



Jackson State

COMMUNITY COLLEGE

A Tennessee Board of Regents Institution



**July Proposed
Budget Analysis**

Fiscal Year 2022-2023



JACKSON STATE COMMUNITY COLLEGE
 JULY PROPOSED BUDGET 2022-2023
 BUDGET ANALYSIS FORMS

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2046 North Parkway | Jackson, TN 38301

May 5, 2022

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

Dear Chancellor Tydings,

Attached for your consideration is Jackson State Community College's organization chart. For the 2022-2023 fiscal year, we have the following changes:

Due to the transition to shared services and budget cuts, the following positions are being eliminated.

- Professor, English
- Director, Humboldt Center
- Specialist, Learning Center Humboldt
- Associate Professor, Speech
- Unfilled History Faculty Position
- Specialist, Learning Humboldt Center
- Associate Professor, Nursing
- Assistant Professor, Nursing
- Assistant Professor, Nursing
- Unfilled Nursing Faculty Position
- Associate Professor, Nursing
- Associate Professor, Nursing
- Assistant Professor, Nursing
- Assistant Professor, Nursing
- Coordinator, Nursing
- Director, Nursing Admissions
- Secretary, Athletics
- Director, jHub One Stop
- Advisor, Registration
- Coordinator, Financial Aid

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- Financial Aid Officer
- Clerk, Admission and Records Clerk
- Unfilled Admissions and Records Clerk
- Director, Printing Services
- Part-Time Mailroom
- Benefits Coordinator
- Human Resource Specialist
- Payroll Supervisor
- Director of Purchasing

Due to the transition to shared services and budget cuts, the following positions are being reassigned.

- Director of Human Resources position reassigned to Compliance Coordinator reporting to the Vice President of Financial and Administrative Affairs.
- Dean of Academic Support reassigned to an Assistant Vice President of Academic Affairs. The position will continue reporting to the Vice President of Academic Affairs.
- Printing Technician reassigned to Receptionist/Mailroom/Facilities Scheduler reporting to the Director of Physical Plant.

For organizational efficiency, the following organizational restructuring is requested.

- Athletics reporting moved from President to the Vice President of Student Services.
- Director of Marketing and Public Relations transitioning to a Communications Coordinator with reporting moved from President to the Vice President of Student Services.
- Health Sciences and Nursing will be combined into one academic division led by a Dean of Health Sciences reporting to the Vice President of Academic Affairs.
- Computer Information Technology will be moved to the Business academic division led by a Dean of Business and CIT reporting to the Vice President of Academic Affairs.
- A new division for Workforce Solutions and Engineering Systems Technology will be created led by a Dean of Workforce Solutions and Engineering Systems Technology reporting to the Vice President of Academic Affairs.

Your approval of this organization chart for Jackson State Community College is greatly appreciated. Please let us know if you have any questions.

Sincerely,



Dr. George Pimentel
President



2046 North Parkway | Jackson, TN 38301

May 5, 2022

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 2022-2023 budget, the following items apply:

1. The Operation and Maintenance of Physical Plant budget has been reflected at 156% of the THEC formula.
2. The Centers of Emphasis Program is reflected in the forms required that are a part of the budget analysis document.
3. Jackson State Community College has set aside 21.64% of its Educational and General revenue as a reserve in the 2022-2023 budget.

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

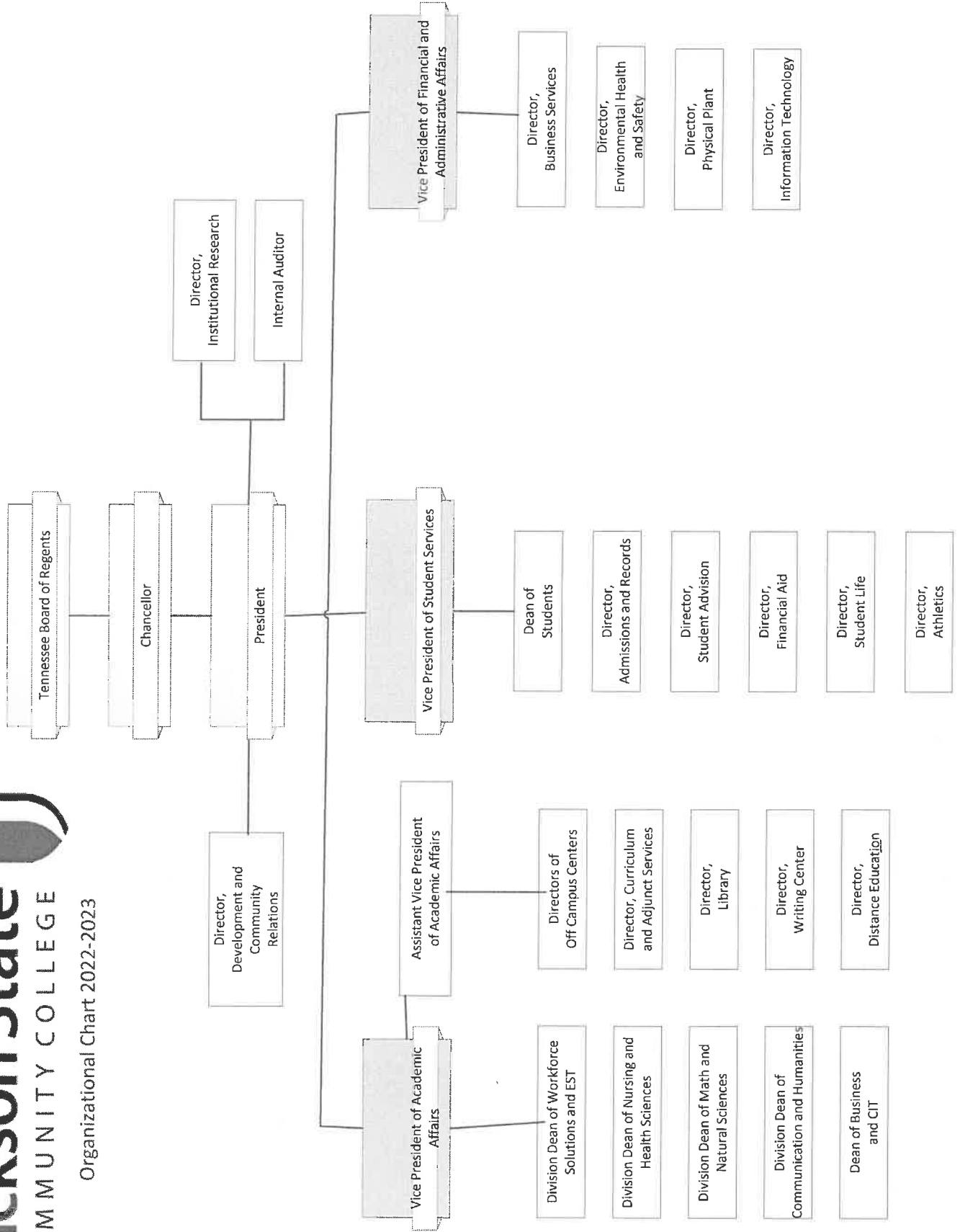
Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Pimentel", followed by a long, horizontal flourish.

