

Stoughton Area School District Finance Committee



**Financial Update Report
September 30th, 2026**

Table of Contents

General and Special Ed Funds Financial Position	1
Funds 10 & 27 Revenues by Type Graph	2
Graph - Funds 10 & 27 Expenses by Object Graph	3
Funds 10 & 27 Monthly Operations Graph	4
Funds 10 & 27 Operating Cash on Hand	5
Funds 10 & 27 Revenue & Expense Budget Summary	6
Revenue By Source – Funds 10 (General) & 27 (Special Ed)	7
Expense By Object – Funds 10 (General) & 27 (Special Ed)	9
Revenue & Expense – Fund 21 (Special Revenue Trust)	13
Revenue & Expense – Funds 38 (Non-referendum Debt) & 39 (Debt Service)	15
Revenue & Expense – Funds 41 (Plant & Site), 46 (Long-Term Capital Improvement Trust Fund), & 49 (Referendum)	16
Revenue & Expense – Fund 50 (Food Service)	17
Revenue & Expense – Fund 80 (Community Service)	18
Balance Sheet – Funds 10 (General) & 27 (Special Ed)	20
Fund Balance Analysis	21
Tax Levy Revenue	22

STOUGHTON AREA SCHOOL DISTRICT

This report outlines the Stoughton Area School District's financial position through September 30th, 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 September consisted of state equalization aid (\$1,804,594).

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 (0.21% higher).

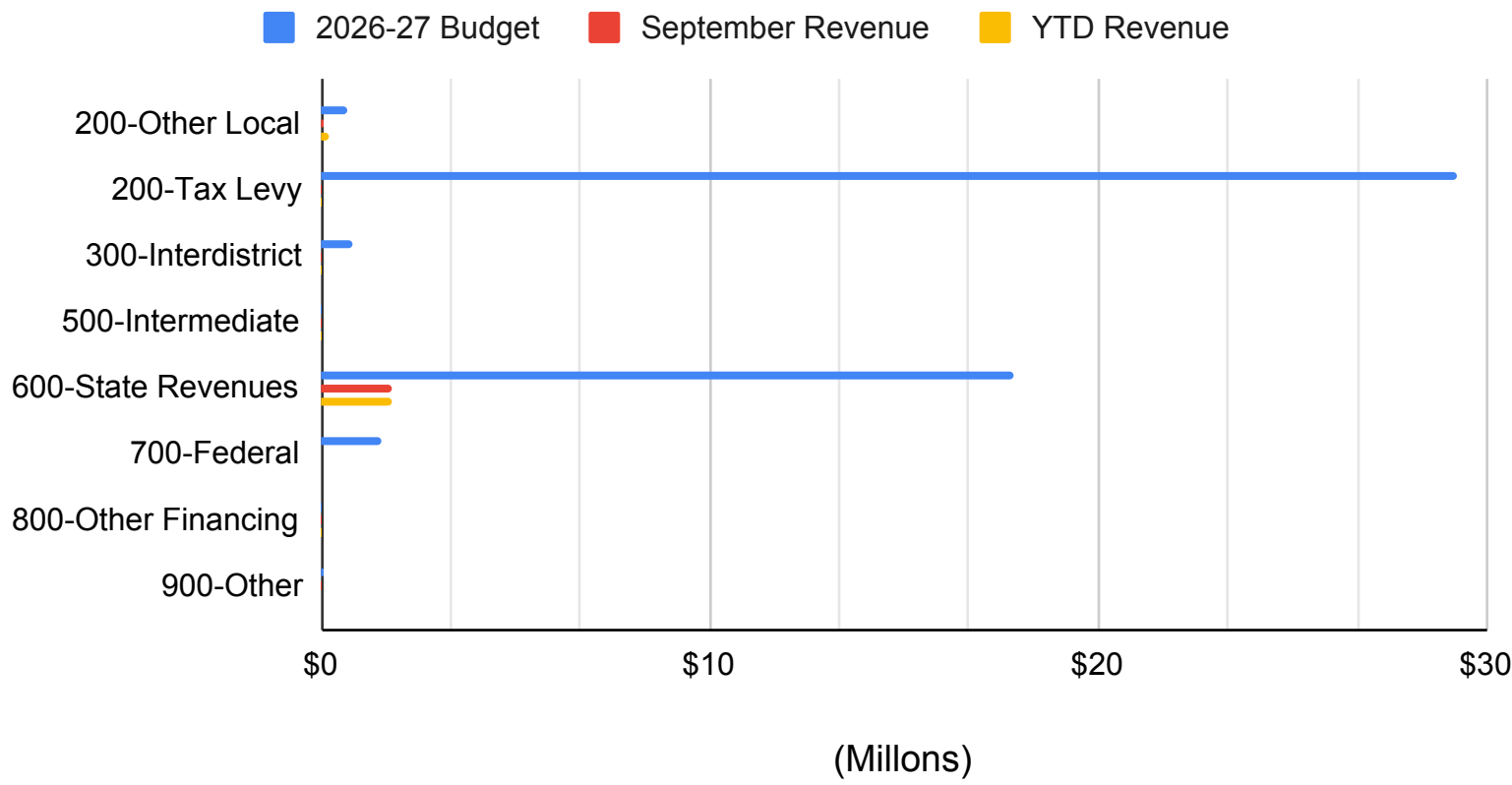
Monthly Operations (Revenues and Expenses)

