

# **Stoughton Area School District Finance Committee**

**Financial Update Report  
December 2017**

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## **Fund 10 (General) & Fund 27 (Special Education)**

### **Revenue & Expense Update**

### **December 2017**

#### **Revenues**

- The district did not receive any property taxes during the month of December. The breakdown of our 17-18 tax levies has been attached for your review (page 16).
- The district received Equalization Aid in the amount of \$3.4 million during the month of December.
- The district received Special Ed Aid in the amount of \$192,840 during the month of December.

#### **Expenses**

- The district purchased electronic kits as part of the elementary science curriculum. The cost is recorded in Object 410.
- Object 435 reflects renewal of adaptive software licenses purchased with IDEA Flow Through Grant funds.
- Document cameras purchased during the month of December were distributed to the elementary schools. The cost is recorded in Object 551.
- We will be reviewing site, department, and district-wide budgets to calculate and analyze projected revenues and expenses for the remainder of this fiscal year.
- Due to the internet outage in December, a few of days of purchases have not yet been posted to Infinite Campus. We are currently working with the software company and anticipate the data to be imported by the end of the week. Please note: this affects Fund 50 Food Service only.

**2017-18 Revenue Budget by Source**

**12/31/2017**

| <b>Source Code</b> | <b>Description</b>      | <b>Fund 10</b> | <b>Fund 27</b> | <b>Total</b> | <b>% of Budget</b> |
|--------------------|-------------------------|----------------|----------------|--------------|--------------------|
| 100                | Fund Transfer           | -              | 4,378,603      | 4,378,603    | 0.00%              |
| 211                | Tax Levy                | 21,621,921     | -              | 21,621,921   | 51.88%             |
| 200                | Other Local Sources     | 348,300        | -              | 348,300      | 0.84%              |
| 300                | Interdistrict Sources   | 617,630        | -              | 617,630      | 1.48%              |
| 500                | Intermediate Sources    | -              | -              | -            | 0.00%              |
| 621                | 621 General State Aid   | 14,152,268     | -              | 14,152,268   | 33.96%             |
| 600                | 600 Other State Sources | 1,732,496      | 1,308,106      | 3,040,602    | 7.30%              |
| 700                | 700 Federal Sources     | 637,585        | 927,368        | 1,564,953    | 3.75%              |
| 800                | 800 Capital Lease       | 187,000        | -              | 187,000      | 0.45%              |
| 900                | 900 Other Revenues      | 143,899        | -              | 143,899      | 0.35%              |
|                    | Totals                  | 39,441,099     | 6,614,077      | 46,055,176   | 100.00%            |
|                    | Fund 27 Transfer        |                |                | (4,378,603)  |                    |
|                    | Net Budget Totals       |                |                | 41,676,573   |                    |

**2017-18 Expenditure Budget by Object**

**12/31/2017**

| <b>Object Code</b> | <b>Description</b>  | <b>Fund 10</b> | <b>Fund 27</b> | <b>Total</b> | <b>% of Budget</b> |
|--------------------|---------------------|----------------|----------------|--------------|--------------------|
| 100                | Salaries            | 17,854,150     | 4,118,874      | 21,973,024   | 52.72%             |
| 200                | Benefits            | 7,307,339      | 2,033,109      | 9,340,448    | 22.41%             |
| 300                | Purchased Services  | 6,257,247      | 374,615        | 6,631,862    | 15.91%             |
| 400                | Non-Capital Objects | 1,376,362      | 87,479         | 1,463,841    | 3.51%              |
| 500                | Capital Objects     | 1,216,916      | -              | 1,216,916    | 2.92%              |
| 600                | Debt Retirement     | 273,870        | -              | 273,870      | 0.66%              |
| 700                | Insurances          | 313,577        | -              | 313,577      | 0.75%              |
| 800                | Fund Transfer       | 4,728,603      | -              | 4,728,603    | 0.84%              |
| 900                | Other Objects       | 113,035        | -              | 113,035      | 0.27%              |
|                    | Totals              | 39,441,099     | 6,614,077      | 46,055,176   | 100.00%            |
|                    | Fund 27 Transfer    |                |                | (4,378,603)  |                    |
|                    | Net Budget Totals   |                |                | 41,676,573   |                    |

**Summary**

|                                    |            |
|------------------------------------|------------|
| Total Budgeted Revenue             | 41,676,573 |
| Total Budgeted Expenditures        | 41,676,573 |
| Total Budgeted Use of Fund Balance | -          |

