

Stoughton Area School District Finance Committee



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STOUGHTON AREA SCHOOL DISTRICT

This report outlines the Stoughton Area School District's financial position through March 31st, 2026.

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 March consisted of a combination of State Equalization Aid (\$3,027,576) and Per Pupil Aid (\$2,057,566).

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 (0.31% higher).

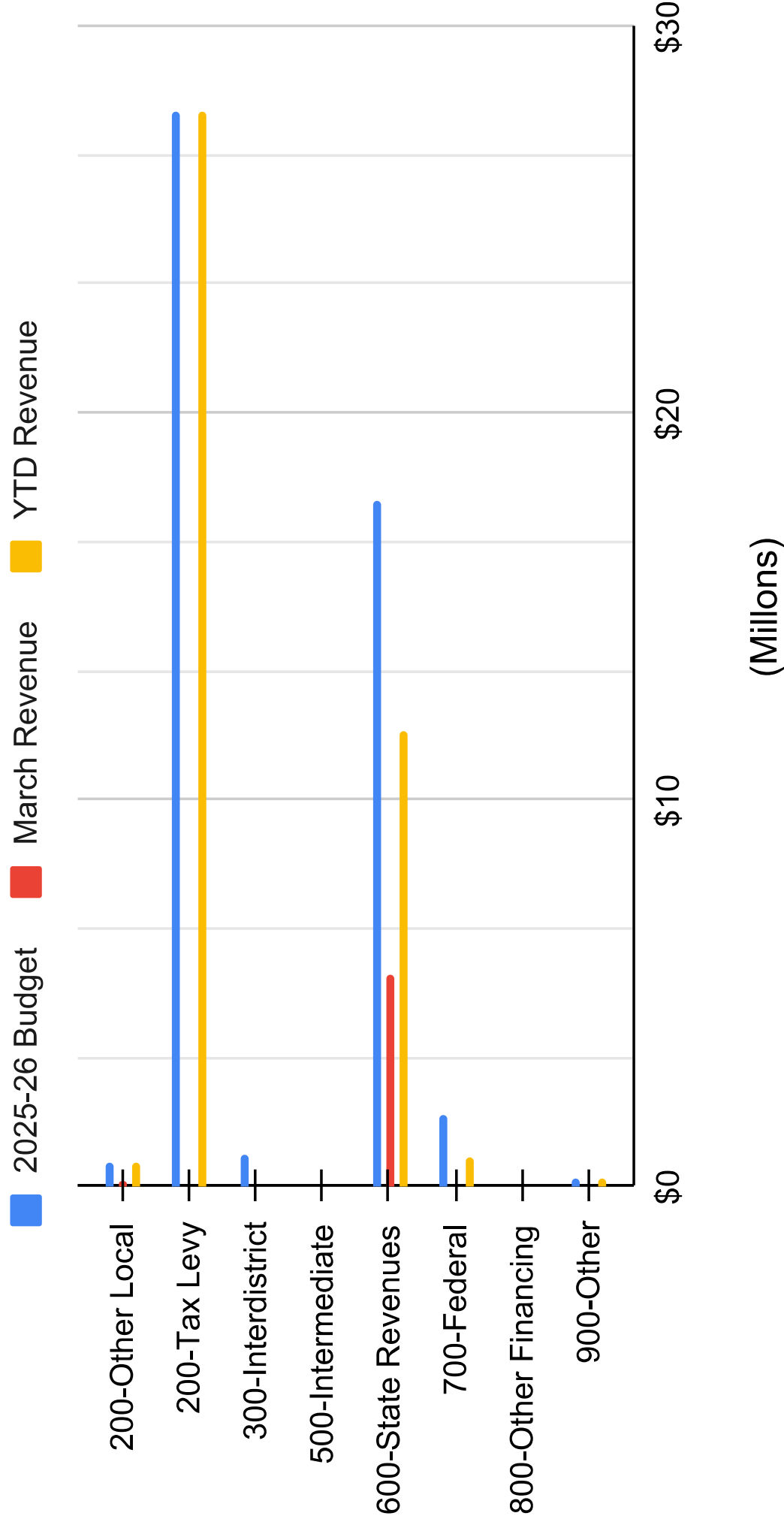
Monthly Operations (Revenues and Expenses)

