



Jackson R-2 School District

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

September 2022

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>REVENUES</i>							
Fund 001 General Fund							
5111	Current Taxes	20,231,926.47	.00	.00	20,231,926.47	0.0%	9.36
5112	Delinquent Taxes	819,228.07	48,051.57	235,500.11	583,727.96	28.7%	169,363.12
5131	Transport Fees/Patrons	5,000.00	.00	490.45	4,509.55	9.8%	.00
5141	Earnings on Investments	12,000.00	56.02	37,086.40	(25,086.40)	309.1%	4,490.78
5151	Food Services, Program Students	160,000.00	42,558.82	94,680.95	65,319.05	59.2%	9,184.54
5161	Food Services, Program Adult	32,000.00	3,555.05	4,930.15	27,069.85	15.4%	5,034.31
5165	Food Services, Non Program	40,000.00	.00	.00	40,000.00	0.0%	5,473.91
5170	Student Activities	400,000.00	.00	.00	400,000.00	0.0%	.00
5171	Student Activities - Admissions	70,000.00	20,900.60	45,240.60	24,759.40	64.6%	37,577.00
5174	Enterprise Activities	700,000.00	83,782.90	244,937.55	455,062.45	35.0%	94,472.32
5179	Student/Athletic Activities	.00	99,027.24	168,469.77	(168,469.77)		176,067.32
5181	After School Kids Club	687,000.00	74,798.75	140,851.90	546,148.10	20.5%	186,701.57
5191	Rentals	9,700.00	30.00	380.00	9,320.00	3.9%	200.00
5195	Prior Period Adjustment	50,000.00	.00	999.58	49,000.42	2.0%	(192,432.20)
5198	Other Local	675,200.00	2,371.57	25,219.28	649,980.72	3.7%	10,940.60
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	98,982.00	514,092.54	16.1%	117,943.00
5314	Early Childhood Special Education	810,000.00	.00	.00	810,000.00	0.0%	.00
5319	Classroom Trust Fund	2,114,103.00	178,966.62	537,511.62	1,576,591.38	25.4%	556,305.39
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	178.77	58,739.28	(57,339.28)	4,195.7%	417.69
5412	Medicaid	262,960.00	.00	45,829.74	217,130.26	17.4%	36,063.55
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	8,488.15	8,488.15	(8,488.15)		.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%	144,016.53
5442	ECSE - Federal	213,500.00	.00	.00	213,500.00	0.0%	35,287.18
5445	Food Services	1,200,000.00	58,473.92	362,878.65	837,121.35	30.2%	160,438.48
5446	School Breakfast Program	611,042.16	15,247.96	105,969.69	505,072.47	17.3%	41,570.52
5448	After School Snack	31,476.00	1,221.84	4,475.84	27,000.16	14.2%	.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	17,240.05	17,240.05	382,759.95	4.3%	.00
Total Fund 001		38,002,391.67	704,440.83	2,333,550.08	35,668,841.59	6.1%	3,803,862.63
Fund 002 Special Revenue Fund							
5113	Sales Tax	5,396,142.42	528,792.88	1,815,086.35	3,581,056.07	33.6%	1,666,680.15
5141	Earnings on Investments	1,000.00	.00	871.08	128.92	87.1%	774.39
5182	Preschool Tuition	124,550.00	5,871.00	10,941.00	113,609.00	8.8%	21,518.21
5211	Fines & Forfeitures	80,000.00	3,163.56	96,298.00	(16,298.00)	120.4%	83,382.94
5311	Basic Formula	19,097,468.00	1,549,976.00	4,295,062.00	14,802,406.00	22.5%	3,856,790.00
5811	Tuition from Other Lea's	478,040.00	.00	109,689.58	368,350.42	22.9%	29,700.74
Total Fund 002		25,177,200.42	2,087,803.44	6,327,948.01	18,849,252.41	25.1%	5,658,846.43
Fund 003 Debt Service Fund							
5111	Current Taxes	2,000,959.76	.00	.00	2,000,959.76	0.0%	1.05
5112	Delinquent Taxes	81,022.56	5,028.66	20,442.39	60,580.17	25.2%	18,940.35
5115	M & M Surcharge Tax	27,952.43	.00	.00	27,952.43	0.0%	.00
5141	Earnings on Investments	500.00	442.29	2,108.46	(1,608.46)	421.7%	61.70
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	388,900.00	(388,900.00)		(228,160.00)

