



Jackson State
Community College

A Tennessee Board of Regents Institution

October Revised
Budget Analysis

Fiscal Year 2021-2022

TENNESSEE BOARD OF REGENTS

2022 OCTOBER BUDGET ANALYSIS

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October 20, 2021

Dr. Flora Tydings, Chancellor
Tennessee Board of Regents
1 Bridgestone Park, 3rd Floor
Nashville, TN 37214

Dear Chancellor Tydings,

In the process of submitting Jackson State Community College's October Revised 2021-2022 Budget, the following items apply:

1. The Operation and Maintenance of Physical Plant Budget has been reflected at 157% of the THEC formula.
2. The Center of Emphasis Program is reflected in the forms required that are part of the Budget Analysis document.
3. Jackson State Community College has set aside 12.5% of its Educational and General revenue as reserve in the 2021-2022 Budget.

If you have questions concerning this letter, please contact me or Mr. Tim Dellinger, Vice President of Financial and Administrative Affairs.

Sincerely,

Dr. George Pimentel,
President



2046 North Parkway | Jackson, TN 38301

October 20, 2021

Dr. Flora Tydings, Chancellor
Tennessee Board of Regents
1 Bridgestone Park, 3rd Floor
Nashville, TN 37214

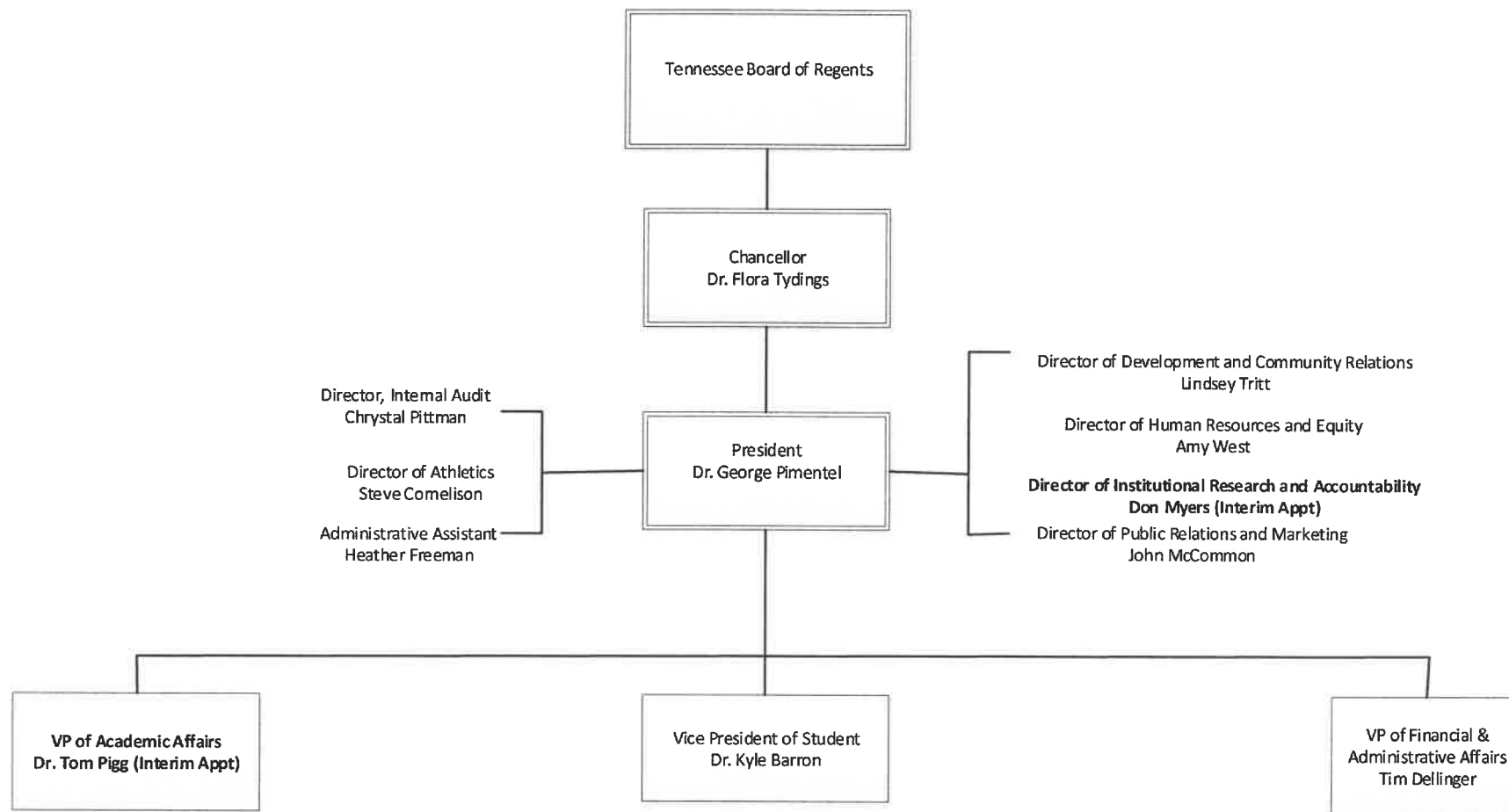
Dear Chancellor Tydings,

Jackson State Community College has no organizational changes to submit with the FY 2021-2022 budget revisions.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Pimentel", written in a cursive style.

Dr. George Pimentel
President



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

ACCOUNT CODE	ACCOUNT NAME	2021-22		CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
		JULY BUDGET	OCTOBER BUDGET			
51001	In State Tuition Fall	6,398,000.00	5,900,000.00	(498,000.00)	In State Tuition Fall	Student
51002	In State Tuition Spring	5,036,000.00	4,613,000.00	(423,000.00)	In State Tuition Spring	Student
51003	Contra Tuition Bad Debt	(242,800.00)	(242,800.00)	-	Contra Tuition Bad Debt	Student
51020	In State Tuition for Summer Term	909,000.00	1,247,100.00	338,100.00	In State Tuition for Summer Term	Student
51030	In State Tuition RODP Fall	150,700.00	138,000.00	(12,700.00)	In State Tuition RODP Fall	Student
51031	In State Tuition RODP Spring	155,000.00	142,000.00	(13,000.00)	In State Tuition RODP Spring	Student
51032	In State Tuition RODP Summer	133,200.00	137,200.00	4,000.00	In State Tuition RODP Summer	Student
51050	Out of State Tuition Fall	81,200.00	64,400.00	(16,800.00)	Out of State Tuition Fall	Student
