Stoughton Area School District
Finance Committee



Financial Update Report
October 31st, 2026

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STOUGHTON AREA SCHOOL DISTRICT

This report outlines the Stoughton Area School District's financial position through October 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 October consisted of the tax levy accounting entry.

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 (0.27% lower).

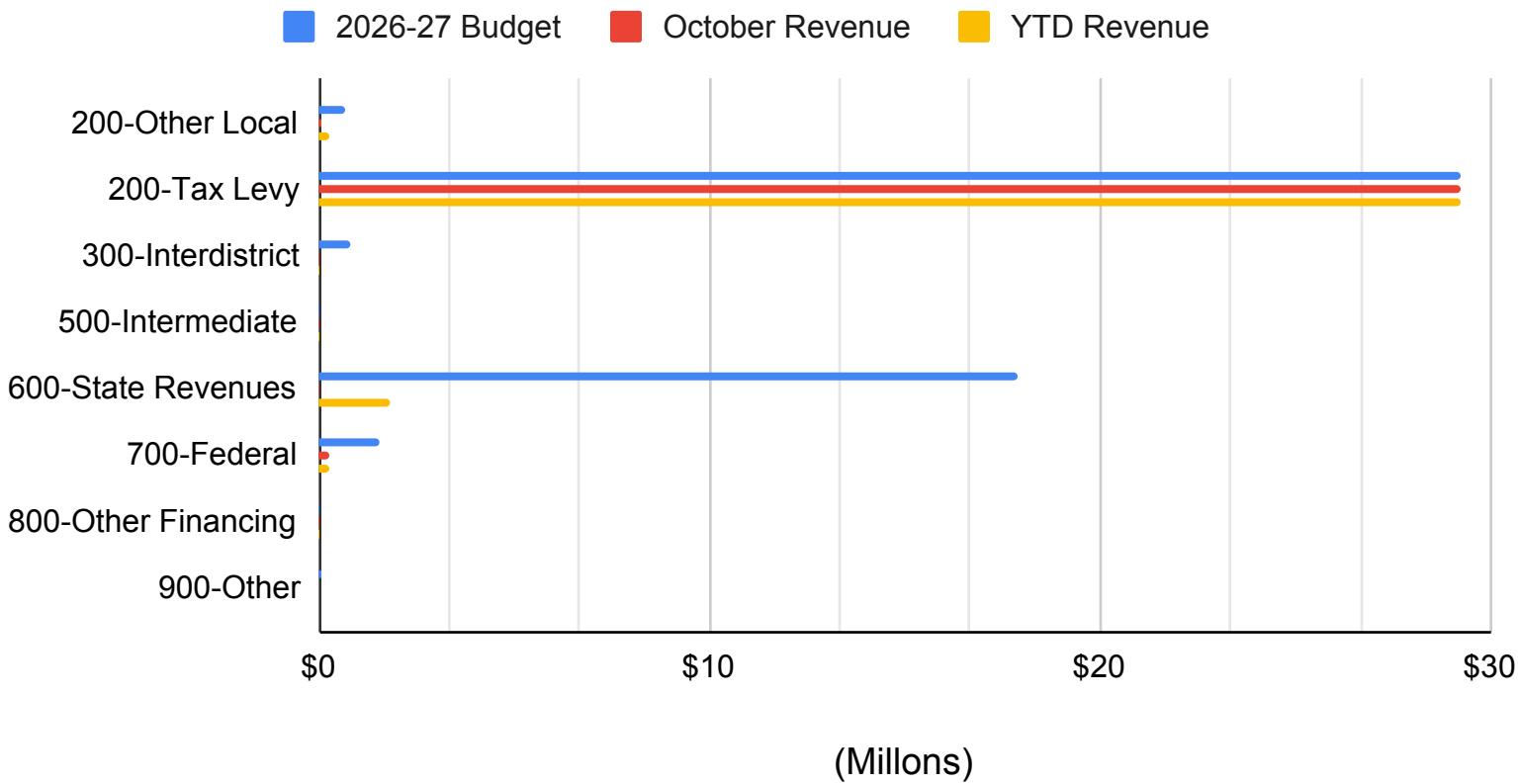
Monthly Operations (Revenues and Expenses)

