

**BUDGET AMENDMENT**  
**Jackson County Schools Administrative Unit**  
**Capital Outlay Fund**

The Jackson County Board of Education, at a meeting on the 28th day of June 2023, 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:**

<u>Description</u>	<u>Budget Code</u>	<u>Amount</u>
GASB 87 LEASEs	4.4850.074	\$ 33,668
GASB 87 LEASEs	4.4850.077	38,307
Total Appropriation in Current Budget		\$ 2,118,744
Amount of Increase (Decrease) of this Amendment		<u>\$ 71,975</u>
		<u>\$ 2,190,719</u>

*Explanation: This is a required year-end audit entry to show new leases for 2022-2023 on our financial statements.*

Passed by a majority vote of the Jackson County Board of Education on the 28th day of June 2023.

  
\_\_\_\_\_  
Chairperson, Board of Education

  
\_\_\_\_\_  
Secretary, Board of Education

**JACKSON COUNTY PUBLIC SCHOOLS**  
**Budget Amendment #9 and Transfer #9**

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>Amendments &amp; Transfers</u>		<u>Ending Budget</u>
		<u>#9</u>	<u>#9</u>	
<b><u>Capital Outlay Fund</u></b>				
5000 Instructional Services	\$ 25,000		\$ -	\$ 25,000
6000 System-Wide Support Services	2,037,744	71,975	-	2,109,719
7000 Ancillary Services	-		-	-
8000 Non-Program Charges	56,000		-	56,000
9000 Capital Outlay	-		-	-
<b>Totals</b>	<b><u>\$ 2,118,744</u></b>	<b><u>\$ 71,975</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,190,719</u></b>

**Source of Revenue:**

4.4850.074.000.000.000.87-GASB 87 LEASE DEBT	33,668
4.4850.077.000.000.000.87-GASB 87 LEASE DEBT	38,307
	<u>\$ 71,975</u>
	\$ -

**TRANSFERS between subfunctions greater than  
\$10,000  
None**

BUDGET AMENDMENT  
Jackson County Schools Administrative Unit  
Federal Grants Fund

The Jackson County Board of Education, at a meeting on the 28th day of June 2023, 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.

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Revenue Sources:

Budget code	Description	Amount
3.3600.050	Title I	\$ 67
3.3600.118	IDEA VI-B Special Needs Targeted Assistance	\$ 4,000
Total Appropriation in Current Budget		\$ 9,925,262
Amount of Increase (Decrease) of this Amendment		<u>4,300</u>
		<u>\$ 9,929,562</u>

*Explanation: These both were new Federal Program allocations in June.*

Passed by a majority vote of the Jackson County Board of Education on the 28th day of June 2023.

  
\_\_\_\_\_  
Chairperson, Board of Education

  
\_\_\_\_\_  
Secretary, Board of Education

**JACKSON COUNTY PUBLIC SCHOOLS**  
**Budget Amendment #9 and Transfer #9**

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</u> <u>Budget</u>	<u>Amendments &amp; Transfers</u> <u>#9</u> <u>#9</u>		<u>Ending</u> <u>Budget</u>
<b><u>Federal Grants Fund</u></b>					
5000	Instructional Services	\$ 6,808,615	189	\$ -	\$ 6,808,804
6000	System-Wide Support Services	1,672,842	-	-	1,672,842
7000	Ancillary Services	137,842	-	-	137,842
8000	Non-Program Charges	1,305,964	4,111	-	1,310,075
<b>Totals</b>		<b>\$ 9,925,262</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ 9,929,562</b>

**Source of Revenue:**

50	Title I	\$ 67
103	Title II Improving Teacher Quality	\$ 233
118	IDEA VI-B Special Needs Targeted Assistance	\$ 4,000
185	ESSERS III-IDEA -B Grant	\$ -
186	ESSERS III-IDEA Preschool Grant	\$ -

\$ 4,300	\$ -
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**TRANSFERS between subfunctions greater than \$10,000:**

**BUDGET AMENDMENT**  
**Jackson County Schools Administrative Unit**  
**Local Current Expense Fund**

The Jackson County Board of Education, at a meeting on the 28th day of June 2023, 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:**

<u>Description</u>	<u>Budget Code</u>	<u>Amount</u>
GASB Lease requirements	2.4850.706	\$ 28,674

Total Appropriation in Current Budget \$ 10,832,687


Amount of Increase (Decrease) of this Amendment \$ 28,674.00

\$ 10,861,361

*Explanation: This is a required year-end audit entry to show new leases for 2022-2023 on our financial statements.*

Passed by a majority vote of the Jackson County Board of Education on the 28th day of June 2023.