51051	Out of State Tuition Spring	77,200.00	70,700.00	(6,500.00)	Out of State Tuition Spring	Student
51060	Out of State Tuition for Sum Term	9,900.00	10,200.00	300.00	Out of State Tuition for Sum Term	Student
51070	Out of State Tuition for RODP Fall	200.00	1,000.00	800.00	Out of State Tuition for RODP Fall	Student
51200	Technology Access Fees	600,400.00	550,000.00	(50,400.00)	Technology Access Fees	Student
51300	Community Coll Campus Access Fees	105,600.00	96,700.00	(8,900.00)	Community Coll Campus Access Fees	Student
51330	International Education Fee	-	50,600.00	50,600.00	International Education Fee	Student
51550	RODP Online Fees Fall	2,800.00	13,500.00	10,700.00	RODP Online Fees Fall	Student
51551	RODP Online Fees Spring	9,000.00	8,200.00	(800.00)	RODP Online Fees Spring	Student
51552	RODP Online Fees Summer	5,300.00	4,900.00	(400.00)	RODP Online Fees Summer	Student
51660	Nursing Fee	80,000.00	72,000.00	(8,000.00)	Nursing Fee	Student
51670	Health Science Fee	151,600.00	138,900.00	(12,700.00)	Health Science Fee	Student
51750	Late Registration Fees	600.00	2,000.00	1,400.00	Late Registration Fees	Student
51800	Graduation Fees	100.00	300.00	200.00	Graduation Fees	Student
51807	Nursing Lab Fee	-	3,200.00	3,200.00	Nursing Lab Fee	Student
52000	State Appropriation for Operations	16,231,800.00	16,234,400.00	2,600.00	State Appropriation for Operations	Student
53500	Federal ICR PELL	23,100.00	23,100.00	-	Federal ICR PELL	Student
53502	Federal ICR FWSP	5,000.00	5,000.00	-	Federal ICR FWSP	Student
54003	State Grant TBR	2,500.00	2,500.00	-	State Grant TBR	Student
55000	Local Grants and Contracts	130,400.00	161,000.00	30,600.00	Local Grants and Contracts	Student
58363	Challenge Day Test	100.00	600.00	500.00	Challenge Day Test	Student
58364	Nursing Exam	87,500.00	80,100.00	(7,400.00)	Nursing Exam	Student
58370	PCounter Income	100.00	100.00	-	PCounter Income	Student
58374	PTA Exam	600.00	-	(600.00)	PTA Exam	Student
58377	DEI eBook Initiative	395,000.00	-	(395,000.00)	DEI eBook Initiative	Student
58860	Rental of Facilites	60,700.00	60,700.00	-	Rental of Facilites	Various
58863	Broadband Transfer Lease	17,200.00	17,200.00	-	Broadband Transfer Lease	Various
58501	Library Fines	400.00	400.00	-	Library Fines	Student
58508	Miscellaneous	804,700.00	3,778,800.00	2,974,100.00	Miscellaneous	Student
58525	Health & Wellness Incentive	-	-	-	Health & Wellness Incentive	Employee
58800	Investment Income	27,500.00	27,500.00	-	Investment Income	Various
59000	Bookstore	145,000.00	125,000.00	(20,000.00)	Bookstore	Bookstore
		31,594,600.00	33,537,500.00			