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

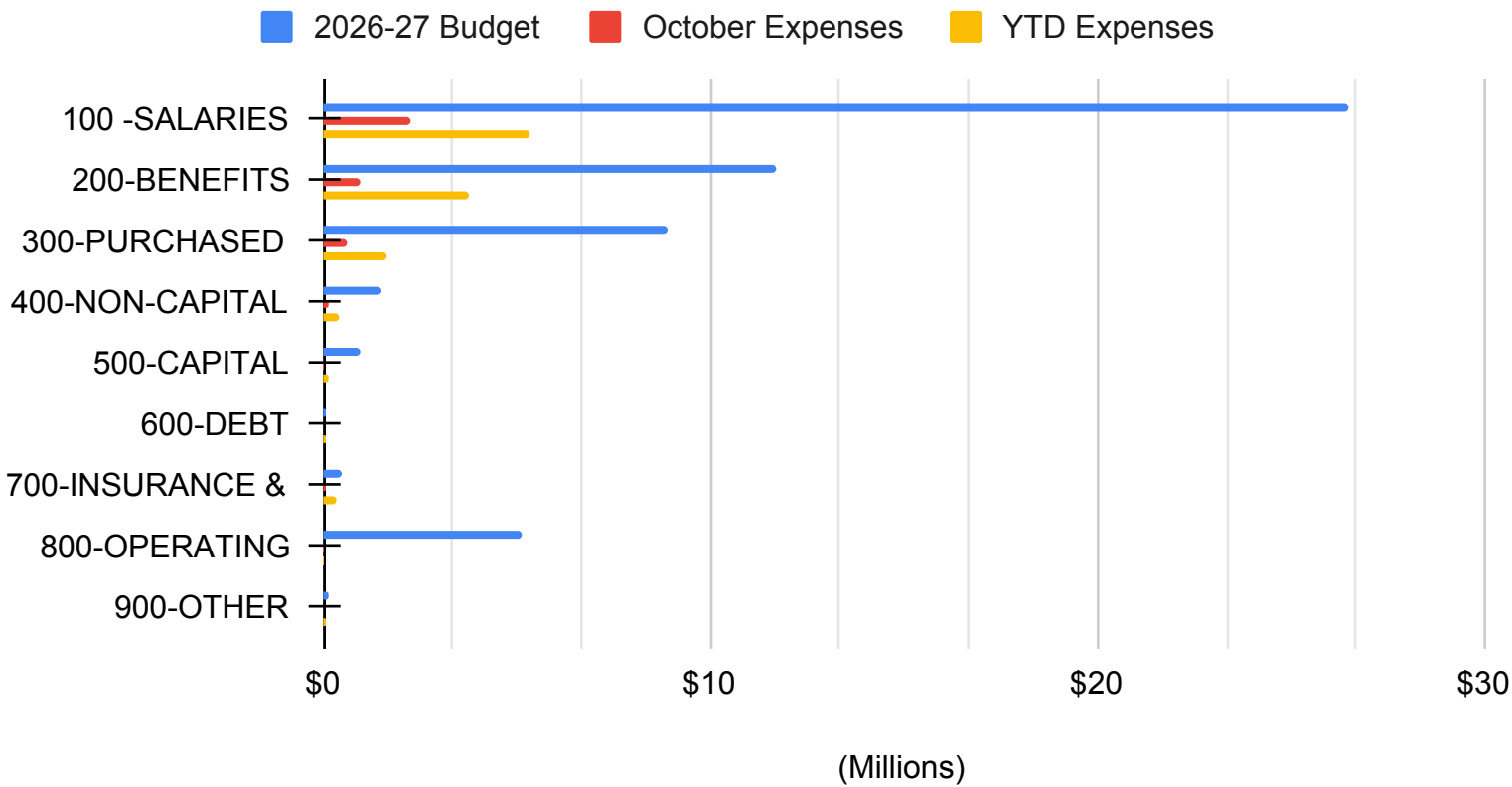
Operating Cash on Hand

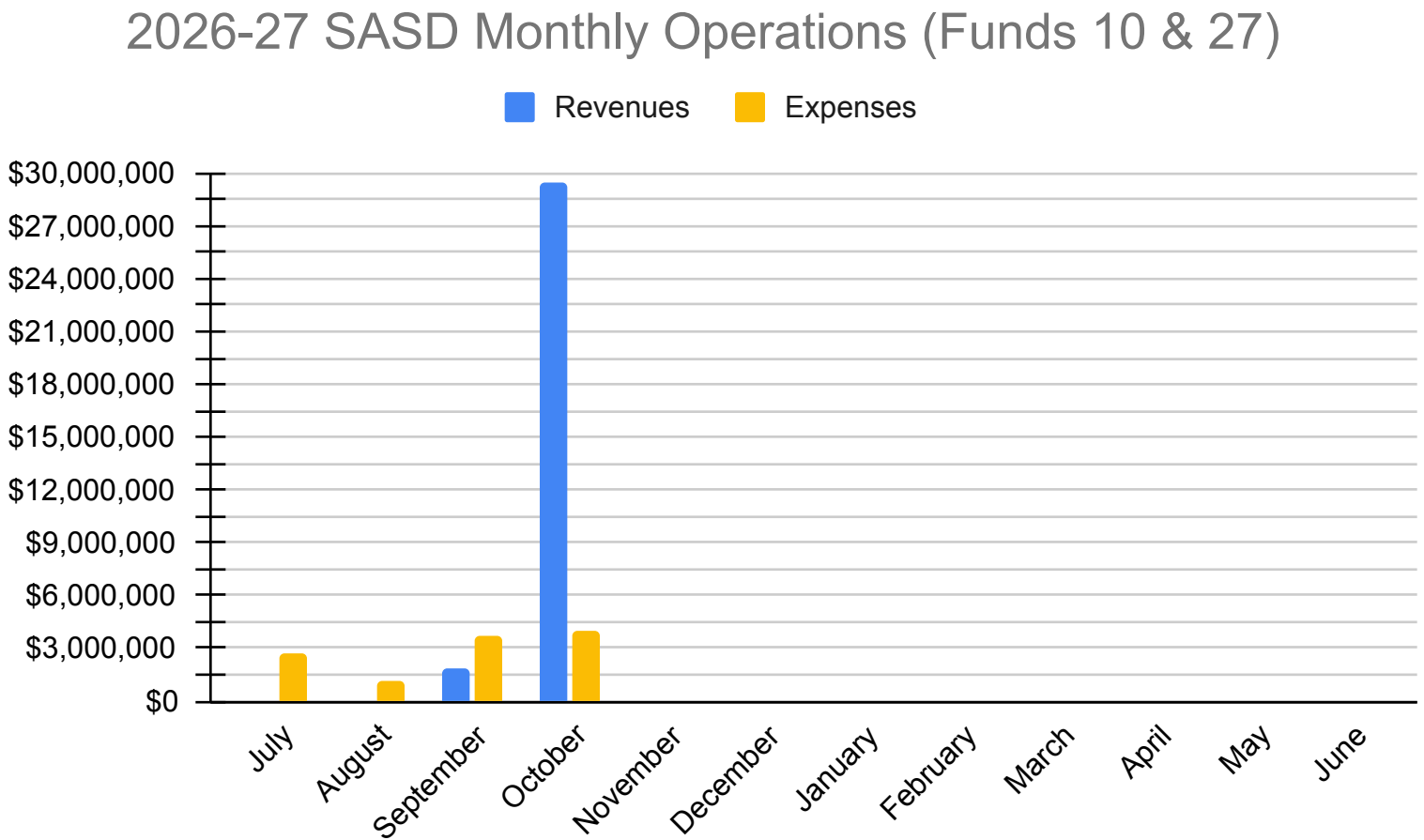
This final graph shows the monthly operating cash on hand. Illustrated by the blue bar in October, the district's cash on hand was slightly lower (2.79%) when compared to the previous year. As the district continues to rely more heavily on property taxes, cash flow will be impacted and influenced based on the timing of these payments.

