Stoughton Area School District
Finance Committee

Financial Update Report
April 30, 2022

Table of Contents

STOUGHTON AREA SCHOOL DISTRICT

April 30, 2022

This report outlines the Stoughton Area School District's financial position through April 30, 2022.

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. In April, the district received Library Aid (600-State Revenues) and a cellular phone tower lease payment (200-Other Local Revenues).

Operating Expenditures

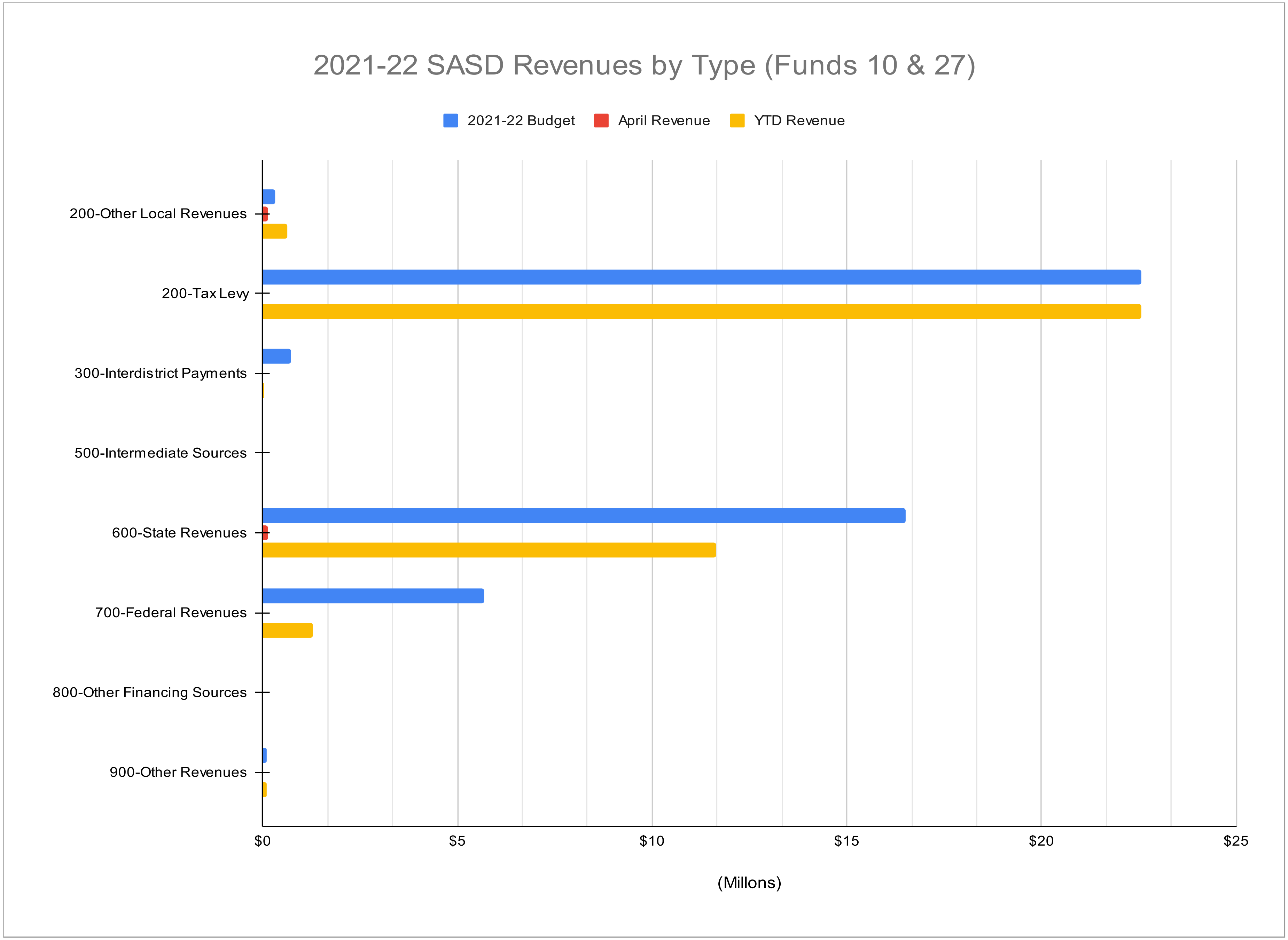
The expenses reflected on this graph include Fund 10, General Fund as well as Fund 27, Special Education Fund. The current year budget by object is indicated by the blue bars. Overall, the percentage of budget expended is 3.1% more as compared to the previous year.

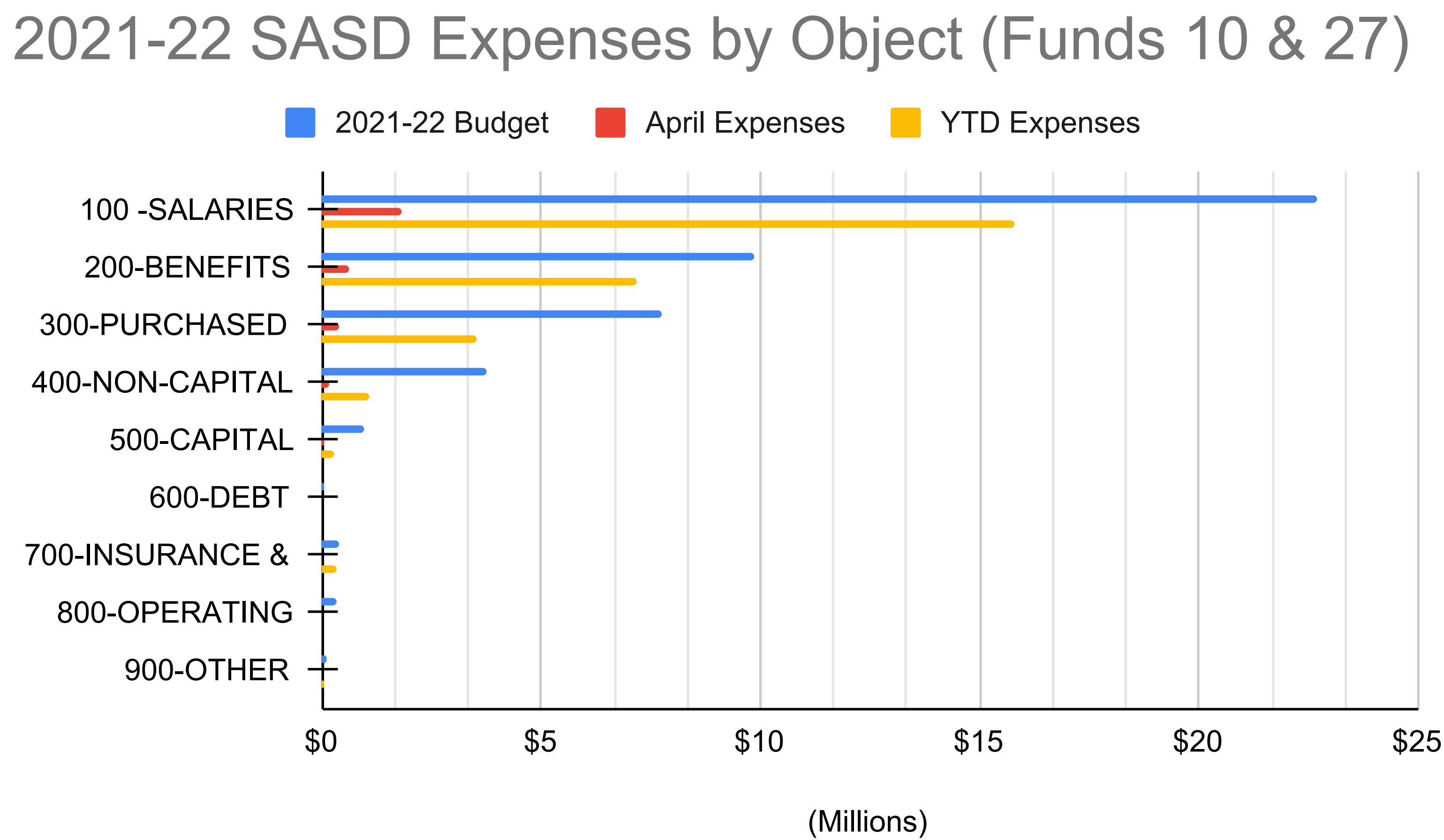
Monthly Operations (Revenues and Expenses)