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

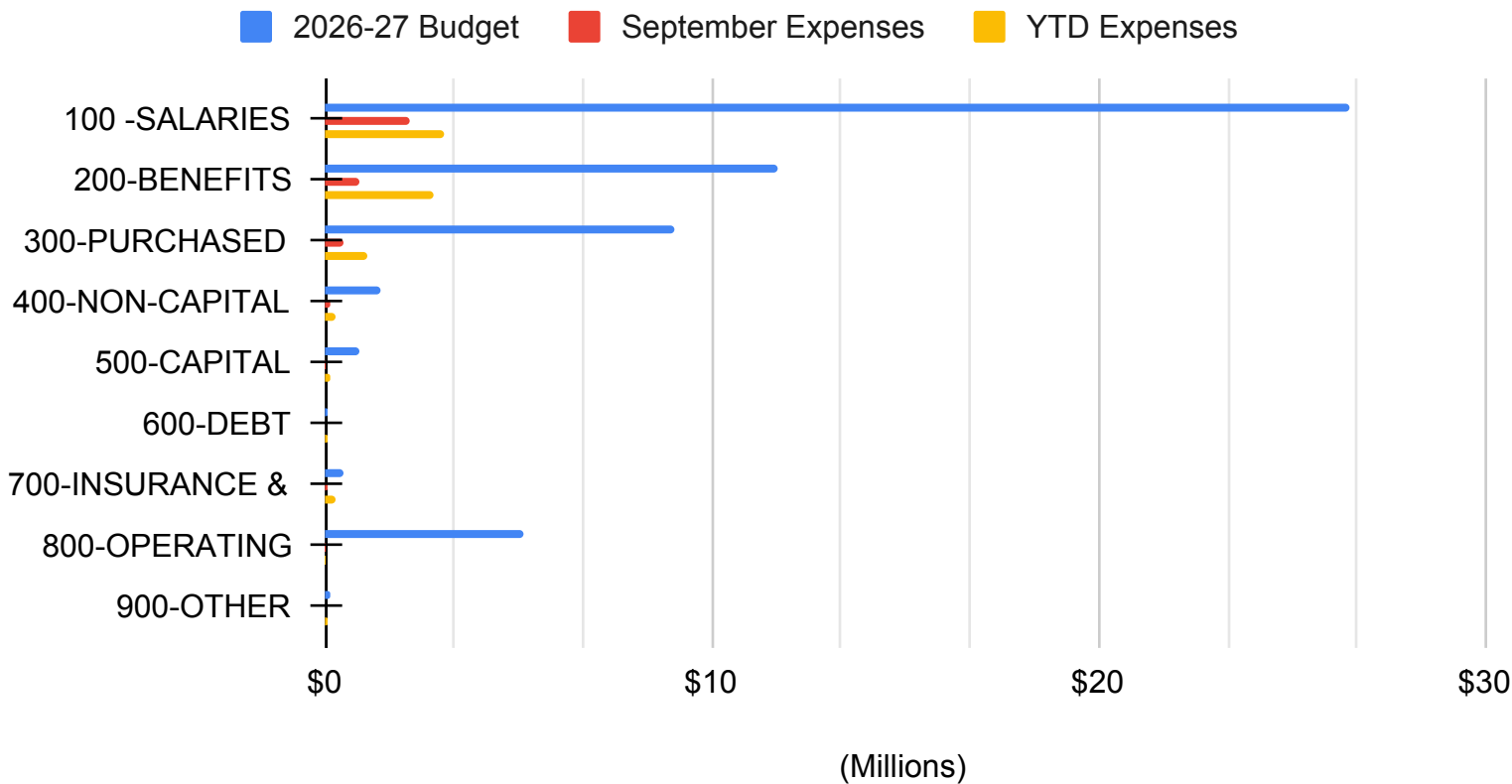
Operating Cash on Hand

This final graph shows the monthly operating cash on hand. Illustrated by the blue bar in September, the district's cash on hand was slightly lower (0.01%) 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.

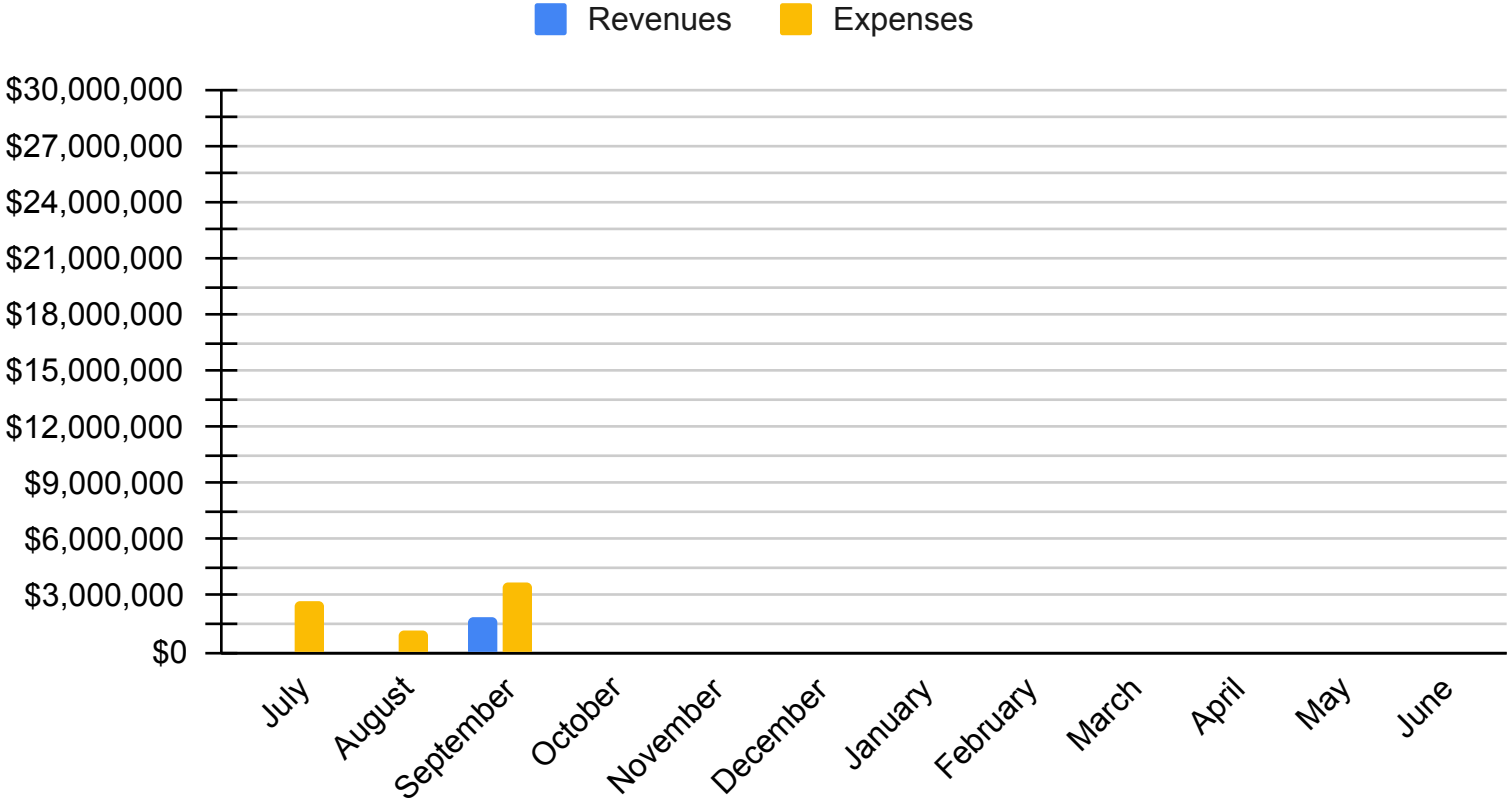
2026-27 SASD Revenues by Type (Funds 10 & 27)



