



Jackson State
COMMUNITY COLLEGE



October Revised Budget Analysis

Fiscal Year 2020-2021



TENNESSEE BOARD OF REGENTS

2020 OCTOBER BUDGET ANALYSIS

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October 19, 2020

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 2020-2021 Budget, the following items apply:

1. The Operation and Maintenance of Physical Plant Budget has been reflected at 148% 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 8.5% of its Educational and General revenue as reserve in the 2020-2021 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



October 20, 2020

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 2020-2021 fiscal year, we have the following changes:

- Move Human Resources back under the supervision of the President rather than the Vice President of Financial & Administrative Affairs.
- Swap employees in the Director of Advising Center and the Director of jHub/One Stop positions.

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

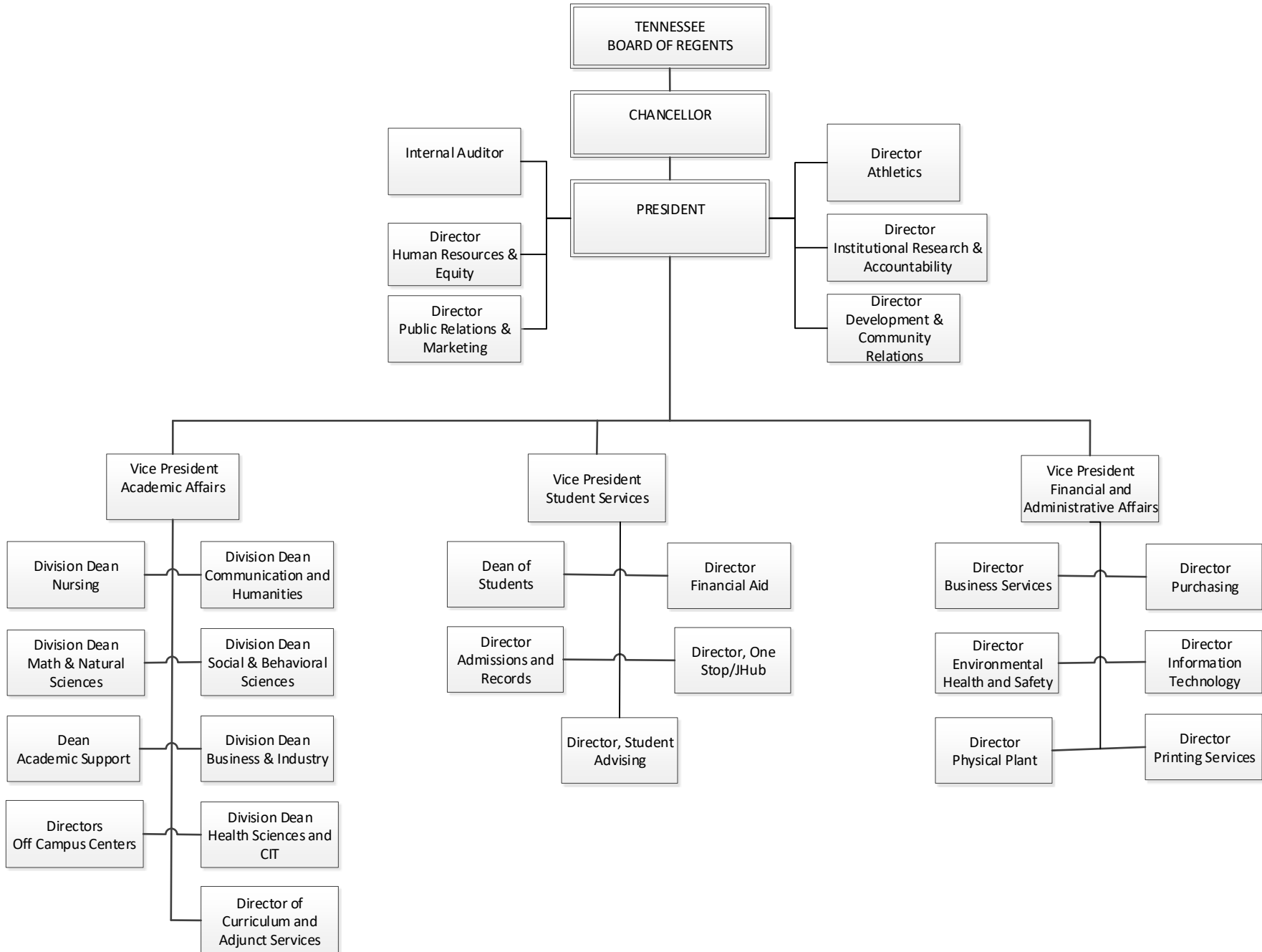
Sincerely,

Dr. George Pimentel
President

Jackson State Community College

Organizational Chart 2020-2021

10/1/2020



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| ACCOUNT | | 2020-21 | 2020-21 | | | SOURCE OF FUNDS |
|----------------|------------------------------------|--------------------|-----------------------|---------------|------------------------------------|------------------------|
| CODE | ACCOUNT NAME | JULY BUDGET | OCTOBER BUDGET | CHANGE | DESCRIPTION OF CHANGE | FUNDS |
| 51001 | In State Tuition Fall | 7,198,100.00 | 6,334,400.00 | (863,700.00) | In State Tuition Fall | Student |
| 51002 | In State Tuition Spring | 6,262,700.00 | 5,587,800.00 | (674,900.00) | In State Tuition Spring | Student |
| 51003 | Contra Tuition Bad Debt | (155,200.00) | (170,200.00) | (15,000.00) | Contra Tuition Bad Debt | Student |
| 51020 | In State Tuition for Summer Term | 898,400.00 | 898,400.00 | - | In State Tuition for Summer Term | Student |
| 51030 | In State Tuition RODP Fall | 150,200.00 | 121,100.00 | (29,100.00) | In State Tuition RODP Fall | Student |
| 51031 | In State Tuition RODP Spring | 155,000.00 | 155,000.00 | - | In State Tuition RODP Spring | Student |
| 51032 | In State Tuition RODP Summer | 133,200.00 | 133,200.00 | - | In State Tuition RODP Summer | Student |
| 51050 | Out of State Tuition Fall | 93,900.00 | 83,200.00 | (10,700.00) | Out of State Tuition Fall | Student |
| 51051 | Out of State Tuition Spring | 71,600.00 | 63,400.00 | (8,200.00) | Out of State Tuition Spring | Student |
| 51060 | Out of State Tuition for Sum Term | 30,000.00 | 26,600.00 | (3,400.00) | Out of State Tuition for Sum Term | Student |
