

Stoughton Area School District Finance Committee



**Financial Update Report
May 31st, 2026**

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STOUGHTON AREA SCHOOL DISTRICT

This report outlines the Stoughton Area School District's financial position through May 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 May consisted of Federal grant funding (\$388,630).

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 similar when compared to the previous year (2.57% higher).

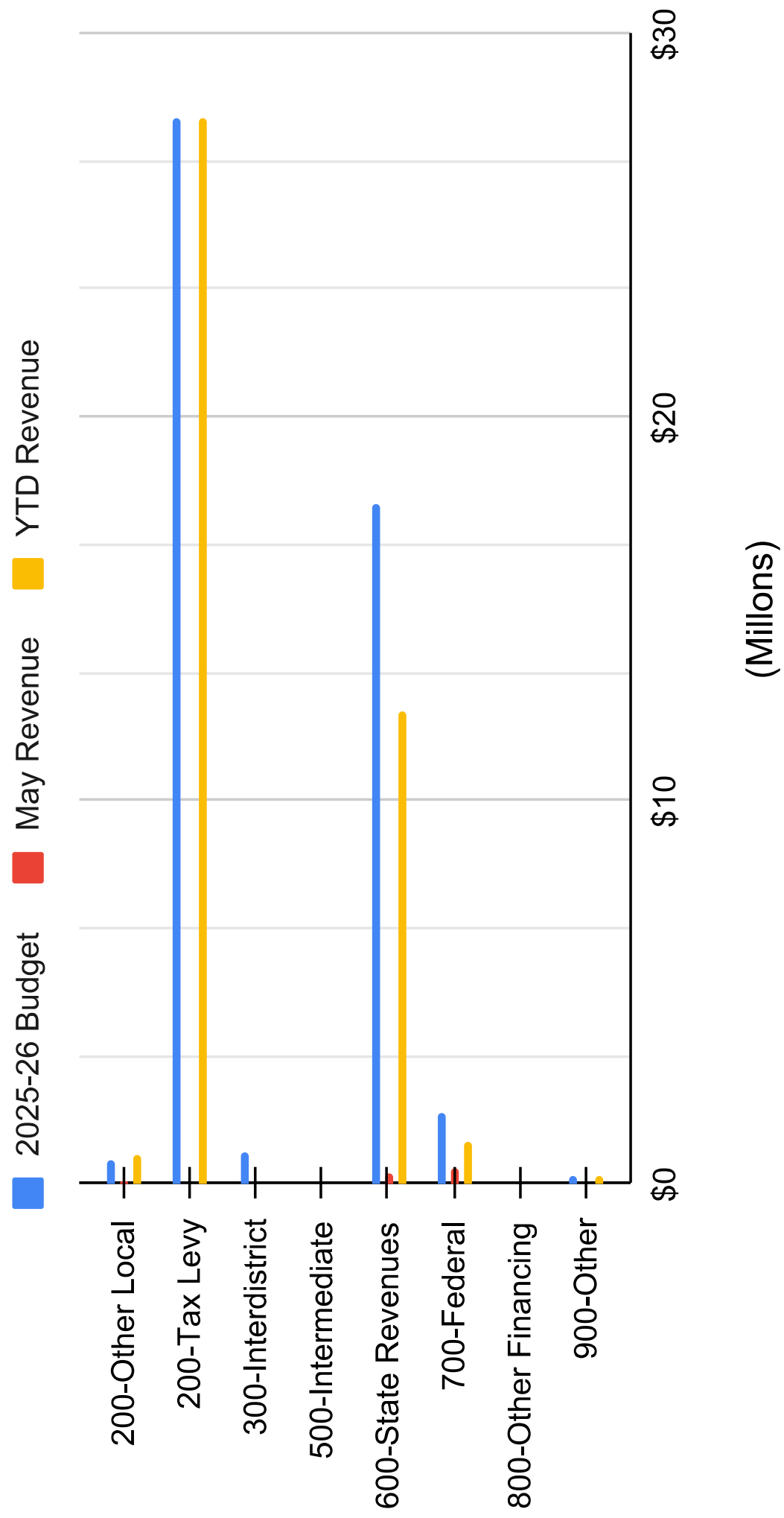
Monthly Operations (Revenues and Expenses)