2026-27 SASD Expenses by Object (Funds 10 & 27)

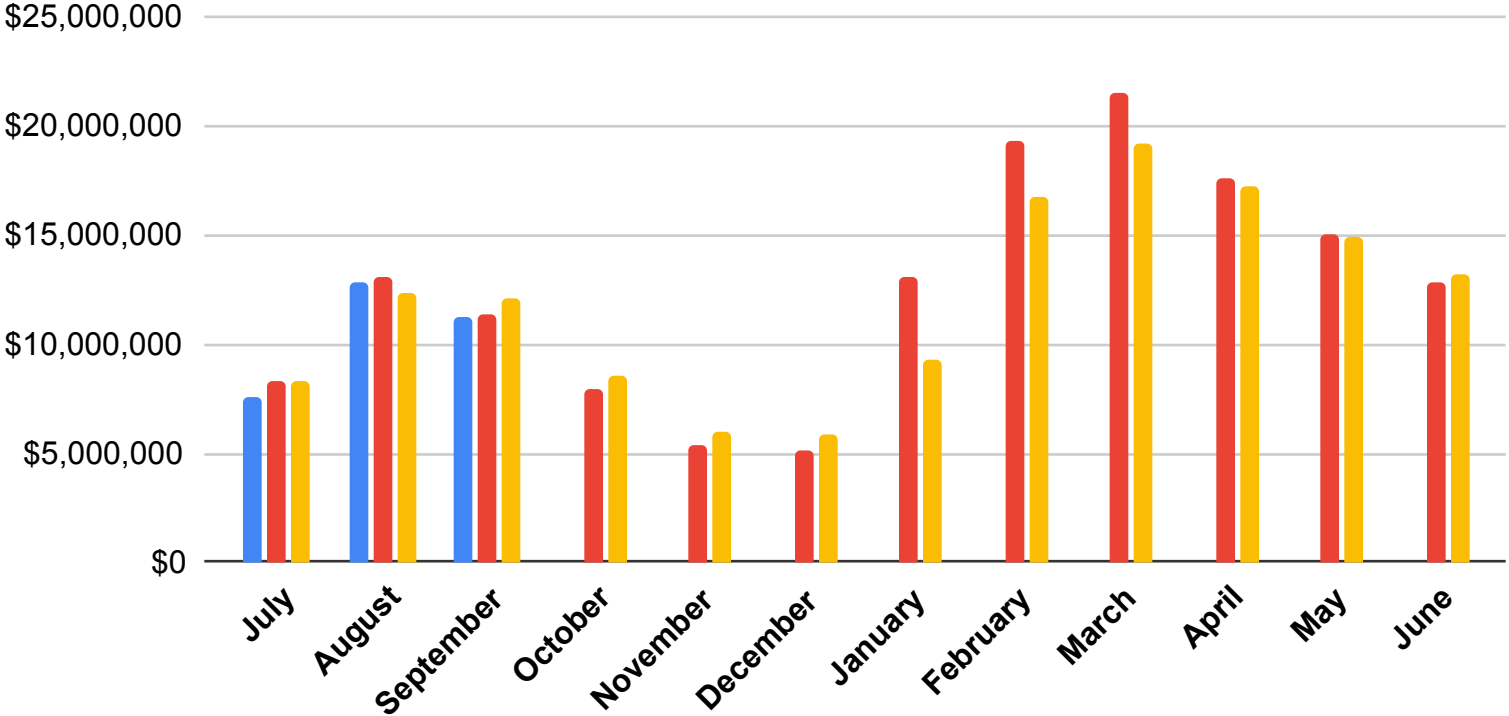


2026-27 SASD Monthly Operations (Funds 10 & 27)



SASD Operating Cash on Hand (Funds 10 & 27)

2026-27 2025-26 2024-25



**2026-27 Revenue Budget by Source
9/30/2026**

Source	Description	Fund 10	Fund 27	Total	% of Budget
100	Fund Transfer	-	5,119,485	5,119,485	0.00%
211	Tax Levy	29,215,104	-	29,215,104	58.24%
200	Other Local Sources	659,580	-	659,580	1.31%
300	Interdistrict Sources	806,853	-	806,853	1.61%
500	Intermediate Sources	-	-	-	0.00%
621	621 General State Aid	11,852,100	-	11,852,100	23.63%
600	600 Other State Sources	2,714,099	3,291,390	6,005,489	11.97%
700	700 Federal Sources	573,311	998,162	1,571,473	3.13%
800	800 Capital Lease	-	-	-	0.00%
900	900 Other Revenues	49,345	1,000	50,345	0.10%
	Totals	45,870,392	9,410,037	55,280,429	100.00%
	Fund 27 Transfer			(5,119,485)	
	Net Budget Totals			50,160,944	