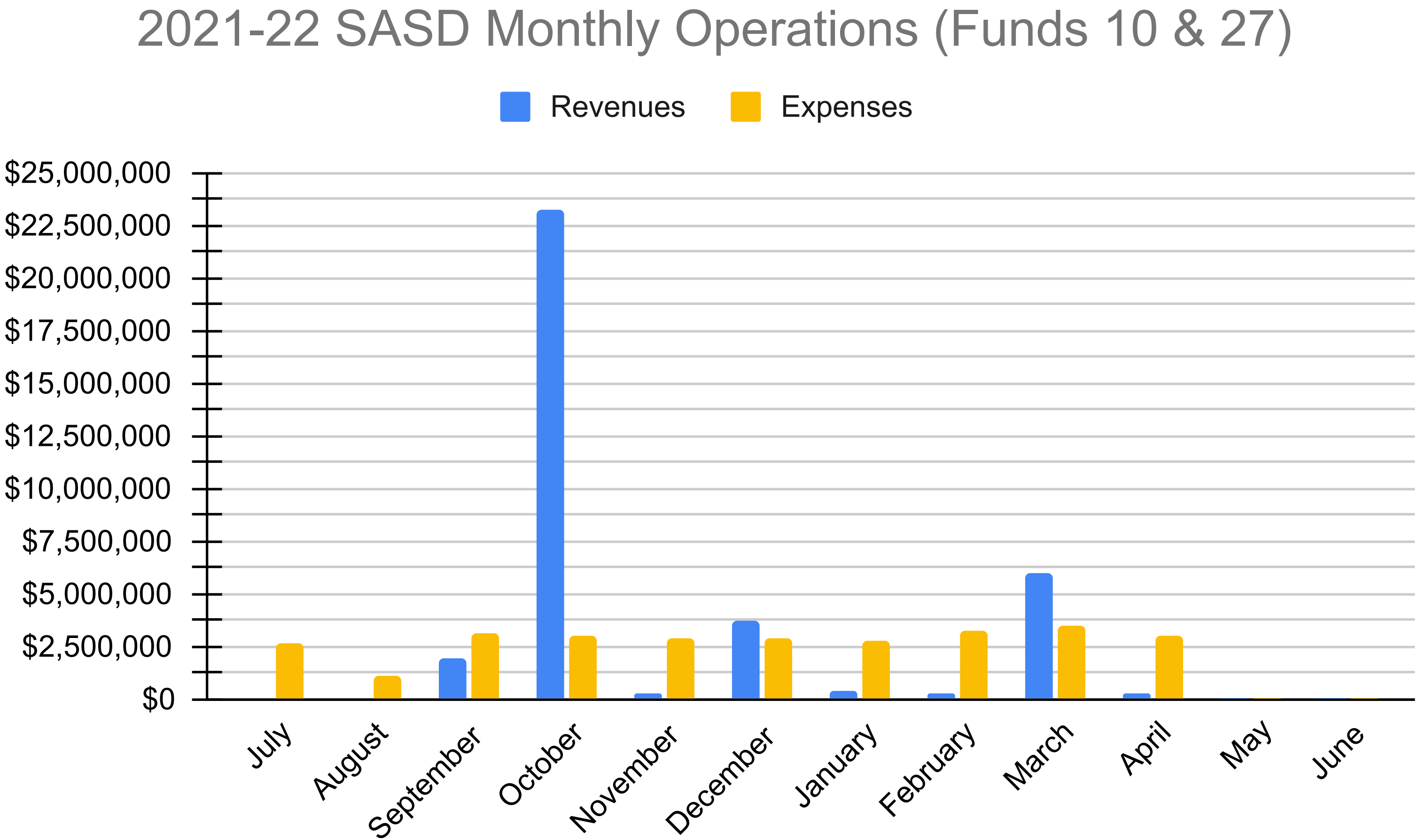
The third graph shows the monthly operating revenues in blue and the monthly operating expenses in orange. This graph illustrates that the district's expenses exceed revenues even though the operating cash on hand is higher than the past two years.

