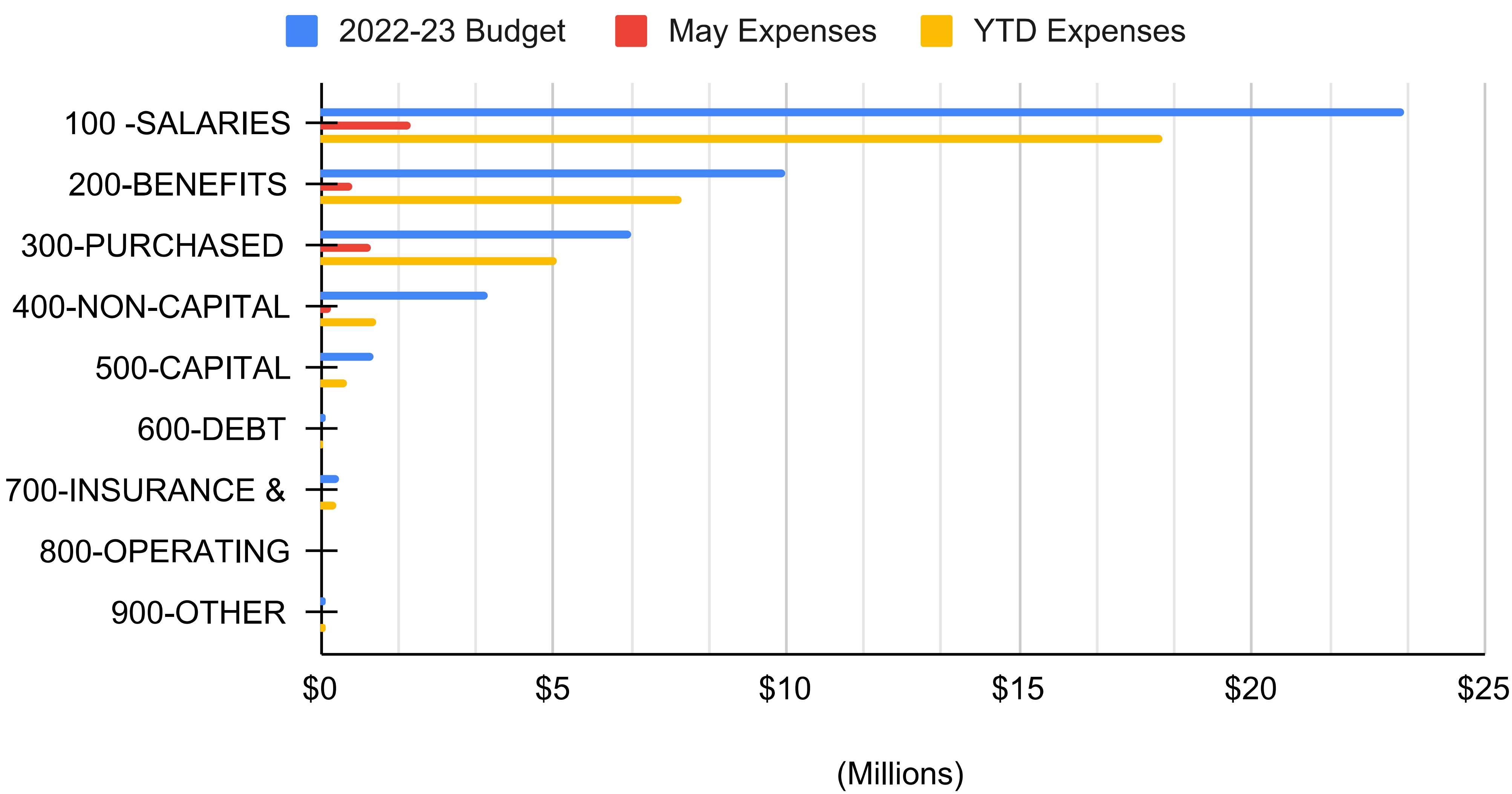
The third graph shows the monthly operating revenues in blue and the monthly operating expenses in orange. This graph illustrates that the district's May expenses exceeded its revenues.