**2026-27 Expenditure Budget by Object
9/30/2026**

Object	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	20,762,071	5,704,601	26,466,672	52.76%
200	Benefits	8,814,963	2,896,602	11,711,565	23.35%
300	Purchased Services	8,215,962	776,301	8,992,263	17.93%
400	Non-Capital Objects	1,377,945	32,533	1,410,478	2.81%
500	Capital Objects	877,511	-	877,511	1.75%
600	Debt Retirement	78,063	-	78,063	0.16%
700	Insurances	487,946	-	487,946	0.97%
800	Fund Transfer	5,119,485	-	5,119,485	0.00%
900	Other Objects	136,446	-	136,446	0.27%
	Totals	45,870,392	9,410,037	55,280,429	100.00%
	Fund 27 Transfer			(5,119,485)	
	Net Budget Totals			50,160,944	

Summary

Total Budgeted Revenue	50,160,944
Total Budgeted Expenditures	50,160,944
Total Budgeted Use of Fund Balance	-

Monthly Board Report- 10/27 Revenues by Source

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
110	GEN INTERFUND TRANSF	5,119,485.00	0.00	0.0%	0.00
100	OPERATING TSFR. IN	5,119,485.00	0.00	0.0%	0.00
211	PROPERTY TAX	29,215,104.00	0.00	0.0%	0.00
213	MOBILE HOME TAX	31,103.00	2,683.82	8.6%	2,781.36
262	RESALE	0.00	13,558.45		10,890.25
264	NON CAP SURPLUS PROP SALES	21,382.00	1,438.50	6.7%	1,615.26
271	ADMISSIONS	33,842.00	9,580.00	28.3%	13,440.00
279	OTH SCH ACTIV INCOME	1,000.00	0.00	0.0%	0.00
280	INTEREST ON INVESTMT	450,000.00	100,861.71	22.4%	119,588.17
292	STUDENT FEES	79,062.00	57,238.71	72.4%	44,720.00
293	RENTALS	35,291.00	3,808.29	10.8%	4,133.35
295	SUMMER SCHOOL REVENU	5,000.00	380.00	7.6%	350.00
297	STUDENT FINES	2,900.00	480.00	16.6%	460.00
200	LOCAL SOURCES REV	29,874,684.00	190,029.48	0.6%	197,978.39
317	TRANSIT OF FED AID FROM WI SCH	22,547.00	0.00	0.0%	0.00
345	GEN TUIT-OPEN ENROLL	774,306.00	0.00	0.0%	0.00
348	TRANSPORTATION FEES	10,000.00	0.00	0.0%	0.00
390	OTHER PYMTS FROM WI SCHOOL DIS	0.00	0.00		0.10
300	INTERDISTRICT PAYMENTS (WI)	806,853.00	0.00	0.0%	0.10
611	SPECIAL EDUCATION AID	2,991,390.00	0.00	0.0%	0.00
612	TRANSPORTATION AID	30,255.00	0.00	0.0%	0.00
613	LIBRARY AID	187,107.00	0.00	0.0%	0.00
621	EQUALIZATION AID	11,852,100.00	1,804,594.00	15.2%	2,064,232.00
625	HIGH COST SPEC ED AID	300,000.00	0.00	0.0%	0.00
630	STATE SPECIAL PROJEC	63,604.00	0.00	0.0%	2,639.48
660	STATE REV THRU LOCAL	27,346.00	0.00	0.0%	0.00
691	STATE EXEMPT AID (COMP/PPROP)	377,901.00	0.00	0.0%	0.00
695	PER PUPIL AID	2,027,886.00	0.00	0.0%	0.00
600	STATE SOURCE REVENUE	17,857,589.00	1,804,594.00	10.1%	2,066,871.48

Monthly Board Report- 10/27 Revenues by Source

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
730	FEDERAL SPECIAL PROJ	1,049,847.00	0.00	0.0%	0.00
751	ESEA - TITLE I	281,626.00	0.00	0.0%	0.00
780	FEDERAL THRU STATE NOT DPI	240,000.00	1,112.59	0.5%	0.00
700	FEDERAL SOURCES REV	1,571,473.00	1,112.59	0.1%	0.00
964	INSURANCE ADJUSTMENT	24,305.00	0.00	0.0%	0.00
971	REFUND OF PRIOR YR EXPENSES	23,540.00	0.00	0.0%	10,000.43
989	OTHER MEDICAL SERVICE REIMBURS	0.00	0.00		320.00
990	OTHER MISCELLANEOUS REVENUES	2,500.00	600.00	24.0%	78.00
900	OTHER REVENUE	50,345.00	600.00	1.2%	10,398.43
Account Monthly Activity Grand Totals:		55,280,429.00	1,996,336.07	3.6%	2,275,248.40

