Stoughton Area School District
Finance Committee

Financial Update Report
December 2018

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

Revenues

- The district did not receive property taxes during the month of December. The breakdown of our 18-19 tax levies has been attached for your review (page 16).
- The district received Equalization Aid in the amount of $3.18 million on December 3, 2018.
- The district received Special Ed Aid in the amount of $195,079 during the month of December.

Expenses

- Object 310 includes boys and girls hockey ice time, registrations for conferences, and consulting services related to academic and student services.
- Object 324 includes recycling and disposal services as well as HVAC, custodial equipment, and audio/visual repair service calls.
- Object 362 includes purchases of media center research databases and a reading software pilot project at Fox Prairie.
- Buildings and Grounds purchased equipment to ensure sidewalks are safe during the winter months. Purchases are reflected 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.

2018-19 Revenue Budget by Source
12/31/2018

Source Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Fund Transfer	-	4,399,436	4,399,436	0.00%
211	Tax Levy	22,803,406	-	22,803,406	52.59%
200	Other Local Sources	429,070	-	429,070	0.99%
300	Interdistrict Sources	793,156	-	793,156	1.83%
500	Intermediate Sources	-	-	-	0.00%
621	621 General State Aid	13,390,113	-	13,390,113	30.88%
600	600 Other State Sources	2,770,186	1,382,986	4,153,172	9.58%
700	700 Federal Sources	587,928	926,352	1,514,280	3.49%
800	800 Capital Lease	190,100	-	190,100	0.44%
900	900 Other Revenues	89,796	-	89,796	0.21%
	Totals	41,053,755	6,708,774	47,762,529	100.00%
	Fund 27 Transfer			(4,399,436)	
	Net Budget Totals			43,363,093	

2018-19 Expenditure Budget by Object
12/31/2018

Object Code	Description	Fund 10	Fund 27	Total	% of Budget
100	Salaries	18,424,434	4,270,883	22,695,317	52.34%
200	Benefits	7,284,053	2,060,444	9,344,497	21.55%
300	Purchased Services	7,107,585	322,274	7,429,859	17.13%
400	Non-Capital Objects	1,195,685	55,173	1,250,858	2.88%
500	Capital Objects	1,580,915	-	1,580,915	3.65%
600	Debt Retirement	264,061	-	264,061	0.61%
700	Insurances	333,876	-	333,876	0.77%
800	Fund Transfer	4,749,436	-	4,749,436	0.81%
900	Other Objects	113,710	-	113,710	0.26%
	Totals	41,053,755	6,708,774	47,762,529	100.00%
	Fund 27 Transfer			(4,399,436)	
	Net Budget Totals			43,363,093	

Summary	
Total Budgeted Revenue	43,363,093
Total Budgeted Expenditures	43,363,093
Total Budgeted Use of Fund Balance	-