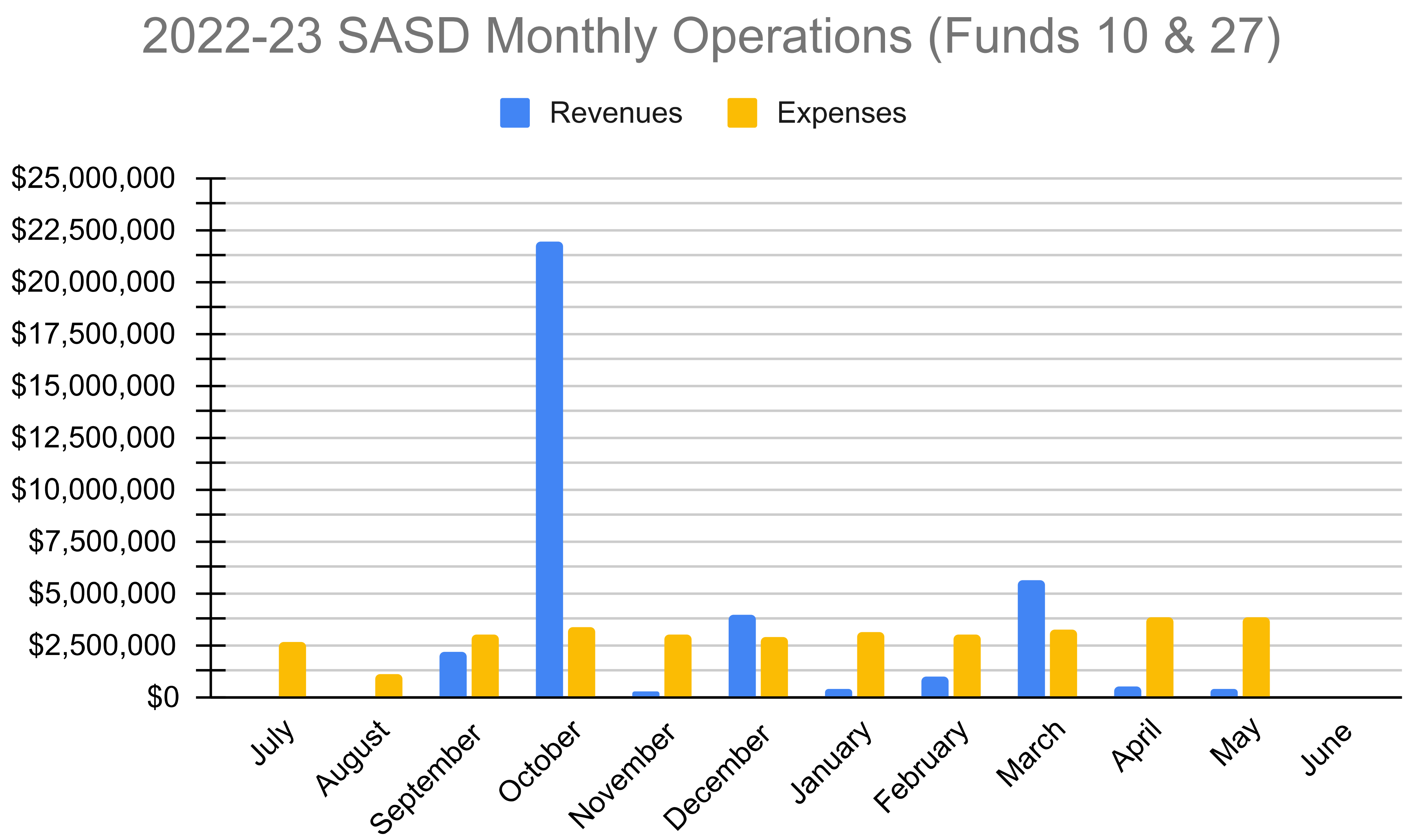
Operating Cash on Hand

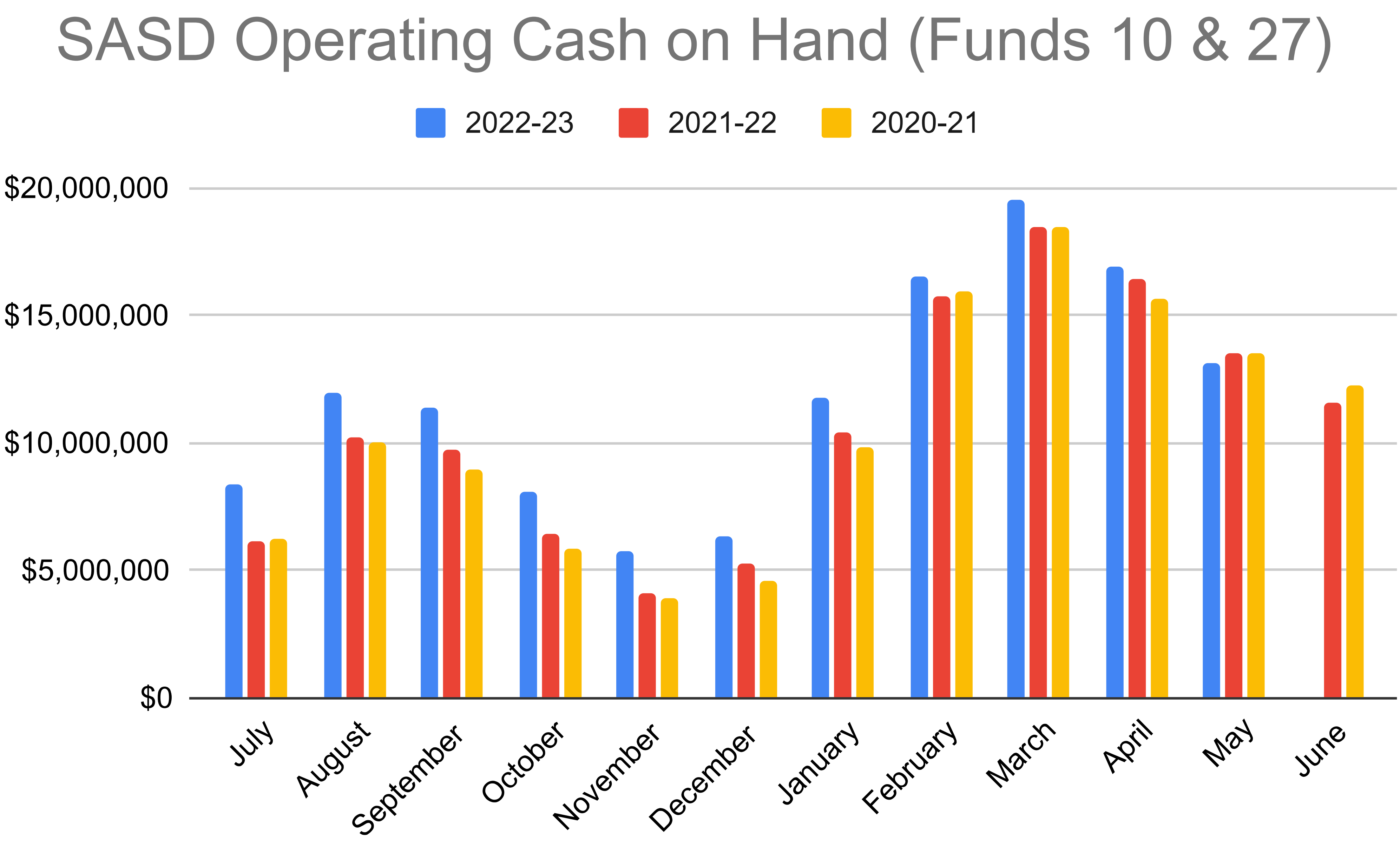
This final graph shows the monthly operating cash on hand. As illustrated by the blue bar in May, the district's cash on hand is slightly less than last year (2.6%).


