Stoughton Area School District
Finance Committee

Financial Update Report
April 2018

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Fund 10 (General) & Fund 27 (Special Education)
Revenue & Expense Update
April 2018

Revenues

- The district received lottery tax credits during the month of April in the amount of $420,362. The breakdown of our 17-18 tax levies has been attached for your review (page 16).

- The district received Library Aid in the amount of $117,298 during the month of April.

Expenses

- The district completed the purchase of two buses financed through a lease agreement during the month of April in the amount of $168,746. The expense is posted to object 553 and the offsetting revenue is posted to source 878.

- Object 553 also includes purchases of a maintenance vehicle and plow and stop arm security cameras for the district buses.

- Object 551 includes purchases of seating and furnishings for Sandhill 4th grade, River Bluff, and the High School outdoor patio area as well as a ceramic wheel for art classes at the High School, High School science lab equipment and whiteboards, athletic backstops, touchpads for the pool timing system, document cameras for the elementary level grades, and a proofer/warmer for the food service program.

2017-18 Revenue Budget by Source
4/30/2018

Source Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Fund Transfer	-	4,378,603	4,378,603	0.00%
211	Tax Levy	21,621,921	-	21,621,921	51.83%
200	Other Local Sources	348,300	-	348,300	0.83%
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	33.93%
600	600 Other State Sources	1,769,685	1,308,106	3,077,791	7.38%
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	0.34%
	Totals	39,478,288	6,614,077	46,092,365	100.00%
	Fund 27 Transfer			(4,378,603)	
	Net Budget Totals			41,713,762	

2017-18 Expenditure Budget by Object
4/30/2018

Object Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	17,820,799	4,118,874	21,939,673	52.60%
200	Benefits	7,304,249	2,033,109	9,337,358	22.38%
300	Purchased Services	6,067,136	374,615	6,441,751	15.44%
400	Non-Capital Objects	1,353,536	87,479	1,441,015	3.45%
500	Capital Objects	1,690,309	-	1,690,309	4.05%
600	Debt Retirement	79,374	-	79,374	0.19%
700	Insurances	322,032	-	322,032	0.77%
800	Fund Transfer	4,728,603	-	4,728,603	0.84%
900	Other Objects	112,250	-	112,250	0.27%
	Totals	39,478,288	6,614,077	46,092,365	100.00%
	Fund 27 Transfer			(4,378,603)	
	Net Budget Totals			41,713,762	

Summary	
Total Budgeted Revenue	41,713,762
Total Budgeted Expenditures	41,713,762
Total Budgeted Use of Fund Balance	-