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	JULY BUDGET <u>2021-22</u>	OCTOBER BUDGET <u>2021-22</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 14,042,500.00	14,076,400.00	33,900.00	Retro Bonus
Research	-	-	-	
Public Service	58,100.00	58,800.00	700.00	
Academic Support	3,792,600.00	3,750,300.00	(42,300.00)	
Student Services	2,892,200.00	2,914,100.00	21,900.00	Retro Bonus
Institutional Support	6,249,600.00	5,844,200.00	(405,400.00)	DEI Book Initiative
Operation and Maintenance	3,194,300.00	3,249,000.00	54,700.00	Comp Plan Mid Point Calculations
Scholarships and Fellowships	<u>1,138,500.00</u>	<u>1,130,700.00</u>	<u>(7,800.00)</u>	Non recurring Budget Adjustment
TOTAL	<u>\$ 31,367,800.00</u>	<u>\$ 31,023,500.00</u>	<u>\$ (344,300.00)</u>	

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
JACKSN STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	JULY BUDGET <u>2021-22</u>	OCTOBER BUDGET <u>2021-22</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	13,265,500.00	13,335,800.00	70,300.00	Retro Bonus
Other Salaries	2,759,800.00	2,793,300.00	33,500.00	Increase in brining new staff to midpoint on comp plan.
Travel	222,000.00	227,600.00	5,600.00	Nonrecurring Budget Adjustments
Employee Benefits	7,949,100.00	7,978,300.00	29,200.00	Retro Bonus
Operating Expense	7,157,000.00	6,605,100.00	(551,900.00)	DEI eBook Initiative; Grant Match; Revenue Exp Match
Capital Outlay	<u>14,400.00</u>	<u>83,400.00</u>	69,000.00	Nonrecurring Budget Adjustments
TOTAL	<u>\$ 31,367,800.00</u>	<u>\$ 31,023,500</u>	<u>\$ (344,300)</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A.	Instructional Costs	
	1. Total Instructional Salaries	70,500.00
	2. Total Contracted Service	15,000.00
		15,000.00
	Total Instructional Costs	85,500.00
B.	125% of Instructional Costs	106,875.00
C.	Non-credit Instruction Fee Revenue (should agree with Total Revenue presented in Section II.)	161,000.00
D.	Revenue Over/(Under)* 125% of Instructional Costs	54,125.00

*Explanation should be provided if Revenue is less that 125% of Instructional Costs.