2022-23 SASD Revenues by Type (Funds 10 & 27)
2022-23 Budget
May Revenue
YTD Revenue
200-Other Local
200-Tax Levy
300-Interdistrict
500-Intermediate
600-State Revenues
700-Federal
800-Other Financing
900-Other
$0
$5
$10
$15
$20
$25
(Millons)

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
5/31/2023

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	47.32%
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	27.91%
600	600 Other State Sources	2,655,438	1,660,784	4,316,222	9.57%
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	42,496,530	7,243,993	49,740,523	100.00%
	Fund 27 Transfer			(4,659,261)	
	Net Budget Totals			45,081,262	

2022-23 Expenditure Budget by Object
5/31/2023

Object Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	18,639,744	4,618,249	23,257,993	51.54%
200	Benefits	7,758,242	2,188,703	9,946,945	22.04%
300	Purchased Services	6,266,283	392,287	6,658,570	14.76%
400	Non-Capital Objects	3,547,679	27,316	3,574,995	7.92%
500	Capital Objects	1,095,443	17,438	1,112,881	2.47%
600	Debt Retirement	81,100	-	81,100	0.18%
700	Insurances	374,723	-	374,723	0.83%
800	Fund Transfer	4,659,261	-	4,659,261	0.00%
900	Other Objects	115,482	-	115,482	0.26%
	Totals	42,537,957	7,243,993	49,781,950	100.00%
	Fund 27 Transfer			(4,659,261)	
	Net Budget Totals			45,122,689	

Summary	
Total Budgeted Revenue	45,081,262
Total Budgeted Expenditures	45,122,689
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	28,068.08	80.19	31,727.72
219	OTHER TAXES	0.00	0.00	0.00	178,225.93
262	RESALE	0.00	64,982.20	0.00	47,328.87
271	ADMISSIONS	55,000.00	67,867.00	123.39	56,764.75
279	OTH SCH ACTIV INCOME	3,000.00	0.00	0.00	1,732.00
280	INTEREST ON INVESTMT	84,000.00	385,822.19	459.31	31,421.40
292	STUDENT FEES	87,800.00	86,742.25	98.80	85,674.00
293	RENTALS	141,001.00	110,157.27	78.13	209,621.05
295	SUMMER SCHOOL REVENU	2,000.00	5,300.00	265.00	2,363.30
297	STUDENT FINES	1,100.00	1,098.00	99.82	978.99
2--	LOCAL SOURCES REV	21,743,006.00	22,084,141.99	101.57	23,209,157.01
317	TRANSIT OF FED AID FROM WI SCH	21,412.00	21,402.65	99.96	16,451.57
345	GEN TUIT-OPEN ENROLL	646,318.00	0.00	0.00	0.00
348	TRANSPORTATION FEES	50,000.00	22,486.98	44.97	35,930.26
390	OTHER PYMTS FROM WI SCHOOL DIS	10,530.00	0.00	0.00	0.00
3--	INTERDISTRICT PAYMENTS (WI)	728,260.00	43,889.63	6.03	52,381.83
611	SPECIAL EDUCATION AID	1,545,497.00	1,338,443.86	86.60	1,282,985.00
612	TRANSPORTATION AID	28,640.00	28,640.00	100.00	17,320.00
613	LIBRARY AID	156,228.00	156,228.00	100.00	121,656.00
619	OTHER STATE CATEGORICAL AID	175.00	174.32	99.61	0.00
621	EQUALIZATION AID	12,583,211.00	8,179,087.00	65.00	8,037,689.00
625	HIGH COST SPEC ED AID	100,000.00	0.00	0.00	0.00
630	STATE SPECIAL PROJEC	34,682.00	22,880.00	65.97	23,040.00
660	STATE REV THRU LOCAL	111,116.00	20,334.63	18.30	31,591.14
691	STATE EXEMPT AID (COMP/PPROP)	186,594.00	103,261.69	55.34	103,261.69
695	PER PUPIL AID	2,087,246.00	2,085,762.00	99.93	2,133,250.00
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	16,899,433.00	11,976,201.00	70.87	11,762,586.43
730	FEDERAL SPECIAL PROJ	4,704,053.00	1,643,206.37	34.93	612,571.01
751	ESEA - TITLE I	299,215.00	178,991.19	59.82	198,968.49
780	FEDERAL THRU STATE NOT DPI	490,280.00	357,442.06	72.91	627,543.94
799	Other Federal Revenue	176,915.00	87,425.46	49.42	295,662.06
7--	FEDERAL SOURCES REV	5,670,463.00	2,267,065.08	39.98	1,734,745.50
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	40,070.25
971	REFUND OF PRIOR YR EXPENSES	20,000.00	90,152.52	450.76	75,415.14
990	OTHER MISCELLANEOUS REVENUES	10,000.00	13,646.79	136.47	12,000.20