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

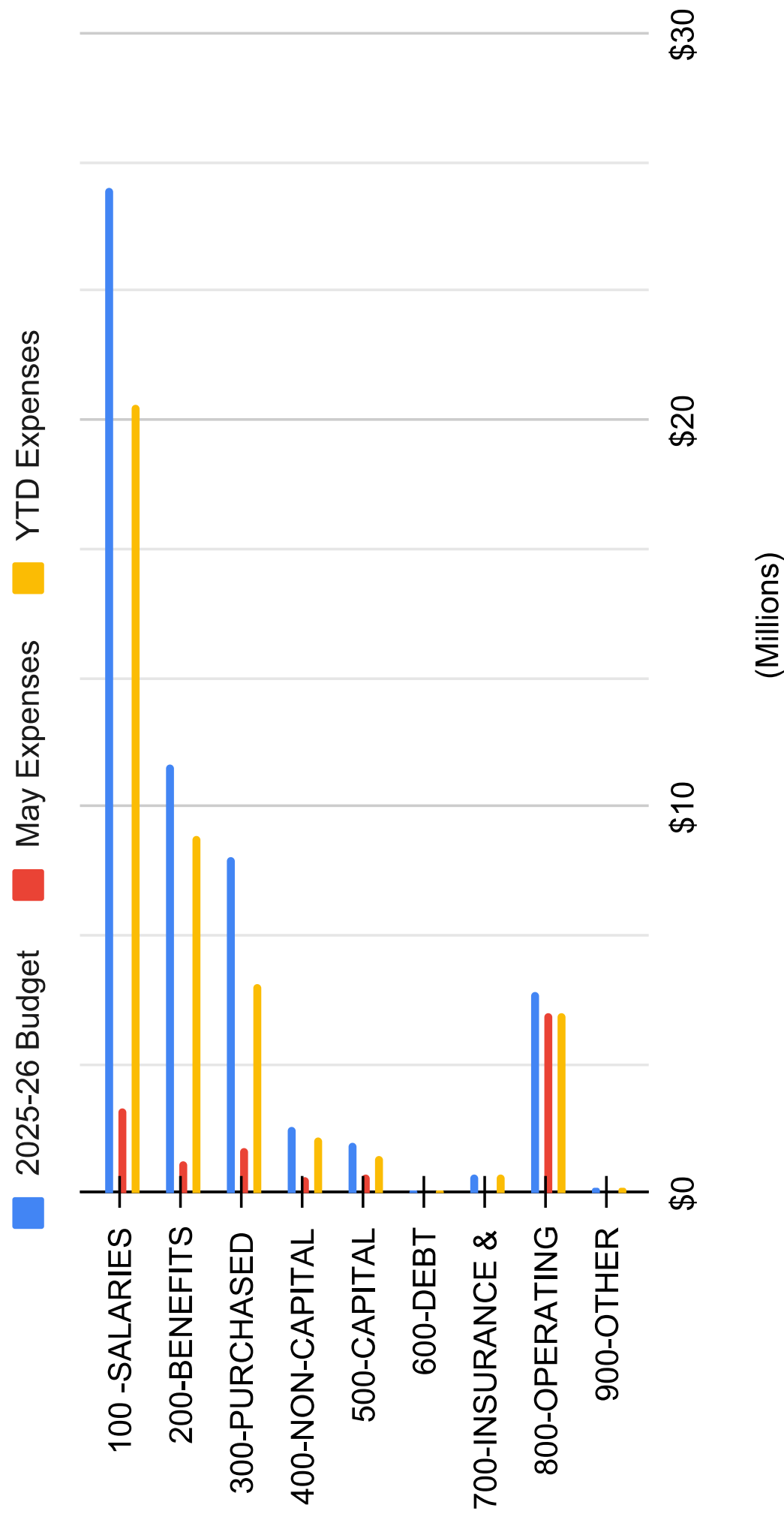
Operating Cash on Hand

This final graph shows the monthly operating cash on hand. Illustrated by the blue bar in May, the district's cash on hand was slightly higher (0.65%) 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)

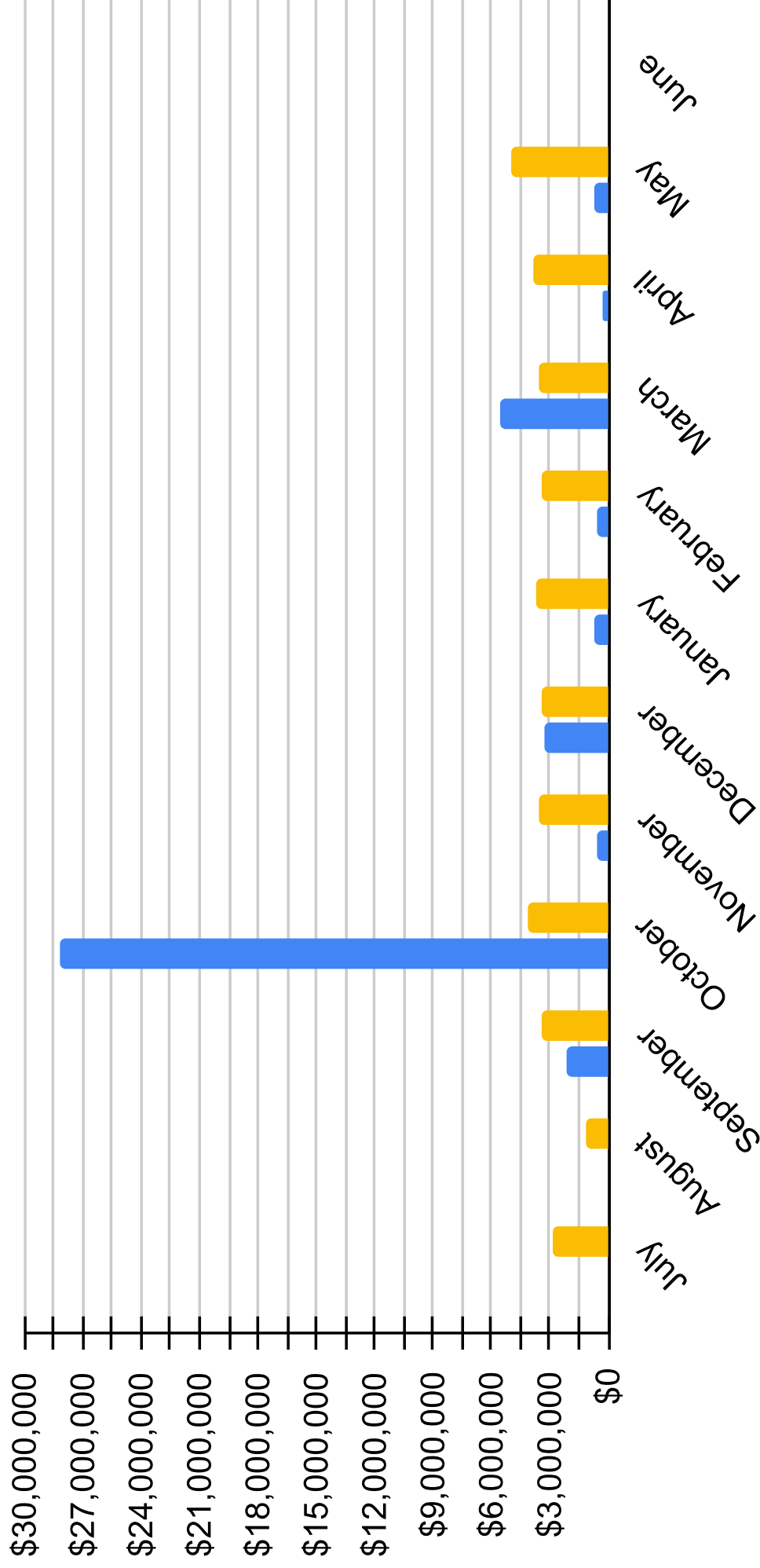


2025-26 SASD Expenses by Object (Funds 10 & 27)