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

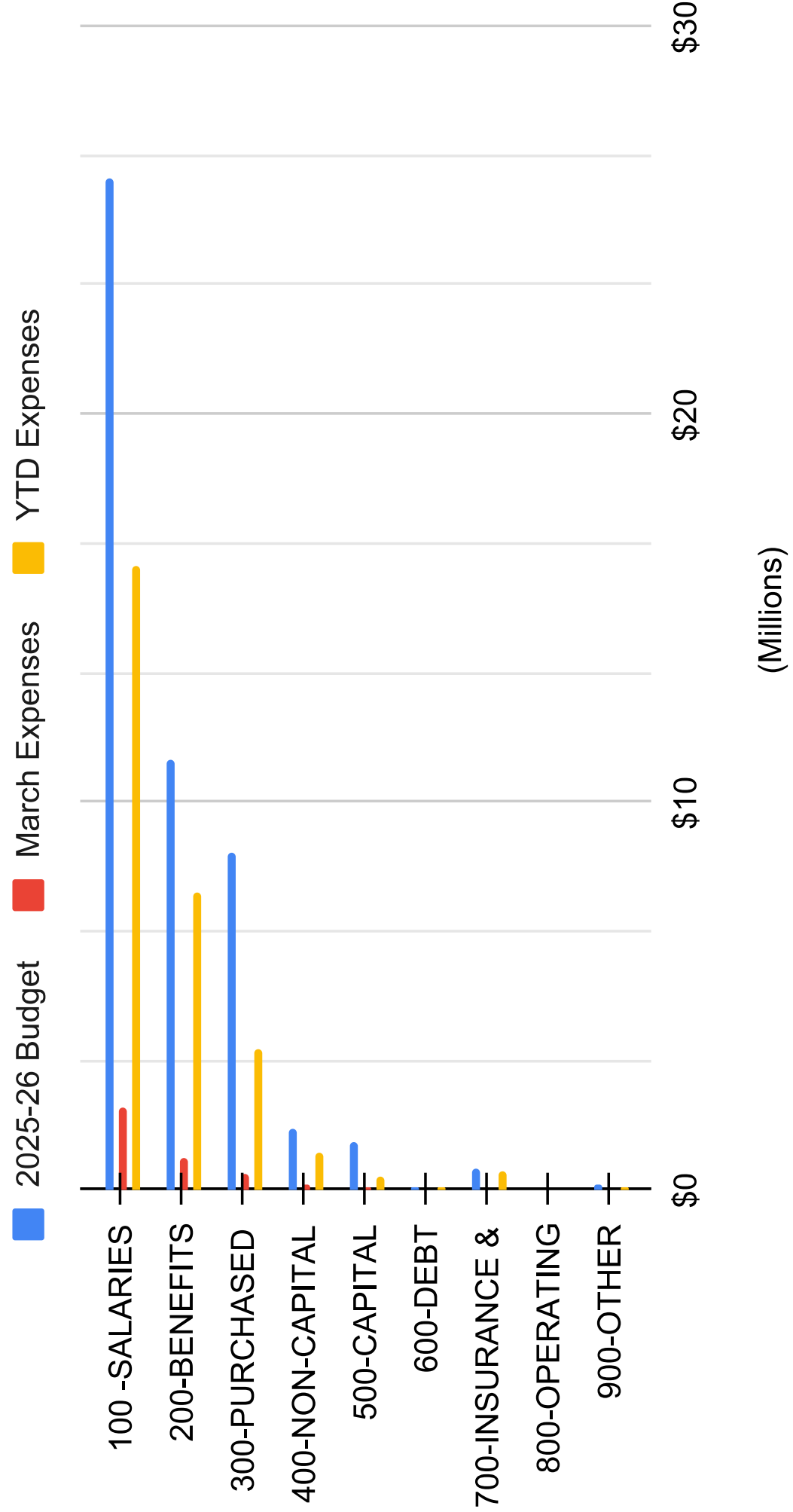
Operating Cash on Hand

This final graph shows the monthly operating cash on hand. Illustrated by the blue bar in March, the district's cash on hand was higher (12.0%) 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)

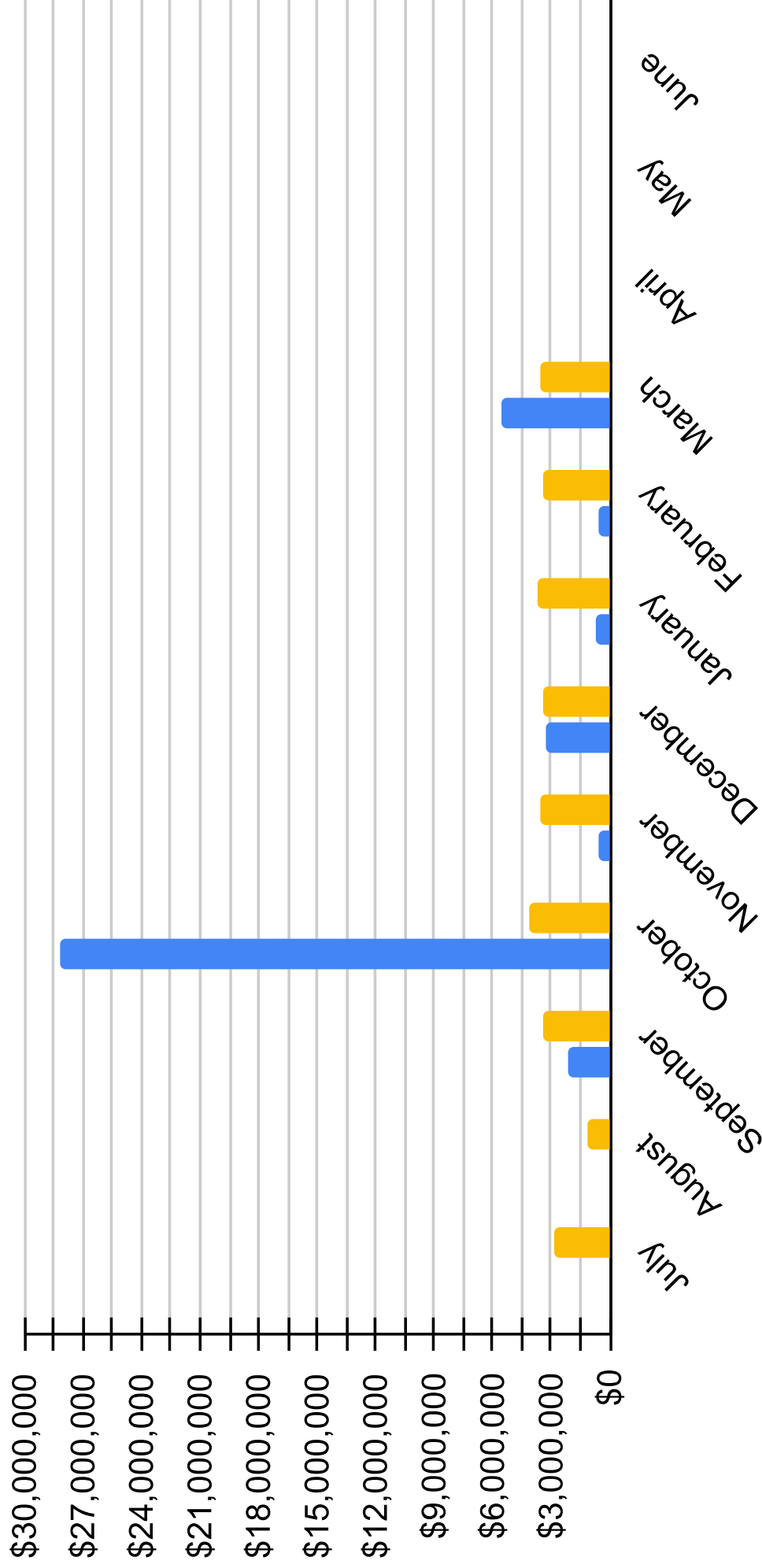


2025-26 SASD Expenses by Object (Funds 10 & 27)



