



# Jackson R-2 School District

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## **Revenues & Expenditures Report** *Fiscal Year July 2022—June 2023*

**August 2022**

		<b>Working Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Remaining Budget</b>	<b>% Realized</b>	<b>Last Year Thru This Month</b>
<i>REVENUES</i>							
<b>Fund 001 General Fund</b>							
5111	Current Taxes	20,231,926.47	.00	.00	20,231,926.47	0.0%	9.36
5112	Delinquent Taxes	819,228.07	69,116.15	187,448.54	631,779.53	22.9%	128,335.65
5131	Transport Fees/Patrons	5,000.00	490.45	490.45	4,509.55	9.8%	.00
5141	Earnings on Investments	12,000.00	30,562.35	37,030.38	(25,030.38)	308.6%	3,612.58
5151	Food Services, Program Students	160,000.00	52,321.23	52,122.13	107,877.87	32.6%	2,785.95
5161	Food Services, Program Adult	32,000.00	1,689.25	1,375.10	30,624.90	4.3%	1,327.24
5165	Food Services, Non Program	40,000.00	.00	.00	40,000.00	0.0%	1,753.66
5170	Student Activities	400,000.00	.00	.00	400,000.00	0.0%	.00
5171	Student Activities - Admissions	70,000.00	24,340.00	24,340.00	45,660.00	34.8%	18,151.00
5174	Enterprise Activities	700,000.00	122,389.51	161,154.65	538,845.35	23.0%	51,875.56
5179	Student/Athletic Activities	.00	43,550.38	69,442.53	(69,442.53)		64,621.39
5181	After School Kids Club	687,000.00	27,203.15	66,053.15	620,946.85	9.6%	89,766.32
5191	Rentals	9,700.00	350.00	350.00	9,350.00	3.6%	200.00
5195	Prior Period Adjustment	50,000.00	660.00	999.58	49,000.42	2.0%	(192,432.20)
5198	Other Local	675,200.00	21,732.49	22,847.71	652,352.29	3.4%	463.52
5221	State Assessed RR/Utility Tax	1,090,000.00	.00	.00	1,090,000.00	0.0%	.00
5312	Transportation	613,074.54	49,491.00	49,491.00	563,583.54	8.1%	78,628.00
5314	Early Childhood Special Education	810,000.00	.00	.00	810,000.00	0.0%	.00
5319	Classroom Trust Fund	2,114,103.00	179,303.48	358,545.00	1,755,558.00	17.0%	370,986.04
5324	ECSE Screening/Pat Program	95,000.00	.00	.00	95,000.00	0.0%	.00
5332	Vocational/Tech Aide	20,000.00	.00	.00	20,000.00	0.0%	.00
5333	Food Service	44,316.66	.00	.00	44,316.66	0.0%	.00
5369	SPED Pub Placement	27,322.95	.00	.00	27,322.95	0.0%	.00
5381	SPED - High Need State	141,819.82	.00	.00	141,819.82	0.0%	.00
5397	Other State Revenue	1,400.00	58,524.90	58,560.51	(57,160.51)	4,182.9%	205.86
5412	Medicaid	262,960.00	44,831.54	45,829.74	217,130.26	17.4%	141.86
5422	Stabilization Funds	4,658,082.00	.00	.00	4,658,082.00	0.0%	.00
5423	Transportation ARRA	.00	.00	.00	.00		2,070,300.00
5424	CARES Act/Non-Food	.00	.00	91,012.51	(91,012.51)		16,259.60
5425	CARES/GEER Fund	.00	.00	.00	.00		.00
5427	Vocational Aid	15,000.00	.00	.00	15,000.00	0.0%	.00
5437	SPED - High Need Federal	19,000.00	.00	.00	19,000.00	0.0%	.00