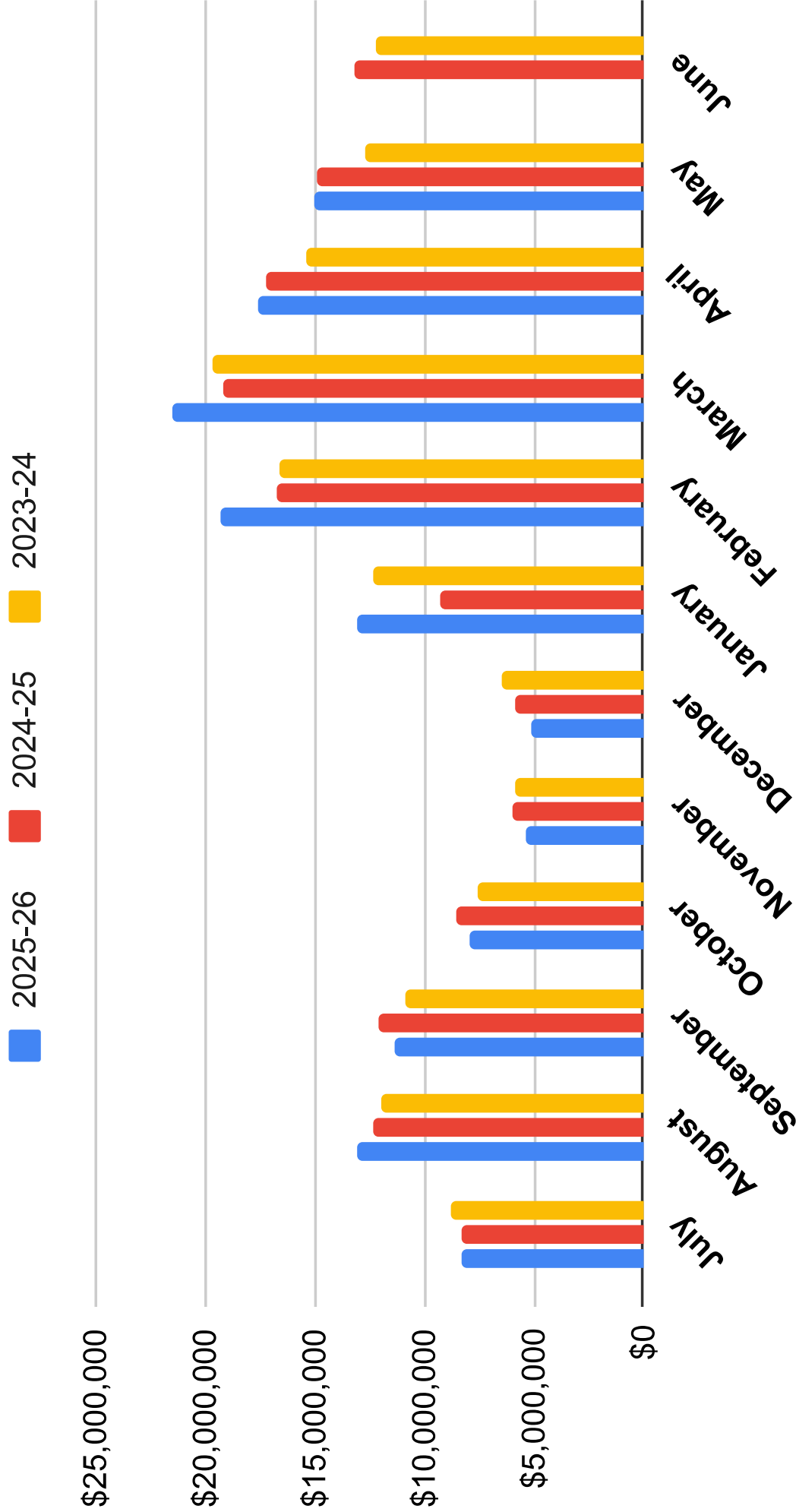


2025-26 SASD Monthly Operations (Funds 10 & 27)

■ Revenues ■ Expenses



SASD Operating Cash on Hand (Funds 10 & 27)



2025-26 Revenue Budget by Source
5/31/2026

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
5/31/2026

Object	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	20,422,787	5,604,536	26,027,323	52.66%
200	Benefits	8,359,696	2,709,599	11,069,295	22.40%
300	Purchased Services	7,911,069	777,307	8,688,376	17.58%
400	Non-Capital Objects	1,626,436	56,491	1,682,927	3.41%
500	Capital Objects	1,263,687	-	1,263,687	2.56%
600	Debt Retirement	80,970	-	80,970	0.16%
700	Insurances	479,764	-	479,764	0.97%
800	Fund Transfer	5,208,728	-	5,208,728	0.00%
900	Other Objects	129,319	-	129,319	0.26%
	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