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

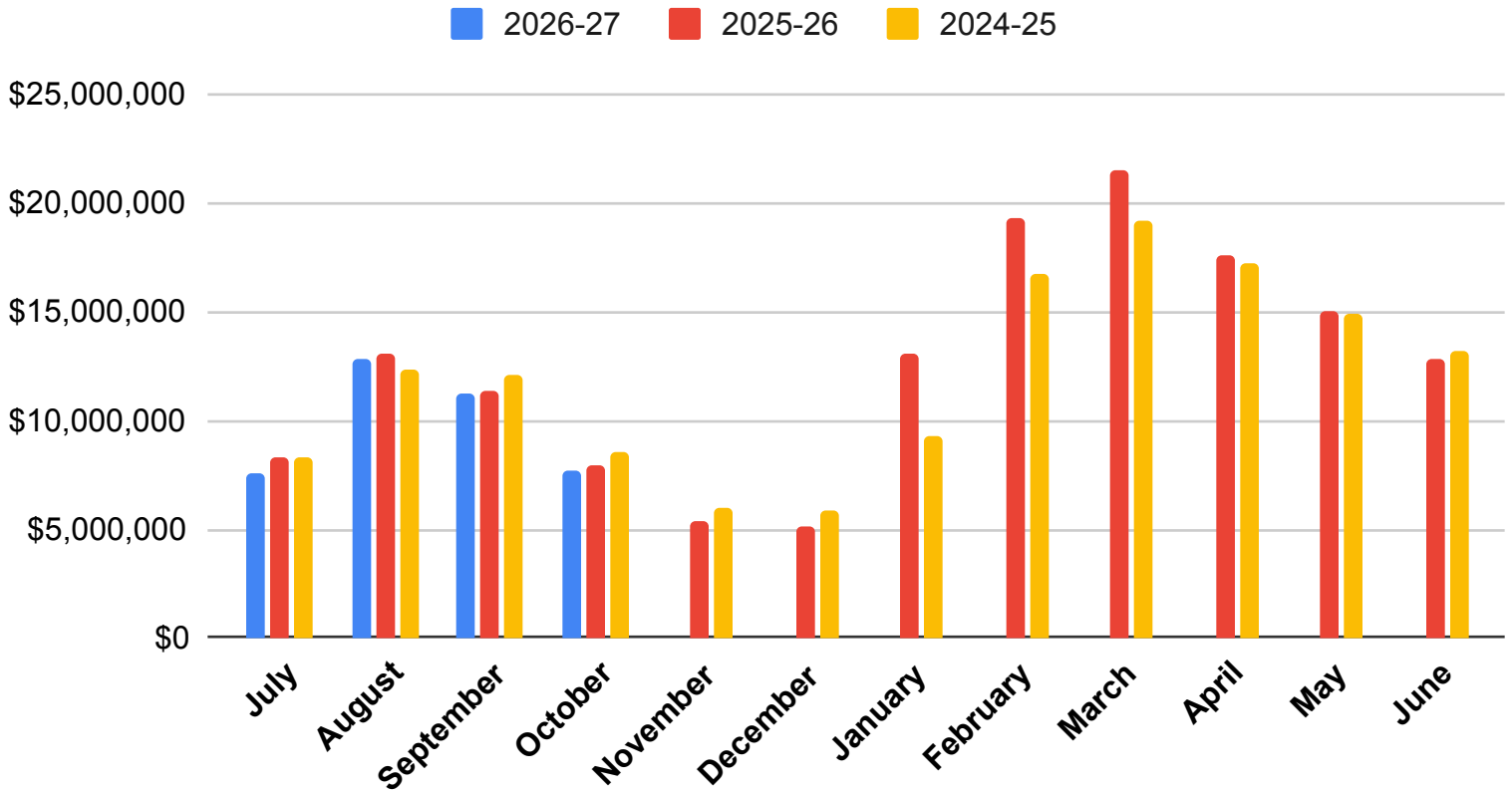


2026-27 SASD Expenses by Object (Funds 10 & 27)




2026-27 SASD Monthly Operations (Funds 10 & 27)
Revenues
Expenses
$30,000,000
$27,000,000
$24,000,000
$21,000,000
$18,000,000
$15,000,000
$12,000,000
$9,000,000
$6,000,000
$3,000,000
$0
July
August
September
October
November
December
January
February
March
April
May
June