Dr. George Pimentel
President

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Jackson State Community College
 SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
 ESTIMATED BUDGET 2021-22

Instruction	14,076,400.00	\$ 14,099,000.00	\$ 22,600.00	Mid Point Sal Budgets, Operating Cost Inc.
Research	-	-	\$ -	
Public Service	58,800.00	58,800.00	\$ -	
Academic Support	3,750,300.00	3,804,200.00	\$ 53,900.00	Mid Point Sal Budgets, Inc. /Decrease in Salaries, Operating Cost Inc.
Student Services	2,914,100.00	2,936,900.00	\$ 22,800.00	Mid Point Sal Budgets, Std Salaries Inc. Operating Cost Inc.
Institutional Support	5,844,200.00	5,958,800.00	\$ 114,600.00	Mid Point Sal Budgets, Operating Cost Inc.
Operation and Maintenance	3,249,000.00	3,317,600.00	\$ 68,600.00	Operating Cost Inc.
Scholarships and Fellowships	<u>1,130,700.00</u>	<u>1,122,300.00</u>	<u>\$ (8,400.00)</u>	
TOTAL	<u>\$ 31,023,500.00</u>	<u>\$ 31,297,600.00</u>	<u>\$ 274,100.00</u>	

Jackson State Community College
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2022-23

Instruction	\$ 14,120,339.00	\$ 13,134,700.00	\$ (985,639.00)	Reduction in workforce
Research		-	\$ -	
Public Service	58,839.00	60,147.00	\$ 1,308.00	
Academic Support	3,804,128.00	3,695,021.00	\$ (109,107.00)	Reduction in workforce
Student Services	2,936,948.00	2,636,983.00	\$ (299,965.00)	Reduction in workforce
Institutional Support	5,958,796.00	6,053,997.00	\$ 95,201.00	Contractual,Accreditation and Software
Operation and Maintenance	3,317,618.00	3,459,736.00	\$ 142,118.00	Increase in supply cost
Scholarships and Fellowships	<u>1,122,300.00</u>	<u>543,600.00</u>	<u>\$ (578,700.00)</u>	<u>Budget Reductions</u>
TOTAL	<u>\$ 31,318,968.00</u>	<u>\$ 29,584,184.00</u>	<u>\$ (1,734,784.00)</u>	

Jackson State Community College
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
ESTIMATED BUDGET 2021-22

Professional Salaries	13,335,800.00	13,400,700.00	64,900.00	New Position Due To Shift To Shared Services
Other Salaries	2,793,300.00	2,743,900.00	(49,400.00)	Reduction in force
Employee Benefits	7,978,300.00	7,978,400.00	100.00	
Travel	227,600.00	228,500.00	900.00	
Operating Expense	6,605,100.00	6,871,200.00	266,100.00	Property Ins. Inc/IT Increases
Capital Outlay	<u>83,400.00</u>	<u>96,200.00</u>	<u>12,800.00</u>	Budget Adjustment
TOTAL	<u>\$ 31,023,500</u>	<u>\$ 31,318,900</u>	<u>\$ 295,400</u>	

Jackson State Community College
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2022-23

Professional Salaries	13,400,700.00	12,477,500.00	(923,200.00) Reduction in force coupled with 4%
Other Salaries	2,743,900.00	2,624,600.00	(119,300.00) Reduction in force coupled with 4%
Employee Benefits	7,978,400.00	7,085,300.00	(893,100.00) Benefits associated with reduction in force
Travel	228,500.00	237,300.00	8,800.00 Admin approved increases
Operating Expense	6,871,200.00	7,139,900.00	268,700.00 Admin approved increases
Capital Outlay	<u>96,200.00</u>	<u>19,400.00</u>	<u>(76,800.00) Admin reductions</u>
TOTAL	<u>\$ 31,318,900</u>	<u>\$ 29,584,000</u>	<u>\$ (1,734,900)</u>

Jackson State Community College
 ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
 ESTIMATED BUDGET 2021-22