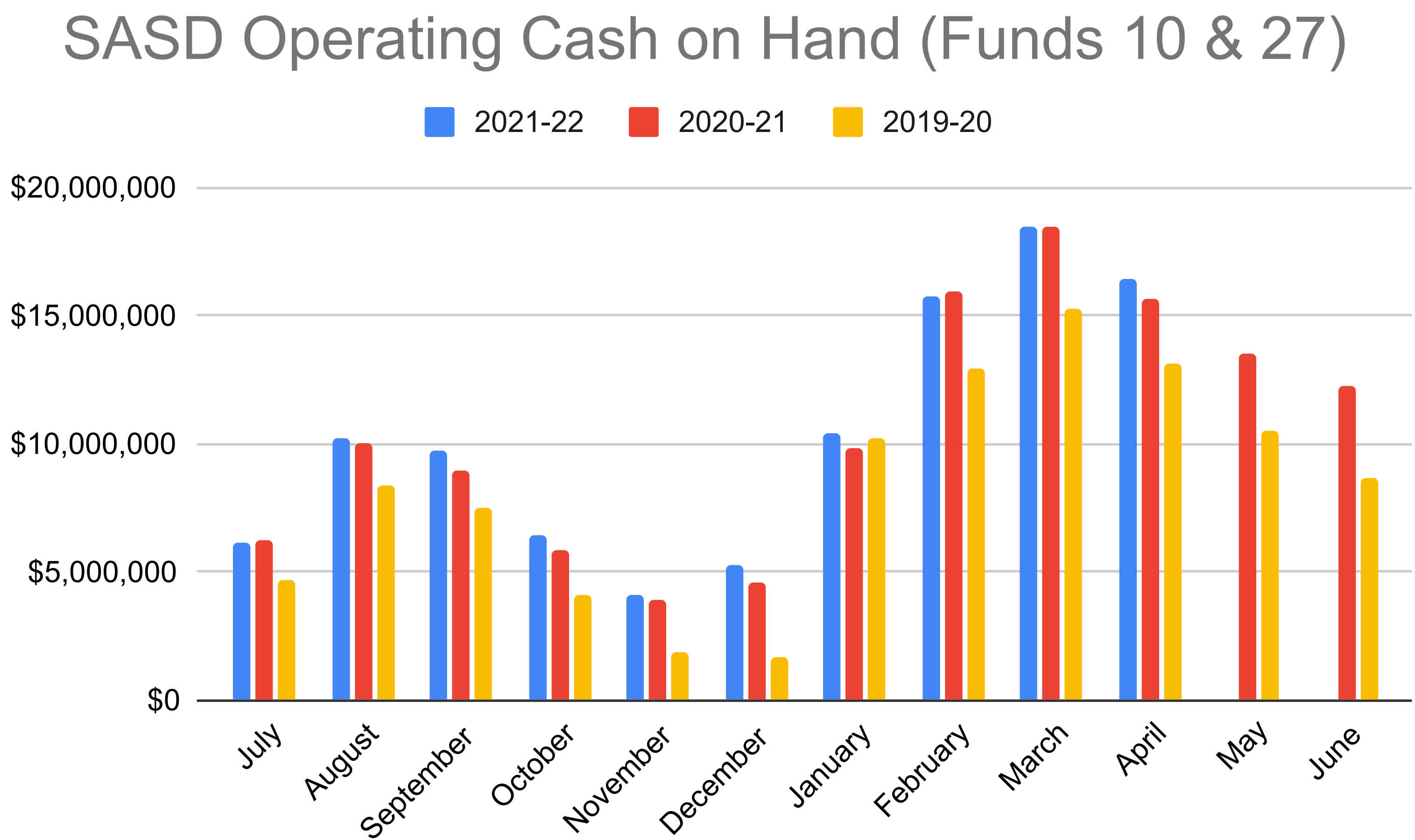
Operating Cash on Hand

This final graph shows the monthly operating cash on hand. As illustrated by the blue bar in April, the district's cash on hand is higher than the past two years. In mid-April, the district received $734,000 lottery credit monies. The payments were posted against each municipality's receivable.


2021-22 SASD Revenues by Type (Funds 10 & 27)
2021-22 Budget
April Revenue
YTD Revenue
200-Other Local Revenues
200-Tax Levy
300-Interdistrict Payments
500-Intermediate Sources
600-State Revenues
700-Federal Revenues
800-Other Financing Sources
900-Other Revenues
$0
$5
$10
$15
$20
$25
(Millons)


2021-22 SASD Expenses by Object (Funds 10 & 27)
2021-22 Budget
April Expenses
YTD Expenses
100 -SALARIES
200-BENEFITS
300-PURCHASED
400-NON-CAPITAL
500-CAPITAL
600-DEBT
700-INSURANCE &
800-OPERATING
900-OTHER
$0
$5
$10
$15
$20
$25
(Millions)


2021-22 SASD Monthly Operations (Funds 10 & 27)
Revenues
Expenses
$25,000,000
$22,500,000
$20,000,000
$17,500,000
$15,000,000
$12,500,000
$10,000,000
$7,500,000
$5,000,000
$2,500,000
$0
July
August
September
October
November
December
January
February
March
April
May
June


SASD Operating Cash on Hand (Funds 10 & 27)
2021-22
2020-21
2019-20
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
July
August
September
October
November
December
January
February
March
April
May
June

2021-22 Revenue Budget by Source
4/30/2022

Source Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Fund Transfer	-	4,520,942	4,520,942	0.00%
211	Tax Levy	22,562,975	-	22,562,975	49.15%
200	Other Local Sources	309,825	-	309,825	0.67%
300	Interdistrict Sources	723,957	-	723,957	1.58%
500	Intermediate Sources	-	-	-	0.00%
621	621 General State Aid	12,365,675	-	12,365,675	26.93%
600	600 Other State Sources	2,551,491	1,592,530	4,144,021	9.03%
700	700 Federal Sources	4,782,423	905,535	5,687,958	12.39%
800	800 Capital Lease	4,000	-	4,000	0.01%
900	900 Other Revenues	111,717	-	111,717	0.24%
	Totals	43,412,063	7,019,007	50,431,070	100.00%
	Fund 27 Transfer			(4,520,942)	
	Net Budget Totals			45,910,128	

2021-22 Expenditure Budget by Object
4/30/2022

Object Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	18,248,294	4,468,108	22,716,402	49.48%
200	Benefits	7,694,535	2,170,964	9,865,499	21.49%
300	Purchased Services	7,453,648	318,839	7,772,487	16.93%
400	Non-Capital Objects	3,677,667	56,096	3,733,763	8.13%
500	Capital Objects	934,871	5,000	939,871	2.05%
600	Debt Retirement	34,099	-	34,099	0.07%
700	Insurances	381,974	-	381,974	0.83%
800	Fund Transfer	4,871,142	-	4,871,142	0.76%
900	Other Objects	115,833	-	115,833	0.25%
	Totals	43,412,063	7,019,007	50,431,070	100.00%
	Fund 27 Transfer			(4,520,942)	
	Net Budget Totals			45,910,128	

Summary	
Total Budgeted Revenue	45,910,128
Total Budgeted Expenditures	45,910,128
Total Budgeted Use of Fund Balance	-