5441	SPED - Part B Entitlement	892,000.00	.00	.00	892,000.00	0.0%	142,670.86
5442	ECSE - Federal	213,500.00	.00	.00	213,500.00	0.0%	35,287.18
5445	Food Services	1,200,000.00	.00	304,404.73	895,595.27	25.4%	47,699.92
5446	School Breakfast Program	611,042.16	.00	90,721.73	520,320.43	14.8%	15,615.78
5448	After School Snack	31,476.00	.00	3,254.00	28,222.00	10.3%	.00
5449	Fresh Fruit & Veggie Prgm	18,000.00	.00	3,635.81	14,364.19	20.2%	.00
5451	Title I ESEA	620,000.00	.00	.00	620,000.00	0.0%	103,777.85
5461	Title IV.A	55,000.00	.00	.00	55,000.00	0.0%	198.00
5462	Title III Immigrant	5,000.00	.00	.00	5,000.00	0.0%	3,560.50
5465	Eisenhower Program ESEA	145,000.00	.00	.00	145,000.00	0.0%	10,641.71
5470	Other Federal	240.00	.00	.00	240.00	0.0%	.00
5471	Child Nutrition EOC	5,000.00	.00	.00	5,000.00	0.0%	.00
5475	CARES/Snack	2,000.00	.00	.00	2,000.00	0.0%	.00
5497	Other Federal Revenue	400,000.00	.00	.00	400,000.00	0.0%	.00
<b>Total Fund 001</b>		<b>38,002,391.67</b>	<b>726,555.88</b>	<b>1,629,109.25</b>	<b>36,373,282.42</b>	<b>4.3%</b>	<b>3,066,443.19</b>
<b>Fund 002 Special Revenue Fund</b>							
5113	Sales Tax	5,396,142.42	621,285.36	1,286,293.47	4,109,848.95	23.8%	1,153,325.95
5141	Earnings on Investments	1,000.00	.00	871.08	128.92	87.1%	727.60
5182	Preschool Tuition	124,550.00	5,070.00	5,070.00	119,480.00	4.1%	3,733.80
5211	Fines & Forfeitures	80,000.00	.00	93,134.44	(13,134.44)	116.4%	83,312.84
5311	Basic Formula	19,097,468.00	1,274,480.00	2,745,086.00	16,352,382.00	14.4%	2,423,936.00
5811	Tuition from Other Lea's	478,040.00	.00	109,689.58	368,350.42	22.9%	29,700.74
<b>Total Fund 002</b>		<b>25,177,200.42</b>	<b>1,900,835.36</b>	<b>4,240,144.57</b>	<b>20,937,055.85</b>	<b>16.8%</b>	<b>3,694,736.93</b>
<b>Fund 003 Debt Service Fund</b>							
5111	Current Taxes	2,000,959.76	.00	.00	2,000,959.76	0.0%	1.05
5112	Delinquent Taxes	81,022.56	7,722.21	15,413.73	65,608.83	19.0%	14,356.43
5115	M & M Surcharge Tax	27,952.43	.00	.00	27,952.43	0.0%	.00
5141	Earnings on Investments	500.00	903.30	1,666.17	(1,166.17)	333.2%	46.60
5221	State Assessed RR/Utility Tax	110,000.00	.00	.00	110,000.00	0.0%	.00
5691	Direct Deposit Revenues	.00	194,450.00	194,450.00	(194,450.00)		.00

	<b>Working Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Remaining Budget</b>	<b>% Realized</b>	<b>Last Year Thru This Month</b>
<i>REVENUES cont.</i>						
<b>Total Fund 003</b>	<b>2,220,434.75</b>	<b>203,075.51</b>	<b>211,529.90</b>	<b>2,008,904.85</b>	<b>9.5%</b>	<b>14,404.08</b>
<b>Fund 004Capital Projects Fund</b>						
5111 Current Taxes	.00	.00	.00	.00		.58
5112 Delinquent Taxes	.00	4,268.83	8,520.70	(8,520.70)		7,927.25
5114 Financial Institutional Tax	42,074.18	.00	.00	42,074.18	0.0%	.00