SASD Operating Cash on Hand (Funds 10 & 27)



2026-27 Revenue Budget by Source
10/31/2026

Source	Description	Fund 10	Fund 27	Total	% of
100	Fund Transfer	-	5,119,485	5,119,485	0.00%
211	Tax Levy	29,215,104	-	29,215,104	58.22%
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	23.62%
600	600 Other State Sources	2,735,244	3,291,390	6,026,634	12.01%
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	45,891,537	9,410,037	55,301,574	100.00%
	Fund 27 Transfer			(5,119,485)	
	Net Budget Totals			50,182,089	

2026-27 Expenditure Budget by Object
10/31/2026

Object	Description	Fund 10	Fund 27	Total	% of
100	Salaries	20,762,838	5,704,601	26,467,439	52.74%
200	Benefits	8,814,963	2,896,602	11,711,565	23.34%
300	Purchased Services	8,107,814	776,301	8,884,115	17.70%
400	Non-Capital Objects	1,454,173	32,533	1,486,706	2.96%
500	Capital Objects	929,367	-	929,367	1.85%
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	136,888	-	136,888	0.27%
	Totals	45,891,537	9,410,037	55,301,574	100.00%
	Fund 27 Transfer			(5,119,485)	
	Net Budget Totals			50,182,089	

Summary	
Total Budgeted Revenue	50,182,089
Total Budgeted Expenditures	50,182,089
Total Budgeted Use of Fund Balance	-

Monthly Board Report- 10/27 Revenues by Source

Fiscal Year: 2026-2027
Month: October

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
1--	OPERATING TSFR. IN	5,119,485.00	0.00	0.0%	0.00
211	PROPERTY TAX	29,215,104.00	29,215,104.00	100.0%	27,750,836.00
212	PROP TAXES CHARGEBAC	0.00	0.00		92.00
213	MOBILE HOME TAX	31,103.00	4,025.73	12.9%	4,030.79
262	RESALE	0.00	25,419.95		25,534.30
264	NON CAP SURPLUS PROP SALES	21,382.00	12,820.97	60.0%	5,601.96
271	ADMISSIONS	33,842.00	15,615.00	46.1%	13,870.00
279	OTH SCH ACTIV INCOME	1,000.00	0.00	0.0%	0.00
280	INTEREST ON INVESTMT	450,000.00	127,402.83	28.3%	151,635.34
292	STUDENT FEES	79,062.00	64,088.71	81.1%	51,090.00
293	RENTALS	35,291.00	5,078.29	14.4%	7,903.35
295	SUMMER SCHOOL REVENU	5,000.00	420.00	8.4%	380.00
297	STUDENT FINES	2,900.00	760.00	26.2%	757.50
2--	LOCAL SOURCES REV	29,874,684.00	29,470,735.48	98.6%	28,011,731.24
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
3--	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	84,749.00	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

Monthly Board Report- 10/27 Revenues by Source

Fiscal Year: 2026-2027
Month: October

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
6--	STATE SOURCE REVENUE	17,878,734.00	1,804,594.00	10.1%	2,066,871.48
730	FEDERAL SPECIAL PROJ	1,049,847.00	176,325.29	16.8%	217,533.05
751	ESEA - TITLE I	281,626.00	53,821.90	19.1%	51,992.56
780	FEDERAL THRU STATE NOT DPI	240,000.00	1,112.59	0.5%	1,442.40
7--	FEDERAL SOURCES REV	1,571,473.00	231,259.78	14.7%	270,968.01
964	INSURANCE ADJUSTMENT	24,305.00	0.00	0.0%	0.00
969	OTHER ADJUSTMENTS	0.00	15.00		0.00
971	REFUND OF PRIOR YR EXPENSES	23,540.00	6,540.00	27.8%	57,015.41
989	OTHER MEDICAL SERVICE REIMBURS	0.00	0.00		500.00
990	OTHER MISCELLANEOUS REVENUES	2,500.00	765.40	30.6%	104.00
9--	OTHER REVENUE	50,345.00	7,320.40	14.5%	57,619.41
Account Monthly Activity Grand Totals:		55,301,574.00	31,513,909.66	57.0%	30,407,190.24

