

BUDGET AMENDMENT

Jackson County Schools Administrative Unit

State Public School Fund

The Jackson County Board of Education, at a meeting on the 27th day of September 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:

1.3100.xxx	Allocation from State Treasurer	\$2,337,996
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Total Appropriation in Current Budget	\$25,849,811
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Amount of Increase (Decrease) of this Amendment	<u>2,337,996</u>
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	<u>\$28,187,807</u>
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Explanation: This increase in revenue is a net of NC DPI allotment revisions #1-11. These changes align our budget with the State budget in all PRCs.

Passed by a majority vote of the Jackson County Board of Education on the 27th day of September 2022.

Elizabeth K. Cooper, Chairperson, Board of Education

Dana L. Ligon, Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS
Budget Amendment #1 and Transfer #1

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2023.

		<u>Current Budget</u>	<u>Amendment #1</u>	<u>Transfer #1</u>	<u>Ending Budget</u>
<u>State Public School Fund</u>					
5000	Instructional Services	\$ 22,949,046	\$ 2,325,960	-	\$ 25,275,006
6000	System-Wide Pupil Support Services	2,855,768	12,036	-	2,867,804
7000	Ancillary Services	44,997	-	-	44,997
8000	Non-Program Charges	-	-	-	-
	Totals	\$ 25,849,811	\$ 2,337,996	\$ -	\$ 28,187,807

Source of Revenue:

State Public School Fund:
State Textbook Allotment

Central Office Admn 002	-
Non-instructional support PRC 003	(14,909)
Driver's Education PRC 012	(60,580)
CTE Program PRC 013 Positions	1,637,315
School Technology PRC 015	24,651
Summer Reading Camps PRC 016	26,598
Teacher Assistants PRC 027	12,360
School Resource Officers PRC 039	5,040
Special Programs EC PRC 063	294,035
Transportation Reserve Fund PRC 081	2,294
Textbooks PRC 130	388,192

\$ 2,314,996

23,000

TRANSFERS between subfunctions greater than \$10,000:

	5330	5,420
At Risk Funds PRC 068/069	\$ (97,972.00)	\$ 97,972.00

Reason: To correct assistant principal salary to correct budget code.

BUDGET AMENDMENT

Jackson County Schools Administrative Unit

Local Current Expense Fund

The Jackson County Board of Education, at a meeting on the 27th day of September 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:

2.4xxx.xxx

\$0

Total Appropriation in Current Budget

\$10,377,387

Amount of Increase (Decrease) of this Amendment

\$10,377,387

Explanation: To comply with the new audit reporting requirement from Governmental Accounting Standard Board (GASB)#87 lease reporting requirements, lease expenses were moved from purpose function 6xxx to 8xxx in the amount of \$45,000. There is no change in total revenues for our Local Current expense budget.

Passed by a majority vote of the Jackson County Board of Education on the 27th day of September 2022.


Chairperson, Board of Education


Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS
Budget Amendment #1 and Transfer #1

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2023.

		<u>Current Budget</u>	<u>Amendment #1</u>	<u>Transfer #1</u>	<u>Ending Budget</u>
<u>Local Current Expense Fund</u>					
5000	Instructional Services	\$ 4,703,828		\$ -	\$ 4,703,828
6000	System-Wide Support Services	4,875,265	(45,000)	-	4,830,265
7000	Ancillary Services	23,294		-	23,294
8000	Non-Program Charges	775,000	45,000	-	820,000
Totals		<u>\$ 10,377,387</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,377,387</u>

Source of Revenue:

\$ -

-

TRANSFERS between subfunctions greater than
\$10,000

From

To

BUDGET AMENDMENT

Jackson County Schools Administrative Unit

Federal Grants Fund

The Jackson County Board of Education, at a meeting on the 27th day of September 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:

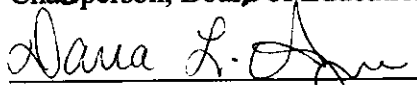
3.3600.049.000	IDEA Preschool Grant	57,049
3.3600.060.000	IDEA VI-B Handicapped	\$1,267,567
3.3600.109.000	Rural and Low-Income School	94,975
3.3600.119.000	IDEA Targeted Assistance Preschool	1,679
3.3600.171.000	ESSER II	637,824
3.3600.181.000	ARPA Homeless I Grant	4,486,791
3.3600.185.000	Teacher Bonus-COVID Training	199,153
3.3600.186.000	IDEA Preschool Part B (619) Grant	23,950

Total Appropriation in Current Budget	\$412,981
Amount of Increase (Decrease) of this Amendment	<u>6,768,989</u>
	<u>\$7,181,970</u>

Explanation: These are all beginning budgets for PRCs listed above that been approved by NCDPI since the budget resolution was passed.

Passed by a majority vote of the Jackson County Board of Education on the 28th day of June 2022.


Chairperson, Board of Education


Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS
Budget Amendment #1 and Transfer #1

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2023.

		<u>Current Budget</u>	<u>Amendment #1</u>	<u>Transfer #1</u>	<u>Ending Budget</u>
Federal Grants Fund					
5000	Instructional Services	\$ 366,348	4,775,049	\$ (0)	\$ 5,141,397
6000	System-Wide Support Services	8,876	1,002,025	0	1,010,901
7000	Ancillary Services	-	54,041	(0)	54,041
8000	Non-Program Charges	37,757	937,874	0	975,631
	Totals	<u>\$ 412,981</u>	<u>\$ 6,768,989</u>	<u>\$ 0</u>	<u>\$ 7,181,970</u>

Source of Revenue:

49	IDEA Preschool Grant	\$ 57,049
60	IDEA VI-B Handicapped	\$ 1,267,567
109	Rural and Low-income School	\$ 94,975
119	IDEA Targeted Assistance Preschool	\$ 1,679
171	ESSER II	\$ 637,824
181	ESSER III ARP	\$ 4,486,791
185	IDEA Part B (611) Grant	\$ 199,153
186	IDEA Preschool Part B (619) Grant	\$ 23,950

<u>\$ 6,768,989</u>	<u>\$ -</u>
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**TRANSFERS between subfunctions greater than
\$10,000:**

BUDGET AMENDMENT

Jackson County Schools Administrative Unit

Capital Outlay Fund

The Jackson County Board of Education, at a meeting on the 27th day of September 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:

4.4910.077.000	Fund Balance Appropriated	\$25,000
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Total Appropriation in Current Budget	\$1,767,700
Amount of Increase (Decrease) of this Amendment	<u>25,000</u>
	<u>\$1,792,700</u>

Explanation: This is additional fund balance from prior year county capital appropriation for the carryover project of heating repair/upgrades to the Central Office building. There are also two transfers to comply with Governmental Account Standard #87 for leases due to new auditing requirements in PRC 074 & 077 for a total of \$56,000 to 8xxx from 6xxx (\$16,000) & 9xxx (40,000).

Passed by a majority vote of the Jackson County Board of Education on the 27th day of September 2022.


Chairperson, Board of Education


Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS
Budget Amendment #1 and Transfer #1

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2023.

	<u>Current Budget</u>	<u>Amendment #1</u>	<u>Transfer #1</u>	<u>Ending Budget</u>
<u>Capital Outlay Fund</u>				
5000 Instructional Services	\$ 285,000		\$ -	\$ 285,000
6000 System-Wide Support Services	1,442,700	9,000	-	1,451,700
7000 Ancillary Services	-		-	-
8000 Non-Program Charges	-	56,000	-	56,000
9000 Capital Outlay	40,000	(40,000)	-	-
Totals	<u>\$ 1,767,700</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 1,792,700</u>

Source of Revenue:

4.4910.0000

4.4810.640.000.000

25,000

\$ 25,000

\$ -

TRANSFERS between subfunctions greater than
\$10,000

None

BUDGET AMENDMENT

Jackson County Schools Administrative Unit

Child Nutrition Fund

The Jackson County Board of Education, at a meeting on the 27th day of September 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.