| 51200 | Technology Access Fees | 669,100.00 | 618,800.00 | (50,300.00) | Technology Access Fees | Student |
| 51250 | Student Activity Fees | 30,000.00 | 30,000.00 | - | Student Activity Fees | Student |
| 51300 | Community Coll Campus Access Fe | 126,300.00 | 92,300.00 | (34,000.00) | Community Coll Campus Access Fees | Student |
| 51330 | International Education Fee | 81,300.00 | - | (81,300.00) | International Education Fee | Student |
| 51500 | Online Course Fee | 160,500.00 | 160,500.00 | - | Online Course Fee | Student |
| 51550 | RODP Online Fees Fall | 1,600.00 | 1,600.00 | - | RODP Online Fees Fall | Student |
| 51551 | RODP Online Fees Spring | 9,000.00 | 9,000.00 | - | RODP Online Fees Spring | Student |
| 51552 | RODP Online Fees Summer | 5,300.00 | 5,300.00 | - | RODP Online Fees Summer | Student |
| 51600 | CEU Fees | 1,500.00 | 1,500.00 | - | CEU Fees | Student |
| 51660 | Nursing Fee | 105,000.00 | 85,600.00 | (19,400.00) | Nursing Fee | Student |
| 51670 | Health Science Fee | 177,300.00 | 150,400.00 | (26,900.00) | Health Science Fee | Student |
| 51750 | Late Registration Fees | 2,600.00 | 200.00 | (2,400.00) | Late Registration Fees | Student |
| 51800 | Graduation Fees | 100.00 | 100.00 | - | Graduation Fees | Student |
| 52000 | State Appropriation for Operations | 15,524,800.00 | 14,879,600.00 | (645,200.00) | State Appropriation for Operations | Student |
| 53500 | Federal ICR PELL | 12,400.00 | 12,400.00 | - | Federal ICR PELL | Student |
| 53501 | Federal ICR SEOG | 10,100.00 | 10,100.00 | - | Federal ICR SEOG | Student |
| 53502 | Federal ICR FWSP | 5,000.00 | 5,000.00 | - | Federal ICR FWSP | Student |
| 53503 | Federal ICR Misc Grants | 56,100.00 | 56,100.00 | - | Federal ICR Misc Grants | Student |
| 54000 | State Grants and Contracts | 4,800.00 | 4,800.00 | - | State Grants and Contracts | Student |
| 54003 | State Grant TBR | 9,500.00 | 9,500.00 | - | State Grant TBR | Student |
| 54500 | State Indirect Cost Recovery | 4,900.00 | - | (4,900.00) | State Indirect Cost Recovery | Student |
| 51600 | CEU Fees | 1,500.00 | 1,500.00 | - | CEU Fees | Student |
| 55000 | Local Grants and Contracts | 16,800.00 | 16,800.00 | - | Local Grants and Contracts | Student |
| 56500 | Indirect Cost Recovery | 3,500.00 | - | (3,500.00) | Indirect Cost Recovery | Student |
| 55000 | Local Grants and Contracts | 130,400.00 | 188,500.00 | 58,100.00 | Local Grants and Contracts | Student |
| 58363 | Challenge Day Test | 6,600.00 | 100.00 | (6,500.00) | Challenge Day Test | Student |
| 58364 | Nursing Exam | 96,800.00 | 88,000.00 | (8,800.00) | Nursing Exam | Student |
| 58368 | Duplicating Income | 300.00 | - | (300.00) | Duplicating Income | Student |