Fiscal Year: 2025-2026
Month: May

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
110	GEN INTERFUND TRANSF	5,208,728.00	4,657,119.92	89.4%	4,367,469.43
100	OPERATING TSFR. IN	5,208,728.00	4,657,119.92	89.4%	4,367,469.43
211	PROPERTY TAX	27,750,836.00	27,750,836.00	100.0%	24,578,514.00
212	PROP TAXES CHARGEBAC	92.00	92.00	100.0%	7,635.00
213	MOBILE HOME TAX	26,688.00	28,794.51	107.9%	25,942.52
262	RESALE	0.00	115,178.78		85,290.67
264	NON CAP SURPLUS PROP SALES	5,000.00	8,279.30	165.6%	25,086.43
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	441,370.67	103.9%	506,937.15
292	STUDENT FEES	78,600.00	81,712.05	104.0%	74,318.75
293	RENTALS	32,663.00	46,005.73	140.8%	38,106.70
295	SUMMER SCHOOL REVENU	5,000.00	3,440.00	68.8%	5,150.00
297	STUDENT FINES	1,800.00	1,734.26	96.3%	2,700.00
200	LOCAL SOURCES REV	28,362,179.00	28,513,748.30	100.5%	25,382,552.22
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%	13,077.70
390	OTHER PYMTS FROM WI SCHOOL DIS	0.00	18,755.51		6,535.48
300	INTERDISTRICT PAYMENTS (WI)	819,592.00	18,755.51	2.3%	19,613.18
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	220,126.00	100.0%	214,908.00
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%	21,378.00
660	STATE REV THRU LOCAL	5,000.00	6,595.04	131.9%	5,937.86
691	STATE EXEMPT AID (COMP/PPROP)	370,225.00	286,893.43	77.5%	286,893.43
695	PER PUPIL AID	2,057,566.00	2,057,566.00	100.0%	2,074,632.00

Monthly Board Report- 10/27 Revenues by Source

Fiscal Year: 2025-2026

Month: May

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
697	AID SPEC ED TRANSITION GRANT	19,082.00	0.00	0.0%	0.00
699	OTHER STATE REVENUE	0.00	0.00		29,683.40
600	STATE SOURCE REVENUE	17,709,586.00	12,284,437.95	69.4%	13,176,817.68
730	FEDERAL SPECIAL PROJ	1,150,381.00	684,038.30	59.5%	1,032,360.40
751	ESEA - TITLE I	326,313.00	195,754.32	60.0%	228,587.18
780	FEDERAL THRU STATE NOT DPI	225,000.00	90,086.62	40.0%	186,504.26
799	Other Federal Revenue	134,572.00	134,572.41	100.0%	0.00
700	FEDERAL SOURCES REV	1,836,266.00	1,104,451.65	60.1%	1,447,451.84
861	EQUIPMENT AND VEHICLE SALES	0.00	0.00		16,087.00
800	OTHER FINANCING SOUR	0.00	0.00		16,087.00
964	INSURANCE ADJUSTMENT	11,000.00	12,201.09	110.9%	46,104.20
971	REFUND OF PRIOR YR EXPENSES	189,826.00	182,326.28	96.0%	45,945.34
989	OTHER MEDICAL SERVICE REIMBURS	1,500.00	1,040.00	69.3%	660.27
990	OTHER MISCELLANEOUS REVENUES	6,000.00	2,148.49	35.8%	5,049.34
900	OTHER REVENUE	208,326.00	197,715.86	94.9%	97,759.15
Account Monthly Activity Grand Totals:		54,144,677.00	46,776,229.19	86.4%	44,507,750.50

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2025-2026
Month: May

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
101	ADMINISTRATOR	2,037,311.00	1,867,574.92	91.7%	1,800,191.60
102	SUMMER SCHOOL PRINCIPAL	12,190.00	9,142.48	75.0%	8,876.34
114	TEACHERS-CONTRACT	16,689,911.00	12,430,398.53	74.5%	11,762,068.55
115	TEACHERS-SUMMER SCHOOL	62,518.00	0.00	0.0%	0.00
116	TEACHER NON-CONTRACT	73,424.00	33,047.41	45.0%	24,099.49
117	SUBSTITUTE TEACHERS	60,000.00	46,080.00	76.8%	66,685.24
121	SUPERVISORS	1,005,958.00	841,229.01	83.6%	881,786.43
131	ADMINISTRATIVE ASSISTANTS	954,913.00	855,786.45	89.6%	810,207.50
133	OTHER ADMIN. ASSISTANTS	8,673.00	3,577.41	41.2%	2,037.89
134	EDUCATIONAL ASSISTANTS	1,588,161.00	1,393,704.41	87.8%	1,302,320.56
135	OTHER EA'S	24,283.00	2,474.82	10.2%	3,603.95
137	ADMIN. ASSISTANT OVERTIME	21,000.00	13,285.03	63.3%	14,093.38
138	EA OVERTIME	1,250.00	976.38	78.1%	350.94
139	EA SUBS	500.00	0.00	0.0%	0.00
141	BUS DRIVERS	541,396.00	466,273.09	86.1%	461,061.04
142	BUS DRIVER SUBS	24,000.00	33,673.22	140.3%	17,974.94
152	BUILDINGS & GROUNDS	1,658,753.00	1,328,805.90	80.1%	1,285,200.09
153	WEEKEND CUSTODIANS	77,153.00	50,615.95	65.6%	33,060.05
154	CUST/MAINT OVERTIME	30,000.00	2,268.84	7.6%	9,833.00
155	SUB CUSTODIANS	8,000.00	3,491.70	43.6%	3,506.10
161	OT/PT	233,715.00	216,828.01	92.8%	206,423.69
174	NURSE	153,499.00	115,124.22	75.0%	61,058.13
177	SUMMER HELP	26,301.00	0.00	0.0%	0.00
178	TECHNOLOGY SUPPORT	201,134.00	185,321.14	92.1%	178,950.53
191	ADDITIVE	434,695.00	400,295.69	92.1%	398,171.94
192	EMPLOYEE STIPENDS	32,006.00	29,930.00	93.5%	29,492.61
196	LEADERSHIP	55,650.00	41,629.72	74.8%	57,224.64
197	OTHER SALARIES	10,929.00	8,516.40	77.9%	7,559.52
100	SALARIES	26,027,323.00	20,380,050.73	78.3%	19,425,838.15
212	RETIREMENT EMPLOYER	1,808,008.00	1,395,041.60	77.2%	1,292,621.30
219	OTHER RETIREMENT	39,675.00	4,583.26	11.6%	4,583.26
222	EMPLOYER SOCIAL SECURITY	1,993,361.00	1,497,285.82	75.1%	1,431,156.57