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
101	ADMINISTRATOR	2,117,714.00	529,615.68	25.0%	512,700.68
102	SUMMER SCHOOL PRINCIPAL	12,556.00	1,569.42	12.5%	986.26
114	TEACHERS-CONTRACT	16,918,510.00	1,408,831.12	8.3%	1,394,532.92
115	TEACHERS-SUMMER SCHOOL	63,075.00	11,029.64	17.5%	0.00
116	TEACHER NON-CONTRACT	96,612.00	39,607.31	41.0%	25,882.50
117	SUBSTITUTE TEACHERS	60,794.00	330.00	0.5%	660.00
121	SUPERVISORS	1,043,031.00	227,850.72	21.8%	223,178.17
131	ADMINISTRATIVE ASSISTANTS	969,621.00	169,525.48	17.5%	202,758.63
133	OTHER ADMIN. ASSISTANTS	5,438.00	626.50	11.5%	3,300.78
134	EDUCATIONAL ASSISTANTS	1,601,203.00	117,764.03	7.4%	121,247.02
135	OTHER EA'S	19,997.00	1,859.49	9.3%	398.57
137	ADMIN. ASSISTANT OVERTIME	17,838.00	2,002.97	11.2%	4,062.76
138	EA OVERTIME	1,000.00	0.00	0.0%	17.78
141	BUS DRIVERS	548,927.00	34,062.27	6.2%	49,787.86
142	BUS DRIVER SUBS	28,000.00	4,126.30	14.7%	3,136.01
152	BUILDINGS & GROUNDS	1,702,546.00	337,030.52	19.8%	343,788.01
153	WEEKEND CUSTODIANS	64,149.00	4,344.96	6.8%	3,952.47
154	CUST/MAINT OVERTIME	22,500.00	60.24	0.3%	225.95
155	SUB CUSTODIANS	5,000.00	0.00	0.0%	3,491.70
161	OT/PT	243,262.00	16,965.75	7.0%	19,177.69
174	NURSE	158,106.00	13,175.33	8.3%	12,791.58
177	SUMMER HELP	26,301.00	3,415.70	13.0%	0.00
178	TECHNOLOGY SUPPORT	207,833.00	45,235.44	21.8%	50,993.30
191	ADDITIVE	433,323.00	69,930.04	16.1%	68,527.03
192	EMPLOYEE STIPENDS	30,183.00	0.00	0.0%	250.00
196	LEADERSHIP	58,428.00	5,842.80	10.0%	4,375.10
197	OTHER SALARIES	10,725.00	1,589.21	14.8%	1,751.60
100	SALARIES	26,466,672.00	3,046,390.92	11.5%	3,051,974.37
212	RETIREMENT EMPLOYER	1,859,329.00	211,829.48	11.4%	205,359.12
219	OTHER RETIREMENT	105,506.00	1,249.98	1.2%	1,249.98
222	EMPLOYER SOCIAL SECURITY	2,024,492.00	223,766.00	11.1%	224,954.54
230	LIFE INSURANCE	520.00	134.24	25.8%	129.43

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
242	HEALTH INSURANCE	5,131,814.00	629,992.08	12.3%	586,522.13
243	DENTAL	485,718.00	59,098.09	12.2%	57,381.18
249	OTHER HEALTH INSUR	1,594,321.00	1,485,367.81	93.2%	1,549,973.49
251	INCOME PROTECT INSURANCE	135,864.00	15,231.94	11.2%	15,473.17
290	OTHER EMPLOYEE BENEFITS	369,001.00	141,230.81	38.3%	19,500.00
291	COLLEGE TUITION REIMBURSEMENT	5,000.00	1,950.00	39.0%	0.00
200	FRINGES	11,711,565.00	2,769,850.43	23.7%	2,660,543.04
310	PRIVATE VENDOR CONTRACT SERVIC	1,429,039.00	193,865.24	13.6%	90,907.07
321	TECHNOLOGY REPAIRS & MAINT	89,987.00	21,350.00	23.7%	12,899.01
324	NON-TECHNOLOGY REPAIR/MAINT	558,539.00	106,999.81	19.2%	69,946.68
325	VEHICLE/EQUIPMENT RENTAL	6,000.00	753.45	12.6%	0.00
326	SITE RENTAL	10,000.00	1,500.00	15.0%	0.00
327	CONSTRUCTION SERVICES	124,880.00	37,560.16	30.1%	133,529.09
329	CLEANING AND ENVIRONMENTAL SRV	37,000.00	6,074.76	16.4%	5,380.73
331	GAS FOR HEAT	264,206.00	8,902.35	3.4%	3,355.21
336	ELECTRICITY NOT HEAT	405,996.00	125,786.84	31.0%	114,142.75
337	WATER	75,689.00	15,953.90	21.1%	15,856.58
339	OTHER UTILITIES	46,300.00	11,223.72	24.2%	11,223.72
341	PUPIL TRAVEL	173,943.00	4,481.00	2.6%	1,350.00
342	EMPLOYEE TRAVEL	107,100.00	6,822.08	6.4%	5,340.49
348	FUEL	110,753.00	-617.31	-0.6%	-562.00
351	ADVERTISING	26,000.00	571.75	2.2%	4,015.17
353	POSTAGE	18,306.00	-1.55	0.0%	47.60
354	PRINTING & BINDING	19,527.00	526.84	2.7%	252.76
355	TELEPHONE	61,966.00	5,988.01	9.7%	11,700.92
358	INTERNET ACCCESS	20,415.00	1,582.92	7.8%	1,870.74
362	SOFTWARE SERVICES	882,020.00	355,497.38	40.3%	282,078.91
371	INST. PYMTS TO PRIVATE VENDORS	1,534,611.00	122,553.20	8.0%	5,905.81
373	INST. PYMTS TO PRIVATE SCHOOLS	210,551.00	10,180.00	4.8%	0.00
382	PAYMENT TO WISCONSIN LEA	2,318,580.00	0.00	0.0%	0.00
386	PAYMENT TO CESA	15,516.00	15,615.00	100.6%	17,957.74
387	PAYMENT TO STATE	445,339.00	0.00	0.0%	0.00