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: October

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
101	ADMINISTRATOR	2,117,714.00	704,961.62	33.3%	682,215.36
102	SUMMER SCHOOL PRINCIPAL	12,556.00	2,615.76	20.8%	1,972.52
114	TEACHERS-CONTRACT	16,918,510.00	2,819,159.87	16.7%	2,782,314.91
115	TEACHERS-SUMMER SCHOOL	63,075.00	11,029.64	17.5%	0.00
116	TEACHER NON-CONTRACT	97,379.00	39,699.19	40.8%	27,558.28
117	SUBSTITUTE TEACHERS	60,794.00	3,180.00	5.2%	4,920.00
121	SUPERVISORS	1,043,031.00	307,123.99	29.4%	301,813.95
131	ADMINISTRATIVE ASSISTANTS	969,621.00	260,020.97	26.8%	289,308.94
133	OTHER ADMIN. ASSISTANTS	5,438.00	737.65	13.6%	3,191.66
134	EDUCATIONAL ASSISTANTS	1,601,203.00	308,608.78	19.3%	305,511.87
135	OTHER EA'S	19,997.00	2,399.35	12.0%	398.57
137	ADMIN. ASSISTANT OVERTIME	17,838.00	3,171.59	17.8%	5,665.96
138	EA OVERTIME	1,000.00	88.34	8.8%	53.81
141	BUS DRIVERS	548,927.00	97,527.68	17.8%	106,910.88
142	BUS DRIVER SUBS	28,000.00	6,811.80	24.3%	8,509.90
152	BUILDINGS & GROUNDS	1,702,546.00	473,063.66	27.8%	477,265.45
153	WEEKEND CUSTODIANS	64,149.00	8,286.72	12.9%	8,515.90
154	CUST/MAINT OVERTIME	22,500.00	727.39	3.2%	343.71
155	SUB CUSTODIANS	5,000.00	0.00	0.0%	3,491.70
161	OT/PT	243,262.00	42,490.69	17.5%	47,164.17
174	NURSE	158,106.00	26,350.67	16.7%	25,583.16
177	SUMMER HELP	26,301.00	3,415.70	13.0%	0.00
178	TECHNOLOGY SUPPORT	207,833.00	62,839.81	30.2%	67,754.48
191	ADDITIVE	433,323.00	120,225.81	27.7%	117,229.87
192	EMPLOYEE STIPENDS	30,183.00	250.00	0.8%	250.00
196	LEADERSHIP	58,428.00	11,631.50	19.9%	8,750.20
197	OTHER SALARIES	10,725.00	2,718.14	25.3%	2,856.92
1--	SALARIES	26,467,439.00	5,319,136.32	20.1%	5,279,552.17
212	RETIREMENT EMPLOYER	1,859,329.00	368,276.26	19.8%	355,709.25
219	OTHER RETIREMENT	105,506.00	1,666.64	1.6%	1,666.64
222	EMPLOYER SOCIAL SECURITY	2,024,492.00	390,872.18	19.3%	388,833.96
230	LIFE INSURANCE	520.00	134.24	25.8%	129.43

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: October

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	1,121,219.29	21.8%	1,034,225.07
243	DENTAL	485,718.00	105,503.33	21.7%	101,474.32
249	OTHER HEALTH INSUR	1,594,321.00	1,573,364.06	98.7%	1,591,769.32
251	INCOME PROTECT INSURANCE	135,864.00	27,002.27	19.9%	26,880.98
290	OTHER EMPLOYEE BENEFITS	369,001.00	141,696.61	38.4%	32,500.00
291	COLLEGE TUITION REIMBURSEMENT	5,000.00	1,950.00	39.0%	0.00
2--	FRINGES	11,711,565.00	3,731,684.88	31.9%	3,533,188.97
310	PRIVATE VENDOR CONTRACT SERVIC	1,376,245.00	255,460.53	18.6%	483,934.72
321	TECHNOLOGY REPAIRS & MAINT	89,987.00	21,350.00	23.7%	17,120.96
324	NON-TECHNOLOGY REPAIR/MAINT	483,539.00	141,238.55	29.2%	123,448.52
325	VEHICLE/EQUIPMENT RENTAL	6,000.00	1,074.73	17.9%	693.86
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	10,030.17	27.1%	13,728.05
331	GAS FOR HEAT	264,206.00	12,360.73	4.7%	5,974.20
336	ELECTRICITY NOT HEAT	405,996.00	163,060.25	40.2%	149,254.86
337	WATER	75,689.00	22,854.07	30.2%	26,408.24
339	OTHER UTILITIES	46,300.00	14,964.96	32.3%	14,964.96
341	PUPIL TRAVEL	173,943.00	10,128.25	5.8%	10,809.94
342	EMPLOYEE TRAVEL	101,347.00	9,088.77	9.0%	7,416.68
348	FUEL	110,753.00	-1,321.55	-1.2%	-692.10
351	ADVERTISING	26,000.00	1,145.80	4.4%	5,453.69
353	POSTAGE	18,313.00	13.04	0.1%	277.79
354	PRINTING & BINDING	19,520.00	1,824.40	9.3%	357.15
355	TELEPHONE	61,966.00	6,820.74	11.0%	20,361.97
358	INTERNET ACCCESS	20,415.00	2,414.94	11.8%	2,668.48
362	SOFTWARE SERVICES	882,142.00	432,235.69	49.0%	350,778.00
371	INST. PYMTS TO PRIVATE VENDORS	1,534,611.00	425,378.46	27.7%	95,971.59
373	INST. PYMTS TO PRIVATE SCHOOLS	210,551.00	32,566.00	15.5%	0.00
382	PAYMENT TO WISCONSIN LEA	2,327,480.00	0.00	0.0%	0.00
385	PAYMENT TO COUNTY	500.00	500.00	100.0%	0.00
386	PAYMENT TO CESA	31,393.00	15,850.00	50.5%	17,957.74