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2025-2026
Month: May

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
230	LIFE INSURANCE	520.00	430.62	82.8%	475.70
242	HEALTH INSURANCE	4,731,491.00	4,141,074.65	87.5%	3,821,700.61
243	DENTAL	464,436.00	404,058.78	87.0%	375,147.59
249	OTHER HEALTH INSUR	1,655,234.00	1,617,630.78	97.7%	1,471,417.15
251	INCOME PROTECT INSURANCE	133,570.00	104,292.80	78.1%	99,163.85
290	OTHER EMPLOYEE BENEFITS	238,000.00	78,000.00	32.8%	145,662.06
291	COLLEGE TUITION REIMBURSEMENT	5,000.00	2,697.75	54.0%	5,063.51
200	FRINGES	11,069,295.00	9,245,096.06	83.5%	8,646,991.60
310	PRIVATE VENDOR CONTRACT SERVIC	1,408,461.00	1,273,578.32	90.4%	1,061,720.09
321	TECHNOLOGY REPAIRS & MAINT	151,782.00	93,023.53	61.3%	67,417.84
324	NON-TECHNOLOGY REPAIR/MAINT	529,961.00	475,873.12	89.8%	428,870.15
325	VEHICLE/EQUIPMENT RENTAL	6,000.00	3,770.25	62.8%	4,387.30
326	SITE RENTAL	10,000.00	8,500.00	85.0%	9,500.00
327	CONSTRUCTION SERVICES	740,972.00	788,146.44	106.4%	99,438.87
329	CLEANING AND ENVIRONMENTAL SRV	42,000.00	39,170.23	93.3%	35,019.55
331	GAS FOR HEAT	199,493.00	253,993.66	127.3%	170,679.25
336	ELECTRICITY NOT HEAT	428,498.00	356,044.60	83.1%	358,559.63
337	WATER	61,553.00	73,641.37	119.6%	55,756.30
339	OTHER UTILITIES	46,300.00	41,153.64	88.9%	41,289.12
341	PUPIL TRAVEL	147,844.00	131,784.98	89.1%	133,168.73
342	EMPLOYEE TRAVEL	95,462.00	65,391.18	68.5%	48,272.62
348	FUEL	89,663.00	59,744.52	66.6%	54,482.91
351	ADVERTISING	31,267.00	16,086.36	51.4%	16,621.14
353	POSTAGE	18,413.00	1,950.63	10.6%	17,177.64
354	PRINTING & BINDING	22,078.00	7,847.76	35.5%	15,735.01
355	TELEPHONE	64,433.00	48,509.20	75.3%	50,325.07
358	INTERNET ACCCESS	23,452.00	15,393.78	65.6%	8,395.40
362	SOFTWARE SERVICES	928,839.00	739,748.29	79.6%	800,116.28
370	PYMT TO NON-GOV'T AGENCY/INDIV	0.00	0.00		1,560.00
371	INST. PYMTS TO PRIVATE VENDORS	908,721.00	765,141.15	84.2%	1,195,547.20
373	INST. PYMTS TO PRIVATE SCHOOLS	192,477.00	81,949.00	42.6%	118,565.00
382	PAYMENT TO WISCONSIN LEA	2,093,751.00	0.00	0.0%	18,964.62

Monthly Board Report- 10/27 Expenses by Object

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
386	PAYMENT TO CFSA	44,670.00	46,584.62	104.3%	24,809.82
387	PAYMENT TO STATE	402,286.00	30,723.51	7.6%	49,701.74
300	PURCHASED SERVICES	8,688,376.00	5,417,750.14	62.4%	4,886,081.28
410	SUPPLIES & MATERIALS	690,536.00	553,364.16	80.1%	543,315.09
415	FOOD	49,117.00	38,557.00	78.5%	43,637.07
417	PAPER	37,500.00	36,657.50	97.8%	35,863.00
420	APPAREL	29,739.00	22,720.98	76.4%	31,379.31
430	MEDIA	2,233.00	2,233.00	100.0%	0.00
431	AUDIO-VISUAL MEDIA	2,065.00	473.72	22.9%	1,745.52
432	LIBRARY BOOKS	81,282.00	74,745.17	92.0%	79,482.22
433	NEWSPAPERS	436.00	435.26	99.8%	435.26
434	PERIODICALS	2,123.00	1,441.19	67.9%	2,809.53
435	PROGRAM COMP SOFTWARE	5,358.00	0.00	0.0%	0.00
439	OTHER MEDIA SUPPLIES	3,191.00	3,815.08	119.6%	3,547.82
440	NON-CAPITAL EQUIPMEN	194,132.00	175,767.59	90.5%	76,608.89
450	RESALE	0.00	51,920.35		29,952.48
470	TEXTBOOKS	347,986.00	312,764.51	89.9%	108,874.55
480	SUPPLIES - TECHNOLOGY RELATED	650.00	0.00	0.0%	0.00
481	TECHNOLOGY SUPPLIES	28,962.00	26,408.42	91.2%	17,236.84
482	TECHNOLOGY NON-CAPITAL EQUIP	199,417.00	159,078.46	79.8%	56,596.61
490	OTHER NONCAPITAL ITEMS	8,200.00	136.00	1.7%	0.00
400	NON-CAPITAL OBJECTS	1,682,927.00	1,460,518.39	86.8%	1,031,484.19
551	EQUIPMENT CAPITAL	78,478.00	73,173.67	93.2%	72,392.70
553	EQUIP ADDITION 5000+	418,797.00	408,605.61	97.6%	36,422.75
562	VEHICLE REPLACEMENT	277,406.00	277,406.00	100.0%	149,153.50
581	HARDWARE CAPITAL ACQUISITION	489,006.00	191,786.25	39.2%	280,290.58
500	CAPITAL OBJECTS	1,263,687.00	950,971.53	75.3%	538,259.53
678	CAPITAL LEASES	65,556.00	65,547.29	100.0%	57,709.97
688	CAPITAL LEASE INTERE	15,414.00	12,675.43	82.2%	19,503.83

