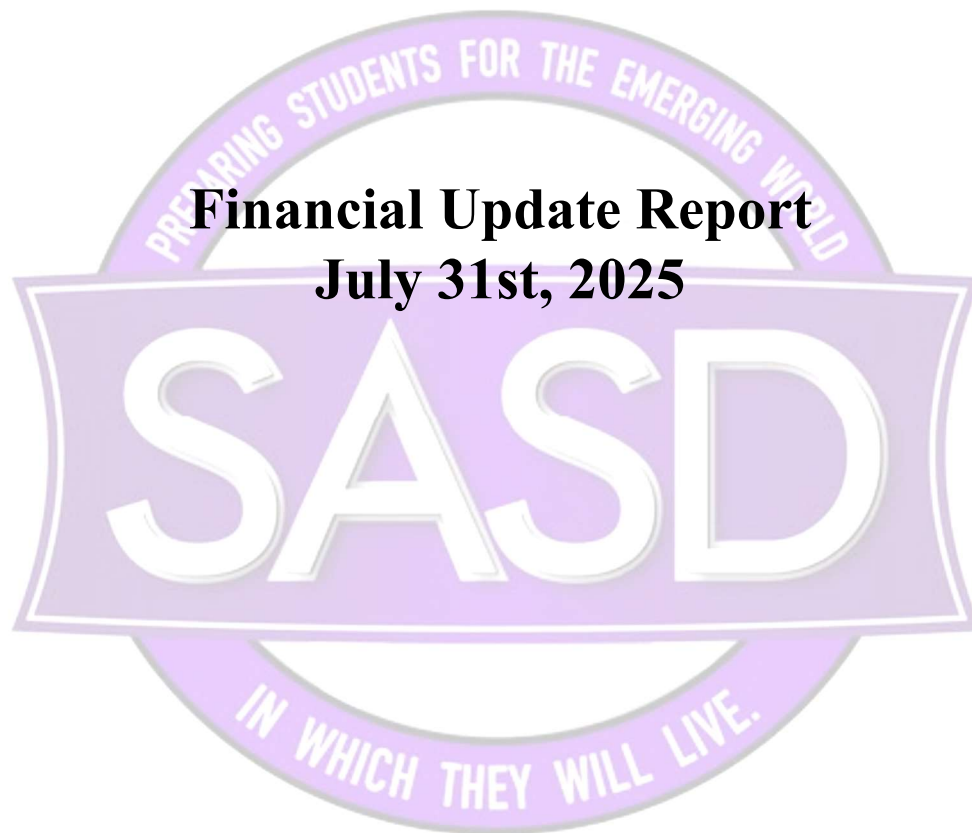


Stoughton Area School District Finance Committee



**Financial Update Report
July 31st, 2025**

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STOUGHTON AREA SCHOOL DISTRICT

July 31st, 2025

This report outlines the Stoughton Area School District's financial position through June 31st, 2025

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. The majority of the revenue received in July consisted of student enrollment fees and interest income.

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 similar when compared to the previous year (0.17% higher).

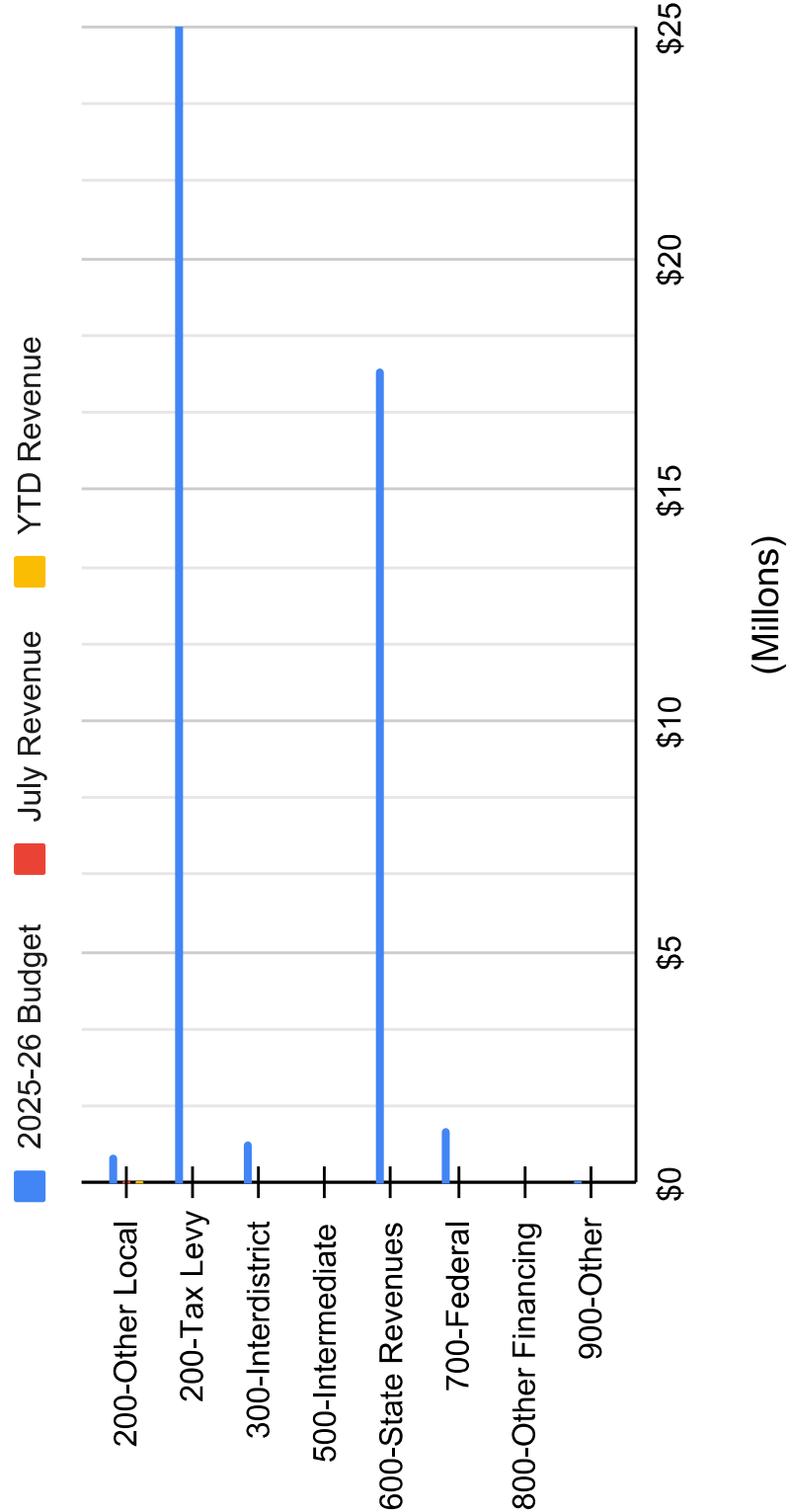
Monthly Operations (Revenues and Expenses)