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
300	PURCHASED SERVICES	8,992,263.00	1,053,169.55	11.7%	787,198.98
410	SUPPLIES & MATERIALS	719,500.00	104,840.23	14.6%	97,006.38
415	FOOD	48,525.00	15,224.20	31.4%	16,875.79
417	PAPER	38,000.00	4,331.95	11.4%	0.00
420	APPAREL	26,911.00	16,886.53	62.7%	6,825.18
431	AUDIO-VISUAL MEDIA	2,247.00	95.16	4.2%	0.00
432	LIBRARY BOOKS	77,190.00	13,051.83	16.9%	6,406.65
433	NEWSPAPERS	844.00	531.19	62.9%	335.26
434	PERIODICALS	1,964.00	384.86	19.6%	681.67
439	OTHER MEDIA SUPPLIES	1,954.00	0.00	0.0%	0.00
440	NON-CAPITAL EQUIPMEN	198,226.00	29,845.92	15.1%	27,093.76
450	RESALE	0.00	5,828.04		8,590.79
470	TEXTBOOKS	131,458.00	44,561.93	33.9%	149,805.15
480	SUPPLIES - TECHNOLOGY RELATED	1,000.00	0.00	0.0%	0.00
481	TECHNOLOGY SUPPLIES	28,727.00	5,533.00	19.3%	11,728.77
482	TECHNOLOGY NON-CAPITAL EQUIP	133,684.00	49,601.87	37.1%	65,439.32
490	OTHER NONCAPITAL ITEMS	248.00	0.00	0.0%	136.00
400	NON-CAPITAL OBJECTS	1,410,478.00	290,716.71	20.6%	390,924.72
551	EQUIPMENT CAPITAL	24,441.00	0.00	0.0%	31,907.15
553	EQUIP ADDITION 5000+	7,651.00	0.00	0.0%	0.00
562	VEHICLE REPLACEMENT	350,000.00	135,969.50	38.8%	0.00
563	EQUIP REPLACE \$5000	20,000.00	0.00	0.0%	0.00
581	HARDWARE CAPITAL ACQUISITION	475,419.00	0.00	0.0%	60,654.00
500	CAPITAL OBJECTS	877,511.00	135,969.50	15.5%	92,561.15
678	CAPITAL LEASES	73,136.00	24,424.24	33.4%	21,857.21
688	CAPITAL LEASE INTERE	4,927.00	1,645.16	33.4%	4,226.71
600	DEBT RETIREMENT	78,063.00	26,069.40	33.4%	26,083.92
711	DISTR.LIABILITY INS	81,205.00	81,205.00	100.0%	56,800.00
712	DISTR.PROPERTY INS.	131,088.00	131,088.00	100.0%	24,229.00

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
713	WORKERS COMPENSATION	267,519.00	76,633.23	28.6%	272,466.00
720	JUDGEMENTS & SETTLEM	7,134.00	6,249.04	87.6%	0.00
730	UNEMPLOYMENT COMP	1,000.00	0.00	0.0%	0.00
700	INSURANCE & JUDGMENT	487,946.00	295,175.27	60.5%	353,495.00
827	TRANSFER TO SPEC ED	5,119,485.00	0.00	0.0%	0.00
800	OPERATING TSFR. OUT	5,119,485.00	0.00	0.0%	0.00
940	DUES & FEES	133,871.00	27,063.58	20.2%	25,331.76
972	NON-AIDABLE REFUND	2,575.00	0.00	0.0%	0.00
900	OTHER OBJECTS	136,446.00	27,063.58	19.8%	25,331.76
Account Monthly Activity Grand Totals:		55,280,429.00	7,644,405.36	13.8%	7,388,112.94

Monthly Board Report- Fund 20s Revenues/Expenses

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
001	BEGINNING BALANCE	0.00	318,150.73		0.00
000	Conversion Created: 000	0.00	318,150.73		0.00
279	OTH SCH ACTIV INCOME	0.00	51,756.09		54,866.22
280	INTEREST ON INVESTMT	160,000.00	46,065.88	28.8%	45,966.27
291	GIFTS - DONATIONS	105,000.00	129,767.23	123.6%	80,550.00
200	LOCAL SOURCES REV	265,000.00	227,589.20	85.9%	181,382.49
		265,000.00	545,739.93	205.9%	181,382.49
E - Expense					
116	TEACHER NON-CONTRACT	2,276.00	-1,738.50	-76.4%	0.00
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.0%	0.00
141	BUS DRIVERS	1,536.00	-143.00	-9.3%	-128.44
192	EMPLOYEE STIPENDS	5,665.00	0.00	0.0%	0.00
197	OTHER SALARIES	40.00	0.00	0.0%	0.00
100	SALARIES	11,017.00	-1,881.50	-17.1%	-128.44
212	RETIREMENT EMPLOYER	651.00	-125.17	-19.2%	0.00
222	EMPLOYER SOCIAL SECURITY	729.00	-132.99	-18.2%	0.00
200	FRINGES	1,380.00	-258.16	-18.7%	0.00
310	PRIVATE VENDOR CONTRACT SERVIC	405,470.00	-64,047.23	-15.8%	-54,057.30
324	NON-TECHNOLOGY REPAIR/MAINT	2,298.00	-1,297.63	-56.5%	0.00
325	VEHICLE/EQUIPMENT RENTAL	0.00	0.00		-450.00
327	CONSTRUCTION SERVICES	531.00	0.00	0.0%	0.00
341	PUPIL TRAVEL	3,810.00	0.00	0.0%	0.00
342	EMPLOYEE TRAVEL	10,023.00	0.00	0.0%	0.00
345	STUDENT LODGING/MEALS	0.00	-678.65		-285.43
348	FUEL	1,341.00	-171.91	-12.8%	-188.25
354	PRINTING & BINDING	188.00	-1,634.76	-869.6%	0.00
362	SOFTWARE SERVICES	38.00	-13,499.00	-35,523.7%	-13,000.00

Monthly Board Report- Fund 20s Revenues/Expenses

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
300	PURCHASED SERVICES	423,699.00	-81,329.18	-19.2%	-67,980.98
410	SUPPLIES & MATERIALS	127,027.00	-14,587.88	-11.5%	-8,643.18
415	FOOD	4,499.00	-744.16	-16.5%	-852.90
420	APPAREL	13,244.00	-5,867.05	-44.3%	-9,195.86
432	LIBRARY BOOKS	45.00	0.00	0.0%	0.00
440	NON-CAPITAL EQUIPMEN	13,524.00	-4,822.84	-35.7%	-6,178.70
450	RESALE	0.00	-10,556.70		-8,402.90
470	TEXTBOOKS	2,001.00	0.00	0.0%	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	40.00	-4,309.08	-10,772.7%	-1,874.00
400	NON-CAPITAL OBJECTS	160,380.00	-40,887.71	-25.5%	-35,147.54
551	EQUIPMENT CAPITAL	71,021.00	0.00	0.0%	0.00
553	EQUIP ADDITION 5000+	55,852.00	-45,291.05	-81.1%	0.00
581	HARDWARE CAPITAL ACQUISITION	2,198.00	0.00	0.0%	0.00
500	CAPITAL OBJECTS	129,071.00	-45,291.05	-35.1%	0.00
940	DUES & FEES	1,989.00	-5,589.66	-281.0%	-2,321.10
900	OTHER OBJECTS	1,989.00	-5,589.66	-281.0%	-2,321.10
		727,536.00	-175,237.26	-24.1%	-105,578.06
Account Monthly Activity Grand Totals:		992,536.00	370,502.67	37.3%	75,804.43