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	WFD Title 350 221070	WFD Title 200 221075	Learning Support Reading 200 235011	Learning Support Writing 200 235012	Learning Support Math 200 235013	Total
A. Revenues						
Non-credit Instruction Fees		161,000.00				161,000.00
B. Expenditures						
Salaries-Professional						-
Salaries-Instructional		70,500.00				70,500.00
Salaries-Other		20,488.00				20,488.00
Contractual Services		15,000.00				15,000.00
Benefits		13,100.00				13,100.00
Equipment						-
Travel		1,000.00				1,000.00
Operating Expenses	500.00	30,800.00	1,600.00	1,600.00	1,300.00	35,800.00
Total Expenditures	500.00	150,888.00	1,600.00	1,600.00	1,300.00	155,888.00

JACKSON STATE COMMUNITY COLLEGE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
REVISED BUDGET 2021-22

<u>ACCOUNT</u> <u>CODE</u>	<u>ACCOUNT NAME</u>	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>REVISED BUDGET</u>
51003	Contra Tuition Bad Debt	242,800.00	242,800.00

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	<u>Actual Fund Balance 7/1/21</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Mandatory Transfers</u>	<u>Non-mandatory Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/22</u>
Auxiliary Enterprises:									
	73,261.00	125,000.00		125,000.00			125,000.00	-	73,261.00
Total	73,261.00	125,000.00	-	125,000.00	-	-	125,000.00	-	73,261.00
Contingency Allocation:									
5% of Revenue Per Budget		6250							
Difference*		<u>6250</u>							
R & R Transfer:									
5% of Gross Margin Per Budget		6250							
Difference*		<u>6250</u>							

JACKSON STATE COMMUNITY COLLEGE
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
REVISED BUDGET 2021-22
Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers

	<u>Recurring</u>	<u>Unrestricted Nonrecurring</u>	<u>Total</u>	<u>Auxiliaries</u>	<u>Unexpended Plant</u>	<u>Renewal & Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Total for all Funds</u>
Revenues:	29,043,542	4,368,958	33,412,500	125,000	-	-	-	33,537,500
Expenses:	30,439,900	583,600	31,023,500	-	2,473,582	222,475	-	33,719,557
Net Change	<u>(1,396,358)</u>	<u>3,785,358</u>	<u>2,389,000</u>	<u>125,000</u>	<u>(2,473,582)</u>	<u>(222,475)</u>	<u>-</u>	<u>(182,057)</u>

**JACKSON STATE COMMUNITY COLLEGE
 CARES UNRESTRICTED REVENUES
 REVISED BUDGET 2021-22**

	<u>2020-21 ACTUAL</u>	<u>2021-22 REVISED BUDGET</u>
Amount of CARES funds in unrestricted revenues for lost revenue:	<u>\$ 2,089,522.00</u>	<u>\$ 2,089,522.00</u>
Amount of CARES funds in unrestricted revenues for indirect costs:	<u>\$ -</u>	<u>\$ -</u>

**CENTERS OF EXCELLENCE/EMPHASIS
JACKSON STATE COMMUNITY COLLEGE
ACTUAL 2020-21**

I. <u>Restricted Revenue</u>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>
Center of Emphasis	99,900.00	24,482.00		124,382.00
Total	<u>99,900.00</u>	<u>24,482.00</u>	<u>-</u>	<u>124,382.00</u>