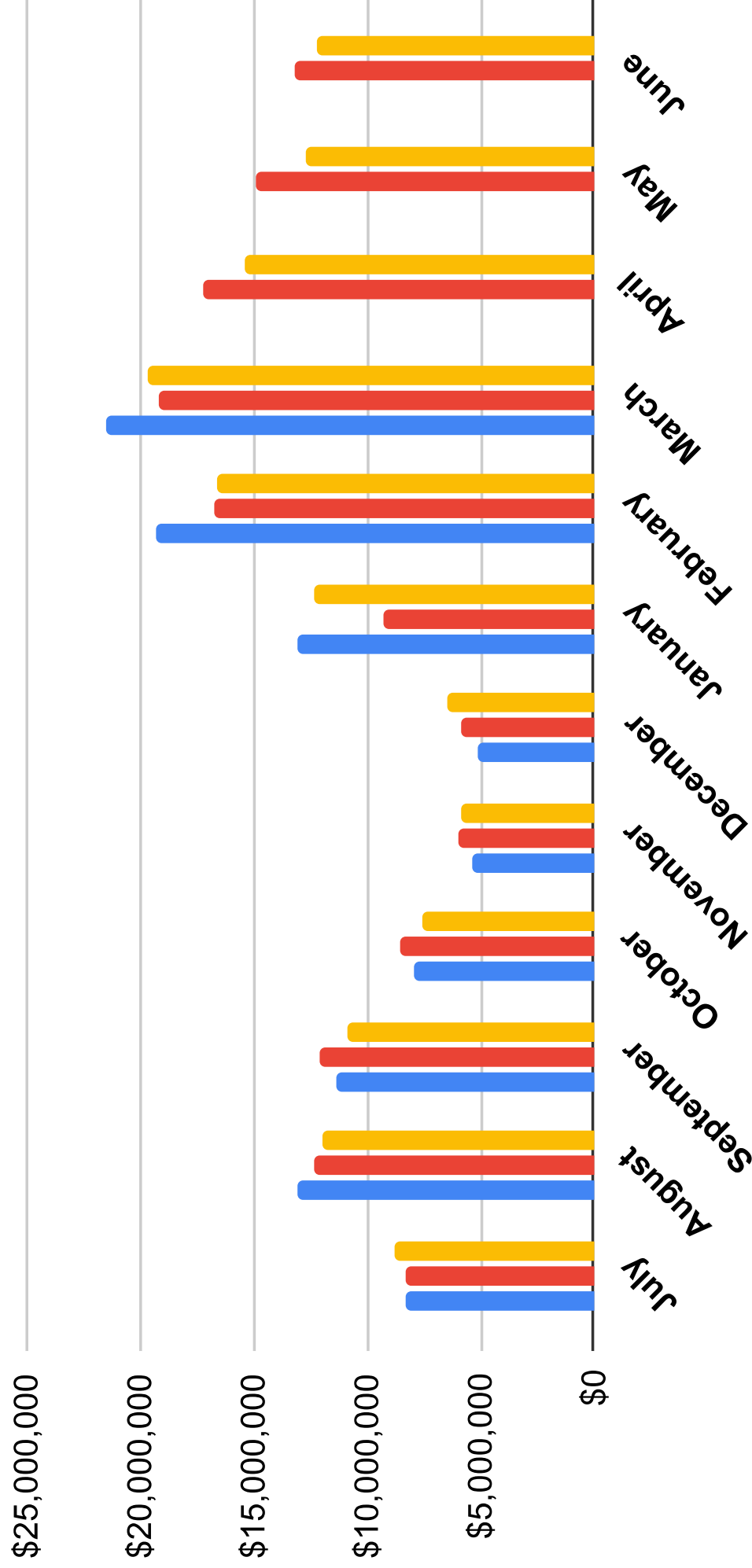
2025-26 SASD Monthly Operations (Funds 10 & 27)

■ Revenues ■ Expenses



SASD Operating Cash on Hand (Funds 10 & 27)

■ 2025-26 ■ 2024-25 ■ 2023-24



**2025-26 Revenue Budget by Source
3/31/2026**

Source	Description	Fund 10	Fund 27	Total	% of Budget
100	Fund Transfer	-	5,208,728	5,208,728	0.00%
211	Tax Levy	27,750,836	-	27,750,836	56.71%
200	Other Local Sources	611,343	-	611,343	1.25%
300	Interdistrict Sources	819,592	-	819,592	1.67%
500	Intermediate Sources	-	-	-	0.00%
621	621 General State Aid	12,110,303	-	12,110,303	24.75%
600	600 Other State Sources	2,707,237	2,892,046	5,599,283	11.44%
700	700 Federal Sources	790,107	1,046,159	1,836,266	3.75%
800	800 Capital Lease	-	-	-	0.00%
900	900 Other Revenues	207,326	1,000	208,326	0.43%
	Totals	44,996,744	9,147,933	54,144,677	100.00%
	Fund 27 Transfer			(5,208,728)	
	Net Budget Totals			48,935,949	

**2025-26 Expenditure Budget by Object
3/31/2026**

Object	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	20,442,273	5,612,036	26,054,309	52.72%
200	Benefits	8,363,664	2,709,599	11,073,263	22.41%
300	Purchased Services	7,950,543	762,937	8,713,480	17.63%
400	Non-Capital Objects	1,535,641	63,361	1,599,002	3.24%
500	Capital Objects	1,228,231	-	1,228,231	2.49%
600	Debt Retirement	84,660	-	84,660	0.17%
700	Insurances	527,705	-	527,705	1.07%
800	Fund Transfer	5,208,728	-	5,208,728	0.00%
900	Other Objects	141,011	-	141,011	0.29%
	Totals	45,482,456	9,147,933	54,630,389	100.00%
	Fund 27 Transfer			(5,208,728)	
	Net Budget Totals			49,421,661	

Summary

Total Budgeted Revenue	48,935,949
Total Budgeted Expenditures	49,421,661
Total Budgeted Use of Fund Balance	(485,712)