**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| ACCOUNT | | 2020-21 | 2020-21 | | | SOURCE OF |
|----------------|--------------------------|--------------------|-----------------------|----------------|------------------------------|------------------|
| CODE | ACCOUNT NAME | JULY BUDGET | OCTOBER BUDGET | CHANGE | DESCRIPTION OF CHANGE | FUNDS |
| 58370 | PCounter Income | 200.00 | 200.00 | - | PCounter Income | Student |
| 58375 | Navigation Facility Fee | 20,600.00 | - | (20,600.00) | Navigation Facility Fee | Student |
| 58377 | DEI eBook Initiative | 652,000.00 | 652,000.00 | - | DEI eBook Initiative | Student |
| 58860 | Rental of Facilites | 54,900.00 | 54,900.00 | - | Rental of Facilites | Various |
| 58863 | Broadband Transfer Lease | 14,200.00 | 14,200.00 | - | Broadband Transfer Lease | Various |
| 58501 | Library Fines | 2,200.00 | - | (2,200.00) | Library Fines | Student |
| 58504 | Rental of Facilities | 800.00 | - | (800.00) | Traffic Fines | Student |
| 58508 | Miscellaneous | 5,300.00 | 200.00 | (5,100.00) | Miscellaneous | Student |
| 58800 | Investment Income | 201,100.00 | 96,000.00 | (105,100.00) | Investment Income | Various |
| 59000 | Bookstore | 145,000.00 | 145,000.00 | - | Bookstore | Bookstore |
| | | 33,187,300.00 | 30,623,100.00 | (2,564,200.00) | | |

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| | <u>JULY BUDGET 2020-21</u> | <u>OCTOBER BUDGET 2020-21</u> | <u>Difference</u> | <u>Explanation For Significant Changes</u> |
|------------------------------|---|--|--------------------------|---|
| Instruction | 14,529,200.00 | 13,354,000.00 | (1,175,200.00) | Reorganization |
| Research | - | - | - | |
| Public Service | 60,100.00 | 60,300.00 | 200.00 | |
| Academic Support | 4,096,100.00 | 3,875,300.00 | (220,800.00) | Reorganization |
| Student Services | 2,971,600.00 | 2,704,800.00 | (266,800.00) | Reorganization |
| Institutional Support | 6,777,800.00 | 5,910,700.00 | (867,100.00) | Reorganization |
| Operation and Maintenance | 3,123,400.00 | 3,046,300.00 | (77,100.00) | Reorganization |
| Scholarships and Fellowships | <u>1,138,500.00</u> | <u>1,149,000.00</u> | <u>10,500.00</u> | Budget Adustments |
| TOTAL | <u>\$ 32,696,700.00</u> | <u>\$ 30,100,400.00</u> | <u>\$(2,596,300.00)</u> | |

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| | JULY BUDGET <u>2020-21</u> | OCTOBER BUDGET <u>2020-21</u> | <u>Difference</u> | <u>Explanation For Significant Changes</u> |
|-----------------------|---|--|------------------------------|---|
| Professional Salaries | 13,735,021.00 | 12,340,400.00 | (1,394,621.00) | Reorganization |
| Other Salaries | 2,863,379.00 | 2,351,400.00 | (511,979.00) | Reorganization |
| Travel | 499,600.00 | 255,400.00 | (244,200.00) | Reorganization |
| Employee Benefits | 7,163,400.00 | 7,650,400.00 | 487,000.00 | OPEB |
| Operating Expense | 8,420,900.00 | 7,488,400.00 | (932,500.00) | Reorganization |
| Capital Outlay | <u>14,400.00</u> | <u>14,400.00</u> | - | |
| TOTAL | <u>\$ 32,696,700.00</u> | <u>\$ 30,100,400</u> | <u>\$ (2,596,300)</u> | |

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

| | | |
|-----------|--|-------------------|
| A. | Instructional Costs | |
| 1. | Total Instructional Salaries | 53,500.00 |
| 2. | Total Contracted Service | - |
| | Total Instructional Costs | <u>53,500.00</u> |
| B. | 125% of Instructional Costs | <u>66,875.00</u> |
| C. | Non-credit Instruction Fee Revenue | <u>206,800.00</u> |
| D. | Revenue Over/(Under)* 125% of Instructional Costs | <u>139,925.00</u> |

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

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

| | Workforce Development 350 221070 | Workforce Development 200 221075 | Learning Support Reading 200 235011 | Learning Support Writing 200 235012 | Learning Support Math 200 235013 | Total |
|-----------------------------|---|---|---|---|--|------------|
| A. Revenues | | | | | | |
| Non-credit Instruction Fees | 51600 1,500.00 | 55000 205,300.00 | | | | 206,800.00 |
| B. Expenditures | | | | | | |
| Salaries-Professional | | | | | | - |
| Salaries-Instructional | | 53,500.00 | | | | 53,500.00 |
| Salaries-Other | 25,014.00 | | | | | 25,014.00 |
| Contractual Services | | | | | | - |
| Benefits | 1,900.00 | 13,100.00 | | | | 15,000.00 |
| Equipment | | | | | | - |
| Travel | | 1,000.00 | | | | 1,000.00 |
| Operating Expenses | 500.00 | 34,900.00 | 1,600.00 | 1,600.00 | 2,400.00 | 41,000.00 |
| Total Expenditures | 27,414.00 | 102,500.00 | 1,600.00 | 1,600.00 | 2,400.00 | 135,514.00 |