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
110	GEN INTERFUND TRANSF	4,399,436.00	0.00	0.00	0.00
1--	OPERATING TSFR. IN	4,399,436.00	0.00	0.00	0.00
211	PROPERTY TAX	22,803,406.00	22,803,406.00	100.00	21,621,921.00
212	PROP TAXES CHARGEBAC	1,082.00	1,082.00	100.00	0.00
213	MOBILE HOME TAX	35,000.00	9,482.25	27.09	11,079.49
262	RESALE	0.00	28,535.47	0.00	34,100.70
271	ADMISSIONS	47,000.00	29,222.70	62.18	33,144.52
279	OTH SCH ACTIV INCOME	3,000.00	2,394.00	79.80	2,892.00
280	INTEREST ON INVESTMT	85,000.00	28,601.87	33.65	21,523.30
292	STUDENT FEES	125,100.00	104,972.00	83.91	111,563.00
293	RENTALS	130,388.00	45,890.97	35.20	44,777.08
295	SUMMER SCHOOL REVENU	1,500.00	471.34	31.42	1,076.16
297	STUDENT FINES	1,000.00	1,088.84	108.88	309.62
2--	LOCAL SOURCES REV	23,232,476.00	23,055,147.44	99.24	21,882,386.87
345	GEN TUIT-OPEN ENROLL	755,156.00	0.00	0.00	0.00
348	TRANSPORTATION FEES	35,000.00	4,556.50	13.02	3,539.25
390	OTHER PYMTS FROM WI SCHOOL DIS	3,000.00	0.00	0.00	0.00
3--	INTERDISTRICT PAYMENTS (WI)	793,156.00	4,556.50	0.57	3,539.25
611	SPECIAL EDUCATION AID	1,382,986.00	390,157.00	28.21	385,679.00
612	TRANSPORTATION AID	32,895.00	0.00	0.00	0.00
613	LIBRARY AID	87,975.00	0.00	0.00	0.00
621	EQUALIZATION AID	13,390,113.00	5,266,473.00	39.33	5,564,546.00
630	STATE SPECIAL PROJEC	377,552.00	111,763.84	29.60	0.00
660	STATE REV THRU LOCAL	5,000.00	313.90	6.28	382.09
691	COMPUTER AID	182,940.00	0.00	0.00	0.00
695	PER PUPIL AID	2,037,864.00	0.00	0.00	0.00
699	OTHER STATE REVENUE	45,960.00	43,959.80	95.65	79,241.60
6--	STATE SOURCE REVENUE	17,543,285.00	5,812,667.54	33.13	6,029,848.69
713	VOCATIONAL EDUCATION	0.00	0.00	0.00	2,756.34
730	FEDERAL SPECIAL PROJ	994,090.00	262,902.27	26.45	139,769.92
751	ESEA - TITLE I	335,190.00	96,754.03	28.87	29,531.11
780	FEDERAL THRU STATE NOT DPI	185,000.00	12,868.93	6.96	6,169.75
7--	FEDERAL SOURCES REV	1,514,280.00	372,525.23	24.60	178,227.12
861	EQUIPMENT AND VEHICLE SALES	100.00	0.00	0.00	85.00
878	CAPITAL LEASES	190,000.00	0.00	0.00	0.00
8--	OTHER FINANCING SOUR	190,100.00	0.00	0.00	85.00
964	INSURANCE ADJUSTMENT	53,266.00	0.00	0.00	71,869.00
971	REFUND OF PRIOR YR EXPENSES	17,730.00	844.26	4.76	41,784.75
990	OTHER MISCELLANEOUS REVENUES	18,800.00	25,311.23	134.63	17,318.44
9--	OTHER REVENUE	89,796.00	26,155.49	29.13	130,972.19
---	Revenue	47,762,529.00	29,271,052.20	61.28	28,225,059.12
	Grand Revenue Totals	47,762,529.00	29,271,052.20	61.28	28,225,059.12