5115 M & M Surcharge Tax	511,309.28	.00	.00	511,309.28	0.0%	.00
5116 In Lieu of Tax	1,605,853.17	.00	.00	1,605,853.17	0.0%	.00
5141 Earnings on Investments	8,000.00	20,851.11	20,943.21	(12,943.21)	261.8%	2,187.72
5221 State Assessed RR/Utility Tax	55,000.00	.00	.00	55,000.00	0.0%	.00
5332 Vocational/Tech Aide	60,400.00	.00	.00	60,400.00	0.0%	.00
5437 SPED - High Need Federal	19,000.00	.00	.00	19,000.00	0.0%	2,368.35
<b>Total Fund 004</b>	<b>2,301,636.63</b>	<b>25,119.94</b>	<b>29,463.91</b>	<b>2,272,172.72</b>	<b>1.3%</b>	<b>12,483.90</b>
<b>Total of REVENUES</b>	<b>67,701,663.47</b>	<b>2,855,586.69</b>	<b>6,110,247.63</b>	<b>61,591,415.84</b>	<b>9.0%</b>	<b>6,788,068.10</b>
<i>EXPENSES</i>						
<b>Fund 001General Fund</b>						
6131 Salaries, Other Duties	4,038.00	83.33	83.33	3,954.67	2.1%	331.58
6151 Classified Salaries - Regular	8,208,023.27	462,722.28	614,160.47	7,593,862.80	7.5%	598,441.22
6153 Salaries, Classified Subs	297,250.00	15,477.82	15,857.05	281,392.95	5.3%	4,755.20
6161 Classified Salaries PT	2,635,069.68	88,480.08	91,621.15	2,543,448.53	3.5%	89,765.51
6171 Sick Leave Reimbursement	.00	.00	573.28	(573.28)		264.15
6211 Teacher Retirement	7,948.32	2,347.91	2,898.83	5,049.49	36.5%	1,921.48
6221 Non Teacher Retirement	834,353.74	38,419.86	49,504.22	784,849.52	5.9%	49,457.78
6231 Social Security	681,932.67	33,830.27	43,248.13	638,684.54	6.3%	41,453.89
6232 Medicare	159,641.15	8,071.94	10,277.11	149,364.04	6.4%	9,756.08
6241 Group Health/Dental/Life Insurance	1,899,008.20	88,603.80	102,967.51	1,796,040.69	5.4%	122,057.72
6261 Workers Compensation	215,000.00	.00	.00	215,000.00	0.0%	.00
6271 Unemployment Compensation	15,000.00	652.36	652.36	14,347.64	4.3%	633.38
6291 Other Employer Services	20,000.00	70.00	100.00	19,900.00	0.5%	6,080.00
6311 Tuition to Other Districts	41,900.00	.00	.00	41,900.00	0.0%	8,300.00
6314 Staff Services	5,000.00	.00	.00	5,000.00	0.0%	.00
6315 Audit Reports	20,000.00	.00	.00	20,000.00	0.0%	.00
6316 Technology Related Services	104,000.00	9,891.06	9,891.06	94,108.94	9.5%	39,511.61
6317 Legal Services	130,000.00	16,527.00	16,527.00	113,473.00	12.7%	28,148.55
6318 School Election	20,000.00	.00	.00	20,000.00	0.0%	.00
6319 Other Professional Services	1,144,707.03	116,996.59	142,613.36	1,002,093.67	12.5%	64,361.80
6332 Repairs & Maintenance	142,970.32	9,763.18	12,792.30	130,178.02	8.9%	16,886.13
6333 Building Rental	17,000.00	785.00	1,055.00	15,945.00	6.2%	2,383.00
6334 Equipment Rental	250,687.88	6,360.00	6,360.00	244,327.88	2.5%	7,416.56
6335 Water and Sewer	75,000.00	4,138.85	10,657.91	64,342.09	14.2%	13,564.17
6336 Trash Hauling	60,000.00	5,954.55	11,909.10	48,090.90	19.8%	10,015.14