Monthly Board Report- 10/27 Revenues by Source

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. Activity
110	GEN INTERFUND TRANSF	5,208,728.00	0.00	0.0%	0.00
100	OPERATING TSFR. IN	5,208,728.00	0.00	0.0%	0.00
211	PROPERTY TAX	27,750,836.00	27,750,836.00	100.0%	24,578,514.00
212	PROP TAXES CHARGBAC	92.00	92.00	100.0%	7,635.00
213	MOBILE HOME TAX	26,688.00	26,110.69	97.8%	5,111.70
262	RESALE	0.00	79,955.05		62,224.32
264	NON CAP SURPLUS PROP SALES	5,000.00	8,279.30	165.6%	14,834.79
271	ADMISSIONS	35,000.00	35,990.00	102.8%	31,695.00
279	OTH SCH ACTIV INCOME	1,500.00	315.00	21.0%	1,176.00
280	INTEREST ON INVESTMT	425,000.00	336,119.12	79.1%	377,895.84
292	STUDENT FEES	78,600.00	68,470.00	87.1%	63,119.45
293	RENTALS	32,663.00	42,116.11	128.9%	34,684.33
295	SUMMER SCHOOL REVENU	5,000.00	500.00	10.0%	460.00
297	STUDENT FINES	1,800.00	1,595.50	88.6%	605.00
200	LOCAL SOURCES REV	28,362,179.00	28,350,378.77	100.0%	25,177,955.43
317	TRANSIT OF FED AID FROM WI SCH	22,599.00	0.00	0.0%	0.00
345	GEN TUIT-OPEN ENROLL	791,993.00	0.00	0.0%	0.00
348	TRANSPORTATION FEES	5,000.00	0.00	0.0%	0.00
390	OTHER PYMTS FROM WI SCHOOL DIS	0.00	19,927.72		515.48
300	INTERDISTRICT PAYMENTS (WI)	819,592.00	19,927.72	2.4%	515.48
611	SPECIAL EDUCATION AID	2,686,964.00	1,786,290.00	66.5%	1,400,378.00
612	TRANSPORTATION AID	29,715.00	29,915.00	100.7%	28,725.00
613	LIBRARY AID	220,126.00	0.00	0.0%	0.00
619	OTHER STATE CATEGORICAL AID	0.00	0.00		959.99
621	EQUALIZATION AID	12,110,303.00	7,871,697.00	65.0%	9,113,322.00
625	HIGH COST SPEC ED AID	150,000.00	0.00	0.0%	0.00
630	STATE SPECIAL PROJEC	60,605.00	25,355.48	41.8%	0.00
660	STATE REV THRU LOCAL	5,000.00	6,595.04	131.9%	5,937.86

Monthly Board Report- 10/27 Revenues by Source

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. Activity
691	STATE EXEMPT AID (COMP/PPROP)	370,225.00	0.00	0.0%	0.00
695	PER PUPIL AID	2,057,566.00	2,057,566.00	100.0%	2,074,632.00
697	AID SPEC ED TRANSITION GRANT	19,082.00	0.00	0.0%	0.00
600	STATE SOURCE REVENUE	17,709,586.00	11,777,418.52	66.5%	12,623,954.85
730	FEDERAL SPECIAL PROJ	1,150,381.00	411,900.22	35.8%	529,737.20
751	ESEA - TITLE I	326,313.00	135,832.73	41.6%	126,018.07
780	FEDERAL THRU STATE NOT DPI	225,000.00	33,490.61	14.9%	5,866.29
799	Other Federal Revenue	134,572.00	134,572.41	100.0%	0.00
700	FEDERAL SOURCES REV	1,836,266.00	715,795.97	39.0%	661,621.56
964	INSURANCE ADJUSTMENT	11,000.00	12,201.09	110.9%	0.00
971	REFUND OF PRIOR YR EXPENSES	189,826.00	182,326.28	96.0%	37,123.94
989	OTHER MEDICAL SERVICE REIMBURS	1,500.00	840.00	56.0%	460.27
990	OTHER MISCELLANEOUS REVENUES	6,000.00	1,956.77	32.6%	6,487.00
900	OTHER REVENUE	208,326.00	197,324.14	94.7%	44,071.21
Account Monthly Activity Grand Totals:		54,144,677.00	41,060,845.12	75.8%	38,508,118.53

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2025-2026
Month: March

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
101	ADMINISTRATOR	2,037,311.00	1,528,856.36	75.0%	1,470,797.08
102	SUMMER SCHOOL PRINCIPAL	12,190.00	7,110.80	58.3%	6,903.82
114	TEACHERS-CONTRACT	16,689,911.00	9,692,762.63	58.1%	9,169,916.75
115	TEACHERS-SUMMER SCHOOL	62,518.00	0.00	0.0%	0.00
116	TEACHER NON-CONTRACT	83,586.00	32,344.95	38.7%	23,606.42
117	SUBSTITUTE TEACHERS	75,000.00	34,740.00	46.3%	52,083.24
121	SUPERVISORS	1,005,958.00	685,483.83	68.1%	666,714.52
131	ADMINISTRATIVE ASSISTANTS	954,913.00	698,694.59	73.2%	698,656.69
133	OTHER ADMIN. ASSISTANTS	8,673.00	3,577.41	41.2%	1,621.19
134	EDUCATIONAL ASSISTANTS	1,588,161.00	1,071,817.99	67.5%	1,007,623.35
135	OTHER EA'S	24,283.00	2,368.57	9.8%	3,503.95
137	ADMIN. ASSISTANT OVERTIME	21,000.00	11,544.97	55.0%	12,778.57
138	EA OVERTIME	1,250.00	803.14	64.3%	341.23
139	EA SUBS	500.00	0.00	0.0%	0.00
141	BUS DRIVERS	544,192.00	355,828.84	65.4%	367,129.49
142	BUS DRIVER SUBS	24,000.00	31,881.12	132.8%	2,787.13
152	BUILDINGS & GROUNDS	1,658,753.00	1,069,899.75	64.5%	1,023,869.06
153	WEEKEND CUSTODIANS	77,153.00	35,280.22	45.7%	25,873.89
154	CUST/MAINT OVERTIME	30,000.00	2,268.84	7.6%	9,691.73
155	SUB CUSTODIANS	8,000.00	3,491.70	43.6%	3,506.10
161	OT/PT	233,715.00	166,123.54	71.1%	159,745.61
174	NURSE	153,499.00	89,541.06	58.3%	46,156.32
177	SUMMER HELP	26,301.00	0.00	0.0%	0.00
178	TECHNOLOGY SUPPORT	201,134.00	151,798.78	75.5%	146,054.52
191	ADDITIVE	434,695.00	325,521.84	74.9%	324,666.63
192	EMPLOYEE STIPENDS	31,034.00	14,980.00	48.3%	14,209.00
196	LEADERSHIP	55,650.00	32,463.20	58.3%	46,945.76
197	OTHER SALARIES	10,929.00	7,220.82	66.1%	6,289.75
100	SALARIES	26,054,309.00	16,056,404.95	61.6%	15,291,471.80
212	RETIREMENT EMPLOYER	1,808,008.00	1,094,464.10	60.5%	1,020,759.36
219	OTHER RETIREMENT	39,675.00	3,749.94	9.5%	3,749.94
222	EMPLOYER SOCIAL SECURITY	1,993,329.00	1,179,003.24	59.1%	1,126,193.58
230	LIFE INSURANCE	520.00	387.50	74.5%	389.20
242	HEALTH INSURANCE	4,731,491.00	3,262,773.59	69.0%	2,994,128.99
243	DENTAL	464,436.00	318,182.33	68.5%	293,990.52
249	OTHER HEALTH INSUR	1,655,234.00	1,616,093.28	97.6%	1,469,583.83
251	INCOME PROTECT INSURANCE	133,570.00	82,222.08	61.6%	77,989.79
290	OTHER EMPLOYEE BENEFITS	238,000.00	78,000.00	32.8%	145,662.06
291	COLLEGE TUITION REIMBURSEMENT	9,000.00	2,697.75	30.0%	3,397.34
200	FRINGES	11,073,263.00	7,637,573.81	69.0%	7,135,844.61
310	PRIVATE VENDOR CONTRACT SERVIC	1,480,001.00	1,106,801.76	74.8%	981,111.00
321	TECHNOLOGY REPAIRS & MAINT	102,090.00	52,074.58	51.0%	52,347.18
324	NON-TECHNOLOGY REPAIR/MAINT	510,946.00	335,990.17	65.8%	333,996.38