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity

Number of Accounts: 103

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

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
101	ADMINISTRATOR	1,643,573.00	808,550.64	49.19	807,222.42
102	SUMMER SCHOOL PRINCIPAL	9,716.00	4,704.96	48.42	4,704.96
114	TEACHERS-CONTRACT	14,433,035.00	4,845,457.88	33.57	4,573,728.91
115	TEACHERS-SUMMER SCHOOL	78,775.00	32,746.53	41.57	39,063.69
116	TEACHER NON-CONTRACT	168,095.00	50,557.30	30.08	77,073.57
117	SUBSTITUTE TEACHERS	535,279.00	130,223.61	24.33	134,247.53
121	SUPERVISORS	815,222.00	363,057.54	44.53	342,050.29
131	ADMINISTRATIVE ASSISTANTS	781,527.00	341,678.12	43.72	364,552.64
132	ADMINISTRATIVE ASSISTANT SUBS	8,850.00	3,213.00	36.31	1,106.00
133	OTHER ADMIN. ASSISTANTS	19,253.00	7,360.23	38.23	5,284.20
134	EDUCATIONAL ASSISTANTS	1,210,608.00	431,197.36	35.62	431,243.53
135	OTHER EA'S	56,426.00	19,511.29	34.58	24,333.91
137	ADMIN. ASSISTANT OVERTIME	21,250.00	6,573.27	30.93	9,371.56
138	EA OVERTIME	1,000.00	119.99	12.00	76.64
139	EA SUBS	70,000.00	11,776.59	16.82	20,266.02
141	BUS DRIVERS	422,234.00	167,687.73	39.71	153,925.76
142	BUS DRIVER SUBS	20,000.00	7,689.75	38.45	5,925.50
152	BUILDINGS & GROUNDS	1,398,474.00	626,512.31	44.80	608,866.75
153	WEEKEND CUSTODIANS	45,539.00	15,249.49	33.49	15,788.70
154	CUST/MAINT OVERTIME	37,000.00	8,434.98	22.80	4,135.04
155	SUB CUSTODIANS	20,000.00	0.00	0.00	0.00
161	OT/PT	176,349.00	63,919.41	36.25	67,648.56
173	POOL	50.00	0.00	0.00	0.00
174	NURSE	110,125.00	40,094.96	36.41	38,833.04
177	SUMMER HELP	7,056.00	3,315.00	46.98	2,323.66
178	TECHNOLOGY SUPPORT	172,139.00	85,750.41	49.81	85,325.86
191	ADDITIVE	299,704.00	140,394.37	46.84	135,125.45
192	EMPLOYEE STIPENDS	24,900.00	11,912.00	47.84	11,201.00
196	LEADERSHIP	95,538.00	36,258.39	37.95	37,873.37
197	OTHER SALARIES	13,600.00	3,133.66	23.04	4,356.51
1--	SALARIES	22,695,317.00	8,267,080.77	36.43	8,005,655.07
212	RETIREMENT EMPLOYER	1,445,386.00	528,873.58	36.59	516,846.88
219	OTHER RETIREMENT	190,230.00	9,518.52	5.00	9,518.52
222	EMPLOYER SOCIAL SECURITY	1,733,526.00	612,605.75	35.34	586,959.31
230	LIFE INSURANCE	1,000.00	448.80	44.88	443.52
242	HEALTH INSURANCE	3,398,852.00	1,227,533.08	36.12	1,845,759.96
243	DENTAL	448,390.00	157,967.49	35.23	158,244.27
249	OTHER HEALTH INSUR	1,600,032.00	1,560,671.00	97.54	0.00
251	INCOME PROTECT INSURANCE	112,081.00	40,945.51	36.53	39,448.64
290	OTHER EMPLOYEE BENEFITS	400,000.00	169,175.60	42.29	201,014.99
291	COLLEGE TUITION REIMBURSEMENT	10,000.00	1,695.00	16.95	4,110.00
296	OTHER TAXABLE EMPLOYEE BENEFIT	5,000.00	1,000.00	20.00	2,000.00
2--	FRINGES	9,344,497.00	4,310,434.33	46.13	3,364,346.09
310	PERSONAL SERVICES	1,793,268.00	720,590.27	40.18	785,321.41
320	PROPERTY SERVICES	0.00	0.00	0.00	486,525.10
321	TECHNOLOGY REPAIRS & MAINT	73,711.00	3,499.90	4.75	0.00
324	NON-TECHNOLOGY REPAIR/MAINT	1,032,138.00	551,667.20	53.45	0.00
327	CONSTRUCTION SERVICES	289,292.00	274,505.86	94.89	0.00
329	OTHER PROPERTY SERVICES	7,100.00	0.00	0.00	19,469.17
331	GAS FOR HEAT	187,322.00	37,944.79	20.26	30,610.12
336	ELECTRICITY NOT HEAT	442,840.00	209,208.34	47.24	220,118.91
337	WATER	63,771.00	28,589.31	44.83	26,128.50
339	OTHER UTILITIES	35,000.00	16,363.26	46.75	15,331.08