| Object<br>Number | Object<br>Description          | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|------------------|--------------------------------|-------------------|-------------------------|------------------|-------------------------|
| 110              | GEN INTERFUND TRANSF           | 4,378,603.00      | 0.00                    | 0.00             | 0.00                    |
| 138              | TRANSFER FROM NON-REF DEBT FD  | 0.00              | 0.00                    | 0.00             | 52,361.91               |
| 1--              | OPERATING TSFR. IN             | 4,378,603.00      | 0.00                    | 0.00             | 52,361.91               |
| 211              | PROPERTY TAX                   | 21,621,921.00     | 21,621,921.00           | 100.00           | 20,755,389.00           |
| 212              | PROP TAXES CHARGEBAC           | 0.00              | 0.00                    | 0.00             | 449.00                  |
| 213              | MOBILE HOME TAX                | 35,000.00         | 11,079.49               | 31.66            | 11,474.16               |
| 262              | RESALE                         | 0.00              | 34,100.70               | 0.00             | 37,883.58               |
| 271              | ADMISSIONS                     | 53,000.00         | 33,144.52               | 62.54            | 41,077.16               |
| 279              | OTH SCH ACTIV INCOME           | 3,000.00          | 2,892.00                | 96.40            | 4,098.00                |
| 280              | INTEREST ON INVESTMT           | 15,000.00         | 21,523.30               | 143.49           | 4,066.00                |
| 292              | STUDENT FEES                   | 125,300.00        | 111,563.00              | 89.04            | 122,118.25              |
| 293              | RENTALS                        | 111,500.00        | 44,777.08               | 40.16            | 49,360.79               |
| 295              | SUMMER SCHOOL REVENU           | 5,000.00          | 1,076.16                | 21.52            | 239.80                  |
| 297              | STUDENT FINES                  | 500.00            | 309.62                  | 61.92            | 214.00                  |
| 2--              | LOCAL SOURCES REV              | 21,970,221.00     | 21,882,386.87           | 99.60            | 21,026,369.74           |
| 345              | GEN TUIT-OPEN ENROLL           | 587,830.00        | 0.00                    | 0.00             | 0.00                    |
| 348              | TRANSPORTATION FEES            | 25,000.00         | 3,539.25                | 14.16            | 3,200.50                |
| 390              | OTHER PYMTS FROM WI SCHOOL DIS | 4,800.00          | 0.00                    | 0.00             | 0.00                    |
| 3--              | INTERDISTRICT PAYMENTS (WI)    | 617,630.00        | 3,539.25                | 0.57             | 3,200.50                |
| 611              | SPECIAL EDUCATION AID          | 1,308,106.00      | 385,679.00              | 29.48            | 384,509.00              |
| 612              | TRANSPORTATION AID             | 37,258.00         | 0.00                    | 0.00             | 0.00                    |
| 613              | LIBRARY AID                    | 80,109.00         | 0.00                    | 0.00             | 0.00                    |
| 621              | EQUALIZATION AID               | 14,152,268.00     | 5,564,546.00            | 39.32            | 5,747,827.00            |
| 630              | STATE SPECIAL PROJEC           | 21,440.00         | 0.00                    | 0.00             | 0.00                    |
| 660              | STATE REV THRU LOCAL           | 5,000.00          | 382.09                  | 7.64             | 0.00                    |
| 691              | COMPUTER AID                   | 79,797.00         | 0.00                    | 0.00             | 0.00                    |
| 695              | PER PUPIL AID                  | 1,429,650.00      | 0.00                    | 0.00             | 0.00                    |
| 699              | OTHER STATE REVENUE            | 79,242.00         | 79,241.60               | 100.00           | 35,837.90               |
| 6--              | STATE SOURCE REVENUE           | 17,192,870.00     | 6,029,848.69            | 35.07            | 6,168,173.90            |
| 713              | VOCATIONAL EDUCATION           | 16,757.00         | 2,756.34                | 16.45            | 0.00                    |
| 730              | FEDERAL SPECIAL PROJ           | 983,204.00        | 139,769.92              | 14.22            | 127,567.22              |
| 751              | ESEA - TITLE I                 | 369,992.00        | 29,531.11               | 7.98             | 51,610.29               |
| 780              | FEDERAL THRU STATE NOT DPI     | 195,000.00        | 6,169.75                | 3.16             | 11,078.45               |
| 7--              | FEDERAL SOURCES REV            | 1,564,953.00      | 178,227.12              | 11.39            | 190,255.96              |
| 861              | EQUIPMENT AND VEHICLE SALES    | 2,000.00          | 85.00                   | 4.25             | 3,803.29                |
| 878              | CAPITAL LEASES                 | 185,000.00        | 0.00                    | 0.00             | 0.00                    |
| 8--              | OTHER FINANCING SOUR           | 187,000.00        | 85.00                   | 0.05             | 3,803.29                |
| 964              | INSURANCE ADJUSTMENT           | 81,869.00         | 71,869.00               | 87.79            | 88,182.00               |
| 971              | REFUND OF PRIOR YR EXPENSES    | 47,030.00         | 41,784.75               | 88.85            | 1,029.80                |
| 990              | OTHER MISCELLANEOUS REVENUES   | 15,000.00         | 17,318.44               | 115.46           | 9,332.76                |
| 9--              | OTHER REVENUE                  | 143,899.00        | 130,972.19              | 91.02            | 98,544.56               |
| ---              | Revenue                        | 46,055,176.00     | 28,225,059.12           | 61.29            | 27,542,709.86           |

| Object<br>Number | Object<br>Description | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|------------------|-----------------------|-------------------|-------------------------|------------------|-------------------------|
|                  | Grand Revenue Totals  | 46,055,176.00     | 28,225,059.12           | 61.29            | 27,542,709.86           |