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>REVENUES cont.</i>							
Total Fund 003		2,220,434.75	199,920.95	411,450.85	1,808,983.90	18.5%	(209,156.90)
Fund 004Capital Projects Fund							
5111	Current Taxes	.00	.00	.00	.00		.58
5112	Delinquent Taxes	.00	.00	8,520.70	(8,520.70)		10,461.24
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	179.76	21,122.97	(13,122.97)	264.0%	2,735.75
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
Total Fund 004		2,301,636.63	179.76	29,643.67	2,271,992.96	1.3%	15,565.92
Total of REVENUES		67,701,663.47	2,992,344.98	9,102,592.61	58,599,070.86	13.4%	9,269,118.08
<i>EXPENSES</i>							
Fund 001General Fund							
6131	Salaries, Other Duties	4,038.00	83.33	166.66	3,871.34	4.1%	663.16
6151	Classified Salaries - Regular	8,208,023.27	711,715.13	1,325,875.60	6,882,147.67	16.2%	1,182,517.53
6153	Salaries, Classified Subs	297,250.00	58,432.81	74,289.86	222,960.14	25.0%	27,483.36
6161	Classified Salaries PT	2,635,069.68	131,212.54	222,833.69	2,412,235.99	8.5%	253,655.36
6171	Sick Leave Reimbursement	.00	60.00	633.28	(633.28)		4,333.17
6211	Teacher Retirement	7,948.32	2,014.58	4,913.41	3,034.91	61.8%	3,000.77
6221	Non Teacher Retirement	834,353.74	67,352.83	116,857.05	717,496.69	14.0%	108,939.47
6231	Social Security	681,932.67	54,153.15	97,401.28	584,531.39	14.3%	88,017.26
6232	Medicare	159,641.15	12,798.42	23,075.53	136,565.62	14.5%	20,696.97
6241	Group Health/Dental/Life Insurance	1,899,008.20	172,195.15	275,162.66	1,623,845.54	14.5%	286,931.53
6261	Workers Compensation	215,000.00	.00	.00	215,000.00	0.0%	.00
6271	Unemployment Compensation	15,000.00	.00	652.36	14,347.64	4.3%	633.38
6291	Other Employer Services	20,000.00	140.00	240.00	19,760.00	1.2%	6,210.00
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	1,595.00	11,486.06	92,513.94	11.0%	50,482.01
6317	Legal Services	130,000.00	14,975.00	31,502.00	98,498.00	24.2%	45,589.60
6318	School Election	20,000.00	.00	.00	20,000.00	0.0%	.00
6319	Other Professional Services	1,144,707.03	41,359.97	183,973.33	960,733.70	16.1%	162,499.89
6332	Repairs & Maintenance	142,970.32	6,476.37	19,268.67	123,701.65	13.5%	17,691.78
6333	Building Rental	17,000.00	560.00	1,615.00	15,385.00	9.5%	3,233.00
6334	Equipment Rental	250,687.88	30,157.13	36,517.13	214,170.75	14.6%	31,090.05
6335	Water and Sewer	75,000.00	3,809.59	14,467.50	60,532.50	19.3%	18,467.08
6336	Trash Hauling	60,000.00	6,659.08	18,568.18	41,431.82	30.9%	15,910.38
6337	Technology Related Maintenance	85,400.00	.00	.00	85,400.00	0.0%	642.50
6339	Property Services	176,000.00	26,730.76	76,231.70	99,768.30	43.3%	72,480.57
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	9,044.84	24,680.71	322,543.72	7.1%	17,368.20
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	110,055.32	184,822.33	322,977.67	36.4%	92,885.74
6362	Advertising, Legal	5,885.00	2,105.25	2,661.75	3,223.25	45.2%	193.24
6363	Printing and Binding	11,000.00	.00	.00	11,000.00	0.0%	.00
6371	Dues & Memberships	52,443.00	4,635.00	32,363.52	20,079.48	61.7%	28,510.83
6391	Other Expenses & Materials	15,920.00	3,924.25	4,854.25	11,065.75	30.5%	3,165.00
6398	Prior Year Adjustments	5,000.00	.00	.00	5,000.00	0.0%	.00
6411	General Supplies	1,910,436.40	225,591.92	515,621.86	1,394,814.54	27.0%	526,428.39
6412	Supplies-Technology Related	1,737,697.89	53,901.56	1,040,559.36	697,138.53	59.9%	953,714.92
6431	Regular Textbooks	537,302.50	23,743.95	156,763.84	380,538.66	29.2%	173,690.99
6441	Library Books	68,000.00	2,970.21	5,329.21	62,670.79	7.8%	693.29
6451	Periodicals	3,345.00	379.67	974.60	2,370.40	29.1%	1,956.10
6471	Food	1,410,000.00	120,213.46	136,543.73	1,273,456.27	9.7%	98,254.28
6481	Electric	1,414,000.00	119,163.58	369,403.89	1,044,596.11	26.1%	346,867.33