Revenue Sources:

5.3811.035	USDA Claim Revenue	\$0
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Total Appropriation in Current Budget	\$3,134,355
Amount of Increase (Decrease) of this Amendment	<u>0.00</u>
	<u>\$3,134,355</u>

Explanation: There are two transfers, both to move funds to the correct purpose function codes with the School Nutrition budget, \$1500 for sales tax refund and \$15,000 for lease expenses. The second is in response to the Governmental Accounting Standard #87 to comply with new audit reporting requirements. There are not changes to the total revenue for this budget.

Passed by a majority vote of the Jackson County Board of Education on the 27th day of September 2022.


Chairperson, Board of Education


Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS
Budget Amendment #1 and Transfer #1

Be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2023.

	<u>Current Budget</u>	<u>Amendment #1</u>	<u>Transfer #1</u>	<u>Ending Budget</u>
<u>School Nutrition Fund</u>				
7000 Ancillary Services	\$ 2,959,355	\$ (16,500)	\$ -	\$ 2,942,855
8000 Non-Program Charges	175,000	16,500	-	191,500
Totals	<u>\$ 3,134,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,134,355</u>

Source of Revenue:

Sales tax refund
 USDA Grant

\$ -

-

TRANSFERS between subfunctions greater than
 \$10,000
 None

BUDGET AMENDMENT

Jackson County Schools Administrative Unit

Other Specific Revenue Fund

The Jackson County Board of Education, at a meeting on the 27th day of September 2022, passed the following resolution:

Be it resolved that the following amendments be made to the Budget Resolution for the fiscal year ending June 30, 2023.

The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

Revenue Sources:

8.4890.571.000.000.	CFWNC Grant BR	\$ 8,434
8.4910.703.000.000	F/B Appr Br. Ed. Foundation Pre-K Grant	16,882

Total Appropriation in Current Budget	\$4,465,141
Amount of Increase (Decrease) of this Amendment	<u>25,316</u>
Total	<u>\$4,490,457</u>

Explanation: The increase in revenue is a combination of a grant for School Nutrition cafeteria equipment and a carryover correction for a system error to PRC 703. Also included are two transfers. The first is to comply with Governmental Account Standard #87 for leases in PRC 306 regarding new auditing requirements. The second is a transfer of \$116,500 from unbudgeted reserve in PRC 850 for ADA compliance requirements and to match the budget to planned expenditures.

Passed by a majority vote of the Jackson County Board of Education on the 28th day of September 2022.

Elizabeth K. Cooper, Chairperson, Board of Education

Dana L. L. L., Secretary, Board of Education

JACKSON COUNTY PUBLIC SCHOOLS
Budget Amendment #1 and Transfer #1

be it resolved that the following budget amendment and transfer be made to the Budget Resolution for the fiscal year ending June 30, 2023.

	Current Budget	Amendment #1	Transfer #1	Ending Budget
<u>Other Specific Revenue Fund</u>				
5000 Instructional Services	\$ 1,352,000	\$ 30,382	\$ -	\$ 1,382,382
6000 System-Wide Support Services	540,314	93,000	-	633,314
7000 Ancillary Services	84,407	8,434	-	92,841
8000 Non-Program Charges	2,488,420	(106,500)	-	2,381,920
Totals	<u>\$ 4,465,141</u>	<u>\$ 25,316</u>	<u>\$ -</u>	<u>\$ 4,490,457</u>

Source of Revenue:

Medicaid Fees for Service (Transfers)	-	306
CFWNC-BR SN Grant	8,434	571
BR Ed Foundation Pre-K Grant	16,882	
Indirect Costs	-	850
	<u>\$ 25,316</u>	

From To

TRANSFERS between subfunctions greater than
\$10,000
None