ACCOUNT CODE	ACCOUNT NAME	2021-22		CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
		OCTOBER BUDGET	ESTIMATED BUDGET			
51001	In State Tuition Fall	5,900,000	5,874,500	(25,500.00)	In State Tuition Fall	Student
51002	In State Tuition Spring	4,613,000	4,846,900	233,900.00	In State Tuition Spring	Student
51003	Contra Tuition Bad Debt	(242,800)	-	242,800.00	Contra Tuition Bad Debt	Student
51020	In State Tuition for Summer Term	1,247,100	1,247,100	-	In State Tuition for Summer Term	Student
51030	In State Tuition RODP Fall	138,000	126,500	(11,500.00)	In State Tuition RODP Fall	Student
51031	In State Tuition RODP Spring	142,000	41,400	(100,600.00)	In State Tuition RODP Spring	Student
51032	In State Tuition RODP Summer	137,200	137,200	-	In State Tuition RODP Summer	Student
51050	Out of State Tuition Fall	64,400	64,400	-	Out of State Tuition Fall	Student
51051	Out of State Tuition Spring	70,700	30,400	(40,300.00)	Out of State Tuition Spring	Student
51060	Out of State Tuition for Sum Term	10,200	10,200	-	Out of State Tuition for Sum Term	Student
51070	Out of State Tuition for RODP Fall	1,000	1,000	-	Out of State Tuition for RODP Fall	Student
51071	Out of State Tuition RODP Spring	1,000	1,000	-	Out of State Tuition RODP Spring	Student
51200	Technology Access Fees	-	2,100	2,100.00	Technology Access Fees	Student
51300	Program Services Fee	550,000	585,800	35,800.00	Program Services Fee	Student
51330	International Education Fee	96,700	93,300	(3,400.00)	International Education Fee	Student
51550	RODP Online Fees Fall	50,600	52,900	2,300.00	RODP Online Fees Fall	Student
51551	RODP Online Fees Spring	13,500	5,600	(7,900.00)	RODP Online Fees Spring	Student
51552	RODP Online Fees Summer	8,200	16,700	8,500.00	RODP Online Fees Summer	Student
51660	Nursing Fee	4,900	4,900	-	Nursing Fee	Student
51670	Health Science Fee	72,000	72,000	-	Health Science Fee	Student
51750	Late Registration Fees	138,900	157,900	19,000.00	Late Registration Fees	Student
51800	Graduation Fees	2,000	2,900	900.00	Graduation Fees	Student
51807	Nursing Lab Fee	300	300	-	Nursing Lab Fee	Student
52000	State Appropriation for Operations	3,200	5,500	2,300.00	State Appropriation for Operations	Student
53500	Federal ICR PELL	16,234,400	16,234,400	-	Federal ICR PELL	Student
53502	Federal ICR FWSP	23,100	23,100	-	Federal ICR FWSP	Student
54003	State Grant TBR	5,000	15,200	10,200.00	State Grant TBR	Student
55000	Local Grants and Contracts	2,500	-	(2,500.00)	Local Grants and Contracts	Student
55000	Local Grants and Contracts	161,000	3,000	(158,000.00)	Local Grants and Contracts	Student
58363	Challenge Day Test	-	194,200	194,200.00	Challenge Day Test	Student
58364	Nursing Exam	600	1,600	1,000.00	Nursing Exam	Student
58365	RCT Exam	80,100	80,100	-	RCT Exam	Student
58370	PCounter Income	-	500	500.00	PCounter Income	Student
58374	PTA Exam	100	300	200.00	PTA Exam	Student
58377	DEI eBook Initiative	-	-	-	DEI eBook Initiative	Student
58501	Library Fines	-	-	-	Library Fines	Student
58504	Traffic Fines	400	400	-	Traffic Fines	Student
58508	Miscellaneous	-	600	600.00	Miscellaneous	Student
58525	Health & Wellness Incentive	3,774,100	3,774,100	(4,700.00)	Health & Wellness Incentive	Employee
58800	Investment Income	-	14,100	14,100.00	Investment Income	Various
58860	Rental of Facilities	27,500	27,500	-	Rental of Facilities	Various
58863	Broadband Transfer Lease	60,700	60,700	-	Broadband Transfer Lease	Various
59000	Bookstore	17,200	17,200	-	Bookstore	Bookstore
		125,000	125,000	-		

Jackson State Community College
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2022-23

ACCOUNT CODE	ACCOUNT NAME	2021-22		2022-23		CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
		ESTIMATED BUDGET	PROPOSED BUDGET	ESTIMATED BUDGET	PROPOSED BUDGET			
51001	In State Tuition Fall	5,874,500.00	5,580,800.00	5,580,800.00	5,580,800.00	(293,700.00)	In State Tuition Fall	Student
51002	In State Tuition Spring	4,846,900.00	4,604,600.00	4,604,600.00	4,604,600.00	(242,300.00)	In State Tuition Spring	Student
51020	In State Tuition for Summer Term	1,247,100.00	1,184,700.00	1,184,700.00	1,184,700.00	(62,400.00)	In State Tuition for Summer Term	Student
51030	In State Tuition RODP Fall	126,500.00	125,000.00	125,000.00	125,000.00	(1,500.00)	In State Tuition RODP Fall	Student
51031	In State Tuition RODP Spring	41,400.00	40,000.00	40,000.00	40,000.00	(1,400.00)	In State Tuition RODP Spring	Student
51032	In State Tuition RODP Summer	137,200.00	64,000.00	64,000.00	64,000.00	(73,200.00)	In State Tuition RODP Summer	Student
51050	Out of State Tuition Fall	64,400.00	61,200.00	61,200.00	61,200.00	(3,200.00)	Out of State Tuition Fall	Student
51051	Out of State Tuition Spring	30,400.00	28,800.00	28,800.00	28,800.00	(1,600.00)	Out of State Tuition Spring	Student
51060	Out of State Tuition for Sum Term	10,200.00	14,000.00	14,000.00	14,000.00	3,800.00	Out of State Tuition for Sum Term	Student
51070	Out of State Tuition for RODP Fall	1,000.00	1,100.00	1,100.00	1,100.00	100.00	Out of State Tuition for RODP Fall	Student
51071	Out of State Tuition RODP Spring	2,100.00	2,100.00	2,100.00	2,100.00	-	Out of State Tuition RODP Spring	Student
51200	Technology Access Fees	585,800.00	550,000.00	550,000.00	550,000.00	(35,800.00)	Technology Access Fees	Student
51300	Program Services Fee	93,300.00	88,600.00	88,600.00	88,600.00	(4,700.00)	Program Services Fee	Student
51330	International Education Fee	52,900.00	50,300.00	50,300.00	50,300.00	(2,600.00)	International Education Fee	Student
51550	RODP Online Fees Fall	5,600.00	6,000.00	6,000.00	6,000.00	400.00	RODP Online Fees Fall	Student
51551	RODP Online Fees Spring	16,700.00	8,200.00	8,200.00	8,200.00	(8,500.00)	RODP Online Fees Spring	Student
51552	RODP Online Fees Summer	4,900.00	4,900.00	4,900.00	4,900.00	-	RODP Online Fees Summer	Student
51660	Nursing Fee	72,000.00	65,300.00	65,300.00	65,300.00	(6,700.00)	Nursing Fee	Student
51670	Health Science Fee	157,900.00	150,000.00	150,000.00	150,000.00	(7,900.00)	Health Science Fee	Student
51750	Late Registration Fees	2,900.00	2,800.00	2,800.00	2,800.00	(100.00)	Late Registration Fees	Student
51800	Graduation Fees	300.00	100.00	100.00	100.00	(200.00)	Graduation Fees	Student
51807	Nursing Lab Fee	5,500.00	5,200.00	5,200.00	5,200.00	(300.00)	Nursing Lab Fee	Student
52000	State Appropriation for Operations	16,234,400.00	17,769,400.00	17,769,400.00	17,769,400.00	1,535,000.00	State Appropriation for Operations	Student
53500	Federal ICR PELL	23,100.00	21,900.00	21,900.00	21,900.00	(1,200.00)	Federal ICR PELL	Student
53502	Federal ICR FWSP	15,200.00	14,400.00	14,400.00	14,400.00	(800.00)	Federal ICR FWSP	Student
55000	Local Grants and Contracts	3,000.00	2,900.00	2,900.00	2,900.00	(100.00)	Local Grants and Contracts	Student
55000	Local Grants and Contracts	194,200.00	184,500.00	184,500.00	184,500.00	(9,700.00)	Local Grants and Contracts	Student
58363	Challenge Day Test	1,600.00	1,500.00	1,500.00	1,500.00	(100.00)	Challenge Day Test	Student
58364	Nursing Exam	80,100.00	76,100.00	76,100.00	76,100.00	(4,000.00)	Nursing Exam	Student
58365	RCT Exam	500.00	500.00	500.00	500.00	-	RCT Exam	Student
58370	PCounter Income	300.00	300.00	300.00	300.00	-	PCounter Income	Student
58377	DEI eBook Initiative	-	-	-	-	-	DEI eBook Initiative	Student
58501	Library Fines	400.00	400.00	400.00	400.00	-	Library Fines	Student
58504	Traffic Fines	600.00	500.00	500.00	500.00	(100.00)	Traffic Fines	Student
58508	Miscellaneous	3,774,100.00	1,319,800.00	1,319,800.00	1,319,800.00	(2,454,300.00)	Miscellaneous	Student
58525	Health & Wellness Incentive	14,100.00	13,400.00	13,400.00	13,400.00	(700.00)	Health & Wellness Incentive	Employees
58800	Investment Income	27,500.00	26,100.00	26,100.00	26,100.00	(1,400.00)	Investment Income	Various
58860	Rental of Facilities	60,700.00	57,700.00	57,700.00	57,700.00	(3,000.00)	Rental of Facilities	Various
58863	Broadband Transfer Lease	17,200.00	16,300.00	16,300.00	16,300.00	(900.00)	Broadband Transfer Lease	Various
59000	Bookstore	125,000.00	118,800.00	118,800.00	118,800.00	(6,200.00)	Bookstore	Bookstore