Number of Accounts: 101

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

| Object<br>Number | Object<br>Description          | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|------------------|--------------------------------|-------------------|-------------------------|------------------|-------------------------|
| 101              | ADMINISTRATOR                  | 1,633,153.00      | 807,222.42              | 49.43            | 832,920.37              |
| 102              | SUMMER SCHOOL PRINCIPAL        | 9,410.00          | 4,704.96                | 50.00            | 4,590.00                |
| 114              | TEACHERS-CONTRACT              | 13,786,328.00     | 4,573,728.91            | 33.18            | 4,483,580.12            |
| 115              | TEACHERS-SUMMER SCHOOL         | 100,622.00        | 39,063.69               | 38.82            | 32,237.25               |
| 116              | TEACHER NON-CONTRACT           | 167,257.00        | 77,073.57               | 46.08            | 65,619.79               |
| 117              | SUBSTITUTE TEACHERS            | 437,849.00        | 134,247.53              | 30.66            | 119,131.42              |
| 121              | SUPERVISORS                    | 768,171.00        | 342,050.29              | 44.53            | 326,501.26              |
| 131              | ADMINISTRATIVE ASSISTANTS      | 783,432.00        | 364,552.64              | 46.53            | 371,313.65              |
| 132              | ADMINISTRATIVE ASSISTANT SUBS  | 7,350.00          | 1,106.00                | 15.05            | 2,026.50                |
| 133              | OTHER ADMIN. ASSISTANTS        | 23,962.00         | 5,284.20                | 22.05            | 5,731.51                |
| 134              | EDUCATIONAL ASSISTANTS         | 1,224,617.00      | 431,243.53              | 35.21            | 445,266.70              |
| 135              | OTHER EA'S                     | 51,698.00         | 24,333.91               | 47.07            | 18,445.00               |
| 137              | ADMIN. ASSISTANT OVERTIME      | 20,250.00         | 9,371.56                | 46.28            | 8,125.41                |
| 138              | EA OVERTIME                    | 1,000.00          | 76.64                   | 7.66             | 167.16                  |
| 139              | EA SUBS                        | 70,044.00         | 20,266.02               | 28.93            | 10,954.12               |
| 141              | BUS DRIVERS                    | 446,980.00        | 153,925.76              | 34.44            | 153,308.68              |
| 142              | BUS DRIVER SUBS                | 20,000.00         | 5,925.50                | 29.63            | 5,543.49                |
| 145              | BUS DRIVERS-SUMMER SCHOOL      | 251.00            | 0.00                    | 0.00             | 0.00                    |
| 152              | BUILDINGS & GROUNDS            | 1,415,191.00      | 608,866.75              | 43.02            | 605,225.53              |
| 153              | WEEKEND CUSTODIANS             | 53,204.00         | 15,788.70               | 29.68            | 11,171.57               |
| 154              | CUST/MAINT OVERTIME            | 31,000.00         | 4,135.04                | 13.34            | 13,396.74               |
| 155              | SUB CUSTODIANS                 | 20,000.00         | 0.00                    | 0.00             | 0.00                    |
| 161              | OT/PT                          | 192,708.00        | 67,648.56               | 35.10            | 64,357.20               |
| 173              | POOL                           | 50.00             | 0.00                    | 0.00             | 0.00                    |
| 174              | NURSE                          | 106,659.00        | 38,833.04               | 36.41            | 37,886.00               |
| 177              | SUMMER HELP                    | 7,094.00          | 2,323.66                | 32.76            | 2,867.40                |
| 178              | TECHNOLOGY SUPPORT             | 158,953.00        | 85,325.86               | 53.68            | 70,826.99               |
| 191              | ADDITIVE                       | 301,557.00        | 135,125.45              | 44.81            | 136,618.34              |
| 192              | EMPLOYEE STIPENDS              | 24,398.00         | 11,201.00               | 45.91            | 11,099.52               |
| 196              | LEADERSHIP                     | 96,236.00         | 37,873.37               | 39.35            | 33,247.79               |
| 197              | OTHER SALARIES                 | 13,600.00         | 4,356.51                | 32.03            | 4,534.83                |
| 1--              | SALARIES                       | 21,973,024.00     | 8,005,655.07            | 36.43            | 7,876,694.34            |
| 212              | RETIREMENT EMPLOYER            | 1,435,952.00      | 516,846.88              | 35.99            | 493,657.00              |
| 219              | OTHER RETIREMENT               | 208,805.00        | 9,518.52                | 4.56             | 9,518.52                |
| 222              | EMPLOYER SOCIAL SECURITY       | 1,691,139.00      | 586,959.31              | 34.71            | 578,175.00              |
| 230              | LIFE INSURANCE                 | 1,000.00          | 443.52                  | 44.35            | 443.52                  |
| 242              | HEALTH INSURANCE               | 5,043,690.00      | 1,845,759.96            | 36.60            | 1,784,988.38            |
| 243              | DENTAL                         | 427,517.00        | 158,244.27              | 37.01            | 161,900.53              |
| 251              | INCOME PROTECT INSURANCE       | 109,443.00        | 39,448.64               | 36.04            | 38,996.95               |
| 290              | OTHER EMPLOYEE BENEFITS        | 407,902.00        | 201,014.99              | 49.28            | 210,478.92              |
| 291              | COLLEGE TUITION REIMBURSEMENT  | 10,000.00         | 4,110.00                | 41.10            | 1,442.00                |
| 296              | OTHER TAXABLE EMPLOYEE BENEFIT | 5,000.00          | 2,000.00                | 40.00            | 2,000.00                |
| 2--              | FRINGES                        | 9,340,448.00      | 3,364,346.09            | 36.02            | 3,281,600.82            |
| 310              | PERSONAL SERVICES              | 2,063,986.00      | 785,321.41              | 38.05            | 648,671.24              |
| 320              | PROPERTY SERVICES              | 970,393.00        | 486,525.10              | 50.14            | 387,193.77              |
| 329              | OTHER PROPERTY SERVICES        | 66,100.00         | 19,469.17               | 29.45            | 23,164.88               |
| 331              | GAS FOR HEAT                   | 180,451.00        | 30,610.12               | 16.96            | 22,307.89               |
| 336              | ELECTRICITY NOT HEAT           | 426,446.00        | 220,118.91              | 51.62            | 219,438.91              |
| 337              | WATER                          | 63,626.00         | 26,128.50               | 41.07            | 25,273.58               |
| 339              | OTHER UTILITIES                | 36,500.00         | 15,331.08               | 42.00            | 15,938.78               |
| 341              | PUPIL TRAVEL                   | 88,375.00         | 9,619.49                | 10.88            | 4,022.08                |
| 342              | EMPLOYEE TRAVEL                | 86,648.00         | 28,517.52               | 32.91            | 28,664.68               |
| 343              | CONTRACT SERV TRAVEL           | 500.00            | 0.00                    | 0.00             | 0.00                    |

