



Jackson R-2 School District

Revenues & Expenditures Report

Fiscal Year July 2019 - June 2020

June 2020

Jackson R-2 School District
Revenues & Expenditures Report
June 2020

| | | Working Budget | MTD Activity | YTD Activity | Remaining Budget | % Realized | Last Year Thru This Month |
|-----------------|-----------------------------------|---------------------------|-------------------------|-------------------------|-----------------------------|-----------------------|--|
| REVENUES | | | | | | | |
| 5111 | Current Taxes | 19,623,320.89 | 2,816.72 | 20,299,671.44 | (676,350.55) | 103.4% | 19,419,995.69 |
| 5112 | Delinquent Taxes | 1,040,000.00 | 125,210.19 | 776,644.98 | 263,355.02 | 74.7% | 831,788.58 |
| 5113 | Sales Tax | 4,949,647.37 | 420,244.16 | 4,964,893.34 | (15,245.97) | 100.3% | 4,806,675.19 |
| 5114 | Financial Institutional Tax | 18,000.00 | 0.00 | 23,724.66 | (5,724.66) | 131.8% | 17,613.20 |
| 5115 | M & M Surcharge Tax | 446,685.00 | 0.00 | 479,341.89 | (32,656.89) | 107.3% | 433,675.04 |
| 5116 | In Lieu of Tax | 1,292,641.75 | 0.00 | 1,359,400.25 | (66,758.50) | 105.2% | 1,257,422.65 |
| 5131 | Transport Fees/Patrons | 12,000.00 | 4,488.44 | 21,615.11 | (9,615.11) | 180.1% | 22,601.83 |
| 5141 | Earnings on Investments | 84,800.00 | 98,448.87 | 392,103.81 | (307,303.81) | 100.0% | 585,995.63 |
| 5151 | Food Services, Program Students | 895,000.00 | 1,277.20 | 790,627.60 | 104,372.40 | 88.3% | 965,711.45 |
| 5161 | Food Services, Program Adult | 34,000.00 | 1,721.80 | 29,581.19 | 4,418.81 | 87.0% | 38,593.21 |
| 5165 | Food Services, Non Program | 72,000.00 | 0.00 | 92,771.75 | (20,771.75) | 128.8% | 87,199.65 |
| 5170 | Student Activities | 725,000.00 | 50,054.57 | 649,293.92 | 75,706.08 | 89.6% | 810,626.59 |
| 5171 | Student Activities - Admissions | 50,000.00 | 0.00 | 66,862.10 | (16,862.10) | 133.7% | 62,718.20 |
| 5174 | Enterprise Activities | 260,000.00 | 28,784.90 | 493,680.49 | (233,680.49) | 189.9% | 537,800.85 |
| 5181 | After School Kids Club | 500,000.00 | 13,772.00 | 505,923.87 | (5,923.87) | 101.2% | 555,712.05 |
| 5182 | Preschool Tuition | 115,000.00 | 111.41 | 88,344.87 | 26,655.13 | 76.8% | 123,777.50 |
| 5191 | Rentals | 3,000.00 | 8,100.00 | 18,947.00 | (15,947.00) | 631.6% | 10,768.00 |
| 5195 | Prior Period Adjustment | 12,000.00 | 0.00 | 12,959.46 | (959.46) | 108.0% | 1,452.68 |
| 5198 | Other Local | 3,000.00 | 1,107.16 | 625,917.27 | (622,917.27) | 100.0% | 38,898.76 |