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>EXPENSES cont.</i>							
Fund 001 General Fund cont.							
6482	Natural Gas	177,000.00	11,310.17	40,215.25	136,784.75	22.7%	26,120.23
6486	Bus Gasoline	345,000.00	37,113.02	28,890.19	316,109.81	8.4%	18,302.00
	Total Fund 001	26,333,518.48	2,066,633.04	5,079,415.44	21,254,103.04	19.3%	4,697,619.36
Fund 002 Special Revenue Fund							
6111	Salaries, Regular Teachers	20,023,484.72	1,666,866.45	3,407,926.98	16,615,557.74	17.0%	3,263,574.74
6112	Salaries, Administrators	2,582,002.34	217,092.67	651,941.62	1,930,060.72	25.2%	567,313.02
6121	Salaries, Non-Contract (Subs)	589,300.00	16,831.04	16,831.04	572,468.96	2.9%	12,681.65
6122	Salaries, Other P/T	220,121.11	10,263.99	10,468.72	209,652.39	4.8%	7,384.23
6131	Salaries, Other Duties	1,051,104.71	91,484.83	290,059.82	761,044.89	27.6%	241,123.58
6141	Sick Leave Reimbursement	45,000.00	37.50	6,359.30	38,640.70	14.1%	.00
6211	Teacher Retirement	3,771,359.20	317,582.05	695,790.10	3,075,569.10	18.4%	661,612.93
6221	Non Teacher Retirement	48,253.25	3,617.51	6,829.23	41,424.02	14.2%	5,232.67
6231	Social Security	101,423.45	5,252.29	8,983.47	92,439.98	8.9%	7,678.13
6232	Medicare	354,990.60	27,983.99	61,247.68	293,742.92	17.3%	57,283.96
6241	Group Health/Dental/Life Insurance	3,249,780.38	274,633.76	574,739.16	2,675,041.22	17.7%	607,390.09
6291	Other Employer Services	56,500.00	500.00	1,060.00	55,440.00	1.9%	1,180.00
6311	Tuition to Other Districts	470,968.16	.00	2,070.78	468,897.38	0.4%	23,168.65
	Total Fund 002	32,564,287.92	2,632,146.08	5,734,307.90	26,829,980.02	17.6%	5,455,623.65
Fund 003 Debt Service Fund							
6611	Retirement of Bonds	805,000.00	.00	.00	805,000.00	0.0%	.00
6621	Interest on Bonds	1,476,600.00	.00	744,555.29	732,044.71	50.4%	738,300.00
6631	Paying Agent's Fee, Bond	3,000.00	.00	318.00	2,682.00	10.6%	583.00
	Total Fund 003	2,284,600.00	0.00	744,873.29	1,539,726.71	32.6%	738,883.00
Fund 004 Capital Projects Fund							
6521	Building-Upkeep & Maintenance	278,608.88	12,126.21	28,345.81	250,263.07	10.2%	99,638.27
6531	Buildings, Related Services	482,159.50	75,776.26	388,749.37	93,410.13	80.6%	23,013.61
6541	Equipment & Furniture	75,070.03	24,869.86	26,864.86	48,205.17	35.8%	31,474.62
6542	Equipment-Instructional Apparatus	9,174.91	2,300.00	2,300.00	6,874.91	25.1%	.00
6543	Technology Related Hdwe	366,542.54	47,348.00	57,369.92	309,172.62	15.7%	18,766.36
6544	Technology Software	183,596.12	.00	91,120.00	92,476.12	49.6%	21,639.97
6551	Transportation Vehicle	45,000.00	.00	.00	45,000.00	0.0%	.00
6552	Pupil Transportation Vehicles	262,952.00	131,476.00	262,952.00	.00	100.0%	.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	258,612.85	258,612.85	266,190.15	49.3%	286,236.77
6633	Paying Agent's Fee, Lease Purchase	8,000.00	.00	.00	8,000.00	0.0%	.00
	Total Fund 004	3,326,053.98	552,509.18	1,116,314.81	2,209,739.17	33.6%	956,310.87
	Total of EXPENSES	64,508,460.38	5,251,288.30	12,674,911.44	51,833,548.94	19.6%	11,848,436.88
	Revenue over (under) Expenses	3,193,203.09	(2,258,943.32)	(3,572,318.83)	6,765,521.92		(2,579,318.80)

Breakdown by Fund

Fund	MTD Rev-Exp	YTD Rev-Exp
001 General Fund	(1,362,192.21)	(2,745,865.36)
002 Special Revenue Fund	(544,342.64)	593,640.11
003 Debt Service Fund	199,920.95	(333,422.44)
004 Capital Projects Fund	(552,329.42)	(1,086,671.14)