Jackson State Community College
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2022-23

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>2021-22</u>	<u>2022-23</u>
<u>CODE</u> 51003	Contra Tuition Bad Debt	<u>ESTIMATED BUDGET</u>	<u>PROPOSED BUDGET</u>

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

Proposed budget:	Unrestricted		Total	Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
	Recurring	Nonrecurring						
Revenues:	29,855,200	3,971,300	33,826,500	125,000	-	-	-	33,951,500
Expenses:	30,894,022	424,946	31,318,968	-	395,693	42,225	-	31,756,886
Net Change	(1,038,822)	3,546,354	2,507,532	125,000	(395,693)	(42,225)	-	2,194,614

Jackson State Community College

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 2022-23
 Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers

Proposed budget:	Unrestricted		Total	Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
	Recurring	Nonrecurring						
Revenues:	30,823,600	1,319,800	32,143,400	118,800	-	-	-	32,262,200
Expenses:	29,562,184	22,000	29,584,184	-	2,620,000	1,021,853	-	33,226,037
Net Change	1,261,416	1,297,800	2,559,216	118,800	(2,620,000)	(1,021,853)	-	(963,837)

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2022-23

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2020-21		Estimated 2021-22		Proposed 2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
2. General Fund Support	519,886.00	519,886.00	604,021.00	604,021.00	552,501.00	552,501.00
TOTAL REVENUE	519,886.00	519,886.00	604,021.00	604,021.00	552,501.00	552,501.00

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2022-23

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2020-21		Estimated 2021-22		Proposed 2022-23	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
1 Salaries - administrative	178,340.71	178,340.71	190,264.00	190,264.00	190,560.00	190,560.00
2 Salaries - coaches	36,307.00	36,307.00	46,957.00	46,957.00	15,741.00	15,741.00
3 Salaries - support staff	86,045.00	86,045.00	91,300.00	91,300.00	73,500.00	73,500.00
4 Employee benefits						
5 Team travel						
6 Other Travel	26,543.00	26,543.00	62,800.00	62,800.00	60,000.00	60,000.00
7 Out-of-state performance-based scholarships	128,467.00	128,467.00	106,000.00	106,000.00	120,000.00	120,000.00
8 Other scholarships	107,759.00	107,759.00	119,800.00	119,800.00	127,600.00	127,600.00
9 Post-season expense	1,123.00	1,123.00	12,500.00	12,500.00	19,700.00	19,700.00
10 Other operating	77,896.00	77,896.00	92,900.00	92,900.00	85,100.00	85,100.00
11 Capital outlay	6,995.00	6,995.00				
Total Expense	649,475.71	649,475.71	722,521.00	722,521.00	692,201.00	692,201.00
12 Encumbrances						
13 Prior year (negative amount)						
14 Current year						
15 Transfers						
Total expenditures, encumbrances & transfers	649,475.71	649,475.71	722,521.00	722,521.00	692,201.00	692,201.00

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2022-23

AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2020-21		Revised 2021-22		Estimated 2021-22		Proposed 2022-23	
	Revenue	Transfers	Difference	Revenue	Transfers	Difference	Revenue	Transfers
Bookstore	112,413.89	117,020.01	(4,606.12)	125,000.00	125,000.00	125,000.00	118,800.00	118,800.00
	112,413.89	117,020.01	(4,606.12)	125,000.00	125,000.00	125,000.00	118,800.00	118,800.00

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2022-23

CONTRACTED BOOKSTORE

	Actual 2020-21 Amount	%	Revised 2021-22 Amount	%	Estimated 2021-22 Amount	%	Proposed 2022-23 Amount	%
REVENUES:								
Commissions	112414	100%	125000	100%	125000	100%	118800	100%
Reimbursements		0%		0%		0%		0%
Total Revenues	<u>112,414.00</u>		<u>125,000.00</u>		<u>125,000.00</u>		<u>118,800.00</u>	
EXPENDITURES:								
Administrative salaries		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Clerical/Support salaries		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Employee benefits		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Travel		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Operating		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Capital Outlay		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
Total Expenditures	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
Net Operating Results Before Transfers	<u>112,414.00</u>		<u>125,000.00</u>		<u>125,000.00</u>		<u>118,800.00</u>	
TRANSFERS:								
Renewal and Replacement								
Retirement of Indebtedness								
Unexpended Plant								
Net Operating Results	<u>112,414.00</u>		<u>125,000.00</u>		<u>125,000.00</u>		<u>118,800.00</u>	

For contracted bookstores, please provide:

Vendor name

Follett Higher Education Group, Inc.