| Object<br>Number | Object<br>Description          | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|------------------|--------------------------------|-------------------|-------------------------|------------------|-------------------------|
| 345              | STUDENT LODGING/MEALS          | 250.00            | 0.00                    | 0.00             | 375.00                  |
| 348              | FUEL                           | 123,972.00        | 19,487.45               | 15.72            | 18,918.35               |
| 351              | ADVERTISING                    | 11,973.00         | 5,285.49                | 44.15            | 3,397.68                |
| 353              | POSTAGE                        | 44,337.00         | 3,770.36                | 8.50             | -452.76                 |
| 354              | PRINTING & BINDING             | 24,642.00         | 7,251.22                | 29.43            | 4,024.41                |
| 355              | TELEPHONE & TELEGRAPH          | 97,346.00         | 33,517.59               | 34.43            | 27,821.84               |
| 358              | ON LINE COMMUNICATIO           | 500.00            | 0.00                    | 0.00             | 0.00                    |
| 359              | OTHER COMMUNICATIONS           | 450.00            | 127.41                  | 28.31            | 135.00                  |
| 370              | PYMT TO NON-GOV'T AGENCY/INDIV | 296,925.00        | 132,512.75              | 44.63            | 16,934.50               |
| 382              | INTER-DIST PYMT-WI             | 1,909,032.00      | 13,550.00               | 0.71             | 11,200.00               |
| 386              | PAYMENT TO CESA                | 13,881.00         | 13,931.00               | 100.36           | 19,061.00               |
| 387              | PAYMENT TO STATE               | 125,529.00        | 62,043.07               | 49.43            | 44,438.49               |
| 3--              | PURCHASED SERVICES             | 6,631,862.00      | 1,913,117.64            | 28.85            | 1,520,529.32            |
| 410              | SUPPLIES & MATERIALS           | 867,288.00        | 376,765.92              | 43.44            | 358,955.52              |
| 415              | FOOD                           | 46,381.00         | 15,734.66               | 33.92            | 13,911.32               |
| 417              | PAPER                          | 40,000.00         | 13,026.35               | 32.57            | 16,066.78               |
| 420              | APPAREL                        | 107,478.00        | 9,329.15                | 8.68             | 10,273.77               |
| 431              | AUDIO-VISUAL MEDIA             | 4,984.00          | 4,070.54                | 81.67            | 745.29                  |
| 432              | LIBRARY BOOKS                  | 19,793.00         | 15,749.24               | 79.57            | 13,505.42               |
| 433              | NEWSPAPERS                     | 1,215.00          | 680.84                  | 56.04            | 731.55                  |
| 434              | PERIODICALS                    | 6,717.00          | 3,439.71                | 51.21            | 5,156.20                |
| 435              | PROGRAM COMP SOFTWARE          | 155,906.00        | 65,598.74               | 42.08            | 53,775.03               |
| 436              | COMPUTERS PURCH W/LIBRARY AID  | 20,000.00         | 7,499.83                | 37.50            | 0.00                    |
| 439              | OTHER MEDIA SUPPLIES           | 297.00            | 264.35                  | 89.01            | 54.79                   |
| 440              | NON-CAPITAL EQUIPMEN           | 74,711.00         | 32,932.57               | 44.08            | 34,598.08               |
| 450              | RESALE                         | 0.00              | 27,706.39               | 0.00             | 22,564.79               |
| 470              | TEXTBOOKS                      | 21,057.00         | 18,589.79               | 88.28            | 104,254.75              |
| 480              | NON INSTRUCT COMPUTE           | 90,922.00         | 16,957.75               | 18.65            | 6,114.68                |
| 490              | NON INSTR BOOK/MAGS/NEWSPAPER  | 7,092.00          | 1,388.79                | 19.58            | 1,989.46                |
| 4--              | NON-CAPITAL OBJECTS            | 1,463,841.00      | 609,734.62              | 41.65            | 642,697.43              |
| 551              | EQUIP ADD \$300-\$4999         | 706,231.00        | 289,519.64              | 41.00            | 123,645.36              |
| 553              | EQUIP ADDITION 5000+           | 448,000.00        | 50,000.00               | 11.16            | 0.00                    |
| 561              | EQUIPMENT REPLACEMT            | 12,000.00         | 0.00                    | 0.00             | 0.00                    |
| 562              | VEHICLE REPLACEMENT            | 50,000.00         | 26,456.94               | 52.91            | 23,564.25               |
| 570              | EQUIP/VEHICLE RENTAL           | 685.00            | 700.59                  | 102.28           | 730.66                  |
| 5--              | CAPITAL OBJECTS                | 1,216,916.00      | 366,677.17              | 30.13            | 147,940.27              |
| 678              | CAPITAL LEASES                 | 235,000.00        | 21,393.95               | 9.10             | 167,341.78              |
| 682              | TEMP NOTES INT EXP             | 5,000.00          | 0.00                    | 0.00             | 0.00                    |
| 688              | CAPITAL LEASE INTERE           | 33,870.00         | 9,781.30                | 28.88            | 18,127.23               |
| 6--              | DEBT RETIREMENT                | 273,870.00        | 31,175.25               | 11.38            | 185,469.01              |
| 711              | DISTR.LIABILITY INS            | 61,403.00         | 60,973.00               | 99.30            | 60,056.00               |
| 712              | DISTR.PROPERTY INS.            | 78,222.00         | 78,222.00               | 100.00           | 97,847.00               |
| 713              | WORKERS COMPENSATION           | 162,952.00        | 162,826.00              | 99.92            | 177,182.00              |
| 730              | UNEMPLOYMENT COMP              | 10,000.00         | 6,338.33                | 63.38            | 1,967.91                |
| 790              | OTHER INSURANCE/JUDGMENTS      | 1,000.00          | 0.00                    | 0.00             | 0.00                    |
| 7--              | INSURANCE & JUDGMENT           | 313,577.00        | 308,359.33              | 98.34            | 337,052.91              |
| 827              | OPERATING TRANSFER             | 4,378,603.00      | 0.00                    | 0.00             | 0.00                    |

| Object<br>Number     | Object<br>Description          | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|----------------------|--------------------------------|-------------------|-------------------------|------------------|-------------------------|
| 846                  | OP TRANSFER-LONG TERM CAP IMPR | 350,000.00        | 0.00                    | 0.00             | 0.00                    |
| 8--                  | OPERATING TSFR. OUT            | 4,728,603.00      | 0.00                    | 0.00             | 0.00                    |
| 940                  | DUES & FEES                    | 112,978.00        | 45,046.42               | 39.87            | 46,276.96               |
| 990                  | MISCELLANEOUS                  | 57.00             | 0.00                    | 0.00             | 0.00                    |
| 9--                  | OTHER OBJECTS                  | 113,035.00        | 45,046.42               | 39.85            | 46,276.96               |
| Grand Expense Totals |                                | 46,055,176.00     | 14,644,111.59           | 31.80            | 14,038,261.06           |