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 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	31,327.93	89.51	32,196.78
262	RESALE	0.00	75,603.97	0.00	82,250.83
271	ADMISSIONS	53,000.00	46,097.64	86.98	57,658.16
279	OTH SCH ACTIV INCOME	3,000.00	3,012.00	100.40	4,614.00
280	INTEREST ON INVESTMT	15,000.00	55,129.41	367.53	10,321.14
292	STUDENT FEES	125,300.00	124,208.00	99.13	141,625.25
293	RENTALS	111,500.00	112,737.30	101.11	109,060.33
295	SUMMER SCHOOL REVENU	5,000.00	1,064.16	21.28	254.80
297	STUDENT FINES	500.00	753.47	150.69	354.66
2--	LOCAL SOURCES REV	21,970,221.00	22,071,854.88	100.46	21,194,173.95
345	GEN TUIT-OPEN ENROLL	587,830.00	0.00	0.00	0.00
348	TRANSPORTATION FEES	25,000.00	32,578.50	130.31	12,151.25
390	OTHER PYMTS FROM WI SCHOOL DIS	4,800.00	0.00	0.00	0.00
3--	INTERDISTRICT PAYMENTS (WI)	617,630.00	32,578.50	5.27	12,151.25
611	SPECIAL EDUCATION AID	1,308,106.00	960,446.00	73.42	961,271.00
612	TRANSPORTATION AID	37,258.00	37,705.00	101.20	38,675.00
613	LIBRARY AID	117,298.00	117,298.00	100.00	106,812.00
621	EQUALIZATION AID	14,152,268.00	9,042,387.00	63.89	9,340,219.00
630	STATE SPECIAL PROJEC	21,440.00	21,440.00	100.00	2,588.25
660	STATE REV THRU LOCAL	5,000.00	5,428.44	108.57	4,910.57
691	COMPUTER AID	79,797.00	0.00	0.00	0.00
695	PER PUPIL AID	1,429,650.00	1,429,650.00	100.00	803,500.00
699	OTHER STATE REVENUE	79,242.00	79,241.60	100.00	35,837.90
6--	STATE SOURCE REVENUE	17,230,059.00	11,693,596.04	67.87	11,293,813.72
713	VOCATIONAL EDUCATION	16,757.00	2,756.34	16.45	0.00
730	FEDERAL SPECIAL PROJ	983,204.00	523,284.59	53.22	377,117.95
751	ESEA - TITLE I	369,992.00	196,612.60	53.14	127,921.93
780	FEDERAL THRU STATE NOT DPI	195,000.00	22,477.59	11.53	30,529.44
7--	FEDERAL SOURCES REV	1,564,953.00	745,131.12	47.61	535,569.32
861	EQUIPMENT AND VEHICLE SALES	2,000.00	85.00	4.25	3,803.29
878	CAPITAL LEASES	185,000.00	168,746.00	91.21	0.00
8--	OTHER FINANCING SOUR	187,000.00	168,831.00	90.28	3,803.29
964	INSURANCE ADJUSTMENT	81,869.00	71,869.00	87.79	107,644.00
971	REFUND OF PRIOR YR EXPENSES	47,030.00	42,789.75	90.98	1,029.80
990	OTHER MISCELLANEOUS REVENUES	15,000.00	18,521.15	123.47	17,954.20
9--	OTHER REVENUE	143,899.00	133,179.90	92.55	126,628.00
---	Revenue	46,092,365.00	34,845,171.44	75.60	33,218,501.44

	Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
		Grand Revenue Totals	46,092,365.00	34,845,171.44	75.60	33,218,501.44