**JACKSON STATE COMMUNITY COLLEGE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
REVISED BUDGET 2020-21**

| <u>ACCOUNT CODE</u> | <u>ACCOUNT NAME</u> | <u>2019-20 ACTUAL</u> | <u>2020-21 REVISED BUDGET</u> |
|--------------------------------|----------------------------|----------------------------------|--|
| 51003 | Contra Tuition Bad Debt | 0 | (170,200.00) |

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| | <u>Actual Fund Balance 7/1/20</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 6/30/21</u> |
|------------------------|---|-------------------|-------------------------------|---------------------|-------------------------------|--------------------------------|------------------------------------|----------------------|--|
| Auxiliary Enterprises: | 65,600.00 | 145,000.00 | | 145,000.00 | | 145,000.00 | | - | 65,600.00 |
| | | | | - | | | | - | - |
| | | | | - | | | | - | - |
| | | | | - | | | | - | - |
| | | | | - | | | | - | - |
| | | | | - | | | | - | - |
| | | | | - | | | | - | - |
| | | | | - | | | | - | - |
| Total | 65,600.00 | 145,000.00 | - | 145,000.00 | - | 145,000.00 | - | - | 65,600.00 |

Contingency Allocation:

| | |
|---------------|------|
| 5% of Revenue | 7250 |
| Per Budget | |
| Difference* | 7250 |

R & R Transfer:

| | |
|--------------------|------|
| 5% of Gross Margin | 7250 |
| Per Budget | |
| Difference* | 7250 |

* Any difference should be explained.

JACKSON STATE COMMUNITY COLLEGE
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
REVISED BUDGET 2020-21
Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers

| | Unrestricted | | Auxiliaries | Unexpended Plant | Renewal & Replacement | Retirement of Indebtedness | Total for all Funds |
|------------|---------------------|---------------------|--------------------|-----------------------------|--------------------------------------|---------------------------------------|--------------------------------|
| | <u>Recurring</u> | <u>Nonrecurring</u> | | | | | |
| Revenues: | 30,394,500 | 83,600 | 30,478,100 | 145,000 | - | - | 30,623,100 |
| Expenses: | 30,093,700 | 6,700 | 30,100,400 | - | - | - | 30,100,400 |
| Net Change | <u>300,800</u> | <u>76,900</u> | <u>377,700</u> | <u>145,000</u> | <u>-</u> | <u>-</u> | <u>522,700</u> |

**CENTERS OF EXCELLENCE/EMPHASIS
Jackson State Community College
ACTUAL 2019-20**

| I. <u>Restricted Revenue</u> | <u>State Appropriation</u> | <u>Carryforward</u> | <u>Other (Describe)</u> | <u>Total</u> | | | |
|---|--------------------------------|---------------------|-----------------------------|---------------|-----------------------|------------------|--------------|
| Manufacturing Engineering | 98,700.00 | 10,945.07 | _____ | 109,645.07 | | | |
| Total | 98,700.00 | 10,945.07 | _____ | 109,645.07 | | | |
| 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> |
| Manufacturing Engineering | 60,168.60 | 500.00 | 16,485.91 | 3,479.37 | 4,528.44 | _____ | 85,162.32 |
| Total | 60,168.60 | 500.00 | 16,485.91 | 3,479.37 | 4,528.44 | _____ | 85,162.32 |
| | <u>Unrestricted E & G</u> | | <u>Outside Source</u> | | | | |
| III. <u>Matching Funds</u> | <u>Program Code/Org Code</u> | <u>Amount</u> | <u>Name</u> | <u>Amount</u> | <u>Total</u> | | |
| Perkins Basic | 200/224020 | 49,350.00 | | | 49,350.00 | | |

CENTERS OF EXCELLENCE/EMPHASIS
Jackson State Community College
OCTOBER 2020-21

| I. <u>Restricted Revenue</u> | <u>State Appropriation</u> | <u>Carryforward</u> | <u>Other (Describe)</u> | <u>Total</u> |
|-------------------------------------|--------------------------------|---------------------|-----------------------------|-------------------|
| List Centers | 99,100.00 | 24,482.75 | _____ | 123,582.75 |
| Total | <u>99,100.00</u> | <u>24,482.75</u> | <u>_____</u> | <u>123,582.75</u> |

| 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> |
| List Centers | | | | | | | - |
| | 60,169.00 | 400.00 | 19,472.00 | 3,000.00 | 40,542.00 | _____ | 123,583.00 |
| Total | <u>60,169.00</u> | <u>400.00</u> | <u>19,472.00</u> | <u>3,000.00</u> | <u>40,542.00</u> | <u>_____</u> | <u>123,583.00</u> |

| 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> |
| Foundation | | 49,550.00 | | _____ | 49,550.00 |
| Total | | <u>49,550.00</u> | | <u>_____</u> | <u>49,550.00</u> |