| 5211 | Fines & Forfeitures | 130,000.00 | 0.00 | 117,647.24 | 12,352.76 | 90.5% | 108,555.79 |
| 5221 | State Assessed RR/Utility Tax | 985,830.04 | (2,816.72) | 1,104,325.04 | (118,495.00) | 112.0% | 977,945.09 |
| 5311 | Basic Formula | 19,259,655.00 | 866,301.00 | 17,722,460.81 | 1,537,194.19 | 92.0% | 17,935,624.70 |
| 5312 | Transportation | 400,000.00 | 0.00 | 419,134.00 | (19,134.00) | 104.8% | 461,803.00 |
| 5314 | Early Childhood Special Education | 745,000.00 | 189,586.81 | 824,290.50 | (79,290.50) | 110.6% | 784,095.74 |
| 5319 | Classroom Trust Fund | 2,028,404.00 | 35,841.84 | 1,596,753.66 | 431,650.34 | 78.7% | 1,975,779.96 |
| 5324 | ECSE Screening/Pat Program | 68,000.00 | 40,974.00 | 122,550.00 | (54,550.00) | 180.2% | 116,898.54 |
| 5332 | Vocaitonal/Tech Aide | 88,250.00 | 27,471.24 | 86,154.47 | 2,095.53 | 97.6% | 91,078.42 |
| 5333 | Food Service | 15,000.00 | 0.00 | 21,280.40 | (6,280.40) | 141.9% | 18,354.67 |
| 5369 | Residential Placement | 15,000.00 | 0.00 | 7,782.36 | 7,217.64 | 51.9% | 14,969.17 |
| 5381 | Extraord. Costs-Spec Ed | 290,000.00 | 0.00 | 288,164.08 | 1,835.92 | 99.4% | 286,591.21 |
| 5397 | Other State Revenue | 1,000.00 | 115.72 | 1,948.54 | (948.54) | 194.9% | 954.93 |
| 5412 | Medicaid | 83,000.00 | 30,140.25 | 112,472.94 | (29,472.94) | 135.5% | 109,161.53 |
| 5424 | CARES Act Grant - DESE | 0.00 | 26,589.25 | 26,589.25 | (26,589.25) | 100.0% | 0.00 |
| 5427 | Vocational Aid | 13,000.00 | 0.00 | 15,000.00 | (2,000.00) | 115.4% | 13,000.00 |
| 5437 | Sp Ed SWIS | 22,000.00 | 0.00 | 45,126.27 | (23,126.27) | 205.1% | 19,728.53 |
| 5441 | Public Law 94-142 | 885,000.00 | 65,891.38 | 820,807.12 | 64,192.88 | 92.7% | 858,969.19 |
| 5442 | ECSE | 220,160.00 | 18,124.10 | 186,821.40 | 33,338.60 | 84.9% | 213,982.46 |
| 5445 | Food Services | 925,000.00 | 0.00 | 774,936.63 | 150,063.37 | 83.8% | 954,560.25 |
| 5446 | School Breakfast Program | 275,000.00 | 0.00 | 272,041.82 | 2,958.18 | 98.9% | 323,234.52 |
| 5448 | After School Snack | 10,000.00 | 0.00 | 14,006.84 | (4,006.84) | 140.1% | 11,690.55 |
| 5451 | Title I ESEA | 668,936.00 | 55,999.90 | 585,239.57 | 83,696.43 | 87.2% | 622,484.44 |
| 5461 | Title IV.A | 52,103.00 | 0.00 | 30,065.82 | 22,037.18 | 57.7% | 41,232.64 |
| 5462 | Title III | 2,000.00 | 0.00 | 369.37 | 1,630.63 | 18.5% | 0.00 |
| 5465 | Eisenhower Program ESEA | 146,441.00 | 12,333.37 | 129,965.02 | 16,475.98 | 88.7% | 145,105.97 |