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2025-2026

Stoughton Area School District

Month: March

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
325	VEHICLE/EQUIPMENT RENTAL	6,000.00	2,494.95	41.6%	3,660.45
326	SITE RENTAL	10,000.00	5,500.00	55.0%	6,500.00
327	CONSTRUCTION SERVICES	761,365.00	175,331.59	23.0%	38,724.87
329	CLEANING AND ENVIRONMENTAL SRV	35,000.00	32,781.34	93.7%	28,219.49
331	GAS FOR HEAT	199,493.00	210,132.84	105.3%	135,121.84
336	ELECTRICITY NOT HEAT	428,498.00	294,250.20	68.7%	303,200.10
337	WATER	61,553.00	59,444.68	96.6%	43,673.28
339	OTHER UTILITIES	46,300.00	33,671.16	72.7%	33,842.64
341	PUPIL TRAVEL	146,344.00	99,268.41	67.8%	89,968.09
342	EMPLOYEE TRAVEL	109,099.00	44,961.74	41.2%	32,129.35
348	FUEL	110,187.00	29,923.66	27.2%	35,018.92
351	ADVERTISING	32,140.00	15,070.25	46.9%	15,542.41
353	POSTAGE	18,413.00	1,941.64	10.5%	2,078.54
354	PRINTING & BINDING	29,825.00	5,663.68	19.0%	11,342.83
355	TELEPHONE	60,549.00	39,460.11	65.2%	41,953.02
358	INTERNET ACCCESS	20,015.00	13,922.44	69.6%	6,730.88
362	SOFTWARE SERVICES	922,580.00	485,122.93	52.6%	558,970.80
371	INST. PYMTS TO PRIVATE VENDORS	906,851.00	525,609.36	58.0%	802,084.85
373	INST. PYMTS TO PRIVATE SCHOOLS	192,477.00	43,265.00	22.5%	79,443.27
382	PAYMENT TO WISCONSIN LEA	2,093,751.00	0.00	0.0%	12,148.00
386	PAYMENT TO CESA	27,717.00	19,879.62	71.7%	5,142.10
387	PAYMENT TO STATE	402,286.00	15,584.02	3.9%	6,802.49
300	PURCHASED SERVICES	8,713,480.00	3,648,146.13	41.9%	3,659,752.78
410	SUPPLIES & MATERIALS	725,206.00	414,193.90	57.1%	418,131.44
415	FOOD	53,592.00	31,024.72	57.9%	28,240.77
417	PAPER	37,500.00	29,066.00	77.5%	22,776.50
420	APPAREL	27,133.00	18,952.40	69.8%	25,874.35
430	MEDIA	2,233.00	2,233.00	100.0%	0.00
431	AUDIO-VISUAL MEDIA	2,697.00	358.54	13.3%	103.89
432	LIBRARY BOOKS	98,409.00	44,998.37	45.7%	48,587.17
433	NEWSPAPERS	844.00	435.26	51.6%	435.26
434	PERIODICALS	2,164.00	1,429.19	66.0%	2,134.11
435	PROGRAM COMP SOFTWARE	5,358.00	0.00	0.0%	0.00
439	OTHER MEDIA SUPPLIES	2,140.00	167.15	7.8%	2,268.40
440	NON-CAPITAL EQUIPMEN	170,652.00	74,360.60	43.6%	60,043.62
450	RESALE	0.00	42,558.53		26,791.40
470	TEXTBOOKS	265,499.00	166,074.28	62.6%	65,404.82
481	TECHNOLOGY SUPPLIES	28,356.00	14,871.05	52.4%	5,672.88
482	TECHNOLOGY NON-CAPITAL EQUIP	168,973.00	126,857.01	75.1%	44,297.96
490	OTHER NONCAPITAL ITEMS	8,246.00	136.00	1.6%	0.00
400	NON-CAPITAL OBJECTS	1,599,002.00	967,716.00	60.5%	750,762.57
551	EQUIPMENT CAPITAL	94,196.00	31,907.15	33.9%	2,344.60