Monthly Board Report- 10/27 Expenses by Object

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
600	DEBT RETIREMENT	80,970.00	78,222.72	96.6%	77,213.80
711	DISTR.LIABILITY INS	77,417.00	77,417.00	100.0%	71,999.00
712	DISTR.PROPERTY INS.	126,131.00	126,131.00	100.0%	123,933.00
713	WORKERS COMPENSATION	272,466.00	272,466.00	100.0%	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	479,764.00	476,014.00	99.2%	432,737.00
827	TRANSFER TO SPEC ED	5,208,728.00	4,657,119.92	89.4%	4,367,469.43
800	OPERATING TSFR. OUT	5,208,728.00	4,657,119.92	89.4%	4,367,469.43
940	DUES & FEES	125,819.00	101,896.28	81.0%	105,198.80
972	NON-AIDABLE REFUND	3,500.00	0.00	0.0%	91.65
900	OTHER OBJECTS	129,319.00	101,896.28	78.8%	105,290.45
Account Monthly Activity Grand Totals:		54,630,389.00	42,767,639.77	78.3%	39,511,365.43

Monthly Board Report- Fund 20s Revenues/Expenses

Object Code	Object Description	Current YTD Revised Budget	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
279	OTH SCH ACTIV INCOME	0.00	399,225.89		333,776.56
280	INTEREST ON INVESTMT	130,000.00	174,291.51	134.1%	202,772.95
291	GIFTS - DONATIONS	394,455.00	420,489.19	106.6%	588,896.84
200	LOCAL SOURCES REV	524,455.00	994,006.59	189.5%	1,125,446.35
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
		524,455.00	1,305,467.62	248.9%	1,126,260.67
E - Expense					
116	TEACHER NON-CONTRACT	2,276.00	0.00	0.0%	-1,550.49
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.0%	0.00
141	BUS DRIVERS	2,681.00	-2,896.25	-108.0%	-3,392.85
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	13,372.00	-7,486.25	-56.0%	-6,548.34
212	RETIREMENT EMPLOYER	653.00	-177.27	-27.1%	-269.50
222	EMPLOYER SOCIAL SECURITY	751.00	-345.39	-46.0%	-305.16
242	HEALTH INSURANCE	0.00	-303.48		-57.93
243	DENTAL	0.00	-25.39		-5.32
251	INCOME PROTECT INSURANCE	0.00	0.00		-1.07
200	FRINGES	1,404.00	-851.53	-60.7%	-638.98
310	PRIVATE VENDOR CONTRACT SERVIC	354,942.00	-255,842.44	-72.1%	-270,842.59
324	NON-TECHNOLOGY REPAIR/MAINT	9,063.00	-8,062.82	-89.0%	0.00

Monthly Board Report- Fund 20s Revenues/Expenses

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
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	13,200.00	-10,355.00	-78.4%	-185.00
342	EMPLOYEE TRAVEL	23.00	-2,848.68	-12,385.6%	-1,497.69
345	STUDENT LODGING/MEALS	140.00	-21,409.00	-15,292.1%	-19,643.28
348	FUEL	2,052.00	-1,736.45	-84.6%	-2,596.20
353	POSTAGE	0.00	0.00		-51.67
354	PRINTING & BINDING	188.00	-844.69	-449.3%	-3,189.63
362	SOFTWARE SERVICES	15,039.00	-17,184.00	-114.3%	-7,555.44
300	PURCHASED SERVICES	686,801.00	-610,755.68	-88.9%	-307,803.38
410	SUPPLIES & MATERIALS	130,411.00	-60,455.13	-46.4%	-62,571.97
415	FOOD	5,061.00	-9,416.29	-186.1%	-16,305.13
420	APPAREL	20,550.00	-29,308.67	-142.6%	-50,843.11
432	LIBRARY BOOKS	2,295.00	-2,327.71	-101.4%	-426.44
440	NON-CAPITAL EQUIPMEN	64,229.00	-70,712.76	-110.1%	-15,044.51
450	RESALE	0.00	-61,947.36		-60,676.62
470	TEXTBOOKS	7,225.00	-5,223.79	-72.3%	-4,008.60
482	TECHNOLOGY NON-CAPITAL EQUIP	3,272.00	-2,804.02	-85.7%	-2,426.00
400	NON-CAPITAL OBJECTS	233,043.00	-242,195.73	-103.9%	-212,302.38
551	EQUIPMENT CAPITAL	71,021.00	-1,202.55	-1.7%	-14,881.57
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%	-14,881.57
940	DUES & FEES	13,134.00	-89,078.34	-678.2%	-29,557.33
969	OTHER ADJUSTMENTS	0.00	-1,524.84		0.00
900	OTHER OBJECTS	13,134.00	-90,603.18	-689.8%	-29,557.33
		1,088,073.00	-1,018,045.00	-93.6%	-571,731.98