Object Number	Object Description	2021-22 FYTD Revised Bdgt	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
110	GEN INTERFUND TRANSF	4,520,942.00	0.00	0.00	0.00
1--	OPERATING TSFR. IN	4,520,942.00	0.00	0.00	0.00
211	PROPERTY TAX	22,562,975.00	22,562,975.00	100.00	23,425,795.00
212	PROP TAXES CHARGEBAC	344.00	344.00	100.00	892.00
213	MOBILE HOME TAX	35,000.00	31,727.72	90.65	29,843.94
219	OTHER TAXES	0.00	178,225.93	0.00	0.00
262	RESALE	0.00	45,733.29	0.00	36,078.54
271	ADMISSIONS	30,000.00	56,614.75	188.72	0.00
279	OTH SCH ACTIV INCOME	3,000.00	1,732.00	57.73	0.00
280	INTEREST ON INVESTMT	15,000.00	24,386.04	162.57	15,651.62
292	STUDENT FEES	92,019.00	81,310.00	88.36	34,330.00
293	RENTALS	133,362.00	201,642.68	151.20	88,549.09
295	SUMMER SCHOOL REVENU	0.00	905.00	0.00	10.00
297	STUDENT FINES	1,100.00	661.99	60.18	1,069.00
2--	LOCAL SOURCES REV	22,872,800.00	23,186,258.40	101.37	23,632,219.19
315	TRNST OF STATE AID - SCH RG ED	12,500.00	0.00	0.00	0.00
317	TRANSIT OF FED AID FROM WI SCH	16,508.00	9,903.22	59.99	4,519.99
345	GEN TUIT-OPEN ENROLL	660,865.00	0.00	0.00	0.00
348	TRANSPORTATION FEES	25,000.00	35,930.26	143.72	6,512.82
390	OTHER PYMTS FROM WI SCHOOL DIS	9,084.00	0.00	0.00	0.00
3--	INTERDISTRICT PAYMENTS (WI)	723,957.00	45,833.48	6.33	11,032.81
611	SPECIAL EDUCATION AID	1,528,184.00	1,282,985.00	83.95	1,221,893.00
612	TRANSPORTATION AID	17,320.00	17,320.00	100.00	36,370.00
613	LIBRARY AID	121,656.00	121,656.00	100.00	118,406.00
619	OTHER STATE CATEGORICAL AID	0.00	0.00	0.00	8,968.00
621	EQUALIZATION AID	12,365,675.00	8,037,689.00	65.00	7,959,686.00
625	HIGH COST SPEC ED AID	50,000.00	0.00	0.00	0.00
630	STATE SPECIAL PROJEC	23,040.00	0.00	0.00	50,342.98
660	STATE REV THRU LOCAL	47,170.00	31,308.16	66.37	5,595.37
691	COMPUTER AID	186,594.00	0.00	0.00	0.00
695	PER PUPIL AID	2,133,250.00	2,133,250.00	100.00	2,189,642.00
697	AID SPEC ED TRANSITION GRANT	14,346.00	0.00	0.00	0.00
699	OTHER STATE REVENUE	22,461.00	11,793.60	52.51	2,500.00
6--	STATE SOURCE REVENUE	16,509,696.00	11,636,001.76	70.48	11,593,403.35
730	FEDERAL SPECIAL PROJ	4,683,348.00	396,388.63	8.46	849,984.62
751	ESEA - TITLE I	288,079.00	152,394.04	52.90	223,405.05
780	FEDERAL THRU STATE NOT DPI	228,224.00	449,716.44	197.05	4,570.95
799	Other Federal Revenue	488,307.00	295,662.06	60.55	0.00
7--	FEDERAL SOURCES REV	5,687,958.00	1,294,161.17	22.75	1,077,960.62
861	EQUIPMENT AND VEHICLE SALES	4,000.00	4,586.11	114.65	0.00
8--	OTHER FINANCING SOUR	4,000.00	4,586.11	114.65	0.00
964	INSURANCE ADJUSTMENT	50,000.00	0.00	0.00	0.00
971	REFUND OF PRIOR YR EXPENSES	51,717.00	75,415.14	145.82	40,474.28
990	OTHER MISCELLANEOUS REVENUES	10,000.00	10,870.20	108.70	12,249.04

Object Number	Object Description	2021-22 FYTD Revised Bdgt	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
9--	OTHER REVENUE	111,717.00	86,285.34	77.24	52,723.32
	Grand Revenue Totals	50,431,070.00	36,253,126.26	71.89	36,367,339.29