II. <u>Restricted Expenditures</u>	Amount of Expenditures						
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
Center of Emphasis	61,064.00	-	16,866.00	-	27,172.00	-	105,102.00
Total	<u>61,064.00</u>	<u>-</u>	<u>16,866.00</u>	<u>-</u>	<u>27,172.00</u>	<u>-</u>	<u>105,102.00</u>

III. <u>Matching Funds</u>	<u>Unrestricted E & G</u>		<u>Outside Source</u>		<u>Total</u>
	<u>Program Code/Org Cod</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	
Perkins IV Career Pathways	200/224020	49,950.00			49,950.00
Total		<u>49,950.00</u>		<u>-</u>	<u>49,950.00</u>

**CENTERS OF EXCELLENCE/EMPHASIS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER 2021-22**

I. <u>Restricted Revenue</u>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>
Center of Emphasis	102,200.00	19,280.00		121,480.00
Total	102,200.00	19,280.00	-	121,480.00

II. <u>Restricted Expenditures</u>	<u>Amount of Expenditures</u>						
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
Center of Emphasis	64,313.00	581.00	21,303.00	4,000.00	23,932.00		114,129.00
Total	64,313.00	581.00	21,303.00	4,000.00	23,932.00	-	114,129.00

III. <u>Matching Funds</u>	<u>Unrestricted E & G</u>		<u>Outside Source</u>		
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>
Perkins IV Career Pathways	200/224020	51,100.00			51,100.00
Total		51,100.00		-	51,100.00

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

Total M&O Expenditures		<u>3,249,026.00</u>
Less:	E & G Utilities	<u>(700,000.00)</u>
	Staff Benefits	<u>(715,700.00)</u>
	Longevity	<u>29,000.00</u>
Plus:	Extraordinary Maintenance Transfer	<u> </u>
Net Basic M & O Expenditures		<u>1,862,326.00</u>
Basic M & O Funded Amount		<u>1,148,500.00</u>
Actual % of Funded Amount		<u>162%</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	ACTUAL 2020-21	JULY 2021-22	OCTOBER 2021-22
Admin Salaries			
Professional Support Salaries			
Academic Salaries		206,000.00	407,282.00
Supporting Salaries	240,443.25		
Student Wages			
Employee Benefits	59,591.90	56,300.00	116,310.00
Travel			
Operating Expenses	2,774.97	5,600.00	4,500.00
Capital Outlay			
TOTAL	\$ 302,810.12	\$ 267,900.00	\$ 528,092.00

**UNRESTRICTED AND RESTRICTED ATHLETICS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	Actual 2020-21			July 2021-22			October 2021-22		
	<u>Unrest.</u>	<u>Rest.</u>	<u>Total</u>	<u>Unrest.</u>	<u>Rest.</u>	<u>Total</u>	<u>Unrest.</u>	<u>Rest.</u>	<u>Total</u>
REVENUES:									
1. Student athletic fees			-			-			-
2. General Fund Support	519,886.00		519,886.00	576,204.00		576,204.00	582,821.00		582,821.00
			-			-			-
Total Revenues	<u>\$ 519,886.00</u>	<u>\$ -</u>	<u>\$ 519,886.00</u>	<u>\$ 576,204.00</u>	<u>\$ -</u>	<u>\$ 576,204.00</u>	<u>\$ 582,821.00</u>	<u>\$ -</u>	<u>\$ 582,821.00</u>
1 Administrative salaries			-			-			-
2 Coaches salaries	178,340.71		178,340.71	185,844.00		185,844.00	190,264.00		190,264.00
3 Support staff salaries	36,307.00		36,307.00	44,760.00		44,760.00	46,957.00		46,957.00
4 Employee benefits	86,045.00		86,045.00	91,300.00		91,300.00	91,300.00		91,300.00
5 Team travel			-			-			-
6 Other travel	26,543.00		26,543.00			-	41,600.00		41,600.00
7 Out-of-state performance-bas	128,467.00		128,467.00	41,600.00		41,600.00	120,000.00		120,000.00
8 Other scholarships	107,759.00		107,759.00	120,000.00		120,000.00	119,800.00		119,800.00
9 Post-season expense	1,123.00		1,123.00	127,600.00		127,600.00	19,700.00		19,700.00
10 Other operating	77,896.00		77,896.00	19,700.00		19,700.00	92,900.00		92,900.00
11 Capital outlay	6,995.00		6,995.00	85,100.00		85,100.00			-
12 Transfers			-			-			-
Total Expenses	<u>\$ 649,475.71</u>	<u>\$ -</u>	<u>\$ 649,475.71</u>	<u>\$ 715,904.00</u>	<u>\$ -</u>	<u>\$ 715,904.00</u>	<u>\$ 722,521.00</u>	<u>\$ -</u>	<u>\$ 722,521.00</u>
Less: Prior Year Encumbrances			-			-			-
Plus: Current Year Encumbrances			-			-			-
Total Adjusted Expenses	<u>\$ 649,475.71</u>	<u>\$ -</u>	<u>\$ 649,475.71</u>	<u>\$ 715,904.00</u>	<u>\$ -</u>	<u>\$ 715,904.00</u>	<u>\$ 722,521.00</u>	<u>\$ -</u>	<u>\$ 722,521.00</u>