Number of Accounts: 2673

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

| Object<br>Number     | Object<br>Description    | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>FYTD % | 2016-17<br>YTD Activity |
|----------------------|--------------------------|-------------------|-------------------------|-------------------|-------------------------|
| 271                  | ADMISSIONS               | 0.00              | 20,480.11               | 0.00              | 7,287.70                |
| 279                  | OTH SCH ACTIV INCOME     | 0.00              | 132,830.75              | 0.00              | 107,921.15              |
| 280                  | INTEREST ON INVESTMT     | 750.00            | 2,129.75                | 283.97            | 324.04                  |
| 291                  | GIFTS - DONATIONS        | 45,442.00         | 40,133.02               | 88.32             | 109,768.74              |
| 292                  | STUDENT FEES             | 0.00              | 28,737.00               | 0.00              | 13,698.35               |
| 299                  | MISCELLANEOUS            | 0.00              | 124,859.73              | 0.00              | 90,832.28               |
| 2--                  | LOCAL SOURCES REV        | 46,192.00         | 349,170.36              | 755.91            | 329,832.26              |
| 116                  | TEACHER NON-CONTRACT     | 8,071.00          | 3,434.50                | 42.55             | 5,526.42                |
| 117                  | SUBSTITUTE TEACHERS      | 1,500.00          | 0.00                    | 0.00              | 0.00                    |
| 173                  | POOL                     | 0.00              | 0.00                    | 0.00              | 34.10                   |
| 191                  | ADDITIVE                 | 298.00            | 0.00                    | 0.00              | 461.60                  |
| 192                  | EMPLOYEE STIPENDS        | 1.00              | 0.00                    | 0.00              | 0.00                    |
| 197                  | OTHER SALARIES           | 721.00            | 0.00                    | 0.00              | 0.00                    |
| 1--                  | SALARIES                 | 10,591.00         | 3,434.50                | 32.43             | 6,022.12                |
| 212                  | RETIREMENT EMPLOYER      | 1,183.00          | 233.55                  | 19.74             | 395.21                  |
| 222                  | EMPLOYER SOCIAL SECURITY | 1,430.00          | 257.76                  | 18.03             | 458.64                  |
| 2--                  | FRINGES                  | 2,613.00          | 491.31                  | 18.80             | 853.85                  |
| 310                  | PERSONAL SERVICES        | 20,896.00         | 29,901.49               | 143.10            | 48,459.56               |
| 320                  | PROPERTY SERVICES        | 4,678.00          | 5,410.74                | 115.66            | 1,127.29                |
| 341                  | PUPIL TRAVEL             | 5,130.00          | 3,693.40                | 72.00             | 8,034.78                |
| 342                  | EMPLOYEE TRAVEL          | 0.00              | 0.00                    | 0.00              | 28.00                   |
| 345                  | STUDENT LODGING/MEALS    | 0.00              | -1,592.04               | 0.00              | 1,176.51                |
| 353                  | POSTAGE                  | 237.00            | 265.44                  | 112.00            | 0.00                    |
| 354                  | PRINTING & BINDING       | 822.00            | 714.64                  | 86.94             | 0.00                    |
| 3--                  | PURCHASED SERVICES       | 31,763.00         | 38,393.67               | 120.88            | 58,826.14               |
| 410                  | SUPPLIES & MATERIALS     | 137,656.00        | 32,917.62               | 23.91             | 28,458.04               |
| 415                  | FOOD                     | 2,152.00          | 2,918.30                | 135.61            | 2,037.12                |
| 420                  | APPAREL                  | 2,464.00          | 26,014.14               | 1,055.77          | 32,205.73               |
| 432                  | LIBRARY BOOKS            | 1,489.00          | 168.61                  | 11.32             | 98.05                   |
| 435                  | PROGRAM COMP SOFTWARE    | 5,222.00          | 3,897.90                | 74.64             | 2,585.47                |
| 440                  | NON-CAPITAL EQUIPMEN     | 7,960.00          | 4,920.93                | 61.82             | 5,192.05                |
| 450                  | RESALE                   | 0.00              | 48,871.28               | 0.00              | 31,540.72               |
| 470                  | TEXTBOOKS                | 0.00              | 0.00                    | 0.00              | 144.51                  |
| 4--                  | NON-CAPITAL OBJECTS      | 156,943.00        | 119,708.78              | 76.28             | 102,261.69              |
| 551                  | EQUIP ADD \$300-\$4999   | 27,583.00         | 12,001.66               | 43.51             | 51,925.21               |
| 553                  | EQUIP ADDITION 5000+     | 14,403.00         | 460.00                  | 3.19              | 0.00                    |
| 561                  | EQUIPMENT REPLACEMT      | 900.00            | 0.00                    | 0.00              | 0.00                    |
| 5--                  | CAPITAL OBJECTS          | 42,886.00         | 12,461.66               | 29.06             | 51,925.21               |
| 940                  | DUES & FEES              | 5,014.00          | 46,010.19               | 917.63            | 17,816.20               |
| 9--                  | OTHER OBJECTS            | 5,014.00          | 46,010.19               | 917.63            | 17,816.20               |
| Grand Revenue Totals |                          | 46,192.00         | 349,170.36              | 755.91            | 329,832.26              |
| Grand Expense Totals |                          | 249,810.00        | 220,500.11              | 88.27             | 237,705.21              |
| Grand Totals         |                          | 203,618.00        | 128,670.25              | -63.19            | 92,127.05               |
|                      |                          | Loss              | Profit                  |                   | Profit                  |

Number of Accounts: 442

| Object<br>Number     | Object<br>Description       | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|----------------------|-----------------------------|-------------------|-------------------------|------------------|-------------------------|
| 211                  | PROPERTY TAX                | 1,372,018.00      | 1,372,018.00            | 100.00           | 1,376,167.00            |
| 280                  | INTEREST ON INVESTMT        | 1,000.00          | 1,415.26                | 141.53           | 425.68                  |
| 2--                  | LOCAL SOURCES REV           | 1,373,018.00      | 1,373,433.26            | 100.03           | 1,376,592.68            |
| 971                  | REFUND OF PRIOR YR EXPENSES | 137,018.00        | 20,052.85               | 14.64            | 20,126.20               |
| 9--                  | OTHER REVENUE               | 137,018.00        | 20,052.85               | 14.64            | 20,126.20               |
| 673                  | LONG TERM LOANS-NOTE        | 955,000.00        | 0.00                    | 0.00             | 0.00                    |
| 675                  | LONG TERM BONDS             | 280,000.00        | 0.00                    | 0.00             | 75,000.00               |
| 683                  | L-T LOANS INT(NOTES)        | 106,513.00        | 53,256.25               | 50.00            | 66,043.75               |
| 685                  | LONG TERM BONDS INT         | 185,475.00        | 92,737.50               | 50.00            | 97,325.00               |
| 690                  | OTHER DEBT RETIREMEN        | 1,300.00          | 725.00                  | 55.77            | 613.00                  |
| 6--                  | DEBT RETIREMENT             | 1,528,288.00      | 146,718.75              | 9.60             | 238,981.75              |
| 810                  | OPERATING TRNSFR-GEN        | 0.00              | 0.00                    | 0.00             | 52,361.91               |
| 8--                  | OPERATING TSFR. OUT         | 0.00              | 0.00                    | 0.00             | 52,361.91               |
| Grand Revenue Totals |                             | 1,510,036.00      | 1,393,486.11            | 92.28            | 1,396,718.88            |
| Grand Expense Totals |                             | 1,528,288.00      | 146,718.75              | 9.60             | 291,343.66              |
| Grand Totals         |                             | 18,252.00         | 1,246,767.36            | -6,830.85        | 1,105,375.22            |
|                      |                             | Loss              | Profit                  |                  | Profit                  |