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
341	PUPIL TRAVEL	114,438.00	4,642.35	4.06	9,619.49
342	EMPLOYEE TRAVEL	98,495.00	31,321.24	31.80	28,517.52
343	CONTRACT SERV TRAVEL	2,311.00	371.45	16.07	0.00
348	FUEL	129,375.00	23,768.94	18.37	19,487.45
351	ADVERTISING	15,763.00	6,307.41	40.01	5,285.49
353	POSTAGE	27,229.00	1,384.04	5.08	3,770.36
354	PRINTING & BINDING	19,648.00	4,348.50	22.13	7,251.22
355	TELEPHONE	65,801.00	43,263.42	65.75	33,517.59
359	OTHER COMMUNICATIONS	450.00	135.18	30.04	127.41
362	SOFTWARE SERVICES	468,199.00	325,992.23	69.63	0.00
370	PYMT TO NON-GOV'T AGENCY/INDIV	215,722.00	106,961.69	49.58	132,512.75
382	INTER-DIST PYMT-WI	2,216,412.00	16,164.00	0.73	13,550.00
386	PAYMENT TO CESA	17,114.00	16,554.35	96.73	13,931.00
387	PAYMENT TO STATE	114,460.00	51,820.48	45.27	62,043.07
3--	PURCHASED SERVICES	7,429,859.00	2,475,404.21	33.32	1,913,117.64
410	SUPPLIES & MATERIALS	897,721.00	337,722.84	37.62	376,765.92
415	FOOD	54,202.00	21,903.52	40.41	15,734.66
417	PAPER	40,000.00	13,337.25	33.34	13,026.35
420	APPAREL	29,132.00	19,372.26	66.50	9,329.15
431	AUDIO-VISUAL MEDIA	5,167.00	1,022.64	19.79	4,070.54
432	LIBRARY BOOKS	29,742.00	11,222.42	37.73	15,749.24
433	NEWSPAPERS	1,325.00	792.74	59.83	680.84
434	PERIODICALS	5,898.00	2,775.87	47.06	3,439.71
435	PROGRAM COMP SOFTWAR	0.00	0.00	0.00	65,598.74
436	COMPUTERS PURCH W/LIBRARY AID	0.00	0.00	0.00	7,499.83
439	OTHER MEDIA SUPPLIES	300.00	237.73	79.24	264.35
440	NON-CAPITAL EQUIPMEN	64,891.00	29,232.53	45.05	32,932.57
450	RESALE	0.00	18,963.20	0.00	27,706.39
470	TEXTBOOKS	43,407.00	34,772.33	80.11	18,589.79
480	SUPPLIES - TECHNOLOGY RELATED	0.00	0.00	0.00	16,957.75
481	TECHNOLOGY SUPLIES	18,101.00	19,389.66	107.12	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	27,756.00	27,011.57	97.32	0.00
483	TECHNOLOGY NON-CAP SOFTWARE	25,964.00	5,935.53	22.86	0.00
490	NON INSTR BOOK/MAGS/NEWSPAPER	7,252.00	4,699.04	64.80	1,388.79
4--	NON-CAPITAL OBJECTS	1,250,858.00	548,391.13	43.84	609,734.62
551	EQUIP ADD $300-$4999	302,551.00	88,685.67	29.31	289,519.64
553	EQUIP ADDITION 5000+	539,512.00	5,641.02	1.05	50,000.00
561	EQUIPMENT REPLACEMT	8,448.00	0.00	0.00	0.00
562	VEHICLE REPLACEMENT	0.00	0.00	0.00	26,456.94
570	EQUIP/VEHICLE RENTAL	725.00	684.00	94.34	700.59
581	HARDWARE CAPITAL ACQUISITION	729,679.00	115,436.32	15.82	0.00
5--	CAPITAL OBJECTS	1,580,915.00	210,447.01	13.31	366,677.17
678	CAPITAL LEASES	237,079.00	23,914.40	10.09	21,393.95
688	CAPITAL LEASE INTERE	26,982.00	7,403.15	27.44	9,781.30
6--	DEBT RETIREMENT	264,061.00	31,317.55	11.86	31,175.25
711	DISTR.LIABILITY INS	62,761.00	62,761.00	100.00	60,973.00
712	DISTR.PROPERTY INS.	81,571.00	81,571.00	100.00	78,222.00
713	WORKERS COMPENSATION	168,544.00	168,544.00	100.00	162,826.00
730	UNEMPLOYMENT COMP	20,000.00	913.02	4.57	6,338.33

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
790	OTHER INSURANCE/JUDGMENTS	1,000.00	0.00	0.00	0.00
7--	INSURANCE & JUDGMENT	333,876.00	313,789.02	93.98	308,359.33
827	OPERATING TRANSFER	4,399,436.00	0.00	0.00	0.00
846	OP TRANSFER-LONG TERM CAP IMPR	350,000.00	0.00	0.00	0.00
8--	OPERATING TSFR. OUT	4,749,436.00	0.00	0.00	0.00
940	DUES & FEES	113,710.00	62,554.46	55.01	45,046.42
972	NON-AIDABLE REFUND	0.00	878.39	0.00	0.00
9--	OTHER OBJECTS	113,710.00	63,432.85	55.78	45,046.42
	Grand Expense Totals	47,762,529.00	16,220,296.87	33.96	14,644,111.59