The third graph shows the monthly operating revenues in blue and the monthly operating expenses in orange. This graph illustrates that the district's July expenses exceed its revenues, which is typical for the month.

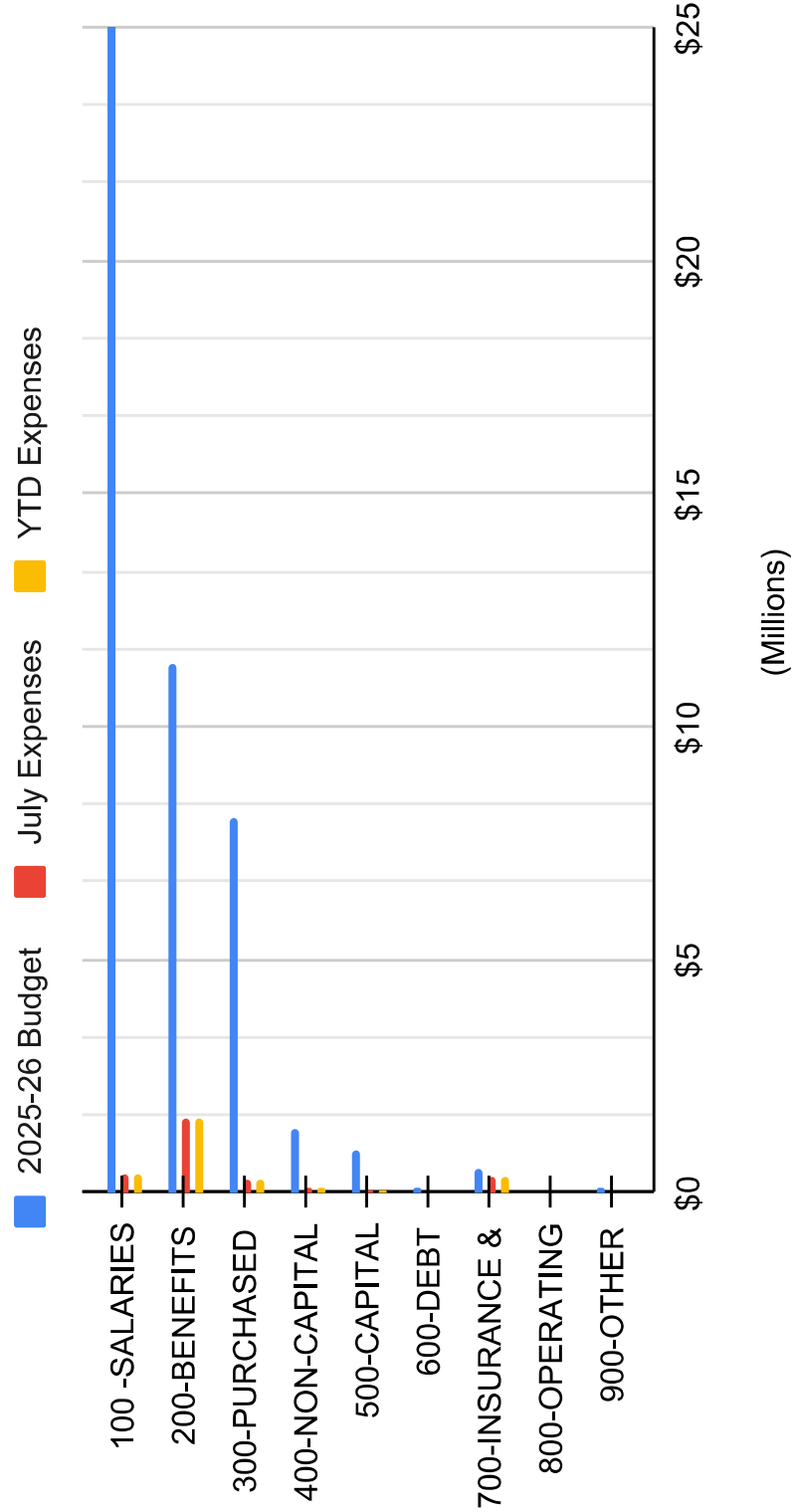
Operating Cash on Hand

This final graph shows the monthly operating cash on hand. Illustrated by the blue bar in July, the district's cash on hand was very similar (0.8% higher) when compared to the previous year. As the district continues to rely more heavily on property taxes, cash flow will be impacted and influenced based on the timing of these payments.

2025-26 SASD Revenues by Type (Funds 10 & 27)