Number of Accounts: 94

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

Object Number	Object Description	2021-22 FYTD Revised Bdgt	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
101	ADMINISTRATOR	1,748,369.00	1,431,855.73	81.90	1,420,236.67
102	SUMMER SCHOOL PRINCIPAL	10,158.00	8,465.00	83.33	8,465.00
114	TEACHERS-CONTRACT	14,109,294.00	9,497,956.31	67.32	9,451,905.72
115	TEACHERS-SUMMER SCHOOL	102,674.00	18,047.14	17.58	19,790.48
116	TEACHER NON-CONTRACT	164,702.00	22,391.16	15.69	36,642.32
117	SUBSTITUTE TEACHERS	436,020.00	284,881.50	65.34	167,575.00
121	SUPERVISORS	782,376.00	650,604.88	83.16	605,839.44
131	ADMINISTRATIVE ASSISTANTS	835,628.00	648,590.81	77.62	641,841.17
132	ADMINISTRATIVE ASSISTANT SUBS	15,000.00	3,441.38	22.94	66.50
133	OTHER ADMIN. ASSISTANTS	20,960.00	3,487.38	16.64	3,114.82
134	EDUCATIONAL ASSISTANTS	1,309,287.00	935,251.48	71.43	826,672.91
135	OTHER EA'S	57,112.00	19,012.99	33.29	9,864.15
137	ADMIN. ASSISTANT OVERTIME	19,500.00	9,626.21	49.37	12,271.23
138	EA OVERTIME	1,000.00	1,107.44	110.74	57.72
139	EA SUBS	72,040.00	31,191.93	43.30	5,298.52
141	BUS DRIVERS	492,317.00	336,716.56	68.38	276,924.22
142	BUS DRIVER SUBS	30,000.00	24,754.11	82.51	22,520.06
152	BUILDINGS & GROUNDS	1,479,460.00	1,145,410.77	77.42	1,125,625.49
153	WEEKEND CUSTODIANS	49,154.00	38,092.46	77.50	24,693.58
154	CUST/MAINT OVERTIME	38,500.00	16,110.41	41.85	17,609.87
155	SUB CUSTODIANS	20,000.00	1,660.35	8.30	546.74
161	OT/PT	182,892.00	123,591.20	67.58	120,271.83
173	POOL	70.00	0.00	0.00	0.00
174	NURSE	119,045.00	79,363.36	66.67	77,019.36
177	SUMMER HELP	7,140.00	1,610.75	22.56	0.00
178	TECHNOLOGY SUPPORT	165,930.00	137,558.83	82.90	134,775.32
191	ADDITIVE	316,311.00	248,891.74	78.69	246,424.46
192	EMPLOYEE STIPENDS	27,069.00	27,160.00	100.34	25,900.00
196	LEADERSHIP	88,155.00	46,326.20	52.55	49,882.67
197	OTHER SALARIES	16,239.00	10,056.25	61.93	4,852.38
1--	SALARIES	22,716,402.00	15,803,214.33	69.63	15,336,687.63
212	RETIREMENT EMPLOYER	1,449,420.00	991,195.58	68.46	998,715.95
219	OTHER RETIREMENT	184,504.00	11,898.15	6.45	15,864.20
222	EMPLOYER SOCIAL SECURITY	1,723,482.00	1,169,175.67	67.90	1,130,466.78
230	LIFE INSURANCE	1,000.00	523.60	52.36	748.00
242	HEALTH INSURANCE	3,991,666.00	2,744,319.70	68.75	2,664,272.21
243	DENTAL	443,261.00	306,061.05	69.05	311,357.98
249	OTHER HEALTH INSUR	1,621,150.00	1,577,930.85	97.33	1,610,966.32
251	INCOME PROTECT INSURANCE	112,462.00	76,892.05	68.37	77,653.61
290	OTHER EMPLOYEE BENEFITS	313,554.00	320,210.87	102.12	176,331.25
291	COLLEGE TUITION REIMBURSEMENT	20,000.00	1,590.00	7.95	10,764.15
296	OTHER TAXABLE EMPLOYEE BENEFIT	5,000.00	0.00	0.00	0.00
2--	FRINGES	9,865,499.00	7,199,797.52	73.00	6,997,140.45
310	PERSONAL SERVICES	1,479,304.00	1,194,502.10	80.76	935,154.22
321	TECHNOLOGY REPAIRS & MAINT	97,907.00	6,829.39	6.98	88,939.96
324	NON-TECHNOLOGY REPAIR/MAINT	602,060.00	411,609.14	68.37	336,428.94
325	VEHICLE/EQUIPMENT RENTAL	5,450.00	3,787.42	69.49	3,227.00
326	SITE RENTAL	10,000.00	10,000.00	100.00	10,000.00
327	CONSTRUCTION SERVICES	1,517,072.00	188,117.92	12.40	259,093.00
329	CLEANING AND ENVIRONMENTAL SRV	20,000.00	12,344.43	61.72	0.00
331	GAS FOR HEAT	185,500.00	193,381.68	104.25	165,041.00
336	ELECTRICITY NOT HEAT	414,830.00	331,105.38	79.82	282,698.98
337	WATER	58,860.00	48,152.51	81.81	39,396.09

Object Number	Object Description	2021-22 FYTD Revised Bdgt	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
339	OTHER UTILITIES	42,100.00	35,021.57	83.19	33,100.10
341	PUPIL TRAVEL	129,325.00	74,245.00	57.38	26,427.75
342	EMPLOYEE TRAVEL	69,102.00	30,357.06	43.08	18,049.68
343	CONTRACT SERV TRAVEL	500.00	0.00	0.00	0.00
348	FUEL	100,769.00	70,427.65	69.89	28,434.96
351	ADVERTISING	16,241.00	16,868.44	103.86	8,742.84
352	PHOTOGRAPHY	200.00	0.00	0.00	0.00
353	POSTAGE	25,716.00	5,110.04	19.87	402.66
354	PRINTING & BINDING	19,168.00	14,865.01	76.24	5,831.65
355	TELEPHONE	74,387.00	48,141.85	68.11	59,443.96
358	INTERNET ACCCESS	15,777.00	17,310.73	109.72	94,461.94
359	OTHER COMMUNICATIONS	100.00	74.10	74.10	74.55
362	SOFTWARE SERVICES	736,011.00	641,802.58	82.82	565,131.17
371	INST. PYMTS TO PRIVATE VENDORS	166,000.00	60,290.34	37.71	45,409.38
373	INST. PYMTS TO PRIVATE SCHOOLS	7,600.00	1,358.75	17.88	88,187.25
382	INTER-DIST PYMT-WI	1,800,569.00	50,094.00	2.78	106,105.00
386	PAYMENT TO CESA	16,639.00	13,888.90	86.16	14,693.60
387	PAYMENT TO STATE	161,300.00	23,694.14	14.69	6,622.00
3--	PURCHASED SERVICES	7,772,487.00	3,503,380.13	44.90	3,221,097.68
410	SUPPLIES & MATERIALS	3,017,858.00	506,669.44	16.83	512,766.22
415	FOOD	59,831.00	35,300.11	58.40	11,569.55
416	MEDICAL SUPPLIES	0.00	0.00	0.00	34,029.16
417	PAPER	40,000.00	30,170.00	75.43	9,933.00
420	APPAREL	25,400.00	28,006.71	110.26	21,165.89
431	AUDIO-VISUAL MEDIA	2,930.00	907.13	29.03	6,944.35
432	LIBRARY BOOKS	56,940.00	30,098.91	52.86	32,562.96
433	NEWSPAPERS	222.00	171.48	77.24	559.75
434	PERIODICALS	2,916.00	2,247.67	77.08	5,798.98
435	PROGRAM COMP SOFTWAR	50.00	0.00	0.00	0.00
439	OTHER MEDIA SUPPLIES	5,700.00	235.78	4.14	18.00
440	NON-CAPITAL EQUIPMEN	319,832.00	206,722.92	64.67	110,371.33
450	RESALE	0.00	7,508.99	0.00	9,348.40
470	TEXTBOOKS	74,497.00	144,272.80	195.60	106,738.81
480	SUPPLIES - TECHNOLOGY RELATED	405.00	0.00	0.00	0.00
481	TECHNOLOGY SUPLIES	66,391.00	67,452.55	101.60	62,335.76
482	TECHNOLOGY NON-CAPITAL EQUIP	41,231.00	32,469.57	77.47	70,984.95
483	TECHNOLOGY NON-CAP SOFTWARE	3,394.00	0.00	0.00	1,735.48
490	OTHER NONCAPITAL ITEMS	16,166.00	6,444.29	45.49	1,107.23
4--	NON-CAPITAL OBJECTS	3,733,763.00	1,098,678.35	29.49	997,969.82
522	SITE COMPONENT REPL	34,383.00	34,383.00	100.00	0.00
551	EQUIP ADD $300-$4999	109,732.00	70,019.79	62.20	75,907.49
553	EQUIP ADDITION 5000+	147,079.00	75,769.00	51.52	20,144.66
561	EQUIPMENT REPLACEMT	12,000.00	6,142.26	51.19	16,031.75
562	VEHICLE REPLACEMENT	193,800.00	0.00	0.00	196,300.00
581	HARDWARE CAPITAL ACQUISITION	442,877.00	115,695.83	26.12	169,385.00
5--	CAPITAL OBJECTS	939,871.00	302,009.88	32.04	477,768.90
678	CAPITAL LEASES	28,553.00	103.08	0.36	53,657.58
688	CAPITAL LEASE INTERE	5,546.00	1.92	0.03	3,156.36
6--	DEBT RETIREMENT	34,099.00	105.00	0.31	56,813.94