6337 Technology Related Maintenance	85,400.00	.00	.00	85,400.00	0.0%	642.50
6339 Property Services	176,000.00	28,040.94	49,500.94	126,499.06	28.1%	42,201.16
6341 Mileage-Early Childhood	2,550.00	.00	.00	2,550.00	0.0%	.00
6342 Purchased Services-ECSE	2,384.00	.00	.00	2,384.00	0.0%	.00
6343 Professional Expense	347,224.43	14,430.44	15,635.87	331,588.56	4.5%	11,898.59
6351 Property Insurance	217,000.00	.00	.00	217,000.00	0.0%	.00
6352 Liability Insurance/Treas. Bond	288,500.00	.00	.00	288,500.00	0.0%	.00
6353 Fidelity Bond Premium	100.00	.00	.00	100.00	0.0%	.00
6359 Legal Judgements	25,000.00	.00	.00	25,000.00	0.0%	.00
6361 Communications	507,800.00	46,617.44	74,767.01	433,032.99	14.7%	48,563.76
6362 Advertising, Legal	5,885.00	556.50	556.50	5,328.50	9.5%	193.24
6363 Printing and Binding	11,000.00	.00	.00	11,000.00	0.0%	.00
6371 Dues & Memberships	52,443.00	19,979.50	27,728.52	24,714.48	52.9%	26,668.83
6391 Other Expenses & Materials	15,920.00	930.00	930.00	14,990.00	5.8%	150.00
6398 Prior Year Adjustments	5,000.00	.00	.00	5,000.00	0.0%	.00
6411 General Supplies	1,910,436.40	237,133.38	290,029.94	1,620,406.46	15.2%	333,564.88
6412 Supplies-Technology Related	1,737,697.89	897,713.74	986,657.80	751,040.09	56.8%	912,185.18
6431 Regular Textbooks	537,302.50	133,019.89	133,019.89	404,282.61	24.8%	84,243.26
6441 Library Books	68,000.00	2,359.00	2,359.00	65,641.00	3.5%	149.29
6451 Periodicals	3,345.00	594.93	594.93	2,750.07	17.8%	1,920.10
6471 Food	1,410,000.00	13,516.02	16,330.27	1,393,669.73	1.2%	17,366.38
6481 Electric	1,414,000.00	124,381.39	250,240.31	1,163,759.69	17.7%	233,197.27

		<b>Working Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Remaining Budget</b>	<b>% Realized</b>	<b>Last Year Thru This Month</b>
<i>EXPENSES cont.</i>							
<b>Fund 001 General Fund cont.</b>							
6482	Natural Gas	177,000.00	11,818.37	28,905.08	148,094.92	16.3%	17,561.51
6486	Bus Gasoline	345,000.00	(8,222.83)	(8,222.83)	353,222.83	-2.4%	5,913.81
<b>Total Fund 001</b>		<b>26,333,518.48</b>	<b>2,432,044.59</b>	<b>3,012,782.40</b>	<b>23,320,736.08</b>	<b>11.4%</b>	<b>2,851,924.71</b>
<b>Fund 002 Special Revenue Fund</b>							
6111	Salaries, Regular Teachers	20,023,484.72	1,665,918.98	1,741,060.53	18,282,424.19	8.7%	1,667,695.57
6112	Salaries, Administrators	2,582,002.34	217,092.67	434,848.95	2,147,153.39	16.8%	378,208.68
6121	Salaries, Non-Contract (Subs)	589,300.00	.00	.00	589,300.00	0.0%	.00
6122	Salaries, Other P/T	220,121.11	.00	204.73	219,916.38	0.1%	525.00
6131	Salaries, Other Duties	1,051,104.71	115,379.66	198,574.99	852,529.72	18.9%	150,251.68
6141	Sick Leave Reimbursement	45,000.00	.00	6,321.80	38,678.20	14.0%	.00
6211	Teacher Retirement	3,771,359.20	320,482.03	378,208.05	3,393,151.15	10.0%	355,024.59