  
\_\_\_\_\_  
Chairperson, Board of Education

  
\_\_\_\_\_  
Secretary, Board of Education

**JACKSON COUNTY PUBLIC SCHOOLS**  
**Budget Amendment #9 and Transfer #9**

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>Amendments &amp; Transfers #9                      #9</u>		<u>Ending Budget</u>
<b><u>Local Current Expense Fund</u></b>					
5000	Instructional Services	\$ 4,880,278	\$	-	\$ 4,880,278
6000	System-Wide Support Services	4,948,915	(21,326)	-	4,927,589
7000	Ancillary Services	33,494	50,000	-	83,494
8000	Non-Program Charges	970,000		-	970,000
<b>Totals</b>		<b><u>\$ 10,832,687</u></b>	<b><u>\$ 28,674</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,861,361</u></b>

**Source of Revenue:**

2.4850.000-GASB YE Lease Debt Entry (Rev)

<u>28,674</u>
<u>\$ -</u>

28,674

**TRANSERS between subfunctions greater than  
\$10,000**  
None

From	To
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**BUDGET AMENDMENT**  
**Jackson County Schools Administrative Unit**  
**Other Specific Revenue Fund**

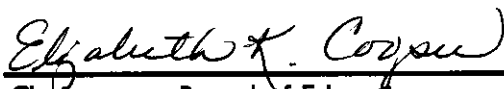
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**Revenue Sources:**

Description	Budget Code	Amount
Transportation Activity Bus Fund	6.4490.484.xxx	\$ 60,000.00
Bus Garage Scrap Metal	8.4490.002.xxx	\$ 100.00
Medicaid Fees for Service	8.3700.306.xxx	\$392,883.00
Impact Aid	8.3700.308.xxx	\$171,659.00
Indian Education Grant	8.3700.310.xxx	\$ 690.00
Back to School Bash	8.4430.511.xxx	\$ 8,030.00
Purchase Card Rebate	8.4490.602.xxx	\$ 22,605.00
Afterschool Program-Cullowhee	8.42xx.701.000.304	\$ 41,000.00
Afterschool Program-Fairview	8.42xx.701.000.314	\$ 29,000.00
Dogwood Health PreK Coordinator Grant	8.4890.707.xxx	\$160,000.00
Hubbard Reading Grant Carryover	8.4910.845.xxx	\$ 20,346.00
Indirect Cost Allocated	8.4880.850.xxx	\$500,000.00
Total Appropriation in Current Budget	\$	7,147,956
Amount of Increase (Decrease) of this Amendment		<u>1,406,313</u>
Total	<u>\$</u>	<u>8,554,269</u>

*Explanation: The net increase includes the beginning budgets for new grants, carryover budgets, donations, and revenue recieved as outlined above and in the attached amendment & transfer sheet.*

Passed by a majority vote of the Jackson County Board of Education on the 28th day of June 2023.

  
 \_\_\_\_\_  
 Chairperson, Board of Education

  
 \_\_\_\_\_  
 Secretary, Board of Education

**JACKSON COUNTY PUBLIC SCHOOLS**  
**Budget Amendment #9 and Transfer #9**

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>Amendments &amp; Transfers #9</u>		<u>Ending Budget</u>
<b><u>Other Specific Revenue Fund</u></b>				
5000 Instructional Services	\$ 3,336,546	\$ 227,480	\$ -	\$ 3,564,026
6000 System-Wide Support Services	1,095,635	60,100	-	1,155,735
7000 Ancillary Services	162,723	-	-	162,723
8000 Non-Program Charges	2,553,052	1,118,733	-	3,671,785
Totals	<u>\$ 7,147,956</u>	<u>\$ 1,406,313</u>	<u>\$ -</u>	<u>\$ 8,554,269</u>

**Source of Revenue:**

Transportation Revenue	\$ 60,000	484
Scrap Metal	\$ 100	000/506
Medicaid Fees for Service	\$ 392,883	306
Impact Aid	\$ 171,659	308
Indian Education	\$ 690	310
Back to School Bash	\$ 8,030	511
Purchase Card Rebate	\$ 22,605	602
AfterSchool Program Cullowhee Valley	\$ 41,000	701/304
AfterSchool Program Scotts Creek	\$ 29,000	701/314
Dogwood Health PreK Coordinator Grant	\$ 160,000	707
Hubbard Reading Grant Carryover Budget	\$ 20,346	845
Indirect Costs	\$ 500,000	850
	<u>\$ 1,406,313</u>	

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From                      To

TRANSFERS between subfunctions greater than  
\$10,000  
None

**BUDGET AMENDMENT**  
**Jackson County Schools Administrative Unit**  
**School Nutrition Fund**

The Jackson County Board of Education, at a meeting on the 28th day of June 2023, 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:**

<u>Description</u>	<u>Budget Code</u>	<u>Amount</u>
SN Revenue-USDA	5.3811.035	\$ 900,000

Total Appropriation in Current Budget	\$ 3,134,355
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Amount of Increase (Decrease) of this Amendment	<u>\$ 900,000.00</u>
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	<u>\$ 4,034,355</u>
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*Explanation: This is a required year-end audit entry to allow for all required entries to be made to generate accurate financial statements for this fund.*

Passed by a majority vote of the Jackson County Board of Education on the 28<sup>th</sup> day of June 2023.