Number of Accounts: 3054

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

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 FYTD %	2017-18 YTD Activity
271	ADMISSIONS	0.00	6,297.00	0.00	20,480.11
279	OTH SCH ACTIV INCOME	0.00	130,597.77	0.00	132,830.75
280	INTEREST ON INVESTMT	5,200.00	4,171.96	80.23	2,129.75
291	GIFTS - DONATIONS	73,905.00	74,710.82	101.09	40,133.02
292	STUDENT FEES	0.00	32,242.00	0.00	28,737.00
299	MISCELLANEOUS	0.00	141,296.37	0.00	124,859.73
2--	LOCAL SOURCES REV	79,105.00	389,315.92	492.15	349,170.36
116	TEACHER NON-CONTRACT	2,866.00	800.00	27.91	3,434.50
117	SUBSTITUTE TEACHERS	1,500.00	0.00	0.00	0.00
191	ADDITIVE	597.00	288.50	48.32	0.00
192	EMPLOYEE STIPENDS	1.00	450.00	45,000.00	0.00
197	OTHER SALARIES	1,921.00	619.75	32.26	0.00
1--	SALARIES	6,885.00	2,158.25	31.35	3,434.50
212	RETIREMENT EMPLOYER	841.00	72.95	8.67	233.55
222	EMPLOYER SOCIAL SECURITY	770.00	163.69	21.26	257.76
2--	FRINGES	1,611.00	236.64	14.69	491.31
310	PERSONAL SERVICES	24,424.00	29,468.94	120.66	29,901.49
320	PROPERTY SERVICES	0.00	0.00	0.00	5,410.74
324	NON-TECHNOLOGY REPAIR/MAINT	3,551.00	1,820.00	51.25	0.00
341	PUPIL TRAVEL	4,471.00	47,144.88	1,054.46	3,693.40
342	EMPLOYEE TRAVEL	12.00	11.99	99.92	0.00
345	STUDENT LODGING/MEALS	0.00	3,008.52	0.00	-1,592.04
353	POSTAGE	0.00	0.00	0.00	265.44
354	PRINTING & BINDING	188.00	644.62	342.88	714.64
355	TELEPHONE	0.00	110.00	0.00	0.00
362	SOFTWARE SERVICES	5,183.00	7,581.11	146.27	0.00
3--	PURCHASED SERVICES	37,829.00	89,790.06	237.36	38,393.67
410	SUPPLIES & MATERIALS	112,331.00	19,967.87	17.78	32,917.62
415	FOOD	1,173.00	1,235.93	105.36	2,918.30
420	APPAREL	6,580.00	30,484.09	463.28	26,014.14
432	LIBRARY BOOKS	3,010.00	2,788.40	92.64	168.61
435	PROGRAM COMP SOFTWAR	0.00	0.00	0.00	3,897.90
440	NON-CAPITAL EQUIPMEN	1,420.00	148.00	10.42	4,920.93
450	RESALE	0.00	50,512.98	0.00	48,871.28
481	TECHNOLOGY SUPLIES	1,000.00	0.00	0.00	0.00
482	TECHNOLOGY NON-CAPITAL EQUIP	0.00	3,080.00	0.00	0.00
4--	NON-CAPITAL OBJECTS	125,514.00	108,217.27	86.22	119,708.78
551	EQUIP ADD $300-$4999	83,091.00	63,763.95	76.74	12,001.66
553	EQUIP ADDITION 5000+	20,460.00	0.00	0.00	460.00
561	EQUIPMENT REPLACEMT	685.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	104,236.00	63,763.95	61.17	12,461.66
940	DUES & FEES	1,789.00	48,334.62	2,701.77	46,010.19
9--	OTHER OBJECTS	1,789.00	48,334.62	2,701.77	46,010.19
	Grand Revenue Totals	79,105.00	389,315.92	492.15	349,170.36
	Grand Expense Totals	277,864.00	312,500.79	112.47	220,500.11
	Grand Totals	198,759.00	76,815.13	-38.65	128,670.25
		Loss	Profit		Profit