Monthly Board Report- Fund 30s Revenues/Expenses

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
211	PROPERTY TAX	3,169,050.00	0.00	0.0%	0.00
280	INTEREST ON INVESTMT	52,000.00	12,534.23	24.1%	17,494.31
200	LOCAL SOURCES REV	3,221,050.00	12,534.23	0.4%	17,494.31
		<u>3,221,050.00</u>	<u>12,534.23</u>	<u>0.4%</u>	<u>17,494.31</u>
E - Expense					
675	LONG TERM BONDS	1,450,000.00	0.00	0.0%	0.00
685	LONG TERM BONDS INT	1,755,300.00	-877,650.00	-50.0%	-909,525.00
690	OTHER DEBT RETIREMEN	475.00	0.00	0.0%	0.00
600	DEBT RETIREMENT	3,205,775.00	-877,650.00	-27.4%	-909,525.00
		<u>3,205,775.00</u>	<u>-877,650.00</u>	<u>-27.4%</u>	<u>-909,525.00</u>

Monthly Board Report- Fund 40s Revenues/Expenses

Fiscal Year: 2026-2027

Stoughton Area School District

Month: September

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
211	PROPERTY TAX	630,859.00	0.00	0.0%	0.00
280	INTEREST ON INVESTMT	430,000.00	142,609.04	33.2%	270,889.15
200	LOCAL SOURCES REV	1,060,859.00	142,609.04	13.4%	270,889.15
		<u>1,060,859.00</u>	<u>142,609.04</u>	<u>13.4%</u>	<u>270,889.15</u>
E - Expense					
327	CONSTRUCTION SERVICES	4,636,892.00	-1,096,598.59	-23.6%	-5,538,528.09
300	PURCHASED SERVICES	4,636,892.00	-1,096,598.59	-23.6%	-5,538,528.09
		<u>4,636,892.00</u>	<u>-1,096,598.59</u>	<u>-23.6%</u>	<u>-5,538,528.09</u>

Monthly Board Report- Fund 50s Revenues/Expenses

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
251	PUPIL - FOOD SERVICE	850,737.00	67,285.28	7.9%	78,771.24
252	ADULTS FOOD SERVICE	14,132.00	1,000.55	7.1%	1,236.05
259	OTHER FOOD SERV SALE	35,322.00	9,960.75	28.2%	11,665.00
280	INTEREST ON INVESTMT	15,000.00	4,253.90	28.4%	4,918.05
200	LOCAL SOURCES REV	915,191.00	82,500.48	9.0%	96,590.34
617	STATE FOOD SERV AID	24,578.00	0.00	0.0%	0.00
600	STATE SOURCE REVENUE	24,578.00	0.00	0.0%	0.00
714	FED USDA COMMODITIES	61,074.00	0.00	0.0%	0.00
717	FEDERAL FOOD AID	489,525.00	51,745.73	10.6%	59,091.98
700	FEDERAL SOURCES REV	550,599.00	51,745.73	9.4%	59,091.98
		<u>1,490,368.00</u>	<u>134,246.21</u>	<u>9.0%</u>	<u>155,682.32</u>
E - Expense					
310	PRIVATE VENDOR CONTRACT SERVIC	1,391,041.00	-68,112.98	-4.9%	-39,104.73
362	SOFTWARE SERVICES	10,000.00	-2,412.00	-24.1%	-2,461.50
387	PAYMENT TO STATE	62,074.00	-503.24	-0.8%	-4,426.16
300	PURCHASED SERVICES	1,463,115.00	-71,028.22	-4.9%	-45,992.39
410	SUPPLIES & MATERIALS	10,000.00	0.00	0.0%	0.00
440	NON-CAPITAL EQUIPMEN	17,253.00	0.00	0.0%	0.00
400	NON-CAPITAL OBJECTS	27,253.00	0.00	0.0%	0.00
		<u>1,490,368.00</u>	<u>-71,028.22</u>	<u>-4.8%</u>	<u>-45,992.39</u>
Account Monthly Activity Grand Totals:		2,980,736.00	63,217.99	2.1%	109,689.93

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
R - Revenue					
211	PROPERTY TAX	331,010.00	0.00	0.0%	0.00
272	COMMUNITY SERVICE FEES	43,600.00	20,058.00	46.0%	2,733.00
280	INTEREST ON INVESTMT	6,500.00	1,563.05	24.0%	2,329.90
293	RENTALS	500.00	0.00	0.0%	0.00
200	LOCAL SOURCES REV	381,610.00	21,621.05	5.7%	5,062.90
		381,610.00	21,621.05	5.7%	5,062.90
E - Expense					
121	SUPERVISORS	68,377.00	-10,025.00	-14.7%	-16,354.20
141	BUS DRIVERS	2,119.00	-473.00	-22.3%	-575.41
173	POOL	169,414.00	-59,993.04	-35.4%	-2,382.33
191	ADDITIVE	51,605.00	-7,101.70	-13.8%	-6,306.04
192	EMPLOYEE STIPENDS	3,346.00	0.00	0.0%	-349.63
100	SALARIES	294,861.00	-77,592.74	-26.3%	-25,967.61
212	RETIREMENT EMPLOYER	17,906.00	-1,580.59	-8.8%	-1,447.87
222	EMPLOYER SOCIAL SECURITY	22,714.00	-5,930.55	-26.1%	-1,891.38
242	HEALTH INSURANCE	7,717.00	-642.96	-8.3%	-3,906.84
243	DENTAL	525.00	-43.62	-8.3%	-351.30
249	OTHER HEALTH INSUR	2,644.00	0.00	0.0%	-5,289.00
251	INCOME PROTECT INSURANCE	367.00	-59.37	-16.2%	-87.54
200	FRINGES	51,873.00	-8,257.09	-15.9%	-12,973.93
310	PRIVATE VENDOR CONTRACT SERVIC	4,710.00	0.00	0.0%	-60.00
324	NON-TECHNOLOGY REPAIR/MAINT	4,682.00	-5,811.49	-124.1%	-2,371.10
331	GAS FOR HEAT	1,273.00	-290.89	-22.9%	-585.10
337	WATER	898.00	-834.51	-92.9%	-3,396.65
348	FUEL	2,119.00	-303.92	-14.3%	-393.75