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2025-2026

Stoughton Area School District

Month: March

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
553	EQUIP ADDITION 5000+	363,212.00	132,771.84	36.6%	36,422.75
562	VEHICLE REPLACEMENT	277,406.00	139,936.50	50.4%	148,913.17
581	HARDWARE CAPITAL ACQUISITION	493,417.00	61,886.25	12.5%	127,643.75
500	CAPITAL OBJECTS	1,228,231.00	366,501.74	29.8%	315,324.27
678	CAPITAL LEASES	65,556.00	54,624.77	83.3%	47,968.50
688	CAPITAL LEASE INTERE	19,104.00	10,563.25	55.3%	16,210.60
600	DEBT RETIREMENT	84,660.00	65,188.02	77.0%	64,179.10
711	DISTR.LIABILITY INS	77,417.00	77,417.00	100.0%	71,999.00
712	DISTR.PROPERTY INS.	162,072.00	126,131.00	77.8%	122,110.00
713	WORKERS COMPENSATION	284,466.00	272,466.00	95.8%	236,805.00
730	UNEMPLOYMENT COMP	2,750.00	0.00	0.0%	0.00
790	OTHER INSURANCE/JUDGMENTS	1,000.00	0.00	0.0%	0.00
700	INSURANCE & JUDGMENT	527,705.00	476,014.00	90.2%	430,914.00
827	TRANSFER TO SPEC ED	5,208,728.00	0.00	0.0%	0.00
800	OPERATING TSFR. OUT	5,208,728.00	0.00	0.0%	0.00
940	DUES & FEES	137,511.00	83,740.41	60.9%	84,468.91
972	NON-AIDABLE REFUND	3,500.00	0.00	0.0%	0.00
900	OTHER OBJECTS	141,011.00	83,740.41	59.4%	84,468.91
Account Monthly Activity Grand Totals:		54,630,389.00	29,301,285.06	53.6%	27,732,718.04

Monthly Board Report- Fund 20s Revenues/Expenses

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
001	BEGINNING BALANCE	0.00	311,461.03		0.00
000	Conversion Created: 000	0.00	311,461.03		0.00
271	ADMISSIONS	0.00	0.00		300.00
279	OTH SCH ACTIV INCOME	0.00	304,207.02		264,646.29
280	INTEREST ON INVESTMT	130,000.00	134,662.95	103.6%	149,814.58
291	GIFTS - DONATIONS	354,872.00	377,376.77	106.3%	554,321.09
200	LOCAL SOURCES REV	484,872.00	816,246.74	168.3%	969,081.96
969	OTHER ADJUSTMENTS	0.00	0.00		72.44
990	OTHER MISCELLANEOUS REVENUES	0.00	0.00		741.88
900	OTHER REVENUE	0.00	0.00		814.32
		484,872.00	1,127,707.77	232.6%	969,896.28
E - Expense					
116	TEACHER NON-CONTRACT	2,276.00	0.00	0.0%	-1,402.86
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.0%	0.00
141	BUS DRIVERS	1,681.00	-1,888.26	-112.3%	-2,791.55
191	ADDITIVE	1,210.00	0.00	0.0%	0.00
192	EMPLOYEE STIPENDS	5,665.00	-4,590.00	-81.0%	-1,605.00
197	OTHER SALARIES	40.00	0.00	0.0%	0.00
100	SALARIES	12,372.00	-6,478.26	-52.4%	-5,799.41
212	RETIREMENT EMPLOYER	653.00	-177.27	-27.1%	-192.52
222	EMPLOYER SOCIAL SECURITY	751.00	-345.39	-46.0%	-224.39
242	HEALTH INSURANCE	0.00	-303.48		-57.93
243	DENTAL	0.00	-25.39		-5.32
251	INCOME PROTECT INSURANCE	0.00	-6.96		-1.07
200	FRINGES	1,404.00	-858.49	-61.1%	-481.23

Monthly Board Report- Fund 20s Revenues/Expenses

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
310	PRIVATE VENDOR CONTRACT SERVIC	342,907.00	-196,938.33	-57.4%	-245,437.14
324	NON-TECHNOLOGY REPAIR/MAINT	2,758.00	-1,757.82	-63.7%	0.00
325	VEHICLE/EQUIPMENT RENTAL	0.00	-850.00		-1,500.00
327	CONSTRUCTION SERVICES	292,154.00	-291,622.60	-99.8%	-741.88
341	PUPIL TRAVEL	3,200.00	-305.00	-9.5%	-160.00
342	EMPLOYEE TRAVEL	23.00	-757.35	-3,292.8%	-1,388.64
345	STUDENT LODGING/MEALS	140.00	-18,377.81	-13,127.0%	-7,579.88
348	FUEL	1,052.00	-1,221.50	-116.1%	-1,601.33
354	PRINTING & BINDING	188.00	-583.44	-310.3%	-2,504.06
362	SOFTWARE SERVICES	15,039.00	-17,148.00	-114.0%	-3,814.84
300	PURCHASED SERVICES	657,461.00	-529,561.85	-80.5%	-264,727.77
410	SUPPLIES & MATERIALS	124,457.00	-42,659.40	-34.3%	-51,464.69
415	FOOD	5,004.00	-7,279.85	-145.5%	-14,344.25
420	APPAREL	20,550.00	-25,396.47	-123.6%	-46,235.41
432	LIBRARY BOOKS	2,295.00	-2,327.71	-101.4%	-102.87
440	NON-CAPITAL EQUIPMEN	62,551.00	-49,705.58	-79.5%	-13,088.95
450	RESALE	0.00	-51,224.33		-51,657.45
470	TEXTBOOKS	7,225.00	-4,578.67	-63.4%	-4,008.60
482	TECHNOLOGY NON-CAPITAL EQUIP	2,770.00	-2,804.02	-101.2%	-2,426.00
400	NON-CAPITAL OBJECTS	224,852.00	-185,976.03	-82.7%	-183,328.22
551	EQUIPMENT CAPITAL	71,021.00	-1,202.55	-1.7%	-4,626.00
553	EQUIP ADDITION 5000+	67,100.00	-64,950.08	-96.8%	0.00
581	HARDWARE CAPITAL ACQUISITION	2,198.00	0.00	0.0%	0.00
500	CAPITAL OBJECTS	140,319.00	-66,152.63	-47.1%	-4,626.00
940	DUES & FEES	12,082.00	-83,898.86	-694.4%	-21,112.21
900	OTHER OBJECTS	12,082.00	-83,898.86	-694.4%	-21,112.21
		1,048,490.00	-872,926.12	-83.3%	-480,074.84