Object Number	Object Description	2021-22 FYTD Revised Bdgt	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
711	DISTR.LIABILITY INS	66,110.00	66,110.00	100.00	60,198.00
712	DISTR.PROPERTY INS.	90,318.00	90,318.00	100.00	92,748.00
713	WORKERS COMPENSATION	183,306.00	165,290.00	90.17	174,449.00
720	JUDGEMENTS & SETTLEM	1,240.00	0.00	0.00	1,240.00
730	UNEMPLOYMENT COMP	40,000.00	0.00	0.00	24,232.55
790	OTHER INSURANCE/JUDGMENTS	1,000.00	0.00	0.00	0.00
7--	INSURANCE & JUDGMENT	381,974.00	321,718.00	84.23	352,867.55
827	TRANSFER TO SPEC ED	4,520,942.00	0.00	0.00	0.00
846	OP TRANSFER-LONG TERM CAP IMPR	350,000.00	0.00	0.00	350,000.00
850	TRANSFER TO FOOD SERVICE	200.00	115.70	57.85	0.00
8--	OPERATING TSFR. OUT	4,871,142.00	115.70	0.00	350,000.00
940	DUES & FEES	115,833.00	70,238.23	60.59	48,353.82
972	NON-AIDABLE REFUND	0.00	2,712.89	0.00	1,049.56
9--	OTHER OBJECTS	115,833.00	72,951.12	62.93	49,403.38
	Grand Expense Totals	50,431,070.00	28,301,970.03	56.12	27,839,749.35

Number of Accounts: 3203

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

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 FYTD %	2020-21 YTD Activity
279	OTH SCH ACTIV INCOME	0.00	255,201.27	0.00	30,395.66
280	INTEREST ON INVESTMT	11,000.00	9,469.00	86.08	13,205.58
291	GIFTS - DONATIONS	1,892,708.45	1,823,727.85	96.36	160,359.70
2--	LOCAL SOURCES REV	1,903,708.45	2,088,398.12	109.70	203,960.94
969	OTHER ADJUSTMENTS	0.00	6.31	0.00	0.00
971	REFUND OF PRIOR YR EXPENSES	0.00	4,749.12	0.00	0.00
9--	OTHER REVENUE	0.00	4,755.43	0.00	0.00
116	TEACHER NON-CONTRACT	12,051.00	1,361.15	11.29	0.00
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.00	0.00
141	BUS DRIVERS	1,094.00	1,762.61	161.12	0.00
173	POOL	0.00	0.00	0.00	0.00
191	ADDITIVE	1,210.00	0.00	0.00	0.00
192	EMPLOYEE STIPENDS	0.00	1,259.72	0.00	0.00
197	OTHER SALARIES	825.00	181.70	22.02	375.00
1--	SALARIES	16,680.00	4,565.18	27.37	375.00
212	RETIREMENT EMPLOYER	1,413.00	124.06	8.78	0.00
222	EMPLOYER SOCIAL SECURITY	1,271.00	211.53	16.64	28.69
2--	FRINGES	2,684.00	335.59	12.50	28.69
310	PERSONAL SERVICES	223,429.00	170,155.25	76.16	29,101.27
324	NON-TECHNOLOGY REPAIR/MAINT	1,930,702.45	2.00	0.00	260.70
327	CONSTRUCTION SERVICES	0.00	0.00	0.00	21,630.00
341	PUPIL TRAVEL	1,875.00	117.25	6.25	136.35
342	EMPLOYEE TRAVEL	0.00	149.00	0.00	0.00
345	STUDENT LODGING/MEALS	3,088.00	19,828.24	642.11	0.00
348	FUEL	550.00	2,803.28	509.69	0.00
351	ADVERTISING	0.00	0.00	0.00	348.68
353	POSTAGE	0.00	37.84	0.00	19.80
354	PRINTING & BINDING	974.00	3,426.50	351.80	866.25
362	SOFTWARE SERVICES	21.00	805.17	3,834.14	6,766.69
370	PYMT TO NON-GOV'T AGENCY/INDIV	0.00	0.00	0.00	16,500.00
387	PAYMENT TO STATE	0.00	0.00	0.00	59,923.77
3--	PURCHASED SERVICES	2,160,639.45	197,324.53	9.13	135,553.51
410	SUPPLIES & MATERIALS	89,492.00	32,175.90	35.95	18,543.84
415	FOOD	1,914.00	3,266.38	170.66	199.24
420	APPAREL	27,160.00	40,864.92	150.46	16,525.01
432	LIBRARY BOOKS	1,919.00	3,693.56	192.47	5,100.67
440	NON-CAPITAL EQUIPMEN	6,690.00	5,470.88	81.78	226.47
450	RESALE	0.00	75,517.23	0.00	14,211.07
470	TEXTBOOKS	2,250.00	4,863.58	216.16	0.00
481	TECHNOLOGY SUPLIES	470.00	128.14	27.26	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	3,000.00	4,377.08	145.90	0.00
4--	NON-CAPITAL OBJECTS	132,895.00	170,357.67	128.19	54,806.30
551	EQUIP ADD $300-$4999	44,124.00	20,778.81	47.09	4,179.76
553	EQUIP ADDITION 5000+	13,844.00	0.00	0.00	14,294.53
581	HARDWARE CAPITAL ACQUISITION	8,516.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	66,484.00	20,778.81	31.25	18,474.29
940	DUES & FEES	397.00	24,902.80	6,272.75	1,835.75
9--	OTHER OBJECTS	397.00	24,902.80	6,272.75	1,835.75

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 FYTD %	2020-21 YTD Activity
	Grand Revenue Totals	1,903,708.45	2,093,153.55	109.95	203,960.94
	Grand Expense Totals	2,379,779.45	418,264.58	17.58	211,073.54
	Grand Totals	476,071.00	1,674,888.97	-351.81	7,112.60
		Loss	Profit		Loss