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| | <u>ACTUAL 2019-20</u> | <u>JULY 2020-21</u> | <u>OCTOBER 2020-21</u> |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Admin Salaries | | | |
| Professional Support Salaries | | | |
| Academic Salaries | 252,138.28 | 219,400.00 | 169,300.00 |
| Supporting Salaries | | | |
| Student Wages | | | |
| Employee Benefits | 36,416.81 | 38,900.00 | 35,400.00 |
| Travel | | | |
| Operating Expenses | | 11,300.00 | 5,600.00 |
| Capital Outlay | | | |
| TOTAL | <u><u>\$ 288,555.09</u></u> | <u><u>\$ 269,600.00</u></u> | <u><u>\$ 210,300.00</u></u> |

**UNRESTRICTED AND RESTRICTED ATHLETICS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| | Actual 2019-20 | | | July 2020-21 | | | October 2020-21 | | |
|---|----------------------|--------------|----------------------|----------------------|--------------|----------------------|----------------------|--------------|----------------------|
| | <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: | | | | | | | | | |
| 2. General Fund Support | 438,477.20 | | 438,477.20 | 609,994.00 | | 609,994.00 | 552,071.00 | | 552,071.00 |
| Total Revenues | <u>\$ 438,477.20</u> | <u>\$ -</u> | <u>\$ 438,477.20</u> | <u>\$ 609,994.00</u> | <u>\$ -</u> | <u>\$ 609,994.00</u> | <u>\$ 552,071.00</u> | <u>\$ -</u> | <u>\$ 552,071.00</u> |
| 1 Administrative salaries | | | - | - | | - | | | - |
| 2 Coaches salaries | 175,084.48 | | 175,084.48 | 179,205.00 | | 179,205.00 | 176,610.00 | | 176,610.00 |
| 3 Support staff salaries | 42,358.00 | | 42,358.00 | 53,489.00 | | 53,489.00 | 44,661.00 | | 44,661.00 |
| 4 Employee benefits | 79,063.39 | | 79,063.39 | 88,100.00 | | 88,100.00 | 87,500.00 | | 87,500.00 |
| 5 Team travel | | | - | - | | - | | | - |
| 6 Other travel | 40,360.43 | | 40,360.43 | 61,400.00 | | 61,400.00 | 37,200.00 | | 37,200.00 |
| 7 Out-of-state performance-based scholarships | | | - | 120,000.00 | | 120,000.00 | 131,000.00 | | 131,000.00 |
| 8 Other scholarships | | | - | 127,600.00 | | 127,600.00 | 127,100.00 | | 127,100.00 |
| 9 Post-season expense | 18,394.34 | | 18,394.34 | 39,300.00 | | 39,300.00 | 19,700.00 | | 19,700.00 |
| 10 Other operating | 101,610.90 | | 101,610.90 | 100,200.00 | | 100,200.00 | 79,000.00 | | 79,000.00 |
| 11 Capital outlay | | | - | - | | - | | | - |
| 12 Transfers | | | - | - | | - | | | - |
| Total Expenses | <u>\$ 456,871.54</u> | <u>\$ -</u> | <u>\$ 456,871.54</u> | <u>\$ 769,294.00</u> | <u>\$ -</u> | <u>\$ 769,294.00</u> | <u>\$ 702,771.00</u> | <u>\$ -</u> | <u>\$ 702,771.00</u> |
| Less: Prior Year Encumbrances | | | - | | | - | | | - |
| Plus: Current Year Encumbrances | | | - | | | - | | | - |
| Total Adjusted Expenses | <u>\$ 456,871.54</u> | <u>\$ -</u> | <u>\$ 456,871.54</u> | <u>\$ 769,294.00</u> | <u>\$ -</u> | <u>\$ 769,294.00</u> | <u>\$ 702,771.00</u> | <u>\$ -</u> | <u>\$ 702,771.00</u> |

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS
Jackson State Community College
OCTOBER BUDGET 2020-21**