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	103,799.31	259.50	127,485.59
---	GENERAL FUND	49,740,523.00	36,489,250.01	73.36	36,890,942.47

	Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
		Grand Revenue Totals	49,740,523.00	36,489,250.01	73.36	36,890,942.47

Number of Accounts: 117

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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	1,751,523.26	90.31	1,565,070.27
102	SUMMER SCHOOL PRINCIPAL	10,635.00	7,909.01	74.37	9,311.50
114	TEACHERS-CONTRACT	14,374,146.00	10,610,837.65	73.81	10,650,638.70
115	TEACHERS-SUMMER SCHOOL	103,674.00	4,094.25	3.95	18,047.14
116	TEACHER NON-CONTRACT	96,969.00	21,663.86	22.34	23,036.89
117	SUBSTITUTE TEACHERS	418,520.00	364,707.17	87.14	325,241.24
121	SUPERVISORS	813,592.00	720,309.97	88.53	716,900.79
131	ADMINISTRATIVE ASSISTANTS	854,147.00	777,316.09	91.00	717,385.56
132	ADMINISTRATIVE ASSISTANT SUBS	15,000.00	4,044.96	26.97	4,090.26
133	OTHER ADMIN. ASSISTANTS	20,359.00	4,298.75	21.11	3,769.07
134	EDUCATIONAL ASSISTANTS	1,381,734.00	1,249,547.31	90.43	1,043,729.03
135	OTHER EA'S	52,112.00	8,038.91	15.43	22,419.45
137	ADMIN. ASSISTANT OVERTIME	19,500.00	16,731.25	85.80	11,230.59
138	EA OVERTIME	1,000.00	260.53	26.05	1,155.53
139	EA SUBS	67,040.00	38,221.49	57.01	39,017.69
141	BUS DRIVERS	483,941.00	406,723.34	84.34	383,765.46
142	BUS DRIVER SUBS	0.00	13,875.49	0.00	28,251.06
152	BUILDINGS & GROUNDS	1,527,839.00	1,169,420.95	76.54	1,250,461.30
153	WEEKEND CUSTODIANS	54,809.00	27,681.59	50.51	44,989.66
154	CUST/MAINT OVERTIME	38,500.00	32,788.04	85.16	18,110.45
155	SUB CUSTODIANS	20,000.00	985.38	4.93	2,556.45
161	OT/PT	200,027.00	183,953.97	91.96	138,900.68
174	NURSE	129,727.00	104,159.71	80.29	89,283.78
177	SUMMER HELP	7,140.00	1,892.00	26.50	1,610.75
178	TECHNOLOGY SUPPORT	171,461.00	157,704.89	91.98	151,261.33
191	ADDITIVE	322,838.00	294,747.68	91.30	278,516.60
192	EMPLOYEE STIPENDS	28,113.00	26,935.00	96.74	27,160.00
196	LEADERSHIP	87,415.00	54,453.29	62.29	51,795.01
197	OTHER SALARIES	18,209.00	9,291.19	51.03	10,882.07
1--	SALARIES	23,257,993.00	18,064,116.98	77.67	17,628,588.31
212	RETIREMENT EMPLOYER	1,492,971.00	1,135,007.46	76.02	1,103,546.43
219	OTHER RETIREMENT	166,269.00	4,583.26	2.76	11,898.15
222	EMPLOYER SOCIAL SECURITY	1,785,581.00	1,338,174.34	74.94	1,304,344.53
230	LIFE INSURANCE	1,000.00	668.88	66.89	523.60
242	HEALTH INSURANCE	4,067,238.00	3,121,335.35	76.74	3,075,030.78
243	DENTAL	433,528.00	342,095.87	78.90	342,767.53
249	OTHER HEALTH INSUR	1,582,135.00	1,529,122.50	96.65	1,578,388.85
251	INCOME PROTECT INSURANCE	114,803.00	89,245.01	77.73	85,939.78
290	OTHER EMPLOYEE BENEFITS	283,420.00	171,540.50	60.53	319,710.87
291	COLLEGE TUITION REIMBURSEMENT	20,000.00	2,570.58	12.85	1,590.00
2--	FRINGES	9,946,945.00	7,734,343.75	77.75	7,823,740.52
310	PERSONAL SERVICES	1,523,696.00	1,314,720.96	86.28	1,278,536.41
321	TECHNOLOGY REPAIRS & MAINT	81,333.00	73,523.42	90.40	7,081.27
322	TECHNOLOGY RENTAL/LEASE	953.00	952.63	99.96	0.00
324	NON-TECHNOLOGY REPAIR/MAINT	472,772.00	481,929.61	101.72	511,986.35
325	VEHICLE/EQUIPMENT RENTAL	19,353.00	19,544.68	100.99	3,787.42
326	SITE RENTAL	10,000.00	10,000.00	100.00	10,000.00
327	CONSTRUCTION SERVICES	228,530.00	1,141,672.23	499.57	433,716.31
329	CLEANING AND ENVIRONMENTAL SRV	0.00	23,166.77	0.00	14,324.43
331	GAS FOR HEAT	229,687.00	247,498.85	107.75	211,344.75
336	ELECTRICITY NOT HEAT	430,668.00	388,896.18	90.30	371,761.16
337	WATER	59,962.00	53,999.22	90.06	53,309.12
339	OTHER UTILITIES	44,349.00	39,685.91	89.49	38,629.38