Number of Accounts: 444

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

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
211	PROPERTY TAX	1,417,784.00	1,417,784.00	100.00	1,391,703.00
280	INTEREST ON INVESTMT	1,000.00	1,626.84	162.68	1,127.98
2--	LOCAL SOURCES REV	1,418,784.00	1,419,410.84	100.04	1,392,830.98
971	REFUND OF PRIOR YR EXPENSES	138,338.00	138,338.10	100.00	69,169.05
9--	OTHER REVENUE	138,338.00	138,338.10	100.00	69,169.05
675	LONG TERM BONDS	1,400,000.00	1,400,000.00	100.00	1,385,000.00
685	LONG TERM BONDS INT	161,425.00	161,425.00	100.00	168,175.00
690	OTHER DEBT RETIREMEN	0.00	725.00	0.00	725.00
6--	DEBT RETIREMENT	1,561,425.00	1,562,150.00	100.05	1,553,900.00
	Grand Revenue Totals	1,557,122.00	1,557,748.94	100.04	1,462,000.03
	Grand Expense Totals	1,561,425.00	1,562,150.00	100.05	1,553,900.00
	Grand Totals	4,303.00	4,401.06	102.28	91,899.97
		Loss	Loss		Loss

Number of Accounts: 6

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

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
110	GEN INTERFUND TRANSF	350,000.00	0.00	0.00	350,000.00
1--	OPERATING TSFR. IN	350,000.00	0.00	0.00	350,000.00
211	PROPERTY TAX	565,841.00	565,841.00	100.00	565,841.00
280	INTEREST ON INVESTMT	5,500.00	11,701.52	212.75	7,094.74
2--	LOCAL SOURCES REV	571,341.00	577,542.52	101.09	572,935.74
990	OTHER MISCELLANEOUS REVENUES	0.00	0.00	0.00	95.00
9--	OTHER REVENUE	0.00	0.00	0.00	95.00
324	NON-TECHNOLOGY REPAIR/MAINT	0.00	0.00	0.00	166,011.31
327	CONSTRUCTION SERVICES	1,685,309.00	1,636,039.75	97.08	867,347.75
3--	PURCHASED SERVICES	1,685,309.00	1,636,039.75	97.08	1,033,359.06
410	SUPPLIES & MATERIALS	100,000.00	325.22	0.33	51,188.22
4--	NON-CAPITAL OBJECTS	100,000.00	325.22	0.33	51,188.22
	Grand Revenue Totals	921,341.00	577,542.52	62.68	923,030.74
	Grand Expense Totals	1,785,309.00	1,636,364.97	91.66	1,084,547.28
	Grand Totals	863,968.00	1,058,822.45	122.55	161,516.54
		Loss	Loss		Loss

Number of Accounts: 19

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

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
110	GEN INTERFUND TRANSF	200.00	115.70	57.85	0.00
1--	OPERATING TSFR. IN	200.00	115.70	57.85	0.00
251	PUPIL - FOOD SERVICE	166,909.00	119,621.05	71.67	0.00
252	ADULTS FOOD SERVICE	13,760.00	4,948.70	35.96	488.00
259	OTHER FOOD SERV SALE	12,040.00	14,670.30	121.85	6,147.85
280	INTEREST ON INVESTMT	1,000.00	1,253.42	125.34	869.73
2--	LOCAL SOURCES REV	193,709.00	140,493.47	72.53	7,505.58
617	STATE FOOD SERV AID	5,366.00	0.00	0.00	0.00
6--	STATE SOURCE REVENUE	5,366.00	0.00	0.00	0.00
714	FED USDA COMMODITIES	36,451.00	0.00	0.00	0.00
717	FEDERAL FOOD AID	756,671.00	1,032,109.88	136.40	724,760.32
7--	FEDERAL SOURCES REV	793,122.00	1,032,109.88	130.13	724,760.32
310	PERSONAL SERVICES	936,992.00	864,771.80	92.29	541,731.14
324	NON-TECHNOLOGY REPAIR/MAINT	15,000.00	4,056.78	27.05	10,323.40
362	SOFTWARE SERVICES	10,000.00	9,153.25	91.53	9,491.50
387	PAYMENT TO STATE	50,933.00	14,337.37	28.15	16,497.45
3--	PURCHASED SERVICES	1,012,925.00	892,319.20	88.09	578,043.49
410	SUPPLIES & MATERIALS	5,000.00	2,080.97	41.62	259.98
440	NON-CAPITAL EQUIPMEN	0.00	11,541.56	0.00	1,706.17
4--	NON-CAPITAL OBJECTS	5,000.00	13,622.53	272.45	1,966.15
551	EQUIP ADD $300-$4999	20,000.00	0.00	0.00	32,699.35
553	EQUIP ADDITION 5000+	0.00	5,953.82	0.00	0.00
5--	CAPITAL OBJECTS	20,000.00	5,953.82	29.77	32,699.35
	Grand Revenue Totals	992,397.00	1,172,719.05	118.17	732,265.90
	Grand Expense Totals	1,037,925.00	911,895.55	87.86	612,708.99
	Grand Totals	45,528.00	260,823.50	-572.89	119,556.91
		Loss	Profit		Profit

Number of Accounts: 18

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

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity
211	PROPERTY TAX	202,837.00	202,837.00	100.00	206,667.00
272	COMMUNITY SERVICE FEES	79,925.00	34,243.90	42.85	5,912.00
280	INTEREST ON INVESTMT	250.00	340.57	136.23	175.31
291	GIFTS - DONATIONS	900.00	900.00	100.00	0.00
293	RENTALS	3,000.00	0.00	0.00	2,812.10
2--	LOCAL SOURCES REV	286,912.00	238,321.47	83.06	215,566.41
121	SUPERVISORS	64,459.00	49,512.47	76.81	47,168.01
141	BUS DRIVERS	1,900.00	1,332.01	70.11	0.00
152	BUILDINGS & GROUNDS	2,321.00	0.00	0.00	0.00
173	POOL	101,631.00	50,470.75	49.66	13,843.85
191	ADDITIVE	45,008.00	37,495.10	83.31	38,052.35
192	EMPLOYEE STIPENDS	3,000.00	1,664.00	55.47	0.00
1--	SALARIES	218,319.00	140,474.33	64.34	99,064.21
212	RETIREMENT EMPLOYER	13,778.00	5,860.19	42.53	5,523.46
222	EMPLOYER SOCIAL SECURITY	15,934.00	10,552.09	66.22	7,490.38
242	HEALTH INSURANCE	5,531.00	4,356.00	78.76	4,168.40
243	DENTAL	455.00	358.20	78.73	358.20
249	OTHER HEALTH INSUR	2,503.00	2,502.50	99.98	2,824.25
251	INCOME PROTECT INSURANCE	357.00	264.91	74.20	252.40
2--	FRINGES	38,558.00	23,893.89	61.97	20,617.09
310	PERSONAL SERVICES	4,500.00	2,320.00	51.56	477.00
324	NON-TECHNOLOGY REPAIR/MAINT	1,511.00	1,515.98	100.33	0.00
331	GAS FOR HEAT	1,500.00	1,196.74	79.78	0.00
337	WATER	1,200.00	516.57	43.05	0.00
348	FUEL	1,900.00	1,787.08	94.06	0.00
362	SOFTWARE SERVICES	1,950.00	2,187.94	112.20	1,180.14
3--	PURCHASED SERVICES	12,561.00	9,524.31	75.82	1,657.14
410	SUPPLIES & MATERIALS	5,225.00	3,814.45	73.00	1,000.28
415	FOOD	200.00	184.19	92.10	0.00
420	APPAREL	6,400.00	4,416.02	69.00	1,804.44
440	NON-CAPITAL EQUIPMEN	1,000.00	0.00	0.00	0.00
483	TECHNOLOGY NON-CAP SOFTWARE	400.00	0.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	13,225.00	8,414.66	63.63	2,804.72
551	EQUIP ADD $300-$4999	3,000.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	3,000.00	0.00	0.00	0.00
940	DUES & FEES	1,249.00	1,100.00	88.07	659.00
9--	OTHER OBJECTS	1,249.00	1,100.00	88.07	659.00
	Grand Revenue Totals	286,912.00	238,321.47	83.06	215,566.41
	Grand Expense Totals	286,912.00	183,407.19	63.92	124,802.16
	Grand Totals	0.00	54,914.28	0.00	90,764.25
			Profit		Profit