| | | Working Budget | MTD Activity | YTD Activity | Remaining Budget | % Realized | Last Year Thru This Month |
|------|--------------------------|---------------------------|-------------------------|-------------------------|-----------------------------|-----------------------|--|
| 5473 | CARES Act/Lunch | 0.00 | 80,534.16 | 218,425.68 | (218,425.68) | 100.0% | 0.00 |
| 5474 | CARES Act/Breakfast | 0.00 | 50,912.40 | 138,085.20 | (138,085.20) | 100.0% | 0.00 |
| 5477 | FEMA Funds | 285,000.00 | 0.00 | 177,490.34 | 107,509.66 | 62.3% | 2,186,533.22 |
| 5811 | Tuition from Other Lea's | 500,000.00 | 556,804.21 | 581,288.49 | (81,288.49) | 116.3% | 448,953.24 |
| | | 58,249,874.05 | 2,810,940.33 | 58,133,527.86 | 116,346.19 | 99.8% | 59,330,314.51 |

EXPENSES

| | | | | | | | |
|------|------------------------------------|---------------|--------------|---------------|--------------|--------|---------------|
| 6111 | Salaries, Certified Staff | 21,693,595.81 | 3,330,139.51 | 21,485,849.35 | 207,746.46 | 99.0% | 20,515,921.30 |
| 6141 | Sick Leave Reimbursement | 38,951.26 | 28,200.80 | 35,037.30 | 3,913.96 | 90.0% | 59,745.36 |
| 6151 | Salaries, Classified Staff | 9,982,698.63 | 1,510,198.62 | 9,791,793.74 | 190,904.89 | 98.1% | 9,437,573.89 |
| 6211 | Teacher Retirement | 3,537,244.67 | 549,356.36 | 3,463,526.35 | 73,718.32 | 97.9% | 3,282,581.81 |
| 6221 | Non Teacher Retirement | 752,509.04 | 118,073.65 | 736,769.02 | 15,740.02 | 97.9% | 699,765.61 |
| 6231 | Social Security | 677,555.41 | 95,887.95 | 639,848.95 | 37,706.46 | 94.4% | 623,911.04 |
| 6232 | Medicare | 484,251.99 | 68,495.48 | 439,750.98 | 44,501.01 | 90.8% | 423,782.14 |
| 6241 | Group Health/Dental/Life Insurance | 4,930,097.01 | 813,504.20 | 4,874,337.42 | 55,759.59 | 98.9% | 4,544,634.99 |
| 6261 | Workers Compensation | 210,761.88 | 0.00 | 210,761.88 | 0.00 | 100.0% | 189,421.56 |
| 6271 | Unemployment Compensation | 8,000.00 | 480.00 | 5,768.66 | 2,231.34 | 72.1% | 4,854.80 |
| 6291 | Other Employer Services | 43,003.99 | 426.50 | 426.50 | 42,577.49 | 1.0% | 0.00 |
| 6311 | Tuition to Other Districts | 457,374.13 | 14,179.30 | 428,603.85 | 28,770.28 | 93.7% | 430,322.12 |
| 6314 | Staff Services | 10,273.26 | 0.00 | 7,858.67 | 2,414.59 | 76.5% | 8,254.12 |
| 6315 | Audit Reports | 30,000.00 | 0.00 | 26,813.63 | 3,186.37 | 89.4% | 25,945.00 |
| 6316 | Technology Related Services | 130,499.76 | 0.00 | 119,219.92 | 11,279.84 | 91.4% | 82,633.07 |
| 6317 | Legal Services | 771,449.94 | 46,264.48 | 769,780.74 | 1,669.20 | 99.8% | 68,637.96 |
| 6318 | School Election | 8,766.12 | 0.00 | 65.29 | 8,700.83 | 0.7% | 55.42 |
| 6319 | Other Professional Services | 1,260,250.19 | 50,564.84 | 984,025.59 | 276,224.60 | 78.1% | 1,126,931.57 |
| 6332 | Repairs & Maintenance | 166,260.50 | 9,627.41 | 110,010.44 | 56,250.06 | 66.2% | 49,351.30 |
| 6333 | Building Rental | 19,229.82 | 540.00 | 19,148.82 | 81.00 | 99.6% | 1,360.00 |
| 6334 | Equipment Rental | 234,728.78 | 4,679.03 | 205,407.53 | 29,321.25 | 87.5% | 241,791.17 |
| 6335 | Water and Sewer | 75,000.00 | 2,236.85 | 59,239.52 | 15,760.48 | 79.0% | 61,543.11 |
| 6336 | Trash Hauling | 70,000.00 | 7,860.33 | 57,332.01 | 12,667.99 | 81.9% | 66,968.00 |
| 6337 | Technology Related Maintenance | 77,512.08 | 58,703.41 | 65,042.75 | 12,469.33 | 83.9% | 82,711.86 |
| 6339 | Property Services | 175,543.41 | 22,990.63 | 159,591.07 | 15,952.34 | 90.9% | 260,554.19 |
| 6343 | Professional Expense | 453,033.00 | 1,560.14 | 239,438.24 | 213,594.76 | 52.9% | 421,640.54 |
| 6351 | Property Insurance | 207,179.52 | 0.00 | 207,179.52 | 0.00 | 100.0% | 195,547.84 |
| 6352 | Liability Insurance/Treas. Bond | 220,969.60 | 0.00 | 220,969.60 | 0.00 | 100.0% | 205,144.96 |
| 6353 | Fidelity Bond Premium | 100.00 | 0.00 | 92.00 | 8.00 | 92.0% | 91.64 |
| 6359 | Arbitrage | 7,501.84 | 0.00 | 0.00 | 7,501.84 | 0.0% | 7,501.84 |
| 6361 | Communications | 477,757.00 | 30,368.40 | 462,478.24 | 15,278.76 | 96.8% | 420,524.54 |
| 6362 | Advertising, Legal | 13,615.00 | 428.75 | 12,578.81 | 1,036.19 | 92.4% | 8,805.43 |
| 6363 | Printing and Binding | 2,112.30 | 0.00 | 1,988.00 | 124.30 | 94.1% | 904.00 |
| 6371 | Dues & Memberships | 38,083.62 | 1,441.70 | 31,540.11 | 6,543.51 | 82.8% | 11,242.00 |
| 6391 | Other Expenses & Materials | 15,252.04 | 0.00 | 9,892.04 | 5,360.00 | 64.9% | 14,121.45 |
| 6398 | Prior Year Adjustments | 4,338.44 | 0.00 | 0.00 | 4,338.44 | 0.0% | 0.00 |
| 6411 | General Supplies | 1,799,901.51 | 193,988.63 | 2,510,498.73 | (710,597.22) | 139.5% | 2,860,622.27 |
| 6412 | Supplies-Technology Related | 1,111,983.89 | 7,995.98 | 996,980.88 | 115,003.01 | 89.7% | 756,276.67 |
| 6431 | Regular Textbooks | 596,282.57 | 13,731.42 | 525,446.13 | 70,836.44 | 88.1% | 638,064.26 |
| 6441 | Library Books | 88,547.81 | 7,033.97 | 76,488.18 | 12,059.63 | 86.4% | 83,968.98 |