Monthly Board Report- Fund 20s Revenues/Expenses

Fiscal Year: 2025-2026

Month: May

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
Account Monthly Activity Grand Totals:		1,612,528.00	287,422.62	17.8%	554,528.69

Monthly Board Report- Fund 30s Revenues/Expenses

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
211	PROPERTY TAX	3,062,175.00	3,062,175.00	100.0%	3,202,800.00
280	INTEREST ON INVESTMT	50,000.00	56,253.24	112.5%	71,208.41
200	LOCAL SOURCES REV	3,112,175.00	3,118,428.24	100.2%	3,274,008.41
971	REFUND OF PRIOR YR EXPENSES	0.00	0.00		250.00
900	OTHER REVENUE	0.00	0.00		250.00
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	-475.00	-100.0%	-17,125.00
600	DEBT RETIREMENT	3,094,525.00	-3,094,525.00	-100.0%	-4,445,241.25
Account Monthly Activity Grand Totals:		6,206,700.00	23,903.24	0.4%	-1,170,982.84

Monthly Board Report- Fund 40s Revenues/Expenses

Fiscal Year: 2025-2026
Month: May

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
211	PROPERTY TAX	618,489.00	618,489.00	100.0%	600,475.00
280	INTEREST ON INVESTMT	481,000.00	731,342.96	152.0%	2,697,287.16
200	LOCAL SOURCES REV	1,099,489.00	1,349,831.96	122.8%	3,297,762.16
327	CONSTRUCTION SERVICES	15,562,747.00	-9,612,712.11	-61.8%	-24,936,967.27
300	PURCHASED SERVICES	15,562,747.00	-9,612,712.11	-61.8%	-24,936,967.27
551	EQUIPMENT CAPITAL	39,292.00	-39,291.83	-100.0%	-166,157.41
500	CAPITAL OBJECTS	39,292.00	-39,291.83	-100.0%	-166,157.41
Account Monthly Activity Grand Totals:		16,701,528.00	-8,302,171.98	-49.7%	-21,805,362.52

Monthly Board Report- Fund 50s Revenues/Expenses

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
251	PUPIL - FOOD SERVICE	761,409.00	778,520.94	102.2%	698,317.14
252	ADULTS FOOD SERVICE	11,815.00	12,858.90	108.8%	12,183.60
259	OTHER FOOD SERV SALE	31,527.00	20,816.95	66.0%	31,620.14
280	INTEREST ON INVESTMT	12,500.00	18,178.21	145.4%	23,641.68
200	LOCAL SOURCES REV	817,251.00	830,375.00	101.6%	765,762.56
617	STATE FOOD SERV AID	20,069.00	24,431.67	121.7%	14,176.67
600	STATE SOURCE REVENUE	20,069.00	24,431.67	121.7%	14,176.67
714	FED USDA COMMODITIES	61,387.00	0.00	0.0%	0.00
717	FEDERAL FOOD AID	490,554.00	465,799.78	95.0%	477,107.28
700	FEDERAL SOURCES REV	551,941.00	465,799.78	84.4%	477,107.28
310	PRIVATE VENDOR CONTRACT SERVIC	1,291,298.00	-1,104,080.75	-85.5%	-1,176,757.03
362	SOFTWARE SERVICES	10,000.00	-9,431.50	-94.3%	-9,502.41
387	PAYMENT TO STATE	77,503.00	-18,941.13	-24.4%	-19,451.48
300	PURCHASED SERVICES	1,378,801.00	-1,132,453.38	-82.1%	-1,205,710.92
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
971	AIDABLE REFUND	0.00	0.00		-3,776.25
900	OTHER OBJECTS	0.00	0.00		-3,776.25
Account Monthly Activity Grand Totals:		2,778,522.00	188,153.07	6.8%	-495,984.27

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2025-2026
Month: May

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
211	PROPERTY TAX	286,309.00	286,309.00	100.0%	261,669.00
272	COMMUNITY SERVICE FEES	35,450.00	29,435.00	83.0%	34,925.39
280	INTEREST ON INVESTMT	6,000.00	6,852.59	114.2%	7,422.38
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	322,596.59	98.3%	305,147.77
121	SUPERVISORS	72,928.00	-43,418.18	-59.5%	-61,614.70
141	BUS DRIVERS	2,145.00	-2,375.21	-110.7%	-1,869.80
173	POOL	111,136.00	-76,908.81	-69.2%	-106,462.04
191	ADDITIVE	46,689.00	-48,152.80	-103.1%	-47,949.41
192	EMPLOYEE STIPENDS	3,280.00	-2,777.59	-84.7%	-2,408.27
100	SALARIES	236,178.00	-173,632.59	-73.5%	-220,304.22
212	RETIREMENT EMPLOYER	15,542.00	-6,016.15	-38.7%	-7,834.40
222	EMPLOYER SOCIAL SECURITY	18,168.00	-12,840.39	-70.7%	-16,452.69
242	HEALTH INSURANCE	15,627.00	-12,371.66	-79.2%	-12,528.56
243	DENTAL	1,420.00	-1,112.45	-78.3%	-1,217.92
249	OTHER HEALTH INSUR	5,289.00	-5,289.00	-100.0%	-4,730.00
251	INCOME PROTECT INSURANCE	390.00	-232.34	-59.6%	-328.21
200	FRINGES	56,436.00	-37,861.99	-67.1%	-43,091.78
310	PRIVATE VENDOR CONTRACT SERVIC	6,218.00	-46,228.25	-743.5%	-5,720.54
324	NON-TECHNOLOGY REPAIR/MAINT	4,590.00	-2,371.10	-51.7%	-5,639.97
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	-1,316.25	-63.4%	-1,079.82
353	POSTAGE	172.00	-171.13	-99.5%	0.00
362	SOFTWARE SERVICES	2,571.00	-2,279.99	-88.7%	-2,576.49
300	PURCHASED SERVICES	18,830.00	-53,295.32	-283.0%	-16,142.97
410	SUPPLIES & MATERIALS	4,878.00	-816.26	-16.7%	-3,139.60
415	FOOD	603.00	-601.98	-99.8%	-649.53