Number of Accounts: 124

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Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
101	ADMINISTRATOR	1,633,153.00	1,344,281.30	82.31	1,396,249.32
102	SUMMER SCHOOL PRINCIPAL	9,410.00	7,841.60	83.33	7,650.00
114	TEACHERS-CONTRACT	13,786,328.00	9,320,424.44	67.61	9,186,326.11
115	TEACHERS-SUMMER SCHOOL	100,622.00	39,063.69	38.82	32,237.25
116	TEACHER NON-CONTRACT	132,391.00	82,545.67	62.35	70,631.85
117	SUBSTITUTE TEACHERS	437,849.00	312,102.52	71.28	259,898.36
121	SUPERVISORS	768,171.00	599,717.78	78.07	603,573.65
131	ADMINISTRATIVE ASSISTANTS	783,432.00	625,840.42	79.88	603,961.09
132	ADMINISTRATIVE ASSISTANT SUBS	7,350.00	2,100.00	28.57	6,230.00
133	OTHER ADMIN. ASSISTANTS	23,962.00	7,637.95	31.88	9,595.01
134	EDUCATIONAL ASSISTANTS	1,224,617.00	855,939.93	69.89	883,252.25
135	OTHER EA'S	53,282.00	40,474.05	75.96	32,542.84
137	ADMIN. ASSISTANT OVERTIME	20,250.00	14,472.85	71.47	13,772.67
138	EA OVERTIME	1,000.00	153.29	15.33	211.48
139	EA SUBS	70,044.00	47,552.28	67.89	33,252.62
141	BUS DRIVERS	446,980.00	306,153.32	68.49	306,159.74
142	BUS DRIVER SUBS	20,000.00	9,792.98	48.96	9,338.16
145	BUS DRIVERS-SUMMER SCHOOL	251.00	0.00	0.00	0.00
152	BUILDINGS & GROUNDS	1,415,191.00	1,048,708.34	74.10	1,059,091.83
153	WEEKEND CUSTODIANS	53,204.00	32,462.71	61.02	23,492.06
154	CUST/MAINT OVERTIME	31,000.00	10,164.23	32.79	22,497.62
155	SUB CUSTODIANS	20,000.00	0.00	0.00	0.00
161	OT/PT	192,708.00	132,461.40	68.74	127,368.23
173	POOL	50.00	115.21	230.42	91.78
174	NURSE	106,659.00	77,666.08	72.82	75,772.00
177	SUMMER HELP	7,094.00	2,323.66	32.76	2,867.40
178	TECHNOLOGY SUPPORT	158,794.00	142,612.24	89.81	122,766.05
191	ADDITIVE	301,557.00	239,694.31	79.49	227,726.35
192	EMPLOYEE STIPENDS	24,488.00	23,567.50	96.24	23,926.02
196	LEADERSHIP	96,236.00	54,699.91	56.84	50,307.49
197	OTHER SALARIES	13,600.00	7,132.78	52.45	7,832.99
1--	SALARIES	21,939,673.00	15,387,702.44	70.14	15,198,622.22
212	RETIREMENT EMPLOYER	1,434,499.00	983,754.54	68.58	962,045.98
219	OTHER RETIREMENT	208,805.00	15,864.20	7.60	15,864.20
222	EMPLOYER SOCIAL SECURITY	1,689,502.00	1,132,169.76	67.01	1,120,305.46
230	LIFE INSURANCE	1,000.00	739.20	73.92	739.20
242	HEALTH INSURANCE	5,043,690.00	3,525,204.05	69.89	3,435,686.32
243	DENTAL	427,517.00	302,282.03	70.71	311,545.56
251	INCOME PROTECT INSURANCE	109,443.00	76,337.65	69.75	75,865.85
290	OTHER EMPLOYEE BENEFITS	407,902.00	236,938.38	58.09	286,606.00
291	COLLEGE TUITION REIMBURSEMENT	10,000.00	5,597.85	55.98	4,577.81
296	OTHER TAXABLE EMPLOYEE BENEFIT	5,000.00	2,000.00	40.00	2,000.00
2--	FRINGES	9,337,358.00	6,280,887.66	67.27	6,215,236.38
310	PERSONAL SERVICES	1,842,515.00	1,441,097.90	78.21	1,128,214.23
320	PROPERTY SERVICES	981,559.00	606,840.60	61.82	538,353.31
329	OTHER PROPERTY SERVICES	66,100.00	40,901.20	61.88	46,782.12
331	GAS FOR HEAT	180,451.00	144,087.34	79.85	129,511.72
336	ELECTRICITY NOT HEAT	426,446.00	352,061.35	82.56	352,852.38
337	WATER	63,626.00	50,467.03	79.32	43,712.18
339	OTHER UTILITIES	36,500.00	27,554.15	75.49	27,082.26
341	PUPIL TRAVEL	103,723.00	63,082.64	60.82	27,371.40
342	EMPLOYEE TRAVEL	84,036.00	55,655.00	66.23	49,290.32
343	CONTRACT SERV TRAVEL	500.00	0.00	0.00	0.00