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
341	PUPIL TRAVEL	132,651.00	75,207.41	56.70	86,730.70
342	EMPLOYEE TRAVEL	104,588.00	62,731.17	59.59	32,502.18
343	CONTRACT SERV TRAVEL	3,125.00	0.00	0.00	0.00
345	STUDENT LODGING/MEALS	482.00	482.64	100.13	128.34
348	FUEL	101,162.00	98,907.06	97.24	69,943.01
351	ADVERTISING	31,737.00	28,478.22	89.73	17,485.32
353	POSTAGE	35,929.00	17,836.98	49.65	8,063.31
354	PRINTING & BINDING	33,573.00	18,194.46	53.98	21,245.84
355	TELEPHONE	74,512.00	61,155.27	83.12	53,636.72
358	INTERNET ACCCESS	19,000.00	11,449.81	60.26	17,959.72
359	OTHER COMMUNICATIONS	0.00	0.00	0.00	76.57
362	SOFTWARE SERVICES	791,725.00	759,455.17	93.22	739,952.72
371	INST. PYMTS TO PRIVATE VENDORS	96,435.00	60,272.88	62.50	63,657.81
373	INST. PYMTS TO PRIVATE SCHOOLS	125,000.00	2,304.00	2.26	1,358.75
382	INTER-DIST PYMT-WI	1,834,201.00	26,564.35	1.45	85,134.00
386	PAYMENT TO CESA	14,625.00	14,125.25	96.58	15,388.90
387	PAYMENT TO STATE	158,522.00	59,560.97	37.57	23,694.14
3--	PURCHASED SERVICES	6,658,570.00	5,092,316.10	76.46	4,171,434.63
410	SUPPLIES & MATERIALS	2,909,390.00	512,001.57	17.62	547,398.76
415	FOOD	56,586.00	40,985.50	69.29	38,878.28
417	PAPER	40,000.00	33,805.50	84.51	36,234.00
420	APPAREL	28,160.00	24,634.67	87.58	29,466.41
431	AUDIO-VISUAL MEDIA	3,905.00	4,895.54	113.48	907.13
432	LIBRARY BOOKS	71,699.00	63,694.11	89.39	36,107.20
433	NEWSPAPERS	434.00	433.26	99.83	171.48
434	PERIODICALS	3,394.00	3,179.07	89.93	2,247.67
435	PROGRAM COMP SOFTWAR	5,000.00	0.00	0.00	0.00
439	OTHER MEDIA SUPPLIES	956.00	328.33	34.34	235.78
440	NON-CAPITAL EQUIPMEN	206,114.00	180,180.60	87.75	217,016.30
450	RESALE	0.00	26,745.89	0.00	35,364.55
470	TEXTBOOKS	128,927.00	164,899.30	127.26	176,184.92
481	TECHNOLOGY SUPLIES	30,516.00	24,325.88	79.72	67,595.32
482	TECHNOLOGY NON-CAPITAL EQUIP	80,764.00	91,090.88	113.35	33,067.81
490	OTHER NONCAPITAL ITEMS	9,150.00	164.00	1.79	6,444.29
4--	NON-CAPITAL OBJECTS	3,574,995.00	1,171,364.10	32.78	1,227,319.90
522	SITE COMPONENT REPL	0.00	0.00	0.00	34,383.00
551	EQUIPMENT CAPITAL	77,243.00	108,951.28	143.46	90,547.55
552	VEHICLE ADDITION	15,287.00	79,459.00	519.78	0.00
553	EQUIP ADDITION 5000+	311,188.00	277,044.28	89.15	103,541.17
561	EQUIPMENT REPLACEMT	12,000.00	0.00	0.00	10,779.59
562	VEHICLE REPLACEMENT	227,676.00	57,467.00	25.24	0.00
581	HARDWARE CAPITAL ACQUISITION	469,487.00	42,335.87	9.02	289,383.01
5--	CAPITAL OBJECTS	1,112,881.00	565,257.43	50.87	528,634.32
678	CAPITAL LEASES	57,644.00	43,190.61	77.83	103.08
688	CAPITAL LEASE INTERE	23,456.00	24,817.86	91.86	1.92
6--	DEBT RETIREMENT	81,100.00	68,008.47	82.43	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
713	WORKERS COMPENSATION	185,732.00	175,542.00	94.51	165,290.00