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: October

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
387	PAYMENT TO STATE	445,339.00	13,574.43	3.0%	0.00
3--	PURCHASED SERVICES	8,884,115.00	1,631,673.12	18.4%	1,480,418.39
410	SUPPLIES & MATERIALS	713,726.00	183,592.91	25.7%	171,546.34
415	FOOD	53,525.00	17,793.23	33.2%	18,327.09
417	PAPER	38,000.00	8,168.05	21.5%	6,175.50
420	APPAREL	26,911.00	19,990.32	74.3%	10,644.81
431	AUDIO-VISUAL MEDIA	2,247.00	448.53	20.0%	91.98
432	LIBRARY BOOKS	77,190.00	16,894.33	21.9%	17,176.01
433	NEWSPAPERS	844.00	651.19	77.2%	435.26
434	PERIODICALS	1,964.00	776.62	39.5%	791.56
439	OTHER MEDIA SUPPLIES	1,954.00	498.76	25.5%	38.48
440	NON-CAPITAL EQUIPMEN	273,226.00	41,953.11	15.4%	39,940.63
450	RESALE	0.00	13,634.59		19,683.20
470	TEXTBOOKS	129,239.00	50,177.15	38.8%	161,806.45
480	SUPPLIES - TECHNOLOGY RELATED	1,000.00	0.00	0.0%	0.00
481	TECHNOLOGY SUPPLIES	28,727.00	5,696.27	19.8%	12,162.61
482	TECHNOLOGY NON-CAPITAL EQUIP	137,905.00	50,439.87	36.6%	78,484.17
490	OTHER NONCAPITAL ITEMS	248.00	0.00	0.0%	136.00
4--	NON-CAPITAL OBJECTS	1,486,706.00	410,714.93	27.6%	537,440.09
551	EQUIPMENT CAPITAL	76,297.00	0.00	0.0%	31,907.15
553	EQUIP ADDITION 5000+	7,651.00	0.00	0.0%	63,316.00
562	VEHICLE REPLACEMENT	350,000.00	135,969.50	38.8%	139,936.50
563	EQUIP REPLACE $5000	20,000.00	0.00	0.0%	0.00
581	HARDWARE CAPITAL ACQUISITION	475,419.00	0.00	0.0%	61,886.25
5--	CAPITAL OBJECTS	929,367.00	135,969.50	14.6%	297,045.90
678	CAPITAL LEASES	73,136.00	30,530.30	41.7%	27,318.47
688	CAPITAL LEASE INTERE	4,927.00	2,056.45	41.7%	5,282.80
6--	DEBT RETIREMENT	78,063.00	32,586.75	41.7%	32,601.27
711	DISTR.LIABILITY INS	81,205.00	81,205.00	100.0%	56,800.00

Monthly Board Report- 10/27 Expenses by Object

Fiscal Year: 2026-2027
Month: October

Stoughton Area School District

Object Code	Object Description	FYTD Revised Budget	FYTD Activity	FYTD %	Previous Yr. FYTD Activity
712	DISTR.PROPERTY INS.	131,088.00	131,088.00	100.0%	24,229.00
713	WORKERS COMPENSATION	267,519.00	102,188.34	38.2%	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
7--	INSURANCE & JUDGMENT	487,946.00	320,730.38	65.7%	353,495.00
827	TRANSFER TO SPEC ED	5,119,485.00	0.00	0.0%	0.00
8--	OPERATING TSFR. OUT	5,119,485.00	0.00	0.0%	0.00
940	DUES & FEES	134,313.00	39,654.21	29.5%	37,785.74
972	NON-AIDABLE REFUND	2,575.00	0.00	0.0%	0.00
9--	OTHER OBJECTS	136,888.00	39,654.21	29.0%	37,785.74
Account Monthly Activity Grand Totals:		55,301,574.00	11,622,150.09	21.0%	11,551,527.53

Monthly Board Report- Fund 20s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

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
0--	Conversion Created: 000	0.00	318,150.73		0.00
279	OTH SCH ACTIV INCOME	0.00	104,049.61		103,253.72
280	INTEREST ON INVESTMT	160,000.00	61,275.33	38.3%	63,037.12
291	GIFTS - DONATIONS	146,017.00	193,517.44	132.5%	104,936.91
2--	LOCAL SOURCES REV	306,017.00	358,842.38	117.3%	271,227.75
969	OTHER ADJUSTMENTS	0.00	0.00		0.00
9--	OTHER REVENUE	0.00	0.00		0.00
		306,017.00	676,993.11	221.2%	271,227.75
E - Expense					
116	TEACHER NON-CONTRACT	4,015.00	-1,738.50	-43.3%	0.00
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.0%	0.00
141	BUS DRIVERS	1,536.00	-473.00	-30.8%	-240.74
192	EMPLOYEE STIPENDS	5,665.00	-300.00	-5.3%	-550.00
197	OTHER SALARIES	40.00	0.00	0.0%	0.00
1--	SALARIES	12,756.00	-2,511.50	-19.7%	-790.74
212	RETIREMENT EMPLOYER	777.00	-135.96	-17.5%	-38.25
222	EMPLOYER SOCIAL SECURITY	862.00	-155.94	-18.1%	-40.11
2--	FRINGES	1,639.00	-291.90	-17.8%	-78.36
310	PRIVATE VENDOR CONTRACT SERVIC	409,480.00	-81,306.83	-19.9%	-67,006.79
324	NON-TECHNOLOGY REPAIR/MAINT	2,723.00	-1,722.37	-63.3%	0.00
325	VEHICLE/EQUIPMENT RENTAL	0.00	-2,200.00		-450.00
327	CONSTRUCTION SERVICES	531.00	0.00	0.0%	0.00
341	PUPIL TRAVEL	3,810.00	0.00	0.0%	-110.00
342	EMPLOYEE TRAVEL	10,023.00	-1,671.60	-16.7%	-69.00
345	STUDENT LODGING/MEALS	2,013.00	-678.65	-33.7%	-425.43

Monthly Board Report- Fund 20s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