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
211	PROPERTY TAX	1,370,902.00	1,370,902.00	100.00	1,372,018.00
280	INTEREST ON INVESTMT	6,000.00	6,810.72	113.51	1,415.26
2--	LOCAL SOURCES REV	1,376,902.00	1,377,712.72	100.06	1,373,433.26
971	REFUND OF PRIOR YR EXPENSES	137,605.00	20,272.90	14.73	20,052.85
9--	OTHER REVENUE	137,605.00	20,272.90	14.73	20,052.85
673	LONG TERM LOANS-NOTE	990,000.00	0.00	0.00	0.00
675	LONG TERM BONDS	285,000.00	0.00	0.00	0.00
683	L-T LOANS INT(NOTES)	75,475.00	37,737.50	50.00	53,256.25
685	LONG TERM BONDS INT	179,875.00	89,937.50	50.00	92,737.50
690	OTHER DEBT RETIREMEN	2,000.00	725.00	36.25	725.00
6--	DEBT RETIREMENT	1,532,350.00	128,400.00	8.38	146,718.75
	Grand Revenue Totals	1,514,507.00	1,397,985.62	92.31	1,393,486.11
	Grand Expense Totals	1,532,350.00	128,400.00	8.38	146,718.75
	Grand Totals	17,843.00	1,269,585.62	-7,115.31	1,246,767.36
		Loss	Profit		Profit

Number of Accounts: 8

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

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 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	543,869.00	543,869.00	100.00	1,180,604.00
280	INTEREST ON INVESTMT	31,000.00	41,648.53	134.35	9,086.27
2--	LOCAL SOURCES REV	574,869.00	585,517.53	101.85	1,189,690.27
310	PERSONAL SERVICES	73,900.00	4,250.00	5.75	0.00
320	PROPERTY SERVICES	0.00	0.00	0.00	974,501.99
324	NON-TECHNOLOGY REPAIR/MAINT	0.00	3,281.70	0.00	0.00
327	CONSTRUCTION SERVICES	628,285.00	188,494.00	30.00	0.00
3--	PURCHASED SERVICES	702,185.00	196,025.70	27.92	974,501.99
410	SUPPLIES & MATERIALS	0.00	0.00	0.00	100.00
4--	NON-CAPITAL OBJECTS	0.00	0.00	0.00	100.00
561	EQUIPMENT REPLACEMT	0.00	0.00	0.00	5,276.95
5--	CAPITAL OBJECTS	0.00	0.00	0.00	5,276.95
	Grand Revenue Totals	924,869.00	585,517.53	63.31	1,189,690.27
	Grand Expense Totals	702,185.00	196,025.70	27.92	979,878.94
	Grand Totals	222,684.00	389,491.83	174.91	209,811.33
		Profit	Profit		Profit

Number of Accounts: 22

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

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
251	PUPIL - FOOD SERVICE	533,964.00	216,292.35	40.51	215,560.20
252	ADULTS FOOD SERVICE	9,025.00	3,845.75	42.61	3,163.25
259	OTHER FOOD SERV SALE	29,240.00	12,710.82	43.47	4,544.80
280	INTEREST ON INVESTMT	3,500.00	3,025.74	86.45	1,503.59
2--	LOCAL SOURCES REV	575,729.00	235,874.66	40.97	224,771.84
617	STATE FOOD SERV AID	16,025.00	0.00	0.00	0.00
6--	STATE SOURCE REVENUE	16,025.00	0.00	0.00	0.00
714	FED USDA COMMODITIES	47,000.00	0.00	0.00	0.00
717	FEDERAL FOOD AID	352,468.00	152,349.57	43.22	112,487.15
7--	FEDERAL SOURCES REV	399,468.00	152,349.57	38.14	112,487.15
152	BUILDINGS & GROUNDS	0.00	0.00	0.00	1,079.89
1--	SALARIES	0.00	0.00	0.00	1,079.89
212	RETIREMENT EMPLOYER	0.00	0.00	0.00	73.44
222	EMPLOYER SOCIAL SECURITY	0.00	0.00	0.00	82.62
251	INCOME PROTECT INSURANCE	0.00	0.00	0.00	5.78
2--	FRINGES	0.00	0.00	0.00	161.84
310	PERSONAL SERVICES	857,633.00	436,075.98	50.85	415,845.06
362	SOFTWARE SERVICES	0.00	7,600.00	0.00	0.00
387	PAYMENT TO STATE	47,000.00	12,322.25	26.22	16,820.73
3--	PURCHASED SERVICES	904,633.00	455,998.23	50.41	432,665.79
410	SUPPLIES & MATERIALS	5,000.00	401.15	8.02	0.00
4--	NON-CAPITAL OBJECTS	5,000.00	401.15	8.02	0.00
551	EQUIP ADD $300-$4999	10,000.00	0.00	0.00	0.00
5--	CAPITAL OBJECTS	10,000.00	0.00	0.00	0.00
	Grand Revenue Totals	991,222.00	388,224.23	39.17	337,258.99
	Grand Expense Totals	919,633.00	456,399.38	49.63	433,907.52
	Grand Totals	71,589.00	68,175.15	-95.23	96,648.53
		Profit	Loss		Loss