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
345	STUDENT LODGING/MEALS	250.00	0.00	0.00	375.00
348	FUEL	123,972.00	76,744.24	61.90	50,992.89
351	ADVERTISING	14,910.00	12,204.89	81.86	5,241.56
353	POSTAGE	44,337.00	3,619.09	8.16	39,187.23
354	PRINTING & BINDING	23,605.00	14,109.60	59.77	8,268.19
355	TELEPHONE &TELEGRAPH	104,354.00	62,091.00	59.50	47,809.63
358	ON LINE COMMUNICATIO	500.00	0.00	0.00	0.00
359	OTHER COMMUNICATIONS	450.00	225.31	50.07	217.27
370	PYMT TO NON-GOV'T AGENCY/INDIV	295,425.00	271,603.39	91.94	70,250.50
382	INTER-DIST PYMT-WI	1,909,032.00	106,615.00	5.58	88,270.00
386	PAYMENT TO CESA	13,931.00	13,931.00	100.00	19,061.00
387	PAYMENT TO STATE	125,529.00	65,380.48	52.08	49,986.69
3--	PURCHASED SERVICES	6,441,751.00	3,408,271.21	52.91	2,722,829.88
410	SUPPLIES & MATERIALS	785,613.00	554,374.05	70.57	532,223.89
415	FOOD	45,630.00	28,219.57	61.84	29,027.07
417	PAPER	40,000.00	25,005.30	62.51	27,900.18
420	APPAREL	108,188.00	19,893.96	18.39	19,156.20
431	AUDIO-VISUAL MEDIA	5,564.00	4,416.83	79.38	1,686.44
432	LIBRARY BOOKS	48,278.00	28,625.51	59.29	39,276.72
433	NEWSPAPERS	1,466.00	1,370.08	93.46	1,394.44
434	PERIODICALS	5,400.00	3,540.63	65.57	5,193.20
435	PROGRAM COMP SOFTWAR	120,425.00	90,753.90	75.36	66,167.22
436	COMPUTERS PURCH W/LIBRARY AID	13,977.00	3,074.93	22.00	19,119.88
439	OTHER MEDIA SUPPLIES	1,115.00	264.35	23.71	551.37
440	NON-CAPITAL EQUIPMEN	78,732.00	53,613.27	68.10	80,888.65
450	RESALE	0.00	62,546.31	0.00	62,092.54
470	TEXTBOOKS	58,258.00	58,071.84	99.68	106,816.07
480	NON INSTRUCT COMPUTE	100,576.00	56,438.99	56.12	20,264.68
490	NON INSTR BOOK/MAGS/NEWSPAPER	27,793.00	25,589.31	92.07	2,688.00
4--	NON-CAPITAL OBJECTS	1,441,015.00	1,015,798.83	70.49	1,014,446.55
551	EQUIP ADD $300-$4999	736,518.00	340,747.04	46.26	241,616.22
553	EQUIP ADDITION 5000+	842,105.00	442,815.19	52.58	44,089.50
561	EQUIPMENT REPLACEMT	12,592.00	8,775.50	69.69	0.00
562	VEHICLE REPLACEMENT	98,393.00	26,456.94	26.89	23,564.25
570	EQUIP/VEHICLE RENTAL	701.00	700.59	99.94	714.33
5--	CAPITAL OBJECTS	1,690,309.00	819,495.26	48.48	309,984.30
678	CAPITAL LEASES	51,000.00	38,509.11	75.51	183,388.14
682	TEMP NOTES INT EXP	5,000.00	0.00	0.00	0.00
688	CAPITAL LEASE INTERE	23,374.00	17,606.34	75.32	27,007.07
6--	DEBT RETIREMENT	79,374.00	56,115.45	70.70	210,395.21
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	81,097.00
713	WORKERS COMPENSATION	162,952.00	162,826.00	99.92	177,182.00
730	UNEMPLOYMENT COMP	18,455.00	15,955.91	86.46	7,349.67
790	OTHER INSURANCE/JUDGMENTS	1,000.00	0.00	0.00	0.00
7--	INSURANCE & JUDGMENT	322,032.00	317,976.91	98.74	325,684.67
827	OPERATING TRANSFER	4,378,603.00	0.00	0.00	0.00

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
846	OP TRANSFER-LONG TERM CAP IMPR	350,000.00	350,000.00	100.00	0.00
8--	OPERATING TSFR. OUT	4,728,603.00	350,000.00	7.40	0.00
940	DUES & FEES	112,193.00	64,643.49	57.62	69,519.63
972	NON-AIDABLE REFUND	0.00	1,081.75	0.00	0.00
990	MISCELLANEOUS	57.00	0.00	0.00	0.00
9--	OTHER OBJECTS	112,250.00	65,725.24	58.55	69,519.63
	Grand Expense Totals	46,092,365.00	27,701,973.00	60.10	26,066,718.84