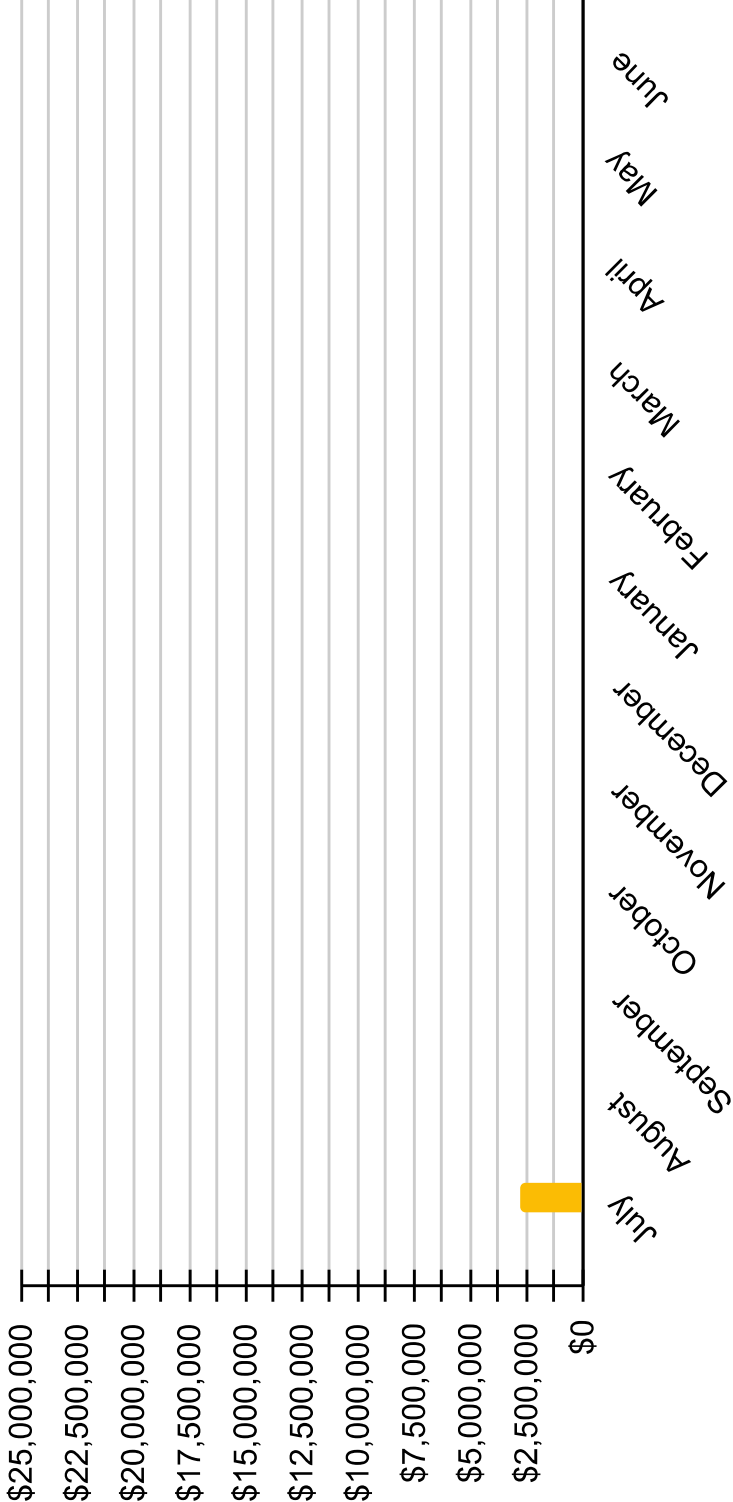


2025-26 SASD Expenses by Object (Funds 10 & 27)

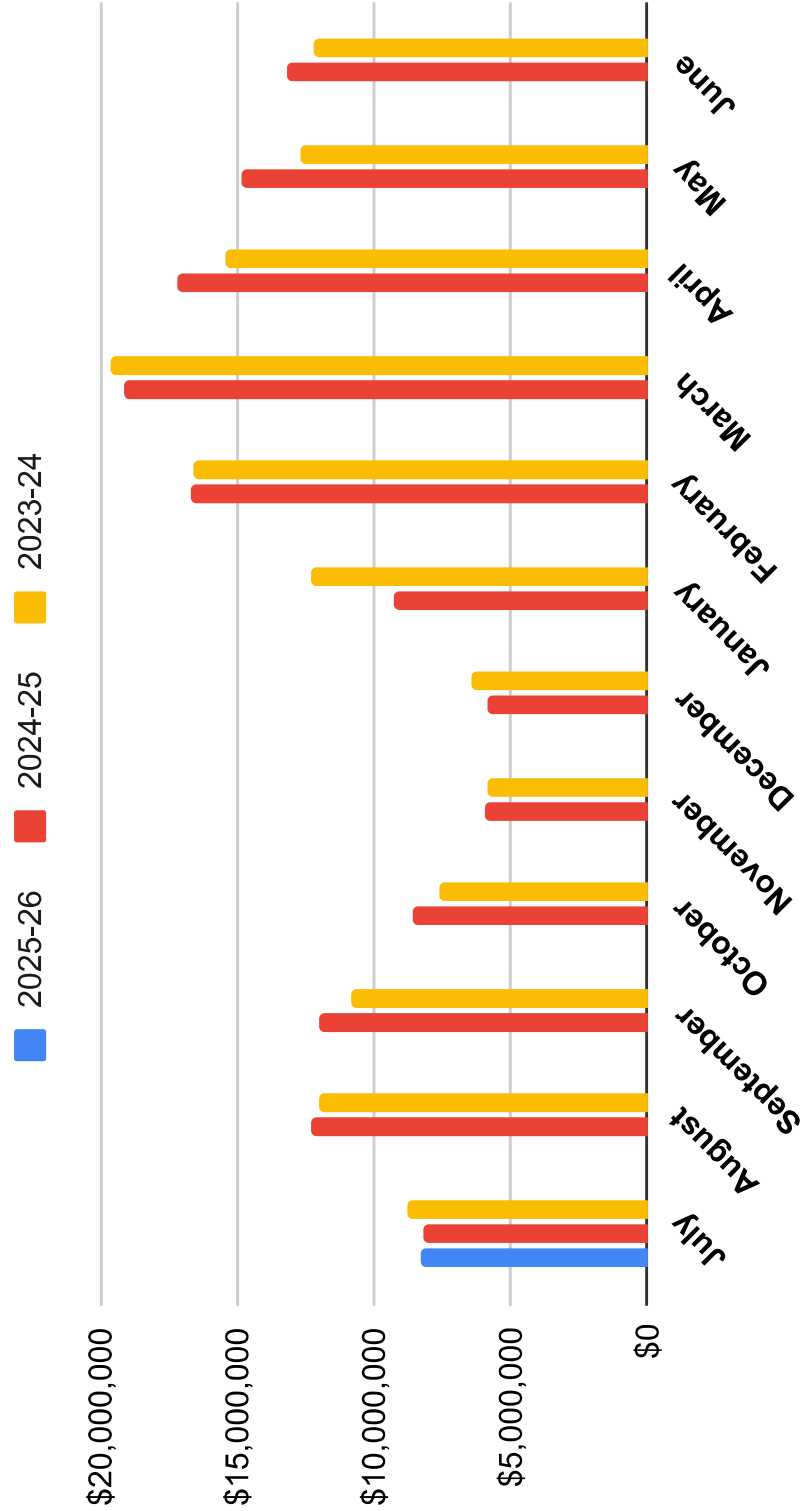


2025-26 SASD Monthly Operations (Funds 10 & 27)