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2026-2027
Month: September

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
353	POSTAGE	175.00	0.00	0.0%	-171.13
362	SOFTWARE SERVICES	2,622.00	-1,466.90	-55.9%	-1,429.85
300	PURCHASED SERVICES	16,479.00	-8,707.71	-52.8%	-8,407.58
410	SUPPLIES & MATERIALS	6,344.00	0.00	0.0%	-40.00
415	FOOD	697.00	-138.27	-19.8%	-206.88
420	APPAREL	5,111.00	-1,260.00	-24.7%	0.00
440	NON-CAPITAL EQUIPMEN	4,438.00	0.00	0.0%	-3,195.00
400	NON-CAPITAL OBJECTS	16,590.00	-1,398.27	-8.4%	-3,441.88
940	DUES & FEES	1,807.00	-1,169.54	-64.7%	-338.22
900	OTHER OBJECTS	1,807.00	-1,169.54	-64.7%	-338.22
		381,610.00	-97,125.35	-25.5%	-51,129.22
Account Monthly Activity Grand Totals:		763,220.00	-75,504.30	-9.9%	-46,066.32

Balance Sheet
9/30/2026
Funds 10 & 27

Assets

711000 Cash	11,266,043
712000 Investments	12,165
713100 Taxes Receivable	-
713200 Accounts Receivable	704
713400 Lease Receivable	584,999
715500 Due From Other Governments	-
717000 Prepaid Expense	38,360

Total Assets

11,902,270

Liabilities

811200 Accounts Payable	888,371
811611 FICA Payable	61
811612 Federal Income Tax Payable	-
811613 State Income Tax Payable	-
811621 Retirement Payable	303,112
811629 Long-Term Disability Payable	-
811634 Life Ins. Deductible Payable	(4,578)
811637 Health Insurance Payable	(383,815)
811639 Flex Payables	(25,355)
811642 Vision Insurance Payable	(2,083)
811647 Short-Term Disability Payable	1,864
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	123,726
815125 Self Fund Dental-Employee	-
815135 Self Funded Dental-Non-Employee	603
816900 Other Deferred Revenues	-
815900 Deferred Revenues/Other Deposits Payable	-
817000 Self Funded Insurance Payments	(111,618)
Incurred but not Reported	-
880000 Deferred Inflow of Resources	584,999

Total Liabilities

(1,375,302)

Fund Equity

936110 Restricted- Self-Funded Insurance	50,299
936130 Restricted- Common School Funds	0
936900 Restricted- Other	129,778
935100 Non-Spendable Fund Balance	0
938100 Encumbrances	1,684,757
938900 Assigned Fund Balance	0
900000 Fund Balance-Unassigned	8,662,135

Total Fund Equity

(10,526,969)

Fund Balance Analysis

Beginning Fund Balance

16,175,038

Year to Date Revenues

1,996,336

Year to Date Expenses

(7,644,405)

Ending Fund Balance

10,526,969

2026-27 Fund Balance Analysis

9/30/2026

2026-27 Budgeted Expenses:	55,280,429
Less: Fund 27 Operating Transfer:	(5,119,485)
Total Budget	<u>50,160,944</u>

20% of Total Budget:	10,032,189
----------------------	------------

Ending 25-26 Operating Fund Balance:		
Non-Spendable Fund Balance	\$ 1,464,725	
Restricted Fund Balance	181,046	
Unassigned Fund Balance	<u>14,529,267</u>	
		16,175,038
26-27 Budgeted Revenues Less Expenses		<u>-</u>
Ending 26-27 Operating Fund Balance		<u>16,175,038</u>

26-27 Ending Fund Balance %:	32.25%
------------------------------	--------

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	WIRE	50,273.74	8/20/2026	WIRE	\$0.00
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	WIRE	69,676.38	8/20/2026	WIRE	\$0.00
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	WIRE	3,631,871.38	8/20/2026	WIRE	\$0.00
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	WIRE	139,198.89	8/20/2026	WIRE	\$0.00
Deerfield	22,690.09	\$6,631.61	1/20/2026	2342	\$9,326.42	2/25/2026	2350	\$570.08	4/15/2026	WIRE	6,161.98	8/20/2026	WIRE	\$0.00
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	WIRE	763,757.18	8/20/2026	WIRE	\$0.00
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	WIRE	958,362.49	8/20/2026	WIRE	\$0.00
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	WIRE	1,733,202.63	8/20/2026	WIRE	\$0.00
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	WIRE	590,274.75	8/20/2026	WIRE	\$0.00
Porter	206,772.63	\$41,168.50	1/30/2026	6137	\$103,927.01	2/23/2026	6154	\$4,842.27	4/15/2026	WIRE	56,834.85	8/20/2026	WIRE	\$0.00
Union	22,374.17	\$8,050.92	1/20/2026	15029	\$7,873.68	2/20/2026	15053	\$612.42	4/15/2026	WIRE	5,837.14	8/20/2026	WIRE	\$0.01
Totals	\$31,717,901.00	\$12,520,585.63			\$10,512,099.43			\$679,764.52			\$8,005,451.41			\$0.01