Number of Accounts: 2867

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

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 FYTD %	2016-17 YTD Activity
271	ADMISSIONS	0.00	39,722.99	0.00	20,836.92
279	OTH SCH ACTIV INCOME	0.00	175,414.12	0.00	208,601.49
280	INTEREST ON INVESTMT	750.00	3,676.34	490.18	525.99
291	GIFTS - DONATIONS	110,630.00	106,275.54	96.06	140,479.68
292	STUDENT FEES	0.00	92,890.83	0.00	19,720.61
299	MISCELLANEOUS	0.00	125,176.04	0.00	92,398.28
2--	LOCAL SOURCES REV	111,380.00	543,155.86	487.66	482,562.97
116	TEACHER NON-CONTRACT	8,071.00	4,334.50	53.70	7,176.42
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.00	0.00
173	POOL	0.00	0.00	0.00	136.69
191	ADDITIVE	1,347.00	577.00	42.84	3,765.70
192	EMPLOYEE STIPENDS	1.00	150.00	15,000.00	0.00
197	OTHER SALARIES	3,124.00	2,278.13	72.92	0.00
1--	SALARIES	14,043.00	7,339.63	52.27	11,078.81
212	RETIREMENT EMPLOYER	1,254.00	332.64	26.53	633.16
222	EMPLOYER SOCIAL SECURITY	1,510.00	554.81	36.74	839.01
2--	FRINGES	2,764.00	887.45	32.11	1,472.17
310	PERSONAL SERVICES	23,987.00	63,863.96	266.24	85,956.20
320	PROPERTY SERVICES	9,653.00	6,580.59	68.17	2,849.78
341	PUPIL TRAVEL	8,724.00	30,105.34	345.09	54,225.50
342	EMPLOYEE TRAVEL	12.00	12.00	100.00	438.82
345	STUDENT LODGING/MEALS	150.00	6,629.27	4,419.51	11,873.91
353	POSTAGE	237.00	333.60	140.76	0.00
354	PRINTING & BINDING	822.00	714.64	86.94	419.73
3--	PURCHASED SERVICES	43,585.00	108,239.40	248.34	155,763.94
410	SUPPLIES & MATERIALS	152,612.00	52,428.62	34.35	46,033.02
415	FOOD	2,623.00	10,351.48	394.64	5,512.52
420	APPAREL	13,026.00	38,800.35	297.87	36,566.04
432	LIBRARY BOOKS	1,489.00	1,468.61	98.63	98.05
435	PROGRAM COMP SOFTWAR	5,222.00	8,696.90	166.54	2,633.44
440	NON-CAPITAL EQUIPMEN	8,122.00	9,244.91	113.83	6,755.60
450	RESALE	0.00	65,419.31	0.00	47,351.24
470	TEXTBOOKS	0.00	0.00	0.00	144.51
4--	NON-CAPITAL OBJECTS	183,094.00	186,410.18	101.81	145,094.42
551	EQUIP ADD $300-$4999	40,518.00	18,626.78	45.97	73,156.85
553	EQUIP ADDITION 5000+	20,920.00	460.00	2.20	0.00
561	EQUIPMENT REPLACEMT	900.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	62,338.00	19,086.78	30.62	73,156.85
940	DUES & FEES	9,174.00	123,255.09	1,343.53	21,612.97
9--	OTHER OBJECTS	9,174.00	123,255.09	1,343.53	21,612.97

	Grand Revenue Totals	111,380.00	543,155.86	487.66	482,562.97
	Grand Expense Totals	314,998.00	445,218.53	141.34	408,179.16
	Grand Totals	203,618.00	97,937.33	-48.10	74,383.81
		Loss	Profit		Profit

Number of Accounts: 563

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

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 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	4,126.76	412.68	730.73
2--	LOCAL SOURCES REV	1,373,018.00	1,376,144.76	100.23	1,376,897.73
971	REFUND OF PRIOR YR EXPENSES	137,018.00	88,561.75	64.64	88,415.05
9--	OTHER REVENUE	137,018.00	88,561.75	64.64	88,415.05
673	LONG TERM LOANS-NOTE	955,000.00	955,000.00	100.00	930,000.00
675	LONG TERM BONDS	280,000.00	280,000.00	100.00	350,000.00
683	L-T LOANS INT(NOTES)	106,513.00	106,512.50	100.00	132,087.50
685	LONG TERM BONDS INT	185,475.00	185,475.00	100.00	192,812.50
690	OTHER DEBT RETIREMEN	1,300.00	1,200.00	92.31	976.00
6--	DEBT RETIREMENT	1,528,288.00	1,528,187.50	99.99	1,605,876.00
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	1,464,706.51	97.00	1,465,312.78
	Grand Expense Totals	1,528,288.00	1,528,187.50	99.99	1,658,237.91
	Grand Totals	18,252.00	63,480.99	347.80	192,925.13
		Loss	Loss		Loss