Monthly Board Report- Fund 30s Revenues/Expenses

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
211	PROPERTY TAX	3,062,175.00	3,062,175.00	100.0%	3,202,800.00
280	INTEREST ON INVESTMT	50,000.00	44,055.05	88.1%	56,463.32
200	LOCAL SOURCES REV	3,112,175.00	3,106,230.05	99.8%	3,259,263.32
971	REFUND OF PRIOR YR EXPENSES	0.00	0.00		250.00
900	OTHER REVENUE	0.00	0.00		250.00
		3,112,175.00	3,106,230.05	99.8%	3,259,513.32
E - Expense					
675	LONG TERM BONDS	1,275,000.00	-1,275,000.00	-100.0%	-2,455,000.00
685	LONG TERM BONDS INT	1,819,050.00	-1,819,050.00	-100.0%	-1,973,116.25
690	OTHER DEBT RETIREMEN	475.00	0.00	0.0%	-16,650.00
600	DEBT RETIREMENT	3,094,525.00	-3,094,050.00	-100.0%	-4,444,766.25
		3,094,525.00	-3,094,050.00	-100.0%	-4,444,766.25
	Account Monthly Activity Grand Totals:	6,206,700.00	12,180.05	0.2%	-1,185,252.93

Monthly Board Report- Fund 40s Revenues/Expenses

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
211	PROPERTY TAX	618,489.00	618,489.00	100.0%	600,475.00
280	INTEREST ON INVESTMT	481,000.00	625,917.76	130.1%	2,265,426.72
200	LOCAL SOURCES REV	1,099,489.00	1,244,406.76	113.2%	2,865,901.72
		1,099,489.00	1,244,406.76	113.2%	2,865,901.72
E - Expense					
327	CONSTRUCTION SERVICES	15,562,747.00	-8,947,637.01	-57.5%	-21,716,954.67
300	PURCHASED SERVICES	15,562,747.00	-8,947,637.01	-57.5%	-21,716,954.67
551	EQUIPMENT CAPITAL	39,292.00	-39,291.83	-100.0%	0.00
500	CAPITAL OBJECTS	39,292.00	-39,291.83	-100.0%	0.00
		15,602,039.00	-8,986,928.84	-57.6%	-21,716,954.67
Account Monthly Activity Grand Totals:		16,701,528.00	-7,742,522.08	-46.4%	-18,851,052.95

Monthly Board Report- Fund 50s Revenues/Expenses

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
251	PUPIL - FOOD SERVICE	761,409.00	588,811.79	77.3%	522,403.49
252	ADULTS FOOD SERVICE	11,815.00	10,165.40	86.0%	8,688.95
259	OTHER FOOD SERV SALE	31,527.00	18,047.95	57.2%	21,683.14
280	INTEREST ON INVESTMT	12,500.00	14,373.66	115.0%	20,833.90
200	LOCAL SOURCES REV	817,251.00	631,398.80	77.3%	573,609.48
617	STATE FOOD SERV AID	20,069.00	0.00	0.0%	0.00
600	STATE SOURCE REVENUE	20,069.00	0.00	0.0%	0.00
714	FED USDA COMMODITIES	61,387.00	0.00	0.0%	0.00
717	FEDERAL FOOD AID	490,554.00	352,065.29	71.8%	359,795.28
700	FEDERAL SOURCES REV	551,941.00	352,065.29	63.8%	359,795.28
		1,389,261.00	983,464.09	70.8%	933,404.76
E - Expense					
310	PRIVATE VENDOR CONTRACT SERVIC	1,291,298.00	-875,933.18	-67.8%	-927,588.53
362	SOFTWARE SERVICES	10,000.00	-9,431.50	-94.3%	-9,502.41
387	PAYMENT TO STATE	77,503.00	-17,384.64	-22.4%	-18,296.80
300	PURCHASED SERVICES	1,378,801.00	-902,749.32	-65.5%	-955,387.74
410	SUPPLIES & MATERIALS	10,460.00	0.00	0.0%	0.00
440	NON-CAPITAL EQUIPMEN	0.00	0.00		-78,819.73
482	TECHNOLOGY NON-CAPITAL EQUIP	0.00	0.00		-4,572.95
400	NON-CAPITAL OBJECTS	10,460.00	0.00	0.0%	-83,392.68
553	EQUIP ADDITION 5000+	0.00	0.00		-460,150.93
500	CAPITAL OBJECTS	0.00	0.00		-460,150.93

Monthly Board Report- Fund 50s Revenues/Expenses

Fiscal Year: 2025-2026
Month: March

Stoughton Area School District

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
971	AIDABLE REFUND	0.00	0.00		-3,776.25
900	OTHER OBJECTS	0.00	0.00		-3,776.25
		1,389,261.00	-902,749.32	-65.0%	-1,502,707.60
Account Monthly Activity Grand Totals:		2,778,522.00	80,714.77	2.9%	-569,302.84

Monthly Board Report- Fund 80s Revenues/Expenses

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
211	PROPERTY TAX	286,309.00	286,309.00	100.0%	261,669.00
272	COMMUNITY SERVICE FEES	35,450.00	19,712.00	55.6%	33,325.39
280	INTEREST ON INVESTMT	6,000.00	5,107.09	85.1%	5,674.58
291	GIFTS - DONATIONS	0.00	0.00		750.00
293	RENTALS	500.00	0.00	0.0%	381.00
200	LOCAL SOURCES REV	328,259.00	311,128.09	94.8%	301,799.97
E - Expense					
121	SUPERVISORS	72,928.00	-40,159.50	-55.1%	-49,504.33
141	BUS DRIVERS	2,077.00	-2,030.99	-97.8%	-1,443.38
173	POOL	112,642.00	-58,014.28	-51.5%	-91,683.43
191	ADDITIVE	46,689.00	-39,350.80	-84.3%	-37,199.41
192	EMPLOYEE STIPENDS	3,280.00	-2,699.59	-82.3%	-2,308.27
100	SALARIES	237,616.00	-142,255.16	-59.9%	-182,138.82
212	RETIREMENT EMPLOYER	15,492.00	-5,018.80	-32.4%	-6,170.56
222	EMPLOYER SOCIAL SECURITY	17,388.00	-10,553.07	-60.7%	-13,622.77
242	HEALTH INSURANCE	15,627.00	-11,720.52	-75.0%	-10,250.64
243	DENTAL	1,420.00	-1,053.90	-74.2%	-996.48
249	OTHER HEALTH INSUR	5,289.00	-5,289.00	-100.0%	-4,730.00
251	INCOME PROTECT INSURANCE	390.00	-214.90	-55.1%	-263.41
200	FRINGES	55,606.00	-33,850.19	-60.9%	-36,033.86
310	PRIVATE VENDOR CONTRACT SERVIC	4,618.00	-35,134.94	-760.8%	-5,191.54
324	NON-TECHNOLOGY REPAIR/MAINT	4,590.00	-2,371.10	-51.7%	-5,183.97
331	GAS FOR HEAT	2,012.00	-585.10	-29.1%	-336.79
337	WATER	1,190.00	-343.50	-28.9%	-789.36
348	FUEL	2,077.00	-1,232.50	-59.3%	-978.57
353	POSTAGE	0.00	-171.13		0.00