Object Number	Object Description	2022-23 FYTD Revised Bdgt	2022-23 YTD Activity	2022-23 YTD %	2021-22 YTD Activity
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
846	OP TRANSFER-LONG TERM CAP IMPR	0.00	0.00	0.00	350,000.00
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	350,115.70
940	DUES & FEES	115,482.00	116,073.16	100.90	73,955.85
969	OTHER ADJUSTMENTS	0.00	642.38	0.00	0.00
972	NON-AIDABLE REFUND	0.00	788.70	0.00	2,712.89
9--	OTHER OBJECTS	115,482.00	117,504.24	102.14	76,668.74
	Grand Expense Totals	49,781,950.00	33,156,662.35	66.60	32,128,325.12

Number of Accounts: 3041

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

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 FYTD %	2021-22 YTD Activity
279	OTH SCH ACTIV INCOME	0.00	484,087.19	0.00	272,685.62
280	INTEREST ON INVESTMT	46,606.00	101,239.41	217.22	11,233.92
291	GIFTS - DONATIONS	343,965.00	337,045.54	97.99	2,020,628.81
2--	LOCAL SOURCES REV	390,571.00	922,372.14	236.16	2,304,548.35
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	3,645.38	30.95	1,405.78
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.00	0.00
141	BUS DRIVERS	1,604.00	2,563.21	159.80	2,276.01
191	ADDITIVE	1,210.00	0.00	0.00	0.00
192	EMPLOYEE STIPENDS	0.00	775.00	0.00	1,259.72
197	OTHER SALARIES	580.00	367.15	63.30	181.70
1--	SALARIES	16,674.00	7,350.74	44.09	5,123.21
212	RETIREMENT EMPLOYER	1,444.00	144.24	9.99	124.06
222	EMPLOYER SOCIAL SECURITY	1,232.00	363.68	29.52	214.95
2--	FRINGES	2,676.00	507.92	18.98	339.01
310	PERSONAL SERVICES	205,800.00	294,300.06	143.00	174,041.76
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	1,870,978.00	1,765,830.68	94.38	0.00
341	PUPIL TRAVEL	8,423.00	5,647.27	67.05	167.25
342	EMPLOYEE TRAVEL	115.00	1,673.28	1,455.03	157.00
345	STUDENT LODGING/MEALS	4,700.00	38,161.32	811.94	19,791.74
348	FUEL	1,232.00	2,135.96	173.37	2,982.92
353	POSTAGE	0.00	0.00	0.00	37.84
354	PRINTING & BINDING	188.00	2,507.81	1,333.94	3,426.50
362	SOFTWARE SERVICES	6,884.00	10,120.12	147.01	805.17
3--	PURCHASED SERVICES	2,098,320.00	2,121,726.50	101.12	201,412.18
410	SUPPLIES & MATERIALS	121,941.00	47,159.32	38.67	41,497.66
415	FOOD	2,663.00	17,556.58	659.28	4,323.80
420	APPAREL	13,186.00	30,557.49	231.74	41,344.42
432	LIBRARY BOOKS	108.00	1,917.20	1,775.19	3,753.70
440	NON-CAPITAL EQUIPMEN	13,093.00	6,653.14	50.81	6,399.48
450	RESALE	0.00	84,052.10	0.00	83,385.10
470	TEXTBOOKS	1,200.00	0.00	0.00	5,057.10
481	TECHNOLOGY SUPLIES	470.00	0.00	0.00	128.14
482	TECHNOLOGY NON-CAPITAL EQUIP	40.00	0.00	0.00	4,377.08
4--	NON-CAPITAL OBJECTS	152,701.00	187,895.83	123.05	190,266.48
551	EQUIPMENT CAPITAL	36,002.00	9,039.12	25.11	21,878.81
553	EQUIP ADDITION 5000+	8,750.00	8,000.00	91.43	4,917.02
581	HARDWARE CAPITAL ACQUISITION	7,316.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	52,068.00	17,039.12	32.72	26,795.83
940	DUES & FEES	6,455.00	132,095.81	2,046.41	24,947.80
999	OTHER MISCELLANEOUS EXPENSE	0.00	2,075.00	0.00	0.00
9--	OTHER OBJECTS	6,455.00	134,170.81	2,078.56	24,947.80
	Grand Revenue Totals	390,571.00	924,447.14	236.69	2,309,303.78

Object Number	Object Description	2022-23 Budget	2022-23 YTD Activity	2022-23 FYTD %	2021-22 YTD Activity
	Grand Expense Totals	2,328,894.00	2,468,690.92	106.00	448,884.51
	Grand Totals	1,938,323.00	1,544,243.78	79.67	1,860,419.27
		Loss	Loss		Profit

Number of Accounts: 518

*********************** 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	81,136.89	1,474.95	1,940.64
2--	LOCAL SOURCES REV	1,359,332.00	1,434,967.89	105.56	1,419,724.64
968	PREMIUM	0.00	2,644,605.49	0.00	0.00
971	REFUND OF PRIOR YR EXPENSES	138,338.00	139,921.10	101.14	138,338.10
9--	OTHER REVENUE	138,338.00	2,784,526.59	2,012.84	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	322,788.33	26,899.03	725.00
6--	DEBT RETIREMENT	1,570,538.00	1,892,125.83	120.48	1,562,150.00
	Grand Revenue Totals	1,497,670.00	4,219,494.48	281.74	1,558,062.74
	Grand Expense Totals	1,570,538.00	1,892,125.83	120.48	1,562,150.00
	Grand Totals	72,868.00	2,327,368.65	-3,193.95	4,087.26
		Loss	Profit		Loss