Number of Accounts: 12

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

| Object<br>Number     | Object<br>Description | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|----------------------|-----------------------|-------------------|-------------------------|------------------|-------------------------|
| 110                  | GEN INTERFUND TRANSF  | 350,000.00        | 0.00                    | 0.00             | 0.00                    |
| 1--                  | OPERATING TSFR. IN    | 350,000.00        | 0.00                    | 0.00             | 0.00                    |
| 211                  | PROPERTY TAX          | 1,180,604.00      | 1,180,604.00            | 100.00           | 520,200.00              |
| 280                  | INTEREST ON INVESTMT  | 3,400.00          | 9,086.27                | 267.24           | 1,168.42                |
| 2--                  | LOCAL SOURCES REV     | 1,184,004.00      | 1,189,690.27            | 100.48           | 521,368.42              |
| 310                  | PERSONAL SERVICES     | 0.00              | 0.00                    | 0.00             | 15,050.00               |
| 320                  | PROPERTY SERVICES     | 1,050,303.00      | 974,501.99              | 92.78            | 225,065.00              |
| 3--                  | PURCHASED SERVICES    | 1,050,303.00      | 974,501.99              | 92.78            | 240,115.00              |
| 410                  | SUPPLIES & MATERIALS  | 0.00              | 100.00                  | 0.00             | 8,748.00                |
| 4--                  | NON-CAPITAL OBJECTS   | 0.00              | 100.00                  | 0.00             | 8,748.00                |
| 561                  | EQUIPMENT REPLACEMT   | 0.00              | 5,276.95                | 0.00             | 0.00                    |
| 5--                  | CAPITAL OBJECTS       | 0.00              | 5,276.95                | 0.00             | 0.00                    |
| Grand Revenue Totals |                       | 1,534,004.00      | 1,189,690.27            | 77.55            | 521,368.42              |
| Grand Expense Totals |                       | 1,050,303.00      | 979,878.94              | 93.29            | 248,863.00              |
| Grand Totals         |                       | 483,701.00        | 209,811.33              | 43.38            | 272,505.42              |
| Profit               |                       |                   | Profit                  |                  | Profit                  |

Number of Accounts: 22

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

| Object<br>Number     | Object<br>Description    | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|----------------------|--------------------------|-------------------|-------------------------|------------------|-------------------------|
| 251                  | PUPIL - FOOD SERVICE     | 520,695.00        | 168,501.90              | 32.36            | 202,241.25              |
| 252                  | ADULTS FOOD SERVICE      | 9,025.00          | 2,457.75                | 27.23            | 4,051.05                |
| 259                  | OTHER FOOD SERV SALE     | 30,673.00         | 4,521.65                | 14.74            | 11,311.87               |
| 280                  | INTEREST ON INVESTMT     | 500.00            | 1,503.59                | 300.72           | 140.56                  |
| 2--                  | LOCAL SOURCES REV        | 560,893.00        | 176,984.89              | 31.55            | 217,744.73              |
| 617                  | STATE FOOD SERV AID      | 16,294.00         | 0.00                    | 0.00             | 0.00                    |
| 6--                  | STATE SOURCE REVENUE     | 16,294.00         | 0.00                    | 0.00             | 0.00                    |
| 714                  | FED USDA COMMODITIES     | 45,607.00         | 0.00                    | 0.00             | 0.00                    |
| 717                  | FEDERAL FOOD AID         | 354,305.00        | 112,487.15              | 31.75            | 145,208.13              |
| 7--                  | FEDERAL SOURCES REV      | 399,912.00        | 112,487.15              | 28.13            | 145,208.13              |
| 152                  | BUILDINGS & GROUNDS      | 4,261.00          | 1,079.89                | 25.34            | 1,449.84                |
| 1--                  | SALARIES                 | 4,261.00          | 1,079.89                | 25.34            | 1,449.84                |
| 212                  | RETIREMENT EMPLOYER      | 288.00            | 73.44                   | 25.50            | 95.67                   |
| 222                  | EMPLOYER SOCIAL SECURITY | 326.00            | 82.62                   | 25.34            | 103.93                  |
| 251                  | INCOME PROTECT INSURANCE | 23.00             | 5.78                    | 25.13            | 7.77                    |
| 2--                  | FRINGES                  | 637.00            | 161.84                  | 25.41            | 207.37                  |
| 310                  | PERSONAL SERVICES        | 939,673.00        | 415,845.06              | 44.25            | 417,393.64              |
| 387                  | PAYMENT TO STATE         | 45,607.00         | 16,820.73               | 36.88            | 10,317.61               |
| 3--                  | PURCHASED SERVICES       | 985,280.00        | 432,665.79              | 43.91            | 427,711.25              |
| 410                  | SUPPLIES & MATERIALS     | 5,000.00          | 0.00                    | 0.00             | 590.72                  |
| 4--                  | NON-CAPITAL OBJECTS      | 5,000.00          | 0.00                    | 0.00             | 590.72                  |
| 551                  | EQUIP ADD \$300-\$4999   | 10,000.00         | 0.00                    | 0.00             | 2,790.69                |
| 5--                  | CAPITAL OBJECTS          | 10,000.00         | 0.00                    | 0.00             | 2,790.69                |
| Grand Revenue Totals |                          | 977,099.00        | 289,472.04              | 29.63            | 362,952.86              |
| Grand Expense Totals |                          | 1,005,178.00      | 433,907.52              | 43.17            | 432,749.87              |
| Grand Totals         |                          | 28,079.00         | 144,435.48              | 514.39           | 69,797.01               |
| Loss                 |                          |                   | Loss                    |                  | Loss                    |