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS
JACKSON STATE COMMUNITY COLLEGE
October Budget 2021-22**

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Obj. Code	Program/Org Code	Position No.
None							

**REGULAR FULL-TIME POSITIONS
 FILLED AND UNFILLED
 AUXILIARIES INCLUDED
 JACKSON STATE COMMUNITY COLLEGE
 OCTOBER BUDGET 2021-22**

	<u>10/20-21</u>			<u>7/21-22</u>			<u>10/21-22</u>			<u>DIFFERENCE 7/21 TO 10/21</u>		
	<u>UNREST</u>	<u>REST</u>	<u>AUX</u>	<u>JNRES</u>	<u>REST</u>	<u>AUX</u>	<u>JNRES</u>	<u>REST</u>	<u>AUX</u>	<u>JNRES</u>	<u>REST</u>	<u>AUX</u>
FACULTY	97			97			95			95	0	0
ADM	16	1		15	1		14	1		14	0	0
MAINT/TECH/SUPP	70	1		69	1		61	1		61	0	0
PROF SUPPORT	62	3		60	3		56	3		56	0	0
TOTAL	245	5	0	241	5	0	226	5	0	226	0	0

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						

**REGULAR PART-TIME POSITIONS
 FILLED AND UNFILLED
 AUXILIARIES INCLUDED
 JACKSON STATE COMMUNITY COLLEGE
 OCTOBER BUDGET 2021-22**

	<u>10/20-21</u>			<u>7/21-22</u>			<u>10/21-22</u>			<u>DIFFERENCE 7/21 TO 10/21</u>		
	UNREST	REST	AUX	JNRES	REST	AUX	JNRES	REST	AUX	JNRES	REST	AUX
FACULTY										0	0	0
ADM										0	0	0
MAINT/TECH/SUPP		1			1			1		0	0	0
PROF SUPPORT										0	0	0
TOTAL		1	0	0	1	0	0	1	0	0	0	0

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

**SPECIALIZED ACADEMIC FEE REPORTING FORM - Health Science Fee
OCTOBER BUDGET 2021-22**


	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	138,000.00	138,000.00	276,000.00
Employee Benefits			-
Travel			-
Operating Expense			-
Capital Outlay			-
Total	<u><u>138,000.00</u></u>	<u><u>138,000.00</u></u>	<u><u>276,000.00</u></u>

Narrative:

Academic Fee enhancement used for operational supplies and equipment.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.