Number of Accounts: 12

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

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
110	GEN INTERFUND TRANSF	350,000.00	350,000.00	100.00	0.00
1--	OPERATING TSFR. IN	350,000.00	350,000.00	100.00	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	21,736.40	639.31	2,123.03
2--	LOCAL SOURCES REV	1,184,004.00	1,202,340.40	101.55	522,323.03
310	PERSONAL SERVICES	0.00	33,598.53	0.00	20,050.00
320	PROPERTY SERVICES	1,050,303.00	1,013,284.53	96.48	269,224.23
3--	PURCHASED SERVICES	1,050,303.00	1,046,883.06	99.67	289,274.23
410	SUPPLIES & MATERIALS	0.00	7,759.00	0.00	10,408.81
4--	NON-CAPITAL OBJECTS	0.00	7,759.00	0.00	10,408.81
551	EQUIP ADD $300-$4999	0.00	0.00	0.00	19,968.00
561	EQUIPMENT REPLACEMT	0.00	5,276.95	0.00	5,800.00
5--	CAPITAL OBJECTS	0.00	5,276.95	0.00	25,768.00
	Grand Revenue Totals	1,534,004.00	1,552,340.40	101.20	522,323.03
	Grand Expense Totals	1,050,303.00	1,059,919.01	100.92	325,451.04
	Grand Totals	483,701.00	492,421.39	101.80	196,871.99
		Profit	Profit		Profit

Number of Accounts: 27

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

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
251	PUPIL - FOOD SERVICE	520,695.00	435,716.15	83.68	419,267.35
252	ADULTS FOOD SERVICE	9,025.00	6,787.85	75.21	7,389.55
259	OTHER FOOD SERV SALE	30,673.00	13,504.86	44.03	24,369.28
280	INTEREST ON INVESTMT	500.00	2,260.69	452.14	366.02
2--	LOCAL SOURCES REV	560,893.00	458,269.55	81.70	451,392.20
617	STATE FOOD SERV AID	16,294.00	17,512.81	107.48	17,039.19
6--	STATE SOURCE REVENUE	16,294.00	17,512.81	107.48	17,039.19
714	FED USDA COMMODITIES	45,607.00	0.00	0.00	0.00
717	FEDERAL FOOD AID	354,305.00	298,265.93	84.18	291,377.53
7--	FEDERAL SOURCES REV	399,912.00	298,265.93	74.58	291,377.53
152	BUILDINGS & GROUNDS	4,261.00	0.00	0.00	3,113.31
1--	SALARIES	4,261.00	0.00	0.00	3,113.31
212	RETIREMENT EMPLOYER	288.00	0.00	0.00	208.79
222	EMPLOYER SOCIAL SECURITY	326.00	0.00	0.00	225.73
251	INCOME PROTECT INSURANCE	23.00	0.00	0.00	16.67
2--	FRINGES	637.00	0.00	0.00	451.19
310	PERSONAL SERVICES	939,673.00	756,705.94	80.53	772,309.60
320	PROPERTY SERVICES	0.00	1,375.91	0.00	0.00
387	PAYMENT TO STATE	45,607.00	18,428.46	40.41	14,250.10
3--	PURCHASED SERVICES	985,280.00	776,510.31	78.81	786,559.70
410	SUPPLIES & MATERIALS	5,000.00	0.00	0.00	677.21
4--	NON-CAPITAL OBJECTS	5,000.00	0.00	0.00	677.21
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	774,048.29	79.22	759,808.92
	Grand Expense Totals	1,005,178.00	776,510.31	77.25	793,592.10
	Grand Totals	28,079.00	2,462.02	8.77	33,783.18
		Loss	Loss		Loss