Length and terms of contract

This Contract shall be effective for the period commencing on July 1, 2018 and ending on June 30, 2025.

Commission provision and accounting methodology

Twelve and One Half Percent (12.5%) of Commissionable Sales up to and including Two Million Dollars (\$2,000,000) per Contract Year¹, plus;
 Thirteen and One Half Percent (13.5%) of Commissionable Sales greater than Two Million Dollars (\$2,000,000) per Contract Year; plus
 Seven Percent (7.0%) of Pure Digital Course Materials Sales per Contract Year

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

ESTIMATED BUDGET 2021-22

	Actual Fund Balance 7/1/21	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/22
Auxiliary Enterprises:								
Bookstore	73,400.00	125,000.00	125,000.00	-	-	125,000.00	-	73,400.00
Total	73,400.00	125,000.00	-	125,000.00	-	125,000.00	-	73,400.00

Contingency Allocation:

5% of Revenue Per Budget	6250
Difference*	6250

R & R Transfer:

5% of Gross Margin Per Budget	6250
Difference*	6250

JULY 2022-23

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

PROPOSED BUDGET 2022-23

	<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>Transfers</u>	<u>Profit/(Loss)</u>	<u>Proposed Ending Fund Bal 6/30/22</u>
Auxiliary Enterprises: Bookstore	73,400.00	118,800.00		118,800.00		118,800.00	-	73,400.00
Total	73,400.00	118,800.00	-	118,800.00	-	118,800.00	-	73,400.00

Contingency Allocation:

5% of Revenue Per Budget	5940
Difference*	5940

R & R Transfer:

5% of Gross Margin Per Budget	5940
Difference*	5940

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

July Budget 2022-23

POSITIONS TRANSFERRED FROM RESTRICTED ACCOUNTS TO UNRESTRICTED ACCOUNTS

Old Account			New Account		
Title	Account Code	Program/Org Code	Title	Account Code	Program/Org Code

NA

Jackson State Community College
TBR PERSONNEL BUDGET POSITION COUNT
UNRESTRICTED E & G
REGULAR FULL-TIME POSITIONS - AUXILIARIES EXCLUDED

Form 6 (B)

	7/1/2022	10/31/2022	7/1/2023	DIFFERENCE (+/-) 10/22 TO 7/22	DIFFERENCE (+/-) 7/22 TO 7/23
FACULTY	97	95	88	-2	-9
ADM	15	14	14	-1	-1
MAINT/TECH/SUPP	69	61	60	-8	-9
PROF SUPPORT	60	56	53	-4	-7
TOTAL	241	226	215	-15	-26

NEW POSITIONS

	POSITION TITLE	DEPARTMENT	FUND	FUNCTIONAL AREA	SALARY	JUSTIFICATION
FACULTY	Director of Nursing	Nursing	Unrestricted	Instruction	80,100.00	
ADM	Coordinator Compliance and Risk Officer	Human Resources Business Services	Unrestricted Unrestricted	Institutional Support Institutional Support	63,877.00 97,149.00	Reorganization

MAINT/TECH/SUPP

PROF SUPPORT

DELETED POSITIONS

	POSITION TITLE	DEPARTMENT	FUND	FUNCTIONAL AREA	SALARY	JUSTIFICATION
FACULTY	Professor	English	Unrestricted	Instruction	70,743.21	Reduction in Force
	Associate Professor	Speech and Communication	Unrestricted	Instruction	55,554.39	Reduction in Force
	Professor	History	Unrestricted	Instruction	68,826.55	Reduction in Force
	Associate Professor	Nursing	Unrestricted	Instruction	87,218.76	Reduction in Force
	Associate Professor	Nursing	Unrestricted	Instruction	65,383.56	Reduction in Force
	Assistant Professor	Nursing	Unrestricted	Instruction	55,604.28	Reduction in Force
	Associate Professor	Nursing	Unrestricted	Instruction	62,372.04	Reduction in Force
	Assistant Instructor	Nursing	Unrestricted	Instruction	59,261.40	Reduction in Force
	Assistant Professor	Nursing	Unrestricted	Instruction	58,833.14	Reduction in Force
	Assistant Professor	Nursing	Unrestricted	Instruction	69,901.62	Reduction in Force
	Assistant Professor	Nursing	Unrestricted	Instruction	56,716.37	Reduction in Force

ADM

Jackson State Community College
TBR PERSONNEL BUDGET POSITION COUNT
UNRESTRICTED E & G
REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED

MAINT/TECH/SUPP	Specialist, Learning Cntr Hblt Learning Center Specialist Clerk Clerk Secretary Clerk HR Secretary Clerk	Humboldt Center Humboldt Center Records Records Athletics Adm jHub Human Resources Printing Services	Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted	Instruction Instruction Student Services Student Services Student Services Institutional Support Institutional Support	25,547.91 32,974.33 35,914.00 32,981.50 30,815.74 33,386.10 32,933.75 27,734.00	Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force		
PROF SUPPORT	Director of Purchasing Supervisor, Payroll Director Director Coordinator Coordinator Manager Director Registration & Orientation jHub Director Printing Services Coordinator	Purchasing Payroll Humboldt Center Dean of Nursing Dean of Nursing Financial Aid Financial Aid jHub Printing Services Human Resources	Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted	Institutional Support Institutional Support Instruction Instruction Instruction Instruction Student Services Student Services Institutional Support Institutional Support	58,670.43 58,614.48 58,614.48 67,411.39 47,745.00 47,360.21 45,303.88 59,906.93 50,998.43 50,970.64	Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force Reduction in Force		

Jackson State Community College
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 July Budget 2022-23
BENEFITS SCHEDULE

Name	Title	2022-23 Salary	Longevity	2022-23 Expense Account	Annual Rental Value of House	Car Y/N	Payment of		Total	
							Club Dues Y/N	Other Compensation		
Dr. George Pimentel	President	181,785.00	2,800.00	14,800.00					1,200.00	200,585.00

Other compensation consists of cell phone allowance.