Object Number	Object Description	2021-22 Budget	2021-22 YTD Activity	2021-22 YTD %	2020-21 YTD Activity

Number of Accounts: 71

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

Balance Sheet
4/30/2022
Funds 10 & 27

Assets		
711000	Cash	18,283,787
712000	Investments	10,080
713100	Taxes Receivable	5,993,867
713200	Accounts Receivable	7,538
715000	Due From Other Governments	5,649
717000	Prepaid Expense	312,620
Total Assets		24,613,540
Liabilities		
811200	Accounts Payable	769,109
811400	Retainage Payable	47,899
811100	Temporary Loans Payable	-
811611	FICA Payable	(4)
811612	Federal Income Tax Payable	-
811613	State Income Tax Payable	34,037
811621	Retirement Payable	226,725
811628	LTC Payable	-
811629	Short-Term and Long-Term Disability Payable	(3,247)
811630	Dean Health Insurance Payable	-
811634	Life Ins. Deductible Payable	(21,990)
811600	Flex Payables	565
811642	Vision Insurance Payable	(768)
811670	Garnishment and Tax Sheltered Annuity Payables	-
811700	Temporary Loan Interest Payable	-
811800	Accrued Payroll Payable	-
812000	Due to Other Funds	-
815100	Self Funded Dental-Employer Summer PR	-
815200	HRA Deposits	1,828,357
815115	Self Funded Dental-Employer	352,716
815125	Self Fund Dental-Employee	-
815135	Self Funded Dental-Non-Employee	6,880
815900	Deferred Revenues/Other Deposits Payable	4,708
817000	Self Funded Insurance Payments Incurred but not Reported	(332,334)
Total Liabilities		2,912,653
Fund Equity		
936110	Restricted Self-Funded Insurance	29,886
935100	Non-Spendable Fund Balance	-
900000	Fund Balance-Unassigned	21,671,001
Total Fund Equity		21,700,887
Fund Balance Analysis		
Beginning Fund Balance		13,749,731
Year to Date Revenues		36,253,126
Year to Date Expenses		(28,301,970)
Ending Fund Balance		21,700,887

2021-22 Fund Balance Analysis

4/30/2022

2021-22 Budgeted Expenses:		50,431,070
Less: Fund 27 Operating Transfer:		(4,520,942)
Total Budget		45,910,128
20% of Total Budget:		9,182,026
Ending 20-21 Operating Fund Balance:		
Non-Spendable Fund Balance	$ 1,528,899	
Restricted Self-Funded Insurance	29,886	
Unassigned Fund Balance	12,190,946	
		13,749,731
21-22 Anticipated Revenues less Expenses		-
Ending 21-22 Operating Fund Balance		13,749,731
21-22 Ending Fund Balance %:		29.95%

STOUGHTON AREA SCHOOL DISTRICT

2020 TAX LEVY
(Due 2021)

Municipality	Tax Levy	January Payment (1/15)	Date Rec'd	Check #	February Payment (2/20)	Date Rec'd	Check #	Lottery Credit (4/15)	Date Rec'd	Check #	Final Payment (8/20)	Date Rec'd	Check #	Balance Due
Albion	135,325.55	$54,130.85	1/13/2022	3237	$39,966.64	2/17/2022	3248	$4,595.59	4/15/2022	WT				$36,632.47
Christiana	177,428.67	$71,784.46	1/13/2022	3599	$51,026.08	2/18/2022	3609	$6,915.64	4/15/2022	WT				$47,702.49
City of Stoughton	11,882,735.56	$4,572,668.95	1/13/2022	WT	$4,254,713.13	2/16/2022	WT	$332,735.93	4/15/2022	WT				$2,722,617.55
Cottage Grove	421,915.80	$229,441.43	1/14/2022	35162	$75,228.81	2/14/2022	35234	$16,214.67	4/15/2022	WT				$101,030.89
Deerfield	18,702.38	$9,009.34	1/18/2022	2244	$4,481.38	2/23/22	2254	$626.59	4/15/2022	WT				$4,585.07
Dunkirk	2,188,756.31	$785,534.93	1/13/2022	28797	$744,804.49	2/15/2022	28860	$84,924.69	4/15/2022	WT				$573,492.20
Dunn	2,659,569.87	$1,364,512.15	1/14/2022	4742	$517,244.29	2/14/2022	4831	$75,698.83	4/15/2022	WT				$702,114.60
Pleasant Springs	5,288,695.93	$2,093,097.22	1/12/2022	5801	$1,765,191.07	2/14/2022	5808	$143,817.95	4/15/2022	WT				$1,286,589.69
Porter	163,516.86	$47,011.76	1/11/2022	5067	$68,172.67	2/23/2022	5089	$5,422.00	4/14/2022	660383				$42,910.43
Rutland	1,795,059.94	$778,929.99	1/18/2022	24908	$481,822.85	2/17/2022	24925	$62,409.15	4/15/2022	WT				$471,897.95
Union	18,074.13	$5,911.54	1/14/2022	14088	$7,189.31	2/14/2022	14131	$679.20	4/14/2022	660383				$4,294.08
Totals	$24,749,781.00	$10,012,032.62			$8,009,840.72			$734,040.24			$0.00			$5,993,867.42