Number of Accounts: 7

*********************** 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	350,000.00
1--	OPERATING TSFR. IN	0.00	0.00	0.00	350,000.00
211	PROPERTY TAX	577,158.00	577,158.00	100.00	565,841.00
280	INTEREST ON INVESTMT	55,426.00	183,637.64	331.32	14,070.82
2--	LOCAL SOURCES REV	632,584.00	760,795.64	120.27	579,911.82
875	LONG TERM BONDS	48,000,000.00	48,000,000.00	100.00	0.00
8--	OTHER FINANCING SOUR	48,000,000.00	48,000,000.00	100.00	0.00
324	NON-TECHNOLOGY REPAIR/MAINT	150,000.00	0.00	0.00	1,372.00
327	CONSTRUCTION SERVICES	49,040,000.00	903,286.27	1.84	1,372,976.86
3--	PURCHASED SERVICES	49,190,000.00	903,286.27	1.84	1,374,348.86
	Grand Revenue Totals	48,632,584.00	48,760,795.64	100.26	929,911.82
	Grand Expense Totals	49,190,000.00	903,286.27	1.84	1,374,348.86
	Grand Totals	557,416.00	47,857,509.37	-8,585.60	444,437.04
		Loss	Profit		Loss

Number of Accounts: 21

*********************** 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	625,487.35	97.87	139,846.40
252	ADULTS FOOD SERVICE	4,800.00	11,916.40	248.26	5,844.10
259	OTHER FOOD SERV SALE	19,254.00	27,866.67	144.73	16,583.55
280	INTEREST ON INVESTMT	6,478.00	25,183.55	388.76	1,662.26
2--	LOCAL SOURCES REV	669,649.00	690,453.97	103.11	163,936.31
617	STATE FOOD SERV AID	27,062.00	24,699.74	91.27	48,011.88
6--	STATE SOURCE REVENUE	27,062.00	24,699.74	91.27	48,011.88
714	FED USDA COMMODITIES	51,473.00	0.00	0.00	0.00
717	FEDERAL FOOD AID	422,743.00	558,144.58	132.03	1,184,521.11
7--	FEDERAL SOURCES REV	474,216.00	558,144.58	117.70	1,184,521.11
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	1,015,635.27	92.52	970,460.75
324	NON-TECHNOLOGY REPAIR/MAINT	5,000.00	662.25	13.25	4,056.78
362	SOFTWARE SERVICES	10,000.00	9,264.40	92.64	9,153.25
387	PAYMENT TO STATE	66,689.00	17,853.33	26.77	14,337.37
3--	PURCHASED SERVICES	1,179,486.00	1,043,415.25	88.46	998,008.15
410	SUPPLIES & MATERIALS	5,000.00	318.76	6.38	2,080.97
440	NON-CAPITAL EQUIPMEN	0.00	163.76	0.00	13,493.24
482	TECHNOLOGY NON-CAPITAL EQUIP	0.00	159.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	5,000.00	641.52	12.83	15,574.21
551	EQUIPMENT CAPITAL	20,000.00	1,949.87	9.75	0.00
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	5,953.82
	Grand Revenue Totals	1,170,927.00	1,273,389.04	108.75	1,396,585.00
	Grand Expense Totals	1,204,486.00	1,054,594.66	87.56	1,019,536.18
	Grand Totals	33,559.00	218,794.38	-651.97	377,048.82
		Loss	Profit		Profit

Number of Accounts: 24

*********************** 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	58,346.46	77.87	35,929.65
280	INTEREST ON INVESTMT	2,440.00	5,093.49	208.75	389.54
291	GIFTS - DONATIONS	50.00	50.00	100.00	900.00
293	RENTALS	3,000.00	80.00	2.67	435.00
2--	LOCAL SOURCES REV	300,415.00	283,569.95	94.39	240,491.19
121	SUPERVISORS	72,377.00	68,750.88	94.99	54,323.61
141	BUS DRIVERS	1,938.00	1,544.80	79.71	1,616.92
173	POOL	104,092.00	73,662.60	70.77	54,686.03
191	ADDITIVE	47,123.00	40,193.80	85.30	42,405.80
192	EMPLOYEE STIPENDS	3,060.00	2,370.20	77.46	1,664.00
1--	SALARIES	228,590.00	186,522.28	81.60	154,696.36
212	RETIREMENT EMPLOYER	14,436.00	7,105.09	49.22	6,496.58
222	EMPLOYER SOCIAL SECURITY	16,766.00	14,049.69	83.80	11,605.32
242	HEALTH INSURANCE	5,431.00	3,410.84	62.80	4,791.60
243	DENTAL	430.00	318.14	73.99	394.02
249	OTHER HEALTH INSUR	2,365.00	3,547.50	150.00	2,502.50
251	INCOME PROTECT INSURANCE	388.00	362.74	93.49	290.65
2--	FRINGES	39,816.00	28,794.00	72.32	26,080.67
310	PERSONAL SERVICES	4,655.00	4,362.00	93.71	2,970.00
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	1,074.10	55.42	1,914.08
362	SOFTWARE SERVICES	2,400.00	1,956.84	81.54	2,318.39
3--	PURCHASED SERVICES	15,493.00	12,299.26	79.39	10,431.76
410	SUPPLIES & MATERIALS	5,479.00	2,815.25	51.38	3,925.38
415	FOOD	677.00	508.93	75.17	184.19
420	APPAREL	4,590.00	3,682.00	80.22	4,416.02
440	NON-CAPITAL EQUIPMEN	1,000.00	234.98	23.50	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	0.00	73.09	0.00	0.00
483	TECHNOLOGY NON-CAP SOFTWARE	400.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	12,146.00	7,314.25	60.22	8,525.59
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	1,995.80	159.15	1,242.23
9--	OTHER OBJECTS	1,254.00	1,995.80	159.15	1,242.23
	Grand Revenue Totals	300,415.00	283,569.95	94.39	240,491.19
	Grand Expense Totals	300,359.00	238,544.59	79.42	200,976.61
	Grand Totals	56.00 Profit	45,025.36 Profit	80,402.43	39,514.58 Profit