| 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 2020-21**

| | <u>10/19-20</u> | | | <u>7/20-21</u> | | | <u>10/20-21</u> | | | <u>DIFFERENCE 7/20 TO 10/20</u> | | |
|-----------------|-----------------|------|-----|----------------|------|-----|-----------------|------|-----|-------------------------------------|------|-----|
| | UNREST | REST | AUX | UNREST | REST | AUX | UNREST | REST | AUX | UNREST | REST | AUX |
| FACULTY | 101 | | | 100 | | | 97 | | | -3 | 0 | 0 |
| ADM | 17 | 1 | | 17 | 1 | | 16 | 1 | | -1 | 0 | 0 |
| MAINT/TECH/SUPP | 73 | 1 | | 73 | 1 | | 70 | 1 | | -3 | 0 | 0 |
| PROF SUPPORT | 64 | 3 | | 64 | 3 | | 62 | 3 | | -2 | 0 | 0 |
| TOTAL | 255 | 5 | 0 | 254 | 5 | 0 | 245 | 5 | 0 | -9 | 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 | Assistant professor | Art | Unrestricted | Instruction | 67,477 | Reorganization |
| | Assistant professor | Biology | Unrestricted | Instruction | 57,006 | Reorganization |
| | Assistant professor | Business | Unrestricted | Instruction | 57,006 | Reorganization |
| ADM | Vice President | Student Success | Unrestricted | Institutional Supp | 106,849 | Reorganization |
| MAINT/TECH/SUPP | Clerk | Financial Aid | Unrestricted | Student Srvc | 31,437 | Reorganization |
| | Receptionist | Telephone Srvc | Unrestricted | Institutional Supp | 34,648 | Reorganization |
| | Coordinator | Computer Operati | Unrestricted | Academic Supp | 26,722 | Reorganization |
| PROF SUPPORT | Analyst | OIT | Unrestricted | Academic Supp | 62,703 | Reorganization |
| | Coordinator | Completion coach | Unrestricted | Student Srvc | 41,909 | Reorganization |

EXAMPLE:

| | <u>Faculty</u> | <u>Admin</u> | <u>Maint/Tech Support</u> | <u>Prof Support</u> |
|--|----------------|--------------|-------------------------------|---------------------|
| New Positions Listed Above | | | | |
| Deleted Positions Listed Above | -3 | -1 | -3 | -2 |
| Transfer from Restricted to Unrestricted (Per Form 9.B.) | | | | |
| Transfers between objects | | | | |
| TOTAL | <u>-3</u> | <u>-1</u> | <u>-3</u> | <u>-2</u> |

**REGULAR PART-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
Jackson State Community College
OCTOBER BUDGET 2020-21**

| | <u>10/19-20</u> | | | <u>7/20-21</u> | | | <u>10/20-21</u> | | | <u>DIFFERENCE 7/20 TO 10/20</u> | | |
|-----------------|-----------------|------|-----|----------------|------|-----|-----------------|------|-----|-------------------------------------|------|-----|
| | UNREST | REST | AUX | UNREST | REST | AUX | UNREST | REST | AUX | UNREST | 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 | 0 |

NEW POSITIONS

| | <u>POSITION TITLE</u> | <u>DEPARTMENT</u> | <u>FUND</u> | <u>FUNCTIONAL AREA</u> | <u>SALARY</u> | <u>JUSTIFICATION</u> |
|-----------------|-----------------------|-------------------|--------------|----------------------------|---------------|----------------------|
| FACULTY | Professor | Business | Unrestricted | Instruction | 75,000 | Enrollment growth |
| 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 | | | | | | |

EXAMPLE:

| | | | | | | |
|--|--|--|--|----------|----------|----------|
| New Positions Listed Above | | | | | | |
| Deleted Positions Listed Above | | | | | | |
| Transfer from Restricted to Unrestricted (Per Form 9.B.) | | | | | | |
| Transfers between objects . | | | | | | |
| TOTAL | | | | <u>0</u> | <u>0</u> | <u>0</u> |

**SPECIALIZED ACADEMIC FEE REPORTING FORM (Nursing Fee)
OCTOBER BUDGET 2020-21**

| | <u>Base Budget</u> | <u>Academic Fee Enhancements</u> | <u>Total Budget</u> |
|-------------------|--------------------|--------------------------------------|---------------------|
| Salaries | 85,600.00 | 85,600.00 | 171,200.00 |
| Employee Benefits | | | - |
| Travel | | | - |
| Operating Expense | | | - |
| Capital Outlay | | | - |
| Total | <u>85,600.00</u> | <u>85,600.00</u> | <u>171,200.00</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.



11/5/2020

(name and date)

**SPECIALIZED ACADEMIC FEE REPORTING FORM (Health Science Fee)
OCTOBER BUDGET 2020-21**


| | <u>Base Budget</u> | <u>Academic Fee Enhancements</u> | <u>Total Budget</u> |
|-------------------|--------------------|--------------------------------------|---------------------|
| Salaries | | | - |
| Employee Benefits | | | - |
| Travel | | | - |
| Operating Expense | 150,400.00 | 150,400.00 | 300,800.00 |
| Capital Outlay | | | - |
| Total | <u>150,400.00</u> | <u>150,400.00</u> | <u>300,800.00</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.