Number of Accounts: 25

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

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
280	INTEREST ON INVESTMT	6,750.00	21,159.33	313.47	10,344.53
291	GIFTS - DONATIONS	0.00	77,663.68	0.00	59,297.00
2--	LOCAL SOURCES REV	6,750.00	98,823.01	1,464.04	69,641.53
991	SCHOLARSHIPS/GIFTS	65,000.00	87,750.00	135.00	69,650.00
9--	OTHER OBJECTS	65,000.00	87,750.00	135.00	69,650.00
	Grand Revenue Totals	6,750.00	98,823.01	1,464.04	69,641.53
	Grand Expense Totals	65,000.00	87,750.00	135.00	69,650.00
	Grand Totals	58,250.00	11,073.01	-19.01	8.47
		Loss	Profit		Loss

Number of Accounts: 3

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

Object Number	Object Description	2017-18 Budget	2017-18 YTD Activity	2017-18 YTD %	2016-17 YTD Activity
211	PROPERTY TAX	50,000.00	50,000.00	100.00	50,000.00
272	COMMUNITY SERVICE FEES	78,375.00	69,227.55	88.33	66,286.25
280	INTEREST ON INVESTMT	700.00	2,276.35	325.19	518.13
293	RENTALS	2,500.00	8,330.50	333.22	2,328.13
2--	LOCAL SOURCES REV	131,575.00	129,834.40	98.68	119,132.51
121	SUPERVISORS	58,240.00	44,867.27	77.04	45,022.86
152	BUILDINGS & GROUNDS	6,376.00	4,126.82	64.72	0.00
173	POOL	102,750.00	70,585.69	68.70	59,830.91
191	ADDITIVE	49,553.00	36,753.60	74.17	40,880.60
192	EMPLOYEE STIPENDS	2,000.00	1,659.00	82.95	1,825.00
1--	SALARIES	218,919.00	157,992.38	72.17	147,559.37
212	RETIREMENT EMPLOYER	9,096.00	6,087.20	66.92	6,280.18
222	EMPLOYER SOCIAL SECURITY	16,924.00	11,991.81	70.86	11,153.86
242	HEALTH INSURANCE	8,282.00	6,201.71	74.88	5,435.80
243	DENTAL	500.00	399.70	79.94	349.60
251	INCOME PROTECT INSURANCE	346.00	260.06	75.16	237.66
2--	FRINGES	35,148.00	24,940.48	70.96	23,457.10
310	PERSONAL SERVICES	5,800.00	5,278.00	91.00	4,697.25
320	PROPERTY SERVICES	944.00	860.08	91.11	559.45
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	3,892.48	64.87	4,214.97
351	ADVERTISING	250.00	111.24	44.50	111.24
3--	PURCHASED SERVICES	17,994.00	12,887.74	71.62	12,371.07
410	SUPPLIES & MATERIALS	8,430.00	2,259.47	26.80	4,335.88
415	FOOD	125.00	59.35	47.48	0.00
420	APPAREL	2,500.00	1,402.50	56.10	2,293.00
440	NON-CAPITAL EQUIPMEN	510.00	199.50	39.12	0.00
480	NON INSTRUCT COMPUTE	2,000.00	1,201.05	60.05	1,988.48
4--	NON-CAPITAL OBJECTS	13,565.00	5,121.87	37.76	8,617.36
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	1,351.80	67.59	1,574.98
9--	OTHER OBJECTS	2,000.00	1,351.80	67.59	1,574.98
	Grand Revenue Totals	131,575.00	129,834.40	98.68	119,132.51
	Grand Expense Totals	289,126.00	202,294.27	69.97	193,579.88
	Grand Totals	157,551.00	72,459.87	45.99	74,447.37
		Loss	Loss		Loss