 10/22/21

 (name and date)

**SPECIALIZED ACADEMIC FEE REPORTING FORM - Nursing
OCTOBER BUDGET 2021-22**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	72,000.00	72,000.00	144,000.00
Employee Benefits			-
Travel			-
Operating Expense			-
Capital Outlay			-
Total	<u>72,000.00</u>	<u>72,000.00</u>	<u>144,000.00</u>

Narrative:

Academic fee enhancements will be used to supplement one faculty and one administrative nursing position.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.


10/22/21

 (name and date)

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	<u>ACTUAL 2020-21</u>	<u>OCTOBER 2021-22</u>
Total Unrestricted E&G longevity	<u>\$ 298,575.00</u>	<u>\$ 308,618.00</u>

**ANALYSIS OF UNEXPENDED PLANT FUND
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	UNEXPENDED BALANCE 6/30/2021	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6/30/2022
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS		
		STATE	CURRENT FUND	*OTHER	INVESTMENT				
		APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER	EXPENDITURES	
LAND PURCHASES									
NEW CONSTRUCTION									
Local Funds:									
(List projects)									
914057 Nursing and Allied Health	759,941.21				2.02		(75,994.32)		683,948.91
MAJOR RENOVATIONS									
Local Funds:									
(List projects)									
914003 Quad Phase II	2095403.47						(209,540.35)		1,885,863.12
TSSBA:									
(List projects)									
914001 Extraordinary Maintenance	128,192.79				6.47		(12,819.93)		115,379.33
914002 McWherter Center Renovator	17,399.54						(1,739.95)		15,659.59
914008 Humboldt Center	7,600.00						(760.00)		6,840.00
914013 Boiler HVAC Replacement Pla	450,000.00						(45,000.00)		405,000.00
914019 Automatic Doors	34,600.00						(3,460.00)		31,140.00
914027 HVAC Condenser Library	52,000.00						(5,200.00)		46,800.00
914029 Security Cameras	31,618.35						(3,161.84)		28,456.51
914034 Drainage Classroom	22,522.27						(2,252.23)		20,270.04
McWherter Center									
914049 Roof & Fleshing	202,394.00						(20,239.40)		182,154.60
914050 Physical Plant Roof	193,667.28						(19,366.73)		174,300.55
914051 Science Building Roof	359,129.00						(35,912.90)		323,216.10
914052 One Stop Shop Phase II	613.26						(61.33)		551.93
914053 HVAC Replacement	2,874.93				210000	0.25	(21,287.52)		191,587.66
914054 Campus Lighting	704.00						(70.40)		633.60
914055 Fiber Project	4,211.21						(421.12)		3,790.09
914056 Master Fund	150,000.00						(15,000.00)		135,000.00
914060 Campus Signage	107,727.75						(10,772.78)		96,954.97
914061 Campus Parking	2,164,900.00						(218,695.00)		1,946,205.00
914064 Library Security System	28,100.00						(2,810.00)		25,290.00
914065 FE Wright Drive	2,761,397.32			-210000			(255,139.73)		2,296,257.59
914067 Entrance at FE Wright Dr	2,133,000.00						(213,300.00)		1,919,700.00
914068 Pond Project	2,352,800.00						(235,280.00)		2,117,520.00
914069 North Parkway Project	3,544,043.98						(354,404.40)		3,189,639.58
914072 Campus Restroom Improvem	20,935.00						(2,093.50)		18,841.50
914074 Library First Floor Carpet	32,338.51						(3,233.85)		29,104.66
914075 Classroom Bldg Storefront an	20,880.00						(2,088.00)		18,792.00
914076 Building Assessment	6,986.05						(698.61)		6,287.44
914077 Quad Sidewalk Project	156,100.00						(15,610.00)		140,490.00
914078 Campus Pond Dredging	25,000.00						(2,500.00)		22,500.00
914079 McWhether Bldg Irrigation	20,500.00						(2,050.00)		18,450.00
914081 Campus Locks	33,756.96						(20,682.70)		13,074.26
914083 Deferred Maintenance Project	447,259.89						(111,813.74)		335,446.15
914084 SACS Compliance Assist	7,800.00						(780.00)		7,020.00
914088 Health Science Building	427,041.46						(42,704.15)		384,337.31
914090 AMT Program	27,221.86						(2,722.19)		24,499.67
914091 Classroom Breakroom	7,759.41						(775.94)		6,983.47
914092 Administrative Breakroom	3,011.34						(301.13)		2,710.21
914093 Campus Standards Improvem	14,782.00						(1,478.20)		13,303.80