 11/5/2020

 (name and date)

UNRESTRICTED E&G LONGEVITY REPORTING FORM
Jackson State Community College
OCTOBER BUDGET 2020-21

| | <u>ACTUAL 2019-20</u> | <u>OCTOBER 2020-21</u> |
|----------------------------------|---------------------------|----------------------------|
| Total Unrestricted E&G longevity | \$ 297,876.88 | \$ 301,175.00 |

**ANALYSIS OF UNEXPENDED PLANT FUND
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

CHANGES TO UNEXPENDED FUND BALANCES

ESTIMATED

UNEXPENDED

FUND BALANCE ADDITIONS

FUND BALANCE DEDUCTIONS

PROJECT

BALANCE

STATE

CURRENT FUND

*OTHER

INVESTMENT

*OTHER

EXPENDITURES

*OTHER

BALANCE

6/30/2020

APPROPRIATION

TSSBA

TRANSFERS

TRANSFERS

INCOME

*OTHER

EXPENDITURES

*OTHER

6/30/2021

NEW CONSTRUCTION

Local Funds:

| | | | | | | | | | | |
|--------|---------------------------|------------|--|--|--|-------|--|-------------|--|------------|
| 914057 | Nursing and Allied Health | 759,883.90 | | | | 27.97 | | (75,991.19) | | 683,920.68 |
|--------|---------------------------|------------|--|--|--|-------|--|-------------|--|------------|

MAJOR RENOVATIONS

Local Funds:

| | | | | | | | | | | |
|--------|---------------|------------|--|------------|--|--|--|-------------|--|------------|
| 914003 | Quad Phase II | 140,716.47 | | 610,250.00 | | | | (75,099.65) | | 675,866.82 |
|--------|---------------|------------|--|------------|--|--|--|-------------|--|------------|

TSSBA:

(List projects)

| | | | | | | | | | | |
|---------------------|---------------------------------------|--------------|--|------------|--------------|-------|------------|--------------|-------------|--------------|
| 914001 | Extraordinary Maintenance | 128,008.87 | | | | 89.79 | | | | 128,098.66 |
| 914002 | McWherter Center Renovation | 17,399.54 | | | | | | (1,739.95) | | 15,659.59 |
| 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 |
| 914031 | Security Cameras Sav | | | | | | | | | - |
| 914034 | Drainage Classroom | 22,522.27 | | | | | | (2,252.23) | | 20,270.04 |
| 914040 | Lab Renovation Science | | | | | | | | | - |
| 914041 | Physical Therapy Assistant Relocation | | | | | | | | | - |
| 914049 | & Fleshing | 202,394.00 | | | | | | (20,239.40) | | 182,154.60 |
| 914050 | Physical Plant Roof | 194,732.88 | | | | 1.41 | | (19,473.43) | | 175,260.86 |
| 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 | 4,946.35 | | | | | 100,000.00 | 3.47 | (25,834.92) | 79,114.90 |
| 914054 | Campus Lighting | 704.00 | | | | | | (70.40) | | 633.60 |
| 914055 | Fiber Project | 4,211.21 | | | | | | (421.12) | | 3,790.09 |
| 914059 | Telephone System Upgrade | | | | | | | | | - |
| 914060 | Campus Signage | 11,063.75 | | | | | | (1,106.38) | | 9,957.37 |
| 914061 | Campus Parking | 10,210.00 | | 610,250.00 | | | | (62,046.00) | | 558,414.00 |
| 914062 | Science Building Gas Upgrade | | | | | | | | | - |
| 914063 | Exterior Sound System | | | | | | | | | - |
| 914064 | Library Security System | 28,100.00 | | | | | | (2,810.00) | | 25,290.00 |
| 914065 | FE Wright Drive | 1,364,310.32 | | 610,250.00 | (100,000.00) | | | (187,456.03) | | 1,687,104.29 |
| 914066 | McWherther Air Ducts | | | | | | | | | - |
| 914067 | Entrance at FE Wright Dr | 2,133,000.00 | | | | | | (213,300.00) | | 1,919,700.00 |
| 914068 | Pond Project | 2,502,800.00 | | | | | | (250,280.00) | | 2,252,520.00 |
| 914069 | North Parkway Project | 2,039,356.98 | | 610,750.00 | | | | (26,490.70) | | 2,623,616.28 |
| 914072 | Campus Restroom Improvemen | 20,935.00 | | | | | | (2,093.50) | | 18,841.50 |
| 914073 | Weight Room Fitness Center | | | | | | | | | - |
| 914074 | Library First Floor Carpet | 32,338.51 | | | | | | (3,233.85) | | 29,104.66 |
| 914075 | Classroom Bldg Storefront and E | 20,880.00 | | | | | | (2,088.00) | | 18,792.00 |
| 914076 | Building Assessment | 6,986.05 | | | | | | (698.61) | | 6,287.44 |
| 914077 | Quad Sidewalk Project | 56,100.00 | | | | | | (5,610.00) | | 50,490.00 |
| 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 | 40,277.96 | | | | | | (4,027.80) | | 36,250.16 |
| 914082 | Nelms Lower Concourse Remodel | | | | | | | | | - |
| *Footnote 914083 | Deferred Maintenance Projects | 224,759.89 | | 250,000.00 | | | | (47,475.99) | | 427,283.90 |