Revenues Expenses



SASD Operating Cash on Hand (Funds 10 & 27)



2025-26 Revenue Budget by Source
7/31/2025

Source	Description	Fund 10	Fund 27	Total	% of
100	Fund Transfer	-	5,141,882	5,141,882	0.00%
211	Tax Levy	27,579,941	-	27,579,941	57.56%
200	Other Local Sources	611,343	-	611,343	1.28%
300	Interdistrict Sources	904,224	-	904,224	1.89%
500	Intermediate Sources	-	-	-	0.00%
621	621 General State Aid	12,084,835	-	12,084,835	25.22%
600	600 Other State Sources	2,687,919	2,836,964	5,524,883	11.53%
700	700 Federal Sources	515,216	658,809	1,174,025	2.45%
800	800 Capital Lease	-	-	-	0.00%
900	900 Other Revenues	35,000	1,000	36,000	0.08%
	Totals	44,418,478	8,638,655	53,057,133	100.00%
	Fund 27 Transfer			(5,141,882)	
	Net Budget Totals			47,915,251	

2025-26 Expenditure Budget by Object
7/31/2025

Object	Description	Fund 10	Fund 27	Total	% of
100	Salaries	20,486,338	5,594,388	26,080,726	53.88%
200	Benefits	8,594,122	2,723,175	11,317,297	23.38%
300	Purchased Services	7,710,866	321,062	8,031,928	16.59%
400	Non-Capital Objects	1,355,991	-	1,355,991	2.80%
500	Capital Objects	900,823	-	900,823	1.86%
600	Debt Retirement	86,420	-	86,420	0.18%
700	Insurances	493,105	-	493,105	1.02%
800	Fund Transfer	5,141,882	-	5,141,882	0.00%
900	Other Objects	134,673	-	134,673	0.28%
	Totals	44,904,220	8,638,625	53,542,845	100.00%
	Fund 27 Transfer			(5,141,882)	
	Net Budget Totals			48,400,963	

Summary

Total Budgeted Revenue	47,915,251
Total Budgeted Expenditures	48,400,963
Total Budgeted Use of Fund Balance	(485,712)

Object Number	Object Description	2025-26 FYTD Revised Bdgt	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
110	GEN INTERFUND TRANSF	5,141,882.00	0.00	0.00	0.00
1--	OPERATING TSFR. IN	5,141,882.00	0.00	0.00	0.00
211	PROPERTY TAX	27,579,941.00	0.00	0.00	0.00
212	PROP TAXES CHARGEBA	92.00	0.00	0.00	0.00
213	MOBILE HOME TAX	26,688.00	0.00	0.00	0.00
262	RESALE	0.00	495.75	0.00	2,213.25
264	NON CAP SURPLUS PROP SALES	5,000.00	0.00	0.00	0.00
271	ADMISSIONS	35,000.00	0.00	0.00	0.00
279	OTH SCH ACTIV INCOME	1,500.00	0.00	0.00	0.00
280	INTEREST ON INVESTMT	425,000.00	33,220.42	7.82	45,857.83
292	STUDENT FEES	78,600.00	23,210.00	29.53	23,960.00
293	RENTALS	32,663.00	4,043.35	12.38	163.50
295	SUMMER SCHOOL REVENU	5,000.00	220.00	4.40	300.00
297	STUDENT FINES	1,800.00	70.00	3.89	82.00
2--	LOCAL SOURCES REV	28,191,284.00	61,259.52	0.22	72,576.58
317	TRANSIT OF FED AID FROM WI SCH	19,728.00	0.00	0.00	0.00
345	GEN TUIT-OPEN ENROLL	879,496.00	0.00	0.00	0.00
348	TRANSPORTATION FEES	5,000.00	0.00	0.00	0.00
3--	INTERDISTRICT PAYMENTS (WI)	904,224.00	0.00	0.00	0.00
611	SPECIAL EDUCATION AID	2,686,964.00	0.00	0.00	0.00
612	TRANSPORTATION AID	29,715.00	0.00	0.00	0.00
613	LIBRARY AID	182,670.00	0.00	0.00	0.00
621	EQUALIZATION AID	12,084,835.00	0.00	0.00	0.00
625	HIGH COST SPEC ED AID	150,000.00	0.00	0.00	0.00
630	STATE SPECIAL PROJEC	21,966.00	0.00	0.00	0.00
660	STATE REV THRU LOCAL	5,000.00	0.00	0.00	0.00
691	STATE EXEMPT AID (COMP/PPROP)	370,226.00	0.00	0.00	0.00
695	PER PUPIL AID	2,078,342.00	0.00	0.00	0.00
6--	STATE SOURCE REVENUE	17,609,718.00	0.00	0.00	0.00
730	FEDERAL SPECIAL PROJ	645,255.00	0.00	0.00	0.00
751	ESEA - TITLE I	303,770.00	0.00	0.00	0.00
780	FEDERAL THRU STATE NOT DPI	225,000.00	0.00	0.00	0.00
7--	FEDERAL SOURCES REV	1,174,025.00	0.00	0.00	0.00
964	INSURANCE ADJUSTMENT	11,000.00	0.00	0.00	0.00
971	REFUND OF PRIOR YR EXPENSES	17,500.00	0.00	0.00	0.00
989	OTHER MEDICAL SERVICE REIMBURS	1,500.00	160.00	10.67	0.00
990	OTHER MISCELLANEOUS REVENUES	6,000.00	0.00	0.00	52.00
9--	OTHER REVENUE	36,000.00	160.00	0.44	52.00
---	GENERAL FUND	53,057,133.00	61,419.52	0.12	72,628.58