Number of Accounts: 24

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

| Object<br>Number     | Object<br>Description | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|----------------------|-----------------------|-------------------|-------------------------|------------------|-------------------------|
| 280                  | INTEREST ON INVESTMT  | 6,750.00          | 8,383.62                | 124.20           | 5,631.62                |
| 291                  | GIFTS - DONATIONS     | 0.00              | 43,050.00               | 0.00             | 51,772.00               |
| 2--                  | LOCAL SOURCES REV     | 6,750.00          | 51,433.62               | 761.98           | 57,403.62               |
| 991                  | SCHOLARSHIPS/GIFTS    | 65,000.00         | 30,000.00               | 46.15            | 37,500.00               |
| 9--                  | OTHER OBJECTS         | 65,000.00         | 30,000.00               | 46.15            | 37,500.00               |
| Grand Revenue Totals |                       | 6,750.00          | 51,433.62               | 761.98           | 57,403.62               |
| Grand Expense Totals |                       | 65,000.00         | 30,000.00               | 46.15            | 37,500.00               |
| Grand Totals         |                       | 58,250.00         | 21,433.62               | -36.80           | 19,903.62               |
|                      |                       | Loss              | Profit                  |                  | Profit                  |

Number of Accounts: 3

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

| Object<br>Number     | Object<br>Description    | 2017-18<br>Budget | 2017-18<br>YTD Activity | 2017-18<br>YTD % | 2016-17<br>YTD Activity |
|----------------------|--------------------------|-------------------|-------------------------|------------------|-------------------------|
| 211                  | PROPERTY TAX             | 50,000.00         | 50,000.00               | 100.00           | 50,000.00               |
| 272                  | COMMUNITY SERVICE FEES   | 78,375.00         | 42,053.75               | 53.66            | 42,468.75               |
| 280                  | INTEREST ON INVESTMT     | 700.00            | 1,318.98                | 188.43           | 336.93                  |
| 293                  | RENTALS                  | 2,500.00          | 2,376.00                | 95.04            | 1,769.63                |
| 2--                  | LOCAL SOURCES REV        | 131,575.00        | 95,748.73               | 72.77            | 94,575.31               |
| 121                  | SUPERVISORS              | 58,240.00         | 27,335.87               | 46.94            | 27,831.51               |
| 152                  | BUILDINGS & GROUNDS      | 6,376.00          | 4,126.82                | 64.72            | 0.00                    |
| 173                  | POOL                     | 102,750.00        | 47,289.42               | 46.02            | 39,699.28               |
| 191                  | ADDITIVE                 | 49,553.00         | 21,195.45               | 42.77            | 20,534.78               |
| 192                  | EMPLOYEE STIPENDS        | 2,000.00          | 1,004.50                | 50.23            | 1,025.00                |
| 1--                  | SALARIES                 | 218,919.00        | 100,952.06              | 46.11            | 89,090.57               |
| 212                  | RETIREMENT EMPLOYER      | 9,096.00          | 3,827.88                | 42.08            | 3,680.98                |
| 222                  | EMPLOYER SOCIAL SECURITY | 16,924.00         | 7,673.80                | 45.34            | 6,741.38                |
| 242                  | HEALTH INSURANCE         | 8,282.00          | 3,877.47                | 46.82            | 3,261.48                |
| 243                  | DENTAL                   | 500.00            | 259.22                  | 51.84            | 209.76                  |
| 251                  | INCOME PROTECT INSURANCE | 346.00            | 166.94                  | 48.25            | 146.78                  |
| 2--                  | FRINGES                  | 35,148.00         | 15,805.31               | 44.97            | 14,040.38               |
| 310                  | PERSONAL SERVICES        | 5,800.00          | 2,671.00                | 46.05            | 2,190.00                |
| 320                  | PROPERTY SERVICES        | 944.00            | 860.08                  | 91.11            | 787.66                  |
| 331                  | GAS FOR HEAT             | 3,000.00          | 1,938.76                | 64.63            | 1,746.12                |
| 337                  | WATER                    | 2,000.00          | 807.18                  | 40.36            | 1,042.04                |
| 341                  | PUPIL TRAVEL             | 6,000.00          | 3,265.34                | 54.42            | 3,236.60                |
| 351                  | ADVERTISING              | 250.00            | 111.24                  | 44.50            | 111.24                  |
| 3--                  | PURCHASED SERVICES       | 17,994.00         | 9,653.60                | 53.65            | 9,113.66                |
| 410                  | SUPPLIES & MATERIALS     | 8,430.00          | 1,302.60                | 15.45            | 1,478.29                |
| 415                  | FOOD                     | 125.00            | 59.35                   | 47.48            | 0.00                    |
| 420                  | APPAREL                  | 2,500.00          | 0.00                    | 0.00             | 0.00                    |
| 435                  | PROGRAM COMP SOFTWARE    | 0.00              | 0.00                    | 0.00             | 315.00                  |
| 440                  | NON-CAPITAL EQUIPMEN     | 510.00            | 0.00                    | 0.00             | 0.00                    |
| 480                  | NON INSTRUCT COMPUTE     | 2,000.00          | 787.25                  | 39.36            | 1,340.68                |
| 4--                  | NON-CAPITAL OBJECTS      | 13,565.00         | 2,149.20                | 15.84            | 3,133.97                |
| 551                  | EQUIP ADD \$300-\$4999   | 1,500.00          | 0.00                    | 0.00             | 0.00                    |
| 5--                  | CAPITAL OBJECTS          | 1,500.00          | 0.00                    | 0.00             | 0.00                    |
| 940                  | DUES & FEES              | 2,000.00          | 1,054.27                | 52.71            | 1,276.99                |
| 9--                  | OTHER OBJECTS            | 2,000.00          | 1,054.27                | 52.71            | 1,276.99                |
| Grand Revenue Totals |                          | 131,575.00        | 95,748.73               | 72.77            | 94,575.31               |
| Grand Expense Totals |                          | 289,126.00        | 129,614.44              | 44.83            | 116,655.57              |
| Grand Totals         |                          | 157,551.00        | 33,865.71               | 21.50            | 22,080.26               |
| Loss                 |                          |                   | Loss                    |                  | Loss                    |

**Balance Sheet**  
**12/31/2017**  
**Funds 10 & 27**

**Assets**

|                                   |            |
|-----------------------------------|------------|
| 711000 Cash                       | 440,043    |
| 712000 Investments                | 3,970,515  |
| 713100 Taxes Receivable           | 24,224,543 |
| 713200 Accounts Receivable        | 12,146     |
| 715000 Due From Other Governments | -          |
| 717000 Prepaid Expense            | 427,100    |

|                     |            |
|---------------------|------------|
| <b>Total Assets</b> | 29,074,347 |
|---------------------|------------|