Number of Accounts: 28

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

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
280	INTEREST ON INVESTMT	37,000.00	20,385.81	55.10	8,383.62
291	GIFTS - DONATIONS	0.00	58,600.00	0.00	43,050.00
2--	LOCAL SOURCES REV	37,000.00	78,985.81	213.48	51,433.62
991	SCHOLARSHIPS/GIFTS	87,000.00	42,725.00	49.11	30,000.00
9--	OTHER OBJECTS	87,000.00	42,725.00	49.11	30,000.00
	Grand Revenue Totals	37,000.00	78,985.81	213.48	51,433.62
	Grand Expense Totals	87,000.00	42,725.00	49.11	30,000.00
	Grand Totals	50,000.00	36,260.81	-72.52	21,433.62
		Loss	Profit		Profit

Number of Accounts: 3

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

Object Number	Object Description	2018-19 Budget	2018-19 YTD Activity	2018-19 YTD %	2017-18 YTD Activity
211	PROPERTY TAX	100,000.00	100,000.00	100.00	50,000.00
272	COMMUNITY SERVICE FEES	79,300.00	41,732.61	52.63	42,053.75
280	INTEREST ON INVESTMT	3,000.00	1,386.44	46.21	1,318.98
293	RENTALS	4,000.00	2,362.45	59.06	2,376.00
2--	LOCAL SOURCES REV	186,300.00	145,481.50	78.09	95,748.73
121	SUPERVISORS	58,195.00	31,092.25	53.43	27,335.87
152	BUILDINGS & GROUNDS	2,031.00	0.00	0.00	4,126.82
173	POOL	89,000.00	43,661.93	49.06	47,289.42
191	ADDITIVE	45,010.00	19,867.30	44.14	21,195.45
192	EMPLOYEE STIPENDS	2,000.00	1,299.00	64.95	1,004.50
1--	SALARIES	196,236.00	95,920.48	48.88	100,952.06
212	RETIREMENT EMPLOYER	13,032.00	3,394.17	26.04	3,827.88
222	EMPLOYER SOCIAL SECURITY	15,030.00	7,293.63	48.53	7,673.80
242	HEALTH INSURANCE	4,760.00	2,249.16	47.25	3,877.47
243	DENTAL	446.00	210.72	47.25	259.22
249	OTHER HEALTH INSUR	2,503.00	2,365.00	94.49	0.00
251	INCOME PROTECT INSURANCE	323.00	158.59	49.10	166.94
2--	FRINGES	36,094.00	15,671.27	43.42	15,805.31
310	PERSONAL SERVICES	6,000.00	1,295.00	21.58	2,671.00
320	PROPERTY SERVICES	0.00	0.00	0.00	860.08
324	NON-TECHNOLOGY REPAIR/MAINT	968.00	603.21	62.32	0.00
331	GAS FOR HEAT	3,000.00	1,477.24	49.24	1,938.76
337	WATER	2,000.00	893.36	44.67	807.18
341	PUPIL TRAVEL	5,000.00	3,065.31	61.31	3,265.34
351	ADVERTISING	250.00	0.00	0.00	111.24
362	SOFTWARE SERVICES	2,000.00	962.70	48.14	0.00
3--	PURCHASED SERVICES	19,218.00	8,296.82	43.17	9,653.60
410	SUPPLIES & MATERIALS	7,974.00	1,016.31	12.75	1,302.60
415	FOOD	100.00	0.00	0.00	59.35
440	NON-CAPITAL EQUIPMEN	713.00	0.00	0.00	0.00
480	SUPPLIES - TECHNOLOGY RELATED	0.00	0.00	0.00	787.25
4--	NON-CAPITAL OBJECTS	8,787.00	1,016.31	11.57	2,149.20
551	EQUIP ADD $300-$4999	3,000.00	825.00	27.50	0.00
5--	CAPITAL OBJECTS	3,000.00	825.00	27.50	0.00
940	DUES & FEES	2,000.00	1,116.28	55.81	1,054.27
9--	OTHER OBJECTS	2,000.00	1,116.28	55.81	1,054.27
	Grand Revenue Totals	186,300.00	145,481.50	78.09	95,748.73
	Grand Expense Totals	265,335.00	122,846.16	46.30	129,614.44
	Grand Totals	79,035.00	22,635.34	-28.64	33,865.71
		Loss	Profit		Loss