Object	Object	2025-26	2025-26	2025-26	2024-25
Number	Description	FYTD Revised Bdgt	YTD Activity	YTD %	YTD Activity
Grand Revenue Totals		53,057,133.00	61,419.52	0.12	72,628.58

Number of Accounts: 67

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

Object Number	Object Description	2025-26 FYTD Revised Bdgt	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
101	ADMINISTRATOR	2,037,311.00	172,793.04	8.48	149,351.70
102	SUMMER SCHOOL PRINCIPAL	12,190.00	0.00	0.00	0.00
114	TEACHERS-CONTRACT	16,726,880.00	0.00	0.00	0.00
115	TEACHERS-SUMMER SCHOOL	62,518.00	0.00	0.00	0.00
116	TEACHER NON-CONTRACT	64,622.00	2,380.84	3.68	2,707.67
117	SUBSTITUTE TEACHERS	75,000.00	0.00	0.00	0.00
121	SUPERVISORS	1,005,958.00	71,368.42	7.09	64,250.16
131	ADMINISTRATIVE ASSISTANTS	954,913.00	53,439.14	5.60	49,613.48
133	OTHER ADMIN. ASSISTANTS	8,673.00	514.43	5.93	89.34
134	EDUCATIONAL ASSISTANTS	1,582,133.00	82.68	0.01	0.00
135	OTHER EA'S	31,634.00	144.15	0.46	572.09
137	ADMIN. ASSISTANT OVERTIME	21,000.00	0.00	0.00	0.00
138	EA OVERTIME	1,250.00	0.00	0.00	0.00
139	EA SUBS	500.00	0.00	0.00	0.00
141	BUS DRIVERS	545,286.00	251.55	0.05	731.50
142	BUS DRIVER SUBS	24,000.00	0.00	0.00	0.00
152	BUILDINGS & GROUNDS	1,665,748.00	70,023.30	4.20	53,584.97
153	WEEKEND CUSTODIANS	77,153.00	0.00	0.00	412.64
154	CUST/MAINT OVERTIME	30,000.00	0.00	0.00	113.11
155	SUB CUSTODIANS	8,000.00	988.80	12.36	1,488.00
161	OT/PT	232,715.00	0.00	0.00	0.00
174	NURSE	153,499.00	0.00	0.00	0.00
177	SUMMER HELP	26,301.00	0.00	0.00	0.00
178	TECHNOLOGY SUPPORT	201,134.00	16,761.18	8.33	15,227.88
191	ADDITIVE	434,695.00	548.35	0.13	153.60
192	EMPLOYEE STIPENDS	31,034.00	0.00	0.00	0.00
196	LEADERSHIP	55,650.00	0.00	0.00	0.00
197	OTHER SALARIES	10,929.00	305.02	2.79	250.20
1--	SALARIES	26,080,726.00	389,600.90	1.49	338,546.34
212	RETIREMENT EMPLOYER	1,807,137.00	26,694.04	1.48	23,274.12
219	OTHER RETIREMENT	39,637.00	416.66	1.05	416.66
222	EMPLOYER SOCIAL SECURITY	1,994,496.00	28,804.31	1.44	25,072.37
230	LIFE INSURANCE	520.00	43.25	8.32	86.45
242	HEALTH INSURANCE	4,921,354.00	67,446.71	1.37	55,531.62
243	DENTAL	481,198.00	6,388.50	1.33	5,302.55
249	OTHER HEALTH INSUR	1,691,097.00	1,479,706.83	87.50	1,345,520.00
251	INCOME PROTECT INSURANCE	133,858.00	2,026.87	1.51	1,773.39
290	OTHER EMPLOYEE BENEFITS	238,000.00	6,500.00	2.73	85,225.49
291	COLLEGE TUITION REIMBURSEMENT	10,000.00	0.00	0.00	0.00
2--	FRINGES	11,317,297.00	1,618,027.17	14.30	1,542,202.65
310	PRIVATE VENDOR CONTRACT SERVIC	1,932,158.00	60,229.41	3.12	40,826.32
321	TECHNOLOGY REPAIRS & MAINT	97,325.00	2,729.29	2.80	4,358.77
324	NON-TECHNOLOGY REPAIR/MAINT	456,434.00	11,237.82	2.46	12,746.80
325	VEHICLE/EQUIPMENT RENTAL	3,200.00	0.00	0.00	0.00
326	SITE RENTAL	10,000.00	0.00	0.00	0.00
327	CONSTRUCTION SERVICES	223,762.00	0.00	0.00	0.00
329	CLEANING AND ENVIRONMENTAL SRV	35,000.00	0.00	0.00	1,471.90
331	GAS FOR HEAT	199,493.00	0.00	0.00	0.00
336	ELECTRICITY NOT HEAT	428,498.00	37,037.66	8.64	37,634.09
337	WATER	61,553.00	4,178.33	6.79	3,067.87
339	OTHER UTILITIES	46,300.00	3,741.24	8.08	3,741.24
341	PUPIL TRAVEL	100,765.00	0.00	0.00	0.00
342	EMPLOYEE TRAVEL	89,902.00	575.00	0.64	930.71