Jackson State Community College
ANALYSIS OF NON-CREDIT INSTRUCTION
JULY BUDGET 2022-23

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A. Instructional Costs	
1. Total Instructional Salaries	70,500.00
2. Total Contracted Service	25,000.00
Total Instructional Costs	95,500.00
B. 125% of Instructional Costs	119,375.00
C. Non-credit Instruction Fee Revenue (should agree with Total Revenue presented in Section II.)	184,500.00
D. Revenue Over/(Under)* 125% of Instructional Costs	65,125.00

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

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

A. Revenues					
Non-credit Instruction Fees	51600/55000				
B. Expenditures	184,500.00				
Salaries-Professional	20,469.00				
Salaries-Instructional	70,500.00				
Salaries-Other	25,000.00				
Contractual Services	11,400.00				
Benefits					-
Equipment					-
Travel	1,000.00				1,000.00
Operating Expenses	500.00	1,600.00			2,400.00
Total Expenditures	500.00	1,600.00	1,600.00	2,400.00	143,869.00
		184,500.00	20,469.00	70,500.00	25,000.00
		235011	235012	235013	Total
		221070	221075	200	
		350	200	200	
		221070	221075	200	
		221075	235011	235012	
		235011	235012	235013	
		235012	235013	200	
		235013	200	235013	

Jackson State Community College
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2021-22

I. <u>Restricted Revenue</u>	State	Carryforward	Other (Describe)	Total
	Appropriation			
Manufacturing Engineering	102,200.00	19,280.59		121,480.59
Total	102,200.00	19,280.59	-	121,480.59

II. <u>Restricted Expenditures</u>	Amount of Expenditures			
	Salaries	Longevity	Benefits	Travel
Manufacturing Engineering	68,685.00	600.00	21,300.00	4,000.00
Total	68,685.00	600.00	21,300.00	4,000.00

III. <u>Matching Funds</u>	Expense Function*	Program/Org. Code	Unrestricted E & G Amount	Outside Source Name	Amount	Total
						Operating Exp.
Perkins Basic		200/224020			51100	51,100.00
Total					51,100.00	51,100.00

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

Jackson State Community College
CENTERS OF EXCELLENCE/EMPHASIS
PROPOSED BUDGET 2022-23

I. Restricted Revenue	State Appropriation	Carryforward	Other (Describe)	Total			
Manufacturing Engineering	105,400.00			105,400.00			
Total	105,400.00	-		105,400.00			
II. Restricted Expenditures	Amount of Expenditures						
Manufacturing Engineering	Salaries	Longevity	Benefits	Travel	Operating Exp.	Equipment	Total
	68,686.00	581.00	25,100.00	4,000.00	7,033.00		105,400.00
Total	68,686.00	581.00	25,100.00	4,000.00	7,033.00	-	105,400.00

III. Matching Funds	Unrestricted E & G	Outside Source	Total
Expense	Program/Org. Code	Name	Amount
Perkins Basic			52700
Total			52,700.00
			52,700.00

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION

JULY BUDGET 2022-23

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>3,317,618.00</u>	<u>3,459,736.00</u>
Less: E & G Utilities	<u>(708,800.00)</u>	<u>(761,300.00)</u>
Staff Benefits	<u>(715,700.00)</u>	<u>(708,000.00)</u>
Longevity	<u>(27,500.00)</u>	<u>(28,100.00)</u>
Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expend	<u>1,865,618.00</u>	<u>1,962,336.00</u>
Basic M & O Funded Am	<u>1,148,500.00</u>	<u>1,257,400.00</u>
Actual % of Funded Armo	<u>162%</u>	<u>156%</u>

Jackson State Community College
SPECIALIZED ACADEMIC FEE REPORTING FORM
ESTIMATED BUDGET 2021-22
 Health Science Fee

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	-		-
Employee Benefits	-		-
Travel	-		-
Operating Expense	138,900.00	138,900.00	277,800.00
Capital Outlay	-		-
Total	138,900.00	138,900.00	277,800.00

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.

Beth Edgworthy
 Interim Director of Business Services 5/5/22

 (name and date)

Jackson State Community College
 SPECIALIZED ACADEMIC FEE REPORTING FORM
 ESTIMATED BUDGET 2021-22
 Nursing Exam Fee

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	-		-
Employee Benefits			-
Travel	-		-
Operating Expense	80,100.00	80,100.00	160,200.00
Capital Outlay			-
Total	80,100.00	80,100.00	160,200.00

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.

Beth Bellinger Interim Director of Business Services 5/5/22
 (name and date)

Jackson State Community College
 SPECIALIZED ACADEMIC FEE REPORTING FORM
 PROPOSED BUDGET 2022-23
 Health Science Fee

	Base Budget	Academic Fee Enhancements	Total Budget
Salaries	-		-
Employee Benefits	-		-
Travel	-		-
Operating Expense	138,900.00	138,900.00	277,800.00
Capital Outlay	-		-
Total	138,900.00	138,900.00	277,800.00

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.

Beth Buligand 6/5/22
 Interim Director of Business Services
 (name and date)

Jackson State Community College
 SPECIALIZED ACADEMIC FEE REPORTING FORM
 PROPOSED BUDGET 2022-23
 Nursing Exam Fee

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries	-		-
Employee Benefits	-		-
Travel	-		-
Operating Expense	80,100.00	80,100.00	160,200.00
Capital Outlay	-		-
Total	80,100.00	80,100.00	160,200.00

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.