| | | Working Budget | MTD Activity | YTD Activity | Remaining Budget | % Realized | Last Year Thru This Month |
|------|------------------------------------|---------------------------|-------------------------|-------------------------|-----------------------------|-----------------------|--|
| 6451 | Periodicals | 5,434.00 | 0.00 | 3,765.68 | 1,668.32 | 69.3% | 4,628.87 |
| 6471 | Food | 894,000.00 | 17,544.13 | 779,064.74 | 114,935.26 | 87.1% | 870,462.87 |
| 6481 | Electric | 1,301,091.50 | 70,075.59 | 1,273,312.22 | 27,779.28 | 97.9% | 1,133,336.50 |
| 6482 | Natural Gas | 177,000.00 | 12,875.99 | 134,255.68 | 42,744.32 | 75.9% | 163,182.86 |
| 6486 | Bus Gasoline | 342,151.71 | (19,088.25) | 167,509.71 | 174,642.00 | 49.0% | 224,794.27 |
| 6491 | Graduation | 7,000.00 | 252.30 | 5,444.71 | 1,555.29 | 77.8% | 12,940.02 |
| 6511 | Purchase of Land | 224,000.00 | 0.00 | 224,000.00 | 0.00 | 100.0% | 224,000.00 |
| 6521 | Building-Upkeep & Maintenance | 2,101,506.29 | 43,791.08 | 1,333,508.49 | 767,997.80 | 63.5% | 17,843,434.19 |
| 6531 | Buildings, Related Services | 90,734.01 | 11,179.36 | 46,439.25 | 44,294.76 | 51.2% | 505,201.98 |
| 6541 | Equipment & Furniture | 472,842.24 | 42,017.89 | 431,703.65 | 41,138.59 | 91.3% | 710,080.22 |
| 6542 | Equipment-Instructional Apparatus | 64,974.00 | (97.92) | 46,223.64 | 18,750.36 | 71.1% | 113,766.54 |
| 6543 | Technology Related Hdwe | 756,510.36 | 0.00 | 588,090.65 | 168,419.71 | 77.7% | 557,814.45 |
| 6544 | Technology Software | 56,250.00 | 0.00 | 27,608.20 | 28,641.80 | 49.1% | 13,834.00 |
| 6552 | Pupil Transportation Vehicles | 337,870.00 | 0.00 | 337,870.00 | 0.00 | 100.0% | 396,892.80 |
| 6611 | Retirement of Bonds | 7,620,000.00 | 7,000,000.00 | 7,620,000.00 | 0.00 | 100.0% | 600,000.00 |
| 6613 | Principal Lease Purchase | 1,648,489.00 | (3,749.73) | 1,613,625.82 | 34,863.18 | 97.9% | 1,485,332.26 |
| 6621 | Interest on Bonds | 1,764,225.00 | 0.00 | 1,764,225.00 | 0.00 | 100.0% | 1,734,155.56 |
| 6623 | Interest on Lease Purchase | 516,762.00 | 3,749.73 | 390,329.85 | 126,432.15 | 75.5% | 553,514.43 |
| 6631 | Paying Agent's Fee, Bond | 3,000.00 | 0.00 | 2,385.00 | 615.00 | 79.5% | 2,279.00 |
| 6633 | Paying Agent's Fee, Lease Purchase | 23,500.00 | 0.00 | 2,790.24 | 20,709.76 | 11.9% | 9,650.00 |
| | | 69,289,555.93 | 14,167,508.51 | 66,783,732.99 | 2,505,822.94 | 96.4% | 75,073,008.63 |

MTD = Month to Date

YTD = Year to Date