

Big Jackson Public School 2022-23
Board Report as of February 28, 2023
1st Budget Amendment for 2022-23

Fund	DESCRIPTION	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Proposed 1st	2022-2023
		YTD	YTD	YTD	YTD	Original	Amendment 2022-2023	FYTD
111	Property Taxes	\$ 231,369.22	\$ 236,298.05	\$ 227,761.97	\$ 241,369.39	\$ 244,950.00	\$ 244,950.00	\$ 157,320.89
151	Earnings on Investments	\$ 4,830.03	\$ 3,917.09	\$ 229.94	\$ 944.39	\$ 1,000.00	\$ 8,000.00	\$ 5,127.74
192	Contributions w/FACF	\$ -	\$ 78.00	\$ 31,607.45	\$ 5,126.08	\$ 1,075.00	\$ 2,075.00	\$ 1,625.00
199	Miscellaneous Revenue	\$ 8,437.12	\$ 2,221.39	\$ 1,945.58	\$ 2,886.29	\$ 3,000.00	\$ 3,000.00	\$ 1,011.00
300	State Aid	\$ 18,916.70	\$ 16,632.85	\$ 23,603.87	\$ 31,642.84	\$ 26,481.00	\$ 48,521.00	\$ 21,253.59
312	At Risk - 31A	\$ 3,544.09	\$ 4,236.94	\$ 2,672.65	\$ 2,438.61	\$ 2,572.00	\$ 2,572.00	\$ 7,173.71
414	R.E.A.P. - Rural Schools	\$ 21,438.46	\$ 6,613.00	\$ 7,304.00	\$ 7,955.00	\$ 7,198.00	\$ 8,553.00	\$ -
414	Title I, Part A-Improving Basic Programs	\$ 24,944.82	\$ 16,813.17	\$ 22,512.69	\$ 19,822.93	\$ 19,732.00	\$ 18,356.00	\$ (45.00)
414	Title II Part A - Teacher Quality	\$ 2,761.82	\$ 4,928.34	\$ 4,120.84	\$ 35.84	\$ 3,713.00	\$ 2,045.00	\$ -
414	Title IV Support & Enrichment	\$ 10,954.51	\$ 9,993.26	\$ 10,506.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
414	ESSER, GEERS & Coronavirus	\$ -	\$ 16,111.00	\$ 8,154.98	\$ 71,750.36	\$ 96,243.00	\$ 123,218.00	\$ (13,843.92)
421	Payments in Lieu of Taxes	\$ 7,822.01	\$ 7,508.38	\$ 7,173.60	\$ 8,420.76	\$ 7,800.00	\$ 7,800.00	\$ 205.78
513	Transfer-In NC RESA Sp Ed/Act 18	\$ 2,004.00	\$ 1,810.00	\$ 1,809.00	\$ 1,807.00	\$ 1,810.00	\$ 1,810.00	\$ 898.50
593	Sale of Fixed Assets	\$ -	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 339,180.22	\$ 327,161.47	\$ 352,102.57	\$ 404,199.49	\$ 425,574.00	\$ 480,900.00	\$ 180,727.29
111	Elementary (including grant funded)	\$ 97,993.58	\$ 97,913.78	\$ 124,255.24	\$ 122,581.95	\$ 144,850.00	\$ 114,923.00	\$ 71,583.00
119	Summer Program	\$ -	\$ -	\$ -	\$ 9,790.77	\$ 6,031.00	\$ 4,658.00	\$ 1,644.98
122	Special Education	\$ 2,695.90	\$ 2,692.89	\$ 2,693.24	\$ 2,691.20	\$ 36,293.00	\$ 26,742.00	\$ 8,713.43
125	Compensatory Ed	\$ 37,793.40	\$ 27,664.94	\$ 14,026.66	\$ 10,398.84	\$ 9,772.00	\$ 16,421.00	\$ (332.90)
219	Math Consultant - NC RESA	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 25,000.00	\$ 25,000.00
221	Professional Development	\$ 3,804.93	\$ 6,036.90	\$ 4,524.17	\$ 128.28	\$ 4,713.00	\$ 3,665.00	\$ 1,001.60
226	Supervision	\$ -	\$ -	\$ -	\$ 3,514.48	\$ -	\$ -	\$ -
231	General Administration - Board of Ed	\$ 17,822.09	\$ 8,469.95	\$ 9,119.23	\$ 8,634.44	\$ 12,312.00	\$ 12,677.00	\$ 10,284.40
232	School Administration - Superintendent	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ -
241	School Administration - Principal	\$ 25,556.92	\$ 25,965.87	\$ 30,400.25	\$ 30,877.63	\$ 36,090.00	\$ 40,585.00	\$ 27,429.20
252	Fiscal Services	\$ 5,190.90	\$ 3,832.20	\$ 4,891.86	\$ 5,097.07	\$ 6,775.00	\$ 6,775.00	\$ 4,706.25
259	Miscellaneous Expenses	\$ 1,708.24	\$ 3,695.37	\$ 1,954.22	\$ 2,557.46	\$ 3,000.00	\$ 5,000.00	\$ 3,568.97
261	Operation & Maintenance	\$ 44,964.88	\$ 40,960.82	\$ 46,687.68	\$ 106,023.67	\$ 69,390.00	\$ 100,716.00	\$ 66,647.37
266	School Security	\$ -	\$ -	\$ -	\$ -	\$ 8,348.00	\$ 9,861.00	\$ 5,861.26
271	Transportation	\$ 46,909.95	\$ 42,089.28	\$ 72,967.24	\$ 49,961.89	\$ 64,889.00	\$ 63,147.00	\$ 32,687.19
283	Professional Development-Non-instructional	\$ -	\$ 260.00	\$ -	\$ 34.00	\$ 500.00	\$ 500.00	\$ 24.38
284	Technology	\$ 6,