Beth Baloghsky Interim Director of Business Services 5/5/22
 (name and date)

JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
ESTIMATED BUDGET 2021-22

	CHANGES TO UNEXPENDED FUND BALANCES				ESTIMATED PROJECT BALANCE 6/30/2022			
	UNEXPENDED FUND BALANCE 6/30/2021		UNEXPENDED FUND BALANCE ADDITIONS		FUND BALANCE DEDUCTIONS		ESTIMATED PROJECT BALANCE 6/30/2022	
	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER INVESTMENT TRANSFERS INCOME	*OTHER EXPENDITURES	*OTHER		
LAND PURCHASES								
NEW CONSTRUCTION								
Local Funds:								
(List projects)								
914057	Nursing and Allied Health	759,941.21			15.48			759,956.69
MAJOR RENOVATIONS								
Local Funds:								
(List projects)								
914003	Quad Phase II	2,095,403.47						2,095,403.47
SPECIAL PROJECTS								
Local Funds:								
TSSBA:								
(List projects)								
914001	Extraordinary Maintenance	128,192.79						128,242.42
914002	McWherter Center Renovation	17,399.54			49.63			17,399.54
914008	Humboldt Center	7,600.00						7,600.00
914013	Boiler HVAC Replacement Plan	450,000.00						450,000.00
914019	Automatic Doors	34,600.00						34,600.00
914027	HVAC Condenser Library	52,000.00						52,000.00
914029	Security Cameras	31,618.35						31,618.35
914034	Drainage Classroom	22,522.27						22,522.27
914045	Gym Repairs	-	56,494.78			(1,092.84)		55,401.94
914049	McWherter Center	202,394.00						202,394.00
914050	Roof & Flashing	193,667.28						193,667.28
914051	Physical Plant Roof							
914051	Science Building Roof	359,129.00						359,129.00
914052	One Stop Shop Phase II	613.26						613.26
914053	HVAC Replacement	2,874.93						2,874.93
914054	Campus Lighting	704.00						704.00
914055	Fiber Project	4,211.21						4,211.21
914056	Master Fund	150,000.00						150,000.00
914060	Campus Signage	107,727.75						107,727.75
914061	Campus Parking	2,164,900.00						2,162,450.00
914064	Library Security System	28,100.00						28,100.00
914065	FE Wright Drive	2,761,397.32						1,827,697.32
914067	Entrance at FE Wright Dr	2,133,000.00						2,133,000.00
914068	Pond Project	2,352,800.00						1,322,800.00
914069	North Parkway Project	3,544,043.98						1,920,343.98
914072	Campus Restroom Improvements	20,935.00						20,935.00
914074	Library First Floor Carpet	32,338.51						32,338.51
914075	Classroom Bldg Storefront and Door	20,880.00						20,880.00
914076	Building Assessment	6,986.05						6,986.05
914077	Quad Sidewalk Project	156,100.00						156,100.00
914078	Campus Pond Dredging	25,000.00						25,000.00
914079	McWherter Bldg Irrigation	20,500.00						20,500.00
914081	Campus Locks	33,756.96						14,526.96
914083	Deferred Maintenance Projects	447,259.69						351,611.07
914084	SACS Compliance Assist	7,800.00						7,800.00
914088	Health Science Building	427,041.46						427,041.46
914090	AMT Program	27,221.86						27,221.86

JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
ESTIMATED BUDGET 2021-22

Form 13 (A) (1)

	CHANGES TO UNEXPENDED FUND BALANCES				ESTIMATED PROJECT BALANCE 6/30/2022	
	UNEXPENDED FUND BALANCE ADDITIONS		FUND BALANCE DEDUCTIONS			
	BALANCE 6/30/2021	STATE APPROPRIATION	TSSBA	*OTHER		
		CURRENT FUND TRANSFERS	*OTHER INVESTMENT TRANSFERS	INCOME	*OTHER	
914091	Classroom Breakroom	7,759.41				7,759.41
914092	Administrative Breakroom	3,011.34				3,011.34
914093	Campus Standards Improvements	14,782.00				14,782.00
914095	Nursing Building Project	171,263.61				171,263.61
914096	Student Success Collaborative	100,236.91				100,236.91
914097	Library Schematic	3,240.00				3,240.00
914099	Business Continuity Plan	8,303.00				8,303.00
914101	Music Room Renovation	135.00				135.00
914102	Web Time Entry	2,744.22				2,744.22
914103	Health Science Equipment	127,700.83				127,700.83
914106	Library Remodel	1,800,000.00				1,800,000.00
914107	Science Building HVAC	19,582.51				19,582.51
914109	Food Service Improvements	24,582.58				24,582.58
914110	Classroom Painting	40,000.00				40,000.00
914112	Blackbaud Project	231,035.60				231,035.60
914113	Safety Improvements	248,369.25				248,369.25
914115	Chemistry Lab Fresh Air	38,151.85				38,151.85
914116	Paris Improvements	56,494.78				56,494.78
914117	Zoom Upgrade	1,349.93				1,349.93
914118	Admin Bldg HVAC	574,627.99				574,627.99
914119	Athletic Facilities	2,674.00				2,674.00
914120	Carpet Project	200,000.00				200,000.00
914121	Furniture Project	200,000.00				200,000.00
914122	Inst Performance Improvement	363,267.75				363,267.75
914123	Admin Building Renovation	-				-
	Total	23,069,972.65	-	-	146.22	22,674,426.82
					(395,693.05)	

JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2022-23

Form 13 (A) (2)