Object Number	Object Description	2025-26 FYTD Revised Bdgt	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
348	FUEL	108,913.00	-112.00	-0.10	-207.74
351	ADVERTISING	31,108.00	0.00	0.00	0.00
353	POSTAGE	18,306.00	0.00	0.00	0.00
354	PRINTING & BINDING	32,266.00	0.00	0.00	0.00
355	TELEPHONE	60,719.00	1,945.80	3.20	3,424.21
358	INTERNET ACCCESS	20,000.00	531.72	2.66	63.58
362	SOFTWARE SERVICES	823,370.00	132,935.40	16.15	80,576.08
371	INST. PYMTS TO PRIVATE VENDORS	815,000.00	0.00	0.00	0.00
373	INST. PYMTS TO PRIVATE SCHOOLS	92,477.00	0.00	0.00	0.00
382	PAYMENT TO WISCONSIN LEA	1,984,598.00	0.00	0.00	0.00
386	PAYMENT TO CESA	17,745.00	17,207.74	96.97	5,142.10
387	PAYMENT TO STATE	343,036.00	0.00	0.00	0.00
3--	PURCHASED SERVICES	8,031,928.00	272,237.41	3.39	193,775.93
410	SUPPLIES & MATERIALS	716,300.00	10,826.82	1.51	17,185.48
415	FOOD	48,044.00	47.54	0.10	0.00
417	PAPER	37,500.00	0.00	0.00	0.00
420	APPAREL	26,514.00	0.00	0.00	84.95
431	AUDIO-VISUAL MEDIA	2,197.00	0.00	0.00	0.00
432	LIBRARY BOOKS	78,006.00	526.17	0.67	174.80
433	NEWSPAPERS	663.00	0.00	0.00	0.00
434	PERIODICALS	2,376.00	0.00	0.00	289.91
435	PROGRAM COMP SOFTWARE	5,358.00	0.00	0.00	0.00
439	OTHER MEDIA SUPPLIES	3,060.00	0.00	0.00	0.00
440	NON-CAPITAL EQUIPMEN	84,842.00	8,967.04	10.57	25,034.21
470	TEXTBOOKS	232,580.00	72,101.13	31.00	33,765.37
481	TECHNOLOGY SUPPLIES	25,270.00	3,388.63	13.41	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	93,035.00	4,329.00	4.65	0.00
490	OTHER NONCAPITAL ITEMS	246.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	1,355,991.00	100,186.33	7.39	76,534.72
551	EQUIPMENT CAPITAL	56,481.00	31,907.15	56.49	0.00
553	EQUIP ADDITION 5000+	72,317.00	0.00	0.00	16,684.85
562	VEHICLE REPLACEMENT	275,000.00	0.00	0.00	0.00
581	HARDWARE CAPITAL ACQUISITION	497,025.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	900,823.00	31,907.15	3.54	16,684.85
678	CAPITAL LEASES	64,872.00	10,922.52	16.84	4,796.85
688	CAPITAL LEASE INTERE	21,548.00	2,112.18	9.80	1,621.06
6--	DEBT RETIREMENT	86,420.00	13,034.70	15.08	6,417.91
711	DISTR.LIABILITY INS	76,860.00	56,800.00	73.90	71,999.00
712	DISTR.PROPERTY INS.	128,029.00	24,229.00	18.92	122,110.00
713	WORKERS COMPENSATION	284,466.00	272,466.00	95.78	250,821.00
730	UNEMPLOYMENT COMP	2,750.00	0.00	0.00	0.00
790	OTHER INSURANCE/JUDGMENTS	1,000.00	0.00	0.00	0.00
7--	INSURANCE & JUDGMENT	493,105.00	353,495.00	71.69	444,930.00
827	TRANSFER TO SPEC ED	5,141,882.00	0.00	0.00	0.00
8--	OPERATING TSFR. OUT	5,141,882.00	0.00	0.00	0.00

Object	Object	2025-26	2025-26	2025-26	2024-25
Number	Description	FYTD Revised Bdgt	YTD Activity	YTD %	YTD Activity
940	DUES & FEES	131,173.00	13,119.83	10.00	11,932.97
972	NON-AIDABLE REFUND	3,500.00	0.00	0.00	0.00
9--	OTHER OBJECTS	134,673.00	13,119.83	9.74	11,932.97
Grand Expense Totals		53,542,845.00	2,791,608.49	5.21	2,631,025.37

Number of Accounts: 2370

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

Object Number	Object Description	2025-26 Budget	2025-26 YTD Activity	2025-26 FYTD %	2024-25 YTD Activity
279	OTH SCH ACTIV INCOME	0.00	1,577.64	0.00	4,835.24
280	INTEREST ON INVESTMT	0.00	17,514.23	0.00	17,377.83
291	GIFTS - DONATIONS	40,000.00	54,975.00	137.44	10,675.00
2--	LOCAL SOURCES REV	40,000.00	74,066.87	185.17	32,888.07
969	OTHER ADJUSTMENTS	0.00	0.00	0.00	72.44
9--	OTHER REVENUE	0.00	0.00	0.00	72.44
116	TEACHER NON-CONTRACT	2,276.00	0.00	0.00	0.00
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.00	0.00
141	BUS DRIVERS	818.00	0.00	0.00	157.62
191	ADDITIVE	1,210.00	0.00	0.00	0.00
192	EMPLOYEE STIPENDS	5,665.00	0.00	0.00	0.00
197	OTHER SALARIES	40.00	0.00	0.00	0.00
1--	SALARIES	11,509.00	0.00	0.00	157.62
212	RETIREMENT EMPLOYER	653.00	0.00	0.00	0.00
222	EMPLOYER SOCIAL SECURITY	751.00	0.00	0.00	0.00
2--	FRINGES	1,404.00	0.00	0.00	0.00
310	PRIVATE VENDOR CONTRACT SERVIC	223,274.00	12,000.00	5.37	12,345.00
325	VEHICLE/EQUIPMENT RENTAL	0.00	450.00	0.00	0.00
327	CONSTRUCTION SERVICES	150,578.00	0.00	0.00	0.00
341	PUPIL TRAVEL	383.00	0.00	0.00	0.00
342	EMPLOYEE TRAVEL	23.00	0.00	0.00	0.00
348	FUEL	542.00	112.00	20.66	207.74
354	PRINTING & BINDING	188.00	0.00	0.00	0.00
362	SOFTWARE SERVICES	39.00	13,000.00	33,333.33	0.00
3--	PURCHASED SERVICES	375,027.00	25,562.00	6.82	12,552.74
410	SUPPLIES & MATERIALS	102,055.00	920.61	0.90	4,300.00
415	FOOD	5,004.00	0.00	0.00	0.00
420	APPAREL	9,800.00	2,458.80	25.09	10,023.00
432	LIBRARY BOOKS	45.00	0.00	0.00	0.00
440	NON-CAPITAL EQUIPMEN	6,764.00	6,178.70	91.35	0.00
470	TEXTBOOKS	2,000.00	0.00	0.00	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	40.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	125,708.00	9,558.11	7.60	14,323.00
551	EQUIPMENT CAPITAL	215,964.00	0.00	0.00	0.00
581	HARDWARE CAPITAL ACQUISITION	2,198.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	218,162.00	0.00	0.00	0.00
940	DUES & FEES	1,828.00	114.00	6.24	0.00
9--	OTHER OBJECTS	1,828.00	114.00	6.24	0.00
Grand Revenue Totals		40,000.00	74,066.87	185.17	32,960.51
Grand Expense Totals		733,638.00	35,234.11	4.80	27,033.36
Grand Totals		693,638.00	38,832.76	-5.60	5,927.15
Loss			Profit		Profit