Stoughton Area School District

Object Code	Object Description	Current YTD Revised Budget	Current YTD Activity	Current YTD %	Previous YTD Activity
E - Expense					
348	FUEL	1,341.00	-625.94	-46.7%	-235.75
354	PRINTING & BINDING	188.00	-1,634.76	-869.6%	-5.49
362	SOFTWARE SERVICES	10,038.00	-13,499.00	-134.5%	-15,000.00
371	INST. PYMTS TO PRIVATE VENDORS	5,438.00	0.00	0.0%	0.00
3--	PURCHASED SERVICES	445,585.00	-103,339.15	-23.2%	-83,302.46
410	SUPPLIES & MATERIALS	134,440.00	-18,201.62	-13.5%	-17,313.22
415	FOOD	4,499.00	-1,362.88	-30.3%	-1,147.69
420	APPAREL	13,244.00	-7,396.34	-55.8%	-11,758.71
432	LIBRARY BOOKS	3,795.00	0.00	0.0%	0.00
440	NON-CAPITAL EQUIPMEN	15,540.00	-5,171.84	-33.3%	-11,178.03
450	RESALE	0.00	-14,569.46		-19,564.45
470	TEXTBOOKS	2,001.00	0.00	0.0%	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	40.00	-4,888.03	-12,220.1%	-1,874.00
4--	NON-CAPITAL OBJECTS	173,559.00	-51,590.17	-29.7%	-62,836.10
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
5--	CAPITAL OBJECTS	129,071.00	-45,291.05	-35.1%	0.00
940	DUES & FEES	5,943.00	-9,247.52	-155.6%	-24,444.38
9--	OTHER OBJECTS	5,943.00	-9,247.52	-155.6%	-24,444.38
		768,553.00	-212,271.29	-27.6%	-171,452.04
Account Monthly Activity Grand Totals:		1,074,570.00	464,721.82	43.2%	99,775.71

Monthly Board Report- Fund 30s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

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	3,169,050.00	100.0%	3,062,175.00
280	INTEREST ON INVESTMT	52,000.00	16,637.15	32.0%	22,281.91
2--	LOCAL SOURCES REV	3,221,050.00	3,185,687.15	98.9%	3,084,456.91
		3,221,050.00	3,185,687.15	98.9%	3,084,456.91
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
6--	DEBT RETIREMENT	3,205,775.00	-877,650.00	-27.4%	-909,525.00
		3,205,775.00	-877,650.00	-27.4%	-909,525.00

Monthly Board Report- Fund 40s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

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	630,859.00	630,859.00	100.0%	618,489.00
280	INTEREST ON INVESTMT	430,000.00	192,545.14	44.8%	344,874.26
2--	LOCAL SOURCES REV	1,060,859.00	823,404.14	77.6%	963,363.26
		1,060,859.00	823,404.14	77.6%	963,363.26
E - Expense					
327	CONSTRUCTION SERVICES	4,636,892.00	-1,513,916.52	-32.6%	-6,076,334.97
3--	PURCHASED SERVICES	4,636,892.00	-1,513,916.52	-32.6%	-6,076,334.97
551	EQUIPMENT CAPITAL	0.00	0.00		-39,291.83
5--	CAPITAL OBJECTS	0.00	0.00		-39,291.83
		4,636,892.00	-1,513,916.52	-32.6%	-6,115,626.80

Monthly Board Report- Fund 50s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

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	159,627.13	18.8%	186,200.19
252	ADULTS FOOD SERVICE	14,132.00	2,316.00	16.4%	2,986.40
259	OTHER FOOD SERV SALE	35,322.00	10,222.00	28.9%	11,805.00
280	INTEREST ON INVESTMT	15,000.00	6,866.02	45.8%	6,698.24
2--	LOCAL SOURCES REV	915,191.00	179,031.15	19.6%	207,689.83
617	STATE FOOD SERV AID	24,578.00	0.00	0.0%	0.00
6--	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	104,996.73	21.4%	122,055.34
7--	FEDERAL SOURCES REV	550,599.00	104,996.73	19.1%	122,055.34
		1,490,368.00	284,027.88	19.1%	329,745.17
E - Expense					
310	PRIVATE VENDOR CONTRACT SERVIC	1,391,041.00	-68,112.98	-4.9%	-256,831.24
362	SOFTWARE SERVICES	10,000.00	-9,272.00	-92.7%	-2,461.50
387	PAYMENT TO STATE	62,074.00	-732.37	-1.2%	-6,633.96
3--	PURCHASED SERVICES	1,463,115.00	-78,117.35	-5.3%	-265,926.70
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
4--	NON-CAPITAL OBJECTS	27,253.00	0.00	0.0%	0.00
		1,490,368.00	-78,117.35	-5.2%	-265,926.70
Account Monthly Activity Grand Totals:		2,980,736.00	205,910.53	6.9%	63,818.47