6221	Non Teacher Retirement	48,253.25	3,173.99	3,211.72	45,041.53	6.7%	2,460.97
6231	Social Security	101,423.45	3,553.67	3,731.18	97,692.27	3.7%	3,469.93
6232	Medicare	354,990.60	27,902.47	33,263.69	321,726.91	9.4%	30,738.81
6241	Group Health/Dental/Life Insurance	3,249,780.38	272,508.63	300,105.40	2,949,674.98	9.2%	316,780.60
6291	Other Employer Services	56,500.00	490.00	560.00	55,940.00	1.0%	590.00
6311	Tuition to Other Districts	470,968.16	1,503.16	2,070.78	468,897.38	0.4%	11,086.63
<b>Total Fund 002</b>		<b>32,564,287.92</b>	<b>2,628,005.26</b>	<b>3,102,161.82</b>	<b>29,462,126.10</b>	<b>9.5%</b>	<b>2,916,832.46</b>
<b>Fund 003 Debt Service Fund</b>							
6611	Retirement of Bonds	805,000.00	.00	.00	805,000.00	0.0%	.00
6621	Interest on Bonds	1,476,600.00	744,555.29	744,555.29	732,044.71	50.4%	738,300.00
6631	Paying Agent's Fee, Bond	3,000.00	318.00	318.00	2,682.00	10.6%	583.00
<b>Total Fund 003</b>		<b>2,284,600.00</b>	<b>744,873.29</b>	<b>744,873.29</b>	<b>1,539,726.71</b>	<b>32.6%</b>	<b>738,883.00</b>
<b>Fund 004 Capital Projects Fund</b>							
6521	Building-Upkeep & Maintenance	278,608.88	15,527.70	16,219.60	262,389.28	5.8%	111,725.98
6531	Buildings, Related Services	482,159.50	244,519.11	312,973.11	169,186.39	64.9%	23,013.61
6541	Equipment & Furniture	75,070.03	1,995.00	1,995.00	73,075.03	2.7%	27,891.22
6542	Equipment-Instructional Apparatus	9,174.91	.00	.00	9,174.91	0.0%	.00
6543	Technology Related Hdwe	366,542.54	10,021.92	10,021.92	356,520.62	2.7%	15,709.00
6544	Technology Software	183,596.12	91,120.00	91,120.00	92,476.12	49.6%	13,480.00
6551	Transportation Vehicle	45,000.00	.00	.00	45,000.00	0.0%	.00
6552	Pupil Transportation Vehicles	262,952.00	131,476.00	131,476.00	131,476.00	50.0%	.00
6613	Principal Lease Purchase	1,090,147.00	.00	.00	1,090,147.00	0.0%	475,541.27
6623	Interest on Lease Purchase	524,803.00	.00	.00	524,803.00	0.0%	286,236.77
6633	Paying Agent's Fee, Lease Purchase	8,000.00	.00	.00	8,000.00	0.0%	.00
<b>Total Fund 004</b>		<b>3,326,053.98</b>	<b>494,659.73</b>	<b>563,805.63</b>	<b>2,762,248.35</b>	<b>17.0%</b>	<b>953,597.85</b>
<b>Total of EXPENSES</b>		<b>64,508,460.38</b>	<b>6,299,582.87</b>	<b>7,423,623.14</b>	<b>57,084,837.24</b>	<b>11.5%</b>	<b>7,461,238.02</b>
<b>Revenue over (under) Expenses</b>		<b>3,193,203.09</b>	<b>(3,443,996.18)</b>	<b>(1,313,375.51)</b>	<b>4,506,578.60</b>		<b>(673,169.92)</b>

**Breakdown by Fund**

<b>Fund</b>	<b>MTD Rev-Exp</b>	<b>YTD Rev-Exp</b>
001 General Fund	(1,705,488.71)	(1,383,673.15)
002 Special Revenue Fund	(727,169.90)	1,137,982.75
003 Debt Service Fund	(541,797.78)	(533,343.39)
004 Capital Projects Fund	(469,539.79)	(534,341.72)