Balance Sheet
12/31/2018
Funds 10 & 27

Assets		
711000	Cash	2,766,309
712000	Investments	264,673
713100	Taxes Receivable	24,819,259
713200	Accounts Receivable	13,566
715000	Due From Other Governments	13,755
717000	Prepaid Expense	-
Total Assets		27,877,562
Liabilities		
811200	Accounts Payable	289,618
811400	Retainage Payable	20,955
811100	Temporary Loans Payable	-
811611	FICA Payable	65
811612	Federal Income Tax Payable	(114)
811613	State Income Tax Payable	42,714
811621	Retirement Payable	255,422
811628	LTC Payable	-
811629	LTD Payable	2
811630	Dean Health Insurance Payable	21,728
811634	Life Ins. Deductible Payable	(17,821)
811600	Flex Payables	(12,853)
911642	Vision Insurance Payable	(508)
811610	Other Payroll Payables	(250)
811700	Temporary Loan Interest Payable	-
811800	Accrued Payroll Payable	
812000	Due to Other Funds	2,014,771
815100	Self Funded Dental-Employer Summer PR	-
815200	HRA Deposits	1,276,893
815115	Self Funded Dental-Employer	201,116
815125	Self Fund Dental-Employee	-
815135	Self Funded Dental-Non-Employee	3,591
816900	Deferred Revenues/Other Deposits Payable	6,278
817000	Self Funded Insurance Payments Incurred but not Reported	(183,552)
Total Liabilities		3,918,056
Fund Equity		
936110	Restricted Self-Funded Insurance	40,528
935100	Non-Spendable Fund Balance	-
900000	Fund Balance-Unassigned	23,918,979
Total Fund Equity		23,959,507
Fund Balance Analysis		
Beginning Fund Balance		10,909,015
Year to Date Revenues		29,271,052
Year to Date Expenses		(16,220,561)
Ending Fund Balance		23,959,507

2018-19 Fund Balance Analysis
12/31/2018

2018-19 Budgeted Expenses:		47,762,529
Less: Fund 27 Operating Transfer:		(4,399,436)
Total Budget		43,363,093
20% of Total Budget:		8,672,619
Ending 17-18 Operating Fund Balance:		
Non-Spendable Fund Balance	$ -	
Restricted Self-Funded Insurance	40,528	
Unassigned Fund Balance	10,868,487	
		10,909,015
18-19 Anticipated Revenues Less Expenses		-
Ending 18-19 Operating Fund Balance		10,909,015
18-19 Ending Fund Balance %:		25.16%

STOUGHTON AREA SCHOOL DISTRICT

2018 TAX LEVY

(Due 2019)

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	125,282.99													$125,282.99
Christiana	173,851.99													$173,851.99
City of Stoughton	12,170,920.29													$12,170,920.29
Cottage Grove	391,890.45													$391,890.45
Deerfield	18,959.25													$18,959.25
Dunkirk	2,224,254.71													$2,224,254.71
Dunn	2,583,922.01													$2,583,922.01
Pleasant Springs	5,220,225.59													$5,220,225.59
Porter	154,510.45													$154,510.45
Rutland	1,739,324.56													$1,739,324.56
Union	16,116.71													$16,116.71
Totals	$24,819,259.00	$0.00			$0.00			$0.00			$0.00			$24,819,259.00