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

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	331,010.00	100.0%	286,309.00
272	COMMUNITY SERVICE FEES	43,600.00	24,443.00	56.1%	6,926.00
280	INTEREST ON INVESTMT	6,500.00	1,931.60	29.7%	2,902.99
293	RENTALS	500.00	0.00	0.0%	0.00
2--	LOCAL SOURCES REV	381,610.00	357,384.60	93.7%	296,137.99
		381,610.00	357,384.60	93.7%	296,137.99
E - Expense					
121	SUPERVISORS	68,377.00	-15,764.32	-23.1%	-21,805.60
141	BUS DRIVERS	2,119.00	-863.50	-40.8%	-703.85
173	POOL	169,414.00	-73,787.95	-43.6%	-11,860.36
191	ADDITIVE	51,605.00	-15,347.00	-29.7%	-13,722.48
192	EMPLOYEE STIPENDS	3,346.00	0.00	0.0%	-1,186.89
1--	SALARIES	294,861.00	-105,762.77	-35.9%	-49,279.18
212	RETIREMENT EMPLOYER	17,906.00	-2,639.57	-14.7%	-2,247.12
222	EMPLOYER SOCIAL SECURITY	22,714.00	-8,116.24	-35.7%	-3,633.58
242	HEALTH INSURANCE	7,717.00	-1,285.92	-16.7%	-5,209.12
243	DENTAL	525.00	-87.24	-16.6%	-468.40
249	OTHER HEALTH INSUR	2,644.00	-2,203.75	-83.3%	-5,289.00
251	INCOME PROTECT INSURANCE	367.00	-90.07	-24.5%	-116.72
2--	FRINGES	51,873.00	-14,422.79	-27.8%	-16,963.94
310	PRIVATE VENDOR CONTRACT SERVIC	4,710.00	-1,500.00	-31.8%	-550.00
324	NON-TECHNOLOGY REPAIR/MAINT	4,682.00	-4,516.42	-96.5%	-2,371.10
331	GAS FOR HEAT	1,273.00	-290.89	-22.9%	-585.10
337	WATER	898.00	-834.51	-92.9%	-343.50
348	FUEL	2,119.00	-437.54	-20.6%	-446.25

Monthly Board Report- Fund 80s Revenues/Expenses

Fiscal Year: 2026-2027
Month: October

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	-1,793.35	-68.4%	-1,578.30
3--	PURCHASED SERVICES	16,479.00	-9,372.71	-56.9%	-6,045.38
410	SUPPLIES & MATERIALS	6,344.00	-660.00	-10.4%	-140.00
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%	-4,120.00
4--	NON-CAPITAL OBJECTS	16,590.00	-2,058.27	-12.4%	-4,466.88
551	EQUIPMENT CAPITAL	0.00	0.00		-16,795.00
5--	CAPITAL OBJECTS	0.00	0.00		-16,795.00
940	DUES & FEES	1,807.00	-1,394.15	-77.2%	-456.27
9--	OTHER OBJECTS	1,807.00	-1,394.15	-77.2%	-456.27
		381,610.00	-133,010.69	-34.9%	-94,006.65
Account Monthly Activity Grand Totals:		763,220.00	224,373.91	29.4%	202,131.34

Balance Sheet
10/31/2026
Funds 10 & 27

Assets		
711000	Cash	7,712,998
712000	Investments	12,206
713100	Taxes Receivable	29,215,104
713200	Accounts Receivable	717
713400	Lease Receivable	584,999
715500	Due From Other Governments	230,147
717000	Prepaid Expense	38,360
Total Assets		**37,794,531**
Liabilities		
811200	Accounts Payable	883,755
811611	FICA Payable	-
811612	Federal Income Tax Payable	-
811613	State Income Tax Payable	-
811621	Retirement Payable	618,188
811629	Long-Term Disability Payable	-
811634	Life Ins. Deductible Payable	2,117
811637	Health Insurance Payable	(320,879)
811639	Flex Payables	(71,151)
811642	Vision Insurance Payable	(2,005)
811647	Short-Term Disability Payable	7,292
811670	Garnishment and Tax Sheltered Annuity Payables	-
811800	Accrued Payroll Payable	-
811680	Other Deductions- Payroll	-
815100	Self Funded Dental-Employer Summer PR	-
815200	HRA Deposits	-
815115	Self Funded Dental-Employer	170,175
815125	Self Fund Dental-Employee	-
815135	Self Funded Dental-Non-Employee	1,002
816900	Other Deferred Revenues	-
815900	Deferred Revenues/Other Deposits Payable	-
817000	Self Funded Insurance Payments	(145,760)
	Incurred but not Reported	-
880000	Deferred Inflow of Resources	584,999
Total Liabilities		**(1,727,734)**
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	2,417,546
938900	Assigned Fund Balance	0
900000	Fund Balance-Unassigned	33,469,174
Total Fund Equity		**(36,066,798)**
Fund Balance Analysis		
Beginning Fund Balance		16,175,038
Year to Date Revenues		31,513,910
Year to Date Expenses		(11,622,150)
Ending Fund Balance		**36,066,798**

2026-27 Fund Balance Analysis

10/31/2026

2026-27 Budgeted Expenses:		55,301,574
Less: Fund 27 Operating Transfer:		(5,119,485)
Total Budget		50,182,089
20% of Total Budget:		10,036,418
Ending 25-26 Operating Fund Balance:		
Non-Spendable Fund Balance	$ 1,464,725	
Restricted Fund Balance	181,046	
Unassigned Fund Balance	14,529,267	
		16,175,038
26-27 Budgeted Revenues Less Expenses		-
Ending 26-27 Operating Fund Balance		16,175,038
26-27 Ending Fund Balance %:		32.23%

STOUGHTON AREA SCHOOL DISTRICT

2026-27 TAX LEVY
(Due 2027)

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	$199,844.89													$199,844.89
Town of Christiana	$287,262.41													$287,262.41
City of Stoughton	$16,285,714.38													$16,285,714.38
Cottage Grove	$571,495.13													$571,495.13
Deerfield	$24,194.22													$24,194.22
Dunkirk	$3,197,690.61													$3,197,690.61
Dunn	$3,560,958.89													$3,560,958.89
Pleasant Springs	$6,806,070.90													$6,806,070.90
Rutland	$2,169,781.44													$2,169,781.44
Porter	$219,266.97													$219,266.97
Union	$23,743.16													$23,743.16
Totals	**$33,346,023.00**	**$0.00**			**$0.00**			**$0.00**			**$0.00**			**$33,346,023.00**