Number of Accounts: 69

Balance Sheet
4/30/2018
Funds 10 & 27

Assets		
711000	Cash	13,613,577
712000	Investments	544,051
713100	Taxes Receivable	5,973,971
713200	Accounts Receivable	16,636
715000	Due From Other Governments	20,203
717000	Prepaid Expense	382,361
Total Assets		20,550,799
Liabilities		
811200	Accounts Payable	850,949
811400	Retainage Payable	-
811100	Temporary Loans Payable	-
811611	FICA Payable	37
811612	Federal Income Tax Payable	24
811613	State Income Tax Payable	40,823
811621	Retirement Payable	243,866
811628	LTC Payable	-
811629	LTD Payable	-
811630	Dean Health Insurance Payable	-
811634	Life Ins. Deductible Payable	(18,011)
811600	Flex Payables	(2,721)
911642	Vision Insurance Payable	225
811610	Other Payroll Payables	-
811700	Temporary Loan Interest Payable	-
811800	Accrued Payroll Payable	-
812000	Due to Other Funds	350,000
815100	Self Funded Dental-Employer Summer PR	-
815200	HRA Deposits	1,117,424
815115	Self Funded Dental-Employer	346,930
815125	Self Fund Dental-Employee	-
815135	Self Funded Dental-Non-Employee	5,374
816900	Deferred Revenues/Other Deposits Payable	6,070
817000	Self Funded Insurance Payments Incurred but not Reported	(323,501)
Total Liabilities		2,617,489
Fund Equity		
936110	Restricted Self-Funded Insurance	90,569
935100	Non-Spendable Fund Balance	-
900000	Fund Balance-Unassigned	17,842,742
Total Fund Equity		17,933,311
Fund Balance Analysis		
Beginning Fund Balance		10,790,112
Year to Date Revenues		34,845,171
Year to Date Expenses		(27,701,973)
Ending Fund Balance		17,933,311

2017-18 Fund Balance Analysis

4/30/2018

2017-18 Budgeted Expenses:		46,092,365
Less: Fund 27 Operating Transfer:		(4,378,603)
Total Budget		41,713,762
20% of Total Budget:		8,342,752
Ending 16-17 Operating Fund Balance:		
Non-Spendable Fund Balance	$ -	
Restricted Self-Funded Insurance	90,569	
Unassigned Fund Balance	10,699,543	
		10,790,112
17-18 Anticipated Revenues Less Expenses		-
Ending 17-18 Operating Fund Balance		10,790,112
17-18 Ending Fund Balance %:		25.87%

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	$31,446.10	2/20/2018	3055	$2,386.73	4/15/2018	WT				$35,816.20
Christiana	174,378.84	$79,028.10	1/12/2018	1325	$40,348.78	2/20/2018	1333	$3,857.85	4/15/2018	WT				$51,144.11
City of Stoughton	11,670,669.80	$6,393,928.65		WT	$2,406,871.24	2/20/2018	WT	$192,582.89	4/15/2018	WT				$2,677,287.02
Cottage Grove	399,201.05	$211,857.25	1/16/2018	31896	$79,307.16	2/15/2018	31974	$8,444.45	4/15/2018	WT				$99,592.19
Deerfield	20,779.25	$9,031.53	1/12/2018	2071	$5,702.15	2/20/2018	2078	$380.79	4/15/2018	WT				$5,664.78
Dunkirk	2,160,344.70	$983,155.77	1/16/2018	27078	$559,858.76	2/20/2018	27115	$49,523.51	4/15/2018	WT				$567,806.66
Dunn	2,619,228.42	$1,557,099.65	1/12/2018	2232	$344,033.57	2/20/2018	2365	$41,439.10	4/15/2018	WT				$676,656.10
Pleasant Springs	5,189,931.11	$2,756,329.85	1/11/2018	5562	$984,435.04	2/13/2018	5584	$83,762.83	4/15/2018	WT				$1,365,403.39
Porter	153,438.65	$43,257.98	1/16/2018	4185	$62,336.81	2/20/2018	4209	$2,937.69	4/15/2018	597878				$44,906.17
Rutland	1,694,833.87	$896,381.31	1/16/2018	22831	$317,907.21	2/14/2018	22886	$34,710.86	4/15/2018	WT				$445,834.49
Union	15,483.65	$6,975.28	1/16/2018	12575	$4,313.60	2/20/2018	12628	$334.87	4/15/2018	597878				$3,859.90
Totals	$24,224,543.00	$12,993,650.00			$4,836,560.42			$420,361.57			$0.00			$5,973,971.01