Number of Accounts: 191

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

Object Number	Object Description	2025-26 Budget	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
211	PROPERTY TAX	3,062,175.00	0.00	0.00	0.00
280	INTEREST ON INVESTMT	50,000.00	9,849.74	19.70	10,206.07
2--	LOCAL SOURCES REV	3,112,175.00	9,849.74	0.32	10,206.07
675	LONG TERM BONDS	1,275,000.00	0.00	0.00	1,105,000.00
685	LONG TERM BONDS INT	1,819,050.00	909,525.00	50.00	1,029,841.25
690	OTHER DEBT RETIREMEN	475.00	0.00	0.00	16,650.00
6--	DEBT RETIREMENT	3,094,525.00	909,525.00	29.39	2,151,491.25
Grand Revenue Totals		3,112,175.00	9,849.74	0.32	10,206.07
Grand Expense Totals		3,094,525.00	909,525.00	29.39	2,151,491.25
Grand Totals		17,650.00	899,675.26	-5,097.31	2,141,285.18
Profit			Loss		Loss

Number of Accounts: 5

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

Object Number	Object Description	2025-26 Budget	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
211	PROPERTY TAX	618,489.00	0.00	0.00	0.00
280	INTEREST ON INVESTMT	481,000.00	102,431.12	21.30	138,352.97
2--	LOCAL SOURCES REV	1,099,489.00	102,431.12	9.32	138,352.97
327	CONSTRUCTION SERVICES	15,562,747.00	-779,673.74	-5.01	-258,559.41
3--	PURCHASED SERVICES	15,562,747.00	-779,673.74	-5.01	-258,559.41
551	EQUIPMENT CAPITAL	39,292.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	39,292.00	0.00	0.00	0.00
Grand Revenue Totals		1,099,489.00	102,431.12	9.32	138,352.97
Grand Expense Totals		15,602,039.00	-779,673.74	-5.00	-258,559.41
Grand Totals		14,502,550.00	882,104.86	-6.08	396,912.38
		Loss	Profit		Profit

Number of Accounts: 15

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

Object Number	Object Description	2025-26 Budget	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
251	PUPIL - FOOD SERVICE	761,409.00	-14,155.46	-1.86	-19,156.81
252	ADULTS FOOD SERVICE	11,815.00	0.00	0.00	0.00
259	OTHER FOOD SERV SALE	31,527.00	0.00	0.00	0.00
280	INTEREST ON INVESTMT	12,500.00	1,727.26	13.82	5,260.54
2--	LOCAL SOURCES REV	817,251.00	-12,428.20	-1.52	-13,896.27
617	STATE FOOD SERV AID	20,069.00	0.00	0.00	0.00
6--	STATE SOURCE REVENUE	20,069.00	0.00	0.00	0.00
714	FED USDA COMMODITIES	61,387.00	0.00	0.00	0.00
717	FEDERAL FOOD AID	490,554.00	0.00	0.00	0.00
7--	FEDERAL SOURCES REV	551,941.00	0.00	0.00	0.00
310	PRIVATE VENDOR CONTRACT SERVIC	1,291,298.00	0.00	0.00	0.00
362	SOFTWARE SERVICES	10,000.00	2,461.50	24.62	2,464.41
387	PAYMENT TO STATE	77,503.00	0.00	0.00	0.00
3--	PURCHASED SERVICES	1,378,801.00	2,461.50	0.18	2,464.41
410	SUPPLIES & MATERIALS	10,460.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	10,460.00	0.00	0.00	0.00
Grand Revenue Totals		1,389,261.00	-12,428.20	-0.89	-13,896.27
Grand Expense Totals		1,389,261.00	2,461.50	0.18	2,464.41
Grand Totals		0.00	14,889.70	0.00	16,360.68
			Loss		Loss

Number of Accounts: 17

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

Object Number	Object Description	2025-26 Budget	2025-26 YTD Activity	2025-26 YTD %	2024-25 YTD Activity
211	PROPERTY TAX	286,309.00	0.00	0.00	0.00
272	COMMUNITY SERVICE FEES	35,450.00	0.00	0.00	11,500.90
280	INTEREST ON INVESTMT	6,000.00	980.00	16.33	902.31
293	RENTALS	500.00	0.00	0.00	0.00
2--	LOCAL SOURCES REV	328,259.00	980.00	0.30	12,403.21
121	SUPERVISORS	72,928.00	5,451.40	7.48	5,016.68
141	BUS DRIVERS	2,077.00	0.00	0.00	0.00
173	POOL	112,642.00	0.00	0.00	8,597.54
191	ADDITIVE	46,689.00	0.00	0.00	0.00
192	EMPLOYEE STIPENDS	3,280.00	0.00	0.00	0.00
1--	SALARIES	237,616.00	5,451.40	2.29	13,614.22
212	RETIREMENT EMPLOYER	15,492.00	378.86	2.45	373.68
222	EMPLOYER SOCIAL SECURITY	17,388.00	404.70	2.33	1,024.83
242	HEALTH INSURANCE	15,627.00	1,302.28	8.33	1,138.96
243	DENTAL	1,420.00	117.10	8.25	110.72
249	OTHER HEALTH INSUR	5,289.00	5,289.00	100.00	4,730.00
251	INCOME PROTECT INSURANCE	390.00	29.18	7.48	26.84
2--	FRINGES	55,606.00	7,521.12	13.53	7,405.03
310	PRIVATE VENDOR CONTRACT SERVIC	4,342.00	0.00	0.00	0.00
324	NON-TECHNOLOGY REPAIR/MAINT	4,590.00	0.00	0.00	1,755.42
331	GAS FOR HEAT	2,012.00	0.00	0.00	0.00
337	WATER	1,190.00	343.50	28.87	586.30
348	FUEL	2,077.00	0.00	0.00	0.00
362	SOFTWARE SERVICES	2,571.00	45.00	1.75	148.45
3--	PURCHASED SERVICES	16,782.00	388.50	2.31	2,490.17
410	SUPPLIES & MATERIALS	7,024.00	0.00	0.00	0.00
415	FOOD	190.00	0.00	0.00	0.00
420	APPAREL	4,918.00	0.00	0.00	0.00
440	NON-CAPITAL EQUIPMEN	4,351.00	3,195.00	73.43	0.00
4--	NON-CAPITAL OBJECTS	16,483.00	3,195.00	19.38	0.00
551	EQUIPMENT CAPITAL	16,795.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	16,795.00	0.00	0.00	0.00
940	DUES & FEES	1,772.00	89.99	5.08	218.74
9--	OTHER OBJECTS	1,772.00	89.99	5.08	218.74
Grand Revenue Totals		328,259.00	980.00	0.30	12,403.21
Grand Expense Totals		345,054.00	16,646.01	4.82	23,728.16
Grand Totals		16,795.00	15,666.01	93.28	11,324.95
Loss			Loss		Loss