**ANALYSIS OF UNEXPENDED PLANT FUND
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2021-22**

	UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED	
		BALANCE	FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS		PROJECT		
			STATE	CURRENT FUND	*OTHER	INVESTMENT	EXPENDITURES	*OTHER			BALANCE
	6/30/2021	APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER		*OTHER	6/30/2022	
914095	Nursing Building Project	171,263.61						(17,126.36)		154,137.25	
914096	Student Success Collaborativ	100,236.91						(10,023.69)		90,213.22	
914097	Library Schematic	3,240.00						(324.00)		2,916.00	
914099	Business Continuity Plan	8,303.00						(830.30)		7,472.70	
914101	Music Room Renovation	135.00						(13.50)		121.50	
914102	Web Time Entry	2,744.22						(274.42)		2,469.80	
914103	Health Science Equipment	127,700.83						(12,770.08)		114,930.75	
914106	Library Remodel	1,800,000.00						(180,000.00)		1,620,000.00	
914107	Science Building HVAC	19,582.51						(1,958.25)		17,624.26	
914109	Food Service Improvements	24,582.58						(2,458.26)		22,124.32	
914110	Classroom Painting	40,000.00						(4,000.00)		36,000.00	
914112	Blackbaud Project	231,035.60						(23,103.56)		207,932.04	
914113	Safety Improvements	248,369.25						(25,637.93)		222,731.32	
914115	Chemistry Lab Fresh Air	38,151.85						(3,815.19)		34,336.66	
914116	Paris Improvements	56,494.78						(5,649.48)		50,845.30	
914117	Zoom Upgrade	1,349.93						(134.99)		1,214.94	
914118	Admin Bldg HVAC	574,627.99						(60,874.25)		513,753.74	
914119	Athletic Facilities	2,674.00						(267.40)		2,406.60	
914120	Carpet Project	200,000.00						(20,000.00)		180,000.00	
914121	Furniture Project	200,000.00						(20,000.00)		180,000.00	
914122	Inst Performance Improvemer	363,267.75						(112,124.78)		251,142.97	
Total		<u>23,069,972.65</u>	<u>-</u>	<u>-</u>	<u>(210,000.00)</u>	<u>210,000.00</u>	<u>8.74</u>	<u>-</u>	<u>(2,473,608.38)</u>	<u>-</u>	<u>20,596,373.01</u>

ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
 JACKSON STATE COMMUNITY COLLEGE
 OCTOBER BUDGET 2021-22

ACCOUNT NAME	BALANCE 6/30/2021	ADDITIONS			DEDUCTIONS			PROJECT BALANCE 6/30/2022
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION (FOOTNOTE)	
Radiology	35,304.99		2.08					35,307.07
Computer	4,298,277.22		74.26					4,298,351.48
Motor Pool	550,494.41		7.97			(45,500.00)		505,002.38
Print Shop	328,174.25		6.07			(20,000.00)		308,180.32
Telephone	404,664.99		5.84					404,670.83
Physical Plant	1,656,000.62		7.95			(120,000.00)		1,536,008.57
Grant Equipment	392,910.00							392,910.00
Admin Software	56,856.22							56,856.22
Health Science Equipment	210,761.66					(36,975.00)		173,786.66
Nursing Equipment	107,337.19							107,337.19
Total	8,040,781.55	-	104.17	-	-	(222,475.00)	-	7,818,410.72