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2025-2026
Month: May

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
420	APPAREL	5,011.00	-574.94	-11.5%	-3,865.00
440	NON-CAPITAL EQUIPMEN	4,351.00	-4,120.00	-94.7%	-67.38
400	NON-CAPITAL OBJECTS	14,843.00	-6,113.18	-41.2%	-7,721.51
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	1,972.00	-1,856.61	-94.1%	-2,092.49
900	OTHER OBJECTS	1,972.00	-1,856.61	-94.1%	-2,092.49
Account Monthly Activity Grand Totals:		673,313.00	33,041.90	4.9%	15,794.80

Balance Sheet
5/31/2026
Funds 10 & 27

Assets

711000 Cash	14,964,487
712000 Investments	12,015
713100 Taxes Receivable	7,901,524
713200 Accounts Receivable	12,756
713400 Lease Receivable	584,999
715500 Due From Other Governments	-
717000 Prepaid Expense	22,914

Total Assets

23,498,695

Liabilities

811200 Accounts Payable	1,722,177
811611 FICA Payable	-
811612 Federal Income Tax Payable	-
811613 State Income Tax Payable	-
811621 Retirement Payable	301,037
811629 Long-Term Disability Payable	-
811634 Life Ins. Deductible Payable	5,425
811637 Health Insurance Payable	152,399
811639 Flex Payables	60,016
811642 Vision Insurance Payable	2,105
811647 Short-Term Disability Payable	7,126
811670 Garnishment and Tax Sheltered Annuity Payables	-
811800 Accrued Payroll Payable	-
811680 Other Deductions- Payroll	15
815100 Self Funded Dental-Employer Summer PR	-
815200 HRA Deposits	-
815115 Self Funded Dental-Employer	466,589
815125 Self Fund Dental-Employee	-
815135 Self Funded Dental-Non-Employee	1,685
816900 Other Deferred Revenues	-
815900 Deferred Revenues/Other Deposits Payable	-
817000 Self Funded Insurance Payments	(390,433)
Incurred but not Reported	-
880000 Deferred Inflow of Resources	584,999

Total Liabilities

(2,913,141)

Fund Equity

936110 Restricted Self-Funded Insurance	42,737
936130 Restricted Common School Funds	0
935100 Non-Spendable Fund Balance	0
938100 Encumbrances	1,531,019
938900 Assigned Fund Balance	485,711
900000 Fund Balance-Unassigned	18,526,087

Total Fund Equity

(20,585,554)

Fund Balance Analysis

Beginning Fund Balance

16,576,965

Year to Date Revenues

42,119,109

Year to Date Expenses

(38,110,520)

Ending Fund Balance

20,585,554

2025-26 Fund Balance Analysis
5/31/2026

2025-26 Budgeted Expenses:	54,630,389
Less: Fund 27 Operating Transfer:	<u>(5,208,728)</u>
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	\$4,420.89	4/15/2026					\$50,273.74
Town of Christiana	246,484.07	\$86,072.18	1/20/2026	3684	\$85,182.64	2/23/2026	3687	\$5,552.87	4/15/2026					\$89,676.38
City of Stoughton	15,528,844.95	\$6,577,208.97	1/12/2026	WIRE	\$5,022,227.77	2/18/2026	WIRE	\$297,536.83	4/15/2026					\$3,631,871.38
Cottage Grove	552,665.19	\$218,254.20	1/15/2026	38383	\$179,571.09	2/19/2026	38457	\$15,641.01	4/15/2026					\$139,198.89
Deerfield	22,690.09	\$6,631.61	1/20/2026	2342	\$9,326.42	2/25/2026	2350	\$570.08	4/15/2026					\$6,161.98
Dunkirk	2,935,087.68	\$817,263.72	1/15/2026	30628	\$1,269,392.05	2/20/2026	30701	\$84,674.73	4/15/2026					\$763,757.18
Dunn	3,533,652.40	\$1,315,732.73	1/15/2026	7022	\$1,188,972.05	2/20/2026	7070	\$70,585.13	4/15/2026					\$958,362.49
Pleasant Springs	6,407,304.43	\$2,733,890.65	1/15/2026	5953	\$1,800,635.07	2/20/2026	5980	\$139,576.08	4/15/2026					\$1,733,202.63
Rutland	2,085,555.36	\$672,615.46	1/15/2026	27428	\$766,912.94	2/20/2026	27516	\$55,752.21	4/15/2026					\$590,274.75
Porter	206,772.63	\$41,168.50	1/30/2026	6137	\$103,927.01	2/23/2026	6154	\$4,842.27	4/15/2026					\$56,834.85
Union	22,374.17	\$8,050.92	1/20/2026	15029	\$7,873.68	2/20/2026	15053	\$612.42	4/15/2026					\$5,837.15
Totals	\$31,717,901.00	\$12,520,585.63			\$10,512,099.43			\$679,764.52			\$0.00			\$8,005,451.42