**Liabilities**

|                                                 |           |
|-------------------------------------------------|-----------|
| 811200 Accounts Payable                         | 704,784   |
| 811400 Retainage Payable                        | -         |
| 811100 Temporary Loans Payable                  | -         |
| 811611 FICA Payable                             | 22        |
| 811612 Federal Income Tax Payable               | (11)      |
| 811613 State Income Tax Payable                 | 40,717    |
| 811621 Retirement Payable                       | 232,663   |
| 811628 LTC Payable                              | -         |
| 811629 LTD Payable                              | -         |
| 811630 Dean Health Insurance Payable            | -         |
| 811634 Life Ins. Deductible Payable             | (18,425)  |
| 811600 Flex Payables                            | (2,789)   |
| 911642 Vision Insurance Payable                 | 185       |
| 811610 Other Payroll Payables                   | -         |
| 811700 Temporary Loan Interest Payable          | -         |
| 811800 Accrued Payroll Payable                  | -         |
| 812000 Due to Other Funds                       | 2,602,622 |
| 815100 Self Funded Dental-Employer Summer PR    | -         |
| 815200 HRA Deposits                             | 1,117,424 |
| 815115 Self Funded Dental-Employer              | 202,893   |
| 815125 Self Fund Dental-Employee                | -         |
| 815135 Self Funded Dental-Non-Employee          | 3,114     |
| 816900 Deferred Revenues/Other Deposits Payable | 6,070     |
| 817000 Self Funded Insurance Payments           | (185,981) |
| Incurred but not Reported                       |           |

|                          |           |
|--------------------------|-----------|
| <b>Total Liabilities</b> | 4,703,287 |
|--------------------------|-----------|

**Fund Equity**

|                                         |            |
|-----------------------------------------|------------|
| 936110 Restricted Self-Funded Insurance | 90,569     |
| 935100 Non-Spendable Fund Balance       | -          |
| 900000 Fund Balance-Unassigned          | 24,280,491 |

|                          |            |
|--------------------------|------------|
| <b>Total Fund Equity</b> | 24,371,060 |
|--------------------------|------------|

**Fund Balance Analysis**

|                               |              |
|-------------------------------|--------------|
| <b>Beginning Fund Balance</b> | 10,790,112   |
| Year to Date Revenues         | 28,225,059   |
| Year to Date Expenses         | (14,644,112) |
| <b>Ending Fund Balance</b>    | 24,371,060   |

**2017-18 Fund Balance Analysis**  
**12/31/2017**

|                                   |                    |
|-----------------------------------|--------------------|
| 2017-18 Budgeted Expenses:        | 46,055,176         |
| Less: Fund 27 Operating Transfer: | <u>(4,378,603)</u> |
| Total Budget                      | <u>41,676,573</u>  |

|                      |           |
|----------------------|-----------|
| 20% of Total Budget: | 8,335,315 |
|----------------------|-----------|

|                                          |                   |                   |
|------------------------------------------|-------------------|-------------------|
| Ending 16-17 Operating Fund Balance:     |                   |                   |
| Non-Spendable Fund Balance               | \$ -              |                   |
| Restricted Self-Funded Insurance         | 90,569            |                   |
| Unassigned Fund Balance                  | <u>10,699,543</u> |                   |
|                                          |                   | 10,790,112        |
| 17-18 Anticipated Revenues Less Expenses |                   | <u>-</u>          |
| Ending 17-18 Operating Fund Balance      |                   | <u>10,790,112</u> |

|                              |        |
|------------------------------|--------|
| 17-18 Ending Fund Balance %: | 25.89% |
|------------------------------|--------|

**STOUGHTON AREA SCHOOL DISTRICT**

**2017 TAX LEVY**

**(Due 2018)**

|                   |                 | January         | Date      |         | February       | Date  |         | Lottery       | Date  |         | Final          | Date  |         |                 |
|-------------------|-----------------|-----------------|-----------|---------|----------------|-------|---------|---------------|-------|---------|----------------|-------|---------|-----------------|
| Municipality      | Tax Levy        | Payment (1/15)  | Rec'd     | Check # | Payment (2/20) | Rec'd | Check # | Credit (4/15) | Rec'd | Check # | Payment (8/20) | Rec'd | Check # | Balance Due     |
| Albion            | 126,253.66      | \$56,604.63     | 1/11/2018 | 3042    |                |       |         |               |       |         |                |       |         | \$69,649.03     |
| Christiana        | 174,378.84      | \$79,028.10     | 1/12/2018 | 1325    |                |       |         |               |       |         |                |       |         | \$95,350.74     |
| City of Stoughton | 11,670,669.80   | \$6,393,928.65  |           | WT      |                |       |         |               |       |         |                |       |         | \$5,276,741.15  |
| Cottage Grove     | 399,201.05      | \$211,857.25    | 1/16/2018 | 31896   |                |       |         |               |       |         |                |       |         | \$187,343.80    |
| Deerfield         | 20,779.25       | \$9,031.53      | 1/12/2018 | 2071    |                |       |         |               |       |         |                |       |         | \$11,747.72     |
| Dunkirk           | 2,160,344.70    | \$983,155.77    | 1/16/2018 | 27078   |                |       |         |               |       |         |                |       |         | \$1,177,188.93  |
| Dunn              | 2,619,228.42    | \$1,557,099.65  | 1/12/2018 | 2232    |                |       |         |               |       |         |                |       |         | \$1,062,128.77  |
| Pleasant Springs  | 5,189,931.11    | \$2,756,329.85  | 1/11/2018 | 5562    |                |       |         |               |       |         |                |       |         | \$2,433,601.26  |
| Porter            | 153,438.65      | \$43,257.98     | 1/16/2018 | 4185    |                |       |         |               |       |         |                |       |         | \$110,180.67    |
| Rutland           | 1,694,833.87    | \$896,381.31    | 1/16/2018 | 22831   |                |       |         |               |       |         |                |       |         | \$798,452.56    |
| Union             | 15,483.65       | \$6,975.28      | 1/16/2018 | 12575   |                |       |         |               |       |         |                |       |         | \$8,508.37      |
| Totals            | \$24,224,543.00 | \$12,993,650.00 |           |         | \$0.00         |       |         | \$0.00        |       |         | \$0.00         |       |         | \$11,230,893.00 |