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

Number of Accounts: 68

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

Balance Sheet
5/31/2023
Funds 10 & 27

Assets		
711000	Cash	13,148,149
712000	Investments	10,435
713100	Taxes Receivable	5,830,354
713200	Accounts Receivable	4,869
715000	Due From Other Governments	166,006
717000	Prepaid Expense	-
Total Assets		19,159,812
Liabilities		
811200	Accounts Payable	666,541
811400	Retainage Payable	-
811611	FICA Payable	-
811612	Federal Income Tax Payable	-
811613	State Income Tax Payable	37,527
811621	Retirement Payable	247,001
811628	LTC Payable	-
811629	Short-Term and Long-Term Disability Payable	(3,247)
811637	Dean Health Insurance Payable	(328,502)
811634	Life Ins. Deductible Payable	(21,351)
811600	Flex Payables	3,064
811642	Vision Insurance Payable	(771)
811670	Garnishment and Tax Sheltered Annuity Payables	-
811700	Temporary Loan Interest Payable	-
811800	Accrued Payroll Payable	-
812000	Due to Other Funds	-
815100	Self Funded Dental-Employer Summer PR	-
815200	HRA Deposits	-
815115	Self Funded Dental-Employer	389,705
815125	Self Fund Dental-Employee	-
815135	Self Funded Dental-Non-Employee	11,092
815250	HRA Health Ins. Deposit	1,146
815900	Deferred Revenues/Other Deposits Payable	4,708
817000	Self Funded Insurance Payments Incurred but not Reported	(365,943)
Total Liabilities		640,970
Fund Equity		
936110	Restricted Self-Funded Insurance	30,847
936130	Restricted Common School Funds	-
935100	Non-Spendable Fund Balance	-
938100	Encumbrances	1,279,864
938900	Assigned Fund Balance	528,990
900000	Fund Balance-Unassigned	16,679,138
Total Fund Equity		**18,518,839**

Fund Balance Analysis

Beginning Fund Balance	15,186,251
Year to Date Revenues	36,489,250
Year to Date Expenses	(33,156,662)
Ending Fund Balance	**18,518,839**

2022-23 Fund Balance Analysis

5/31/2023

2022-23 Budgeted Expenses:		49,781,950
Less: Fund 27 Operating Transfer:		(4,659,261)
Total Budget		45,122,689
20% of Total Budget:		9,024,538
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 %:		33.56%

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 (4/14)	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	$4,133.77	4/14/2023	WT				$35,461.72
Town of Christiana	173,628.38	$78,582.16	1/12/2023	3622	$42,935.06	2/21/2023	3626	$6,408.17	4/14/2023	WT				$45,702.99
City of Stoughton	11,387,876.87	$4,389,435.06	1/12/2023	WIRE	$4,000,137.16	2/17/2023	WT	$276,127.04	4/14/2023	WT				$2,722,177.61
Cottage Grove	358,480.52	$161,907.44	1/12/2023	35996	$95,160.29	2/20/2023	36061	$13,750.01	4/14/2023	WT				$87,662.78
Deerfield	18,387.12	$9,256.07	1/17/2023	2268	$4,033.99	2/21/2023	2281	$562.55	4/14/2023	WT				$4,534.51
Dunkirk	2,146,362.90	$801,752.14	1/17/2023	29258	$732,843.02	2/21/2023	29314	$72,973.50	4/14/2023	WT				$538,794.24
Dunn	2,539,693.25	$1,251,638.39	1/13/2023	5332	$555,374.53	2/20/2023	5407	$64,117.63	4/14/2023	WT				$668,562.70
Pleasant Springs	4,892,193.70	$2,078,206.04	1/12/2023	5829	$1,424,542.59	2/20/2023	5896	$124,874.32	4/14/2023	WT				$1,264,570.75
Rutland	1,669,372.63	$707,794.41	1/13/2023	25407	$487,169.60	2/21/2023	25482	$54,382.01	4/14/2023	WT				$420,026.61
Porter	151,112.61	$21,589.76	1/23/2023	5348	$86,001.54	2/24/2023	5391	$4,890.74	4/17/2023	676303				$38,630.57
Union	17,637.99	$4,211.64	1/13/2023	14432	$8,603.30	2/20/2023	14452	$593.34	4/17/2023	676303				$4,229.71
Totals	$23,485,094.00	$9,560,097.77			$7,471,828.96			$622,813.08			$0.00			$5,830,354.19