  
\_\_\_\_\_  
Chairperson, Board of Education

  
\_\_\_\_\_  
Secretary, Board of Education

**JACKSON COUNTY PUBLIC SCHOOLS**  
**Budget Amendment #9 and Transfer #9**

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>Amendments &amp; Transfers #9</u>	<u>#9</u>	<u>Ending Budget</u>
<b><u>School Nutrition Fund</u></b>				
7000 Ancillary Services	\$ 2,942,855	\$ 700,000	\$ -	\$ 3,642,855
8000 Non-Program Charges	191,500	200,000	-	391,500
Totals	<u>\$ 3,134,355</u>	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 4,034,355</u>

**Source of Revenue:**

Sales tax refund	
USDA Grant 5.3811.035	<u>\$ 900,000</u>
	<u>\$ 900,000</u>

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TRANSFERS between subfunctions greater than  
**\$10,000**  
 None

State Public School Fund  
Jackson County Schools Administrative Unit  
State Public School Fund

The Jackson County Board of Education, at a meeting on the 28th day of June 2023, 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.

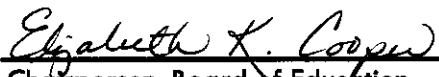
The attached list of increases and decreases in expenditures is hereby incorporated by reference as if fully set forth herein.

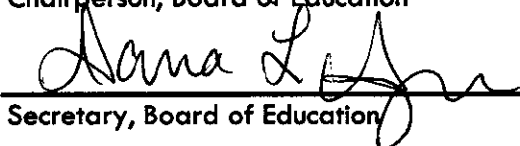
Revenue Sources:

Description	Budget Code	Amount
Allocation from State Treasurer	1.3100.xxx	\$ 127,620
Total Appropriation in Current Budget		\$ 31,041,032
Amount of Increase (Decrease) of this Amendment		<u>127,620</u>
		<u>\$ 31,168,652</u>

*Explanation: State PRCs 002 (Central Office), 003 (Instructional support), & 009 (employee benefits) are to align the budget to comply with the purpose function audit requirement and to allow for zeroing out to avoid reverting state funds. PRC 014-Career and Tech education is an ABC transfer of unused months of employment to avoid reversion. PRC 015-Tech fund- is March & April Interest. PRC 056-Transportation-is an allocation of fuel and equipment contingency funds. PRC 130-textbooks-is an allocation of Indian Gaming funds.*

Passed by a majority vote of the Jackson County Board of Education on the 28th day of June 2023.

  
\_\_\_\_\_  
Chairperson, Board of Education

  
\_\_\_\_\_  
Secretary, Board of Education

**JACKSON COUNTY PUBLIC SCHOOLS**  
**Budget Amendment #9 and Transfer #9**

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</u> <u>Budget</u>	<u>Amendments &amp; Transfers</u> <u>#9</u> <u>#9</u>		<u>Ending</u> <u>Budget</u>
<b><u>State Public School Fund</u></b>					
5000	Instructional Services	\$ 27,570,852	\$	141,403	- \$ 27,712,255
6000	System-Wide Pupil Support Services	3,425,183		(56,373)	- 3,368,810
7000	Ancillary Services	44,997		42,590	- 87,587
8000	Non-Program Charges	-		-	- -
<b>Totals</b>		<b>\$ 31,041,032</b>	<b>\$</b>	<b>127,620</b>	<b>\$ - \$ 31,168,652</b>

**Source of Revenue:**

State Public School Fund:  
State Textbook Allotment

Central Office Admn 002	-
Non-instructional support PRC 003	-
SPSF Employee Benefits-Noncontributory PRC 009	81,276
Career and Technical Edu PRC 014	11,328
School Technology PRC 015	959
Transportation PRC 056	11,237
Textbooks PRC 130	22,820

**\$ 127,620**

**TRANSFERS between subfunctions greater than \$10,000:**

	5132	5,110	5850
<b>PRC 024</b>			
Align budget to allow for zeroing out of PRC and avoid reverting state funds.	(41,696.00)	1,696	40,000