		CHANGES TO UNEXPENDED FUND BALANCES				ESTIMATED PROJECT BALANCE 6/30/2023
		UNEXPENDED BALANCE 6/30/2022	FUND BALANCE ADDITIONS	FUND BALANCE DEDUCTIONS		
			STATE	CURRENT FUND *OTHER INVESTMENT		
			APPROPRIATION TSSBA	TRANSFERS INCOME *OTHER	EXPENDITURES *OTHER	
LAND PURCHASES						
NEW CONSTRUCTION						
Local Funds:						
914057	(List projects) Nursing and Allied Health	759,956.69				759,956.69
MAJOR RENOVATIONS						
Local Funds:						
914003	(List projects) Quad Phase II	2,095,403.47				2,095,403.47
TSSBA:						
(List projects)						
914001	Extraordinary Maintenance	128,242.42				128,242.42
914002	McWhether Center Renovation	17,399.54				17,399.54
914008	Humboldt Center	7,600.00				7,600.00
914013	Boiler HVAC Replacement Plan	450,000.00				450,000.00
914019	Automatic Doors	34,600.00				34,600.00
914027	HVAC Condenser Library	52,000.00				52,000.00
914029	Security Cameras	31,618.35				31,618.35
914034	Drainage Classroom	22,522.27				22,522.27
914045	Gym Repairs	55,401.94				55,401.94
914049	McWhether Center Roof & Fleshing	202,394.00				202,394.00
914050	Physical Plant Roof Science Building	193,667.28				193,667.28
914051	Roof	359,129.00				359,129.00
914052	One Stop Shop Phase II HVAC	613.26				613.26
914053	Replacement	210,594.74				210,594.74
914054	Campus Lighting	704.00				704.00
914055	Fiber Project	4,211.21				4,211.21
914056	Master Fund	280,000.00				280,000.00
914060	Campus Signage	104,127.75				104,127.75
914061	Campus Parking	2,162,450.00				2,162,450.00
914064	Library Security System	28,100.00				28,100.00
914065	FE Wright Drive	1,827,697.32				1,827,697.32
914066	McWhether Air Ducts					
914067	Entrance at FE Wright Dr	2,133,000.00				2,133,000.00
914068	Pond Project	1,322,800.00				1,322,800.00
914069	North Parkway Project	1,920,343.98				1,920,343.98
914072	Campus Restroom Improvements	20,935.00				20,935.00
914074	Library First Floor Carpet	32,338.51				32,338.51
914075	Classroom Bldg Storefront and Door	20,880.00				20,880.00
914076	Building Assessment	6,986.05				6,986.05

JACKSON STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2022-23

Form 13 (A) (2)

	CHANGES TO UNEXPENDED FUND BALANCES						ESTIMATED PROJECT BALANCE 6/30/2023
	UNEXPENDED BALANCE 6/30/2022	FUND BALANCE ADDITIONS		FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER INVESTMENT TRANSFERS		
914077	156,100.00						156,100.00
914078	25,000.00						25,000.00
914079	20,500.00						20,500.00
914081	14,526.96						14,526.96
914083	351,611.07						351,611.07
914084	7,800.00						7,800.00
914088	427,041.46						427,041.46
914090	27,221.86						27,221.86
914091	7,759.41						7,759.41
914092	3,011.34						3,011.34
914093	14,782.00						14,782.00
914095	171,263.61						171,263.61
914096	100,236.91						100,236.91
914097	3,240.00						3,240.00
914099	4,068.00						4,068.00
914101	135.00						135.00
914102	2,744.22						2,744.22
914103	127,700.83						127,700.83
914106	1,800,000.00						1,800,000.00
914107	19,582.51						19,582.51
914109	24,582.58						24,582.58
914110	40,000.00						40,000.00
914112	220,457.60						220,457.60
914113	247,479.25						247,479.25
914115	38,151.85						38,151.85
914117	1,349.93						1,349.93
914118	2,000,033.65				(820,000.00)		1,180,033.65
914119	2,674.00						2,674.00
914120	189,850.00						189,850.00
914121	200,000.00						200,000.00
914122	139,805.00						139,805.00
914123	1,800,000.00				(1,800,000.00)		-
Total	22,674,425.82				(2,620,000.00)		20,054,425.82

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

Form 13 (B) (1)

ACCOUNT NAME	BALANCE June 30, 2021	ADDITIONS			DEDUCTIONS			PROJECT BALANCE June 30, 2022
		CURRENT FUND INVESTMENT TRANSFERS	INCOME	OTHER REALLOCATION (FOOTNOTE)	EXPENDITURES REALLOCATION (FOOTNOTE)	OTHER (FOOTNOTE)		
Radiology	35,304.99		15.93				35,320.92	
Computer	4,298,277.22		569.86				4,298,847.08	
Motor Pool	550,494.41		61.20				550,555.61	
Classroom Furniture	263,174.25		46.67				263,220.92	
Telephone	404,664.99		44.80				404,709.79	
Physical Plant	1,721,000.62		61.04	(5,250.00)			1,715,811.66	
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	-	799.50	(42,225.00)	-	-	7,999,356.05	

ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
JACKSON STATE COMMUNITY COLLEGE
PROPOSED BUDGET 2022-23

Form 13 (B) (2)

ACCOUNT NAME	BALANCE July 1, 2022	ADDITIONS			DEDUCTIONS			PROJECT BALANCE June 30, 2023
		CURRENT FUND INVESTMENT TRANSFERS	INCOME	REALLOCATION (FOOTNOTE)	OTHER REALLOCATION (FOOTNOTE)	EXPENDITURES	OTHER REALLOCATION (FOOTNOTE)	
Radiology	35,320.92							35,320.92
Computer	4,298,847.08				(470,847.00)			3,828,000.08
Motor Pool	550,555.61				(70,500.00)			480,055.61
Classroom Furniture	263,220.92							263,220.92
Telephone	404,709.79				(205,956.00)			198,753.79
Physical Plant	1,715,811.66				(274,550.00)			1,441,261.66
Grant Equipment	392,910.00							392,910.00
Admin Software	56,856.22							56,856.22
Health Science Equipment	173,786.66							173,786.66
Nursing Equipment	107,337.19							107,337.19
Total	7,999,356.05	-	-	-	(1,021,853.00)	-	-	6,977,503.05

JACKSON STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2022-23
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES

	ACTUAL 2020-21	OCTOBER 2021-22	ESTIMATED 2021-22	JULY 2022-23
Admin Salaries				
Academic Salaries		206,000	332,274	230,028
Supporting Salaries	240,443			
Student Wages		56,300	112,891	76,921
Employee Benefits	59,592			
Travel				
Operating Expenses	2,775	5,600	4,500	5,600
Capital Outlay				
TOTAL	<u>302,810</u>	<u>267,900</u>	<u>449,665</u>	<u>312,549</u>

Jackson State Community College
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2022-23

	<u>ESTIMATED 2021-22</u>	<u>PROPOSED 2022-23</u>
Total Unrestricted E&G longevity	\$ 308,919.00	\$ 253,026.00

Restricted	Org Code 221075	581.00	581.00
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