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2025-2026
Month: March

Stoughton Area School District

Object Code	Object Description	Current YTD Revised	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
362	SOFTWARE SERVICES	2,571.00	-2,131.54	-82.9%	-1,979.59
300	PURCHASED SERVICES	17,058.00	-41,969.81	-246.0%	-14,459.82
410	SUPPLIES & MATERIALS	7,024.00	-596.53	-8.5%	-2,054.46
415	FOOD	396.00	-601.98	-152.0%	-538.98
420	APPAREL	4,436.00	-574.94	-13.0%	-1,800.00
440	NON-CAPITAL EQUIPMEN	4,351.00	-4,120.00	-94.7%	-67.38
400	NON-CAPITAL OBJECTS	16,207.00	-5,893.45	-36.4%	-4,460.82
551	EQUIPMENT CAPITAL	16,795.00	-16,795.00	-100.0%	0.00
500	CAPITAL OBJECTS	16,795.00	-16,795.00	-100.0%	0.00
940	DUES & FEES	1,772.00	-1,404.91	-79.3%	-1,886.74
900	OTHER OBJECTS	1,772.00	-1,404.91	-79.3%	-1,886.74
		345,054.00	-242,168.52	-70.2%	-238,980.06
Account Monthly Activity Grand Totals:		673,313.00	68,959.57	10.2%	62,819.91

Balance Sheet
3/31/2026
Funds 10 & 27

Assets

711000 Cash	21,444,249
712000 Investments	11,942
713100 Taxes Receivable	8,283,763
713200 Accounts Receivable	2,145
713400 Lease Receivable	584,999
715500 Due From Other Governments	-
717000 Prepaid Expense	22,914

Total Assets

30,350,012

Liabilities

811200 Accounts Payable	734,581
811611 FICA Payable	-
811612 Federal Income Tax Payable	-
811613 State Income Tax Payable	-
811621 Retirement Payable	601,557
811629 Long-Term Disability Payable	(1.17)
811634 Life Ins. Deductible Payable	(1,877)
811637 Health Insurance Payable	13,337
811639 Flex Payables	18,244
811642 Vision Insurance Payable	1,332
811647 Short-Term Disability Payable	1,864
811670 Garnishment and Tax Sheltered Annuity Payables	-
811800 Accrued Payroll Payable	-
811692 Other Deductions- Payroll	-
815100 Self Funded Dental-Employer Summer PR	-
815200 HRA Deposits	-
815115 Self Funded Dental-Employer	380,654
815125 Self Fund Dental-Employee	-
815135 Self Funded Dental-Non-Employee	1,498
816900 Other Deferred Revenues	-
815900 Deferred Revenues/Other Deposits Payable	-
817000 Self Funded Insurance Payments	(322,700)
Incurred but not Reported	-
880000 Deferred Inflow of Resources	584,999

Total Liabilities

(2,013,487)

Fund Equity

936110 Restricted Self-Funded Insurance	42,737
936130 Restricted Common School Funds	0
935100 Non-Spendable Fund Balance	0
938100 Encumbrances	2,335,560
938900 Assigned Fund Balance	485,711
900000 Fund Balance-Unassigned	25,472,516

Total Fund Equity

(28,336,525)

Fund Balance Analysis

Beginning Fund Balance

16,576,965

Year to Date Revenues

41,060,845

Year to Date Expenses

(29,301,285)

Ending Fund Balance

28,336,525

2025-26 Fund Balance Analysis
3/31/2026

2025-26 Budgeted Expenses:	54,630,389
Less: Fund 27 Operating Transfer:	(5,208,728)
Total Budget	<u>49,421,661</u>

20% of Total Budget:	9,884,332
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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>14,572,516</u>	
		16,576,965
25-26 Budgeted Revenues Less Expenses		<u>(485,712)</u>
Ending 25-26 Operating Fund Balance		<u>16,091,253</u>

25-26 Ending Fund Balance %:	32.56%
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STOUGHTON AREA SCHOOL DISTRICT

**2025-26 TAX LEVY
(Due 2026)**

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	176,470.03	\$43,696.69	1/20/2026	3426	\$78,078.71	2/17/2026	3460							\$54,694.63
Town of Christiana	246,484.07	\$86,072.18	1/20/2026	3684	\$85,182.64	2/23/2026	3687							\$75,229.25
City of Stoughton	15,528,844.95	\$6,577,208.97	1/12/2026	WIRE	\$5,022,227.77	2/18/2026	WIRE							\$3,929,408.21
Cottage Grove	552,665.19	\$218,254.20	1/15/2026	38383	\$179,571.09	2/19/2026	38457							\$154,839.90
Deerfield	22,690.09	\$6,631.61	1/20/2026	2342	\$9,326.42	2/25/2026	2350							\$6,732.06
Dunkirk	2,935,087.68	\$817,263.72	1/15/2026	30628	\$1,269,392.05	2/20/2026	30701							\$848,431.91
Dunn	3,533,652.40	\$1,315,732.73	1/15/2026	7022	\$1,188,972.05	2/20/2026	7070							\$1,028,947.62
Pleasant Springs	6,407,304.43	\$2,733,890.65	1/15/2026	5953	\$1,800,635.07	2/20/2026	5980							\$1,872,778.71
Rutland	2,085,555.36	\$672,615.46	1/15/2026	27428	\$766,912.94	2/20/2026	27516							\$646,026.96
Porter	206,772.63	\$41,168.50	1/30/2026	6137	\$103,927.01	2/23/2026	6154							\$61,677.12
Union	22,374.17	\$8,050.92	1/20/2026	15029	\$7,873.68	2/20/2026	15053							\$6,449.57
Totals	\$31,717,901.00	\$12,520,585.63			\$10,512,099.43			\$0.00				\$0.00		\$8,685,215.94