Balance Sheet
7/31/2025
Funds 10 & 27

Assets

711000 Cash	8,301,938
712000 Investments	11,630
713100 Taxes Receivable	7,325,159
713200 Accounts Receivable	3,500
713400 Lease Receivable	588,772
715500 Due From Other Governments	113,988
717000 Prepaid Expense	22,914

Total Assets

16,367,902

Liabilities

811200 Accounts Payable	477,811
811611 FICA Payable	93,931
811612 Federal Income Tax Payable	-
811613 State Income Tax Payable	-
811621 Retirement Payable	215,395
811629 Long-Term Disability Payable	6,510
811634 Life Ins. Deductible Payable	(634)
811637 Health Insurance Payable	(147,053)
811639 Flex Payables	11,344
811642 Vision Insurance Payable	412
811647 Short-Term Disability Payable	1,864
811670 Garnishment and Tax Sheltered Annuity Payables	-
811800 Accrued Payroll Payable	1,229,543
813500 Due to State Governments	-
815100 Self Funded Dental-Employer Summer PR	61,392
815200 HRA Deposits	-
815115 Self Funded Dental-Employer	6,506
815125 Self Fund Dental-Employee	-
815135 Self Funded Dental-Non-Employee	140
816900 Other Deferred Revenues	-
815900 Deferred Revenues/Other Deposits Payable	-
817000 Self Funded Insurance Payments	(24,779)
Incurred but not Reported	-
880000 Deferred Inflow of Resources	588,772

Total Liabilities

(2,521,155)

Fund Equity

936110 Restricted Self-Funded Insurance	42,737
936130 Restricted Common School Funds	0
935100 Non-Spendable Fund Balance	0
938100 Encumbrances	605,069
938900 Assigned Fund Balance	485,711
900000 Fund Balance-Unassigned	12,713,229

Total Fund Equity

(13,846,746)

Fund Balance Analysis

Beginning Fund Balance

16,576,935.00

Year to Date Revenues

61,419.52

Year to Date Expenses

(2,791,608.49)

Ending Fund Balance

13,846,746

2025-26 Fund Balance Analysis
7/31/2025

2025-26 Budgeted Expenses:	53,542,845
Less: Fund 27 Operating Transfer:	<u>(5,141,882)</u>
Total Budget	<u>48,400,963</u>

20% of Total Budget:	9,680,193
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Ending 24-25 Operating Fund Balance:	
Non-Spendable Fund Balance	\$ 1,476,000
Restricted Fund Balance	42,737
Assigned Fund Balance	485,711
Unassigned Fund Balance	<u>14,572,487</u>
	16,576,935
25-26 Budgeted Revenues Less Expenses	<u>(485,712)</u>
Ending 25-26 Operating Fund Balance	<u>16,091,223</u>

25-26 Ending Fund Balance %:	33.25%
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STOUGHTON AREA SCHOOL DISTRICT

2024-25 TAX LEVY
(Due 2025)

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	161,068.62	\$60,430.63	1/16/2026	3383	\$51,633.77	2/14/2025	3397	\$4,551.39	4/15/2025	WT				\$44,452.83
Town of Christiana	213,464.82	\$86,976.47	1/27/2025	3662	\$58,602.98	2/20/2025	3667	\$6,755.14	4/15/2025	WT				\$61,130.23
City of Stoughton	13,801,098.83	\$3,870,268.73	1/13/2025	WT	\$6,318,727.21	2/18/2025	WT	\$310,934.17	4/15/2025	WT				\$3,301,168.72
Cottage Grove	481,340.19	\$225,262.02	1/10/2025	37628	\$115,822.32	2/20/2025	37677	\$15,525.64	4/15/2025	WT				\$124,730.21
Deerfield	21,713.09	\$7,476.88	1/15/2025	2320	\$7,103.72	2/20/2025	2328	\$601.92	4/15/2025	WT				\$6,530.57
Dunkirk	2,770,972.82	\$1,017,913.25	1/13/2025	30198	\$943,084.90	2/20/2025	30237	\$85,410.68	4/15/2025	WT				\$724,563.99
Dunn	3,094,789.12	\$1,402,642.78	1/13/2025	6474	\$749,178.67	2/20/2025	6536	\$71,905.39	4/15/2025	WT				\$871,062.28
Pleasant Springs	5,999,157.41	\$2,571,704.58	1/13/2025	5933	\$1,675,445.39	2/20/2025	5944	\$142,086.02	4/15/2025	WT				\$1,609,921.42
Rutland	1,895,273.47	\$832,919.62	1/16/2025	26802	\$480,881.12	2/20/2025	26860	\$57,946.29	4/15/2025	WT				\$523,526.44
Porter	191,676.24	\$40,943.00	1/24/2025	5875	\$93,033.16	2/20/2025	5901	\$4,975.80	4/15/2025	WT				\$52,724.28
Union	20,538.39	\$3,992.42	1/16/2025	14891	\$10,564.52	2/20/2025	14906	\$633.61	4/15/2025	WT				\$5,347.84
Totals	\$28,651,093.00	\$10,120,530.38			\$10,504,077.76			\$701,326.05			\$0.00			\$7,325,158.81