**ANALYSIS OF UNEXPENDED PLANT FUND
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| | | CHANGES TO UNEXPENDED FUND BALANCES | | | | | | | | ESTIMATED | |
|--------|------------------------------------|-------------------------------------|------------------------|--------------|-----------|-----------|--------|------------|-------------------------|-----------|------------|
| | | UNEXPENDED | FUND BALANCE ADDITIONS | | | | | | FUND BALANCE DEDUCTIONS | | PROJECT |
| | | BALANCE | STATE | CURRENT FUND | | *OTHER | | INVESTMENT | | | |
| | | 6/30/2020 | APPROPRIATION | TSSBA | TRANSFERS | TRANSFERS | INCOME | *OTHER | EXPENDITURES | *OTHER | BALANCE |
| | | | | | | | | | | | 6/30/2021 |
| 914084 | SACS Compliance Assist | 15,000.00 | | | | | | | | | 15,000.00 |
| 914085 | Cable TV and Digital Signage | - | | | | | | | | | - |
| 914086 | Campus Interior Design Project | | | | | | | | | | - |
| 914087 | Physical Plant Building Renovation | | | | | | | | | | - |
| 914088 | Health Science Building | 427,041.46 | | | | | | | (42,704.15) | | 384,337.31 |
| 914089 | Physical Plant Access Road | | | | | | | | | | - |
| 914090 | AMT Program | 27,221.86 | | | | | | | (2,722.17) | | 24,499.69 |
| 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 Impovemer | 14,782.00 | | | | | | | (1,478.20) | | 13,303.80 |
| 914094 | Art Gallery Project | | | | | | | | | | - |
| 914095 | Nursing Building Project | 171,263.61 | | | | | | | (17,126.36) | | 154,137.25 |
| 914096 | Student Success Collaborative | 109,853.75 | | | | | | | (10,985.38) | | 98,868.37 |
| 914097 | Library Schematic | 3,240.00 | | | | | | | (324.00) | | 2,916.00 |
| 914098 | Nursing Building Dedication | | | | | | | | | | - |
| 914099 | Business Continuity Plan | 50,000.00 | | | | | | | (33,080.00) | | 16,920.00 |
| 914100 | Touchnet E Refunds | - | | | | | | | | | - |
| 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 | | | | | | | (12,770.00) | | 114,930.83 |
| 914104 | College Scheduler | | | | | | | | | | - |
| 914105 | Locking Control System | | | | | | | | | | - |
| 914106 | Library Remodel | 800,000.00 | | | | | | | (80,000.00) | | 720,000.00 |
| 914107 | Science Building HVAC | 19,582.51 | | | | | | | (1,958.25) | | 17,624.26 |
| 914108 | Health Science Dedication | - | | | | | | | | | - |
| 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 |
| 914111 | Gym Floor | | | | | | | | | | - |
| 914112 | Blackbaud Project | 41,400.24 | | | | | | | (7,380.02) | | 34,020.22 |
| 914113 | Safety Improvements | 93,889.48 | | | | | | | (5,357.16) | | 88,532.32 |
| 914114 | Athletic Rebranding | | | | | | | | | | - |
| 914115 | Chemistry Lab Fresh Air | 198,643.50 | | | | | 11.43 | | (134,926.58) | | 63,728.35 |
| 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 | 250,000.00 | | | | | | | (25,000.00) | | 225,000.00 |
| 914119 | Athletic Facilities | 2,674.00 | | | | | | | (267.40) | | 2,406.60 |
| 914120 | Carpet Project | - | | | | | | | | | - |
| 914121 | Furniture Project | - | | | | | | | | | - |
| | | | | 2,691,500.00 | | | | | | | |

*Footnote

Schedule II

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
JACKSON STATE COMMUNITY COLLEGE
OCTOBER BUDGET 2020-21**

| ACCOUNT NAME | BALANCE 6/30/2020 | ADDITIONS | | | DEDUCTIONS | | | PROJECT BALANCE 6/30/2021 |
|------------------------|----------------------|---------------------------|----------------------|--------------|---------------------|---------------------|--------------|---------------------------------|
| | | CURRENT FUND TRANSFERS | INVESTMENT INCOME | REALLOCATION | OTHER (FOOTNOTE) | EXPENDITURES | REALLOCATION | |
| Radiology | 35,246.01 | | | | | | | 35,246.01 |
| Computer | 3,830,746.44 | 576,000.00 | | | | (389,898.00) | | 4,016,848.44 |
| Motor Pool | 479,767.59 | 70,200.00 | | | | (45,500.00) | | 504,467.59 |
| Print Shop | 342,774.30 | 50,000.00 | | | | (70,000.00) | | 322,774.30 |
| Telephone | 198,542.99 | | | | | (25,000.00) | | 173,542.99 |
| Physical Plant | 1,401,224.50 | 436,000.00 | | | | (120,000.00) | | 1,717,224.50 |
| Grant Equipment | 392,910.00 | 200,000.00 | | | | | | 592,910.00 |
| Admin Software | 56,856.22 | | | | | | | 56,856.22 |
| Health Science Equiprr | 135,416.11 | 200,000.00 | | | | | | 335,416.11 |
| Nursing Equipment | 107,337.19 | 200,000.00 | | | | | | 307,337.19 |
| Total | 6980821.35 | 1,732,200.00 | - | - | - | (650,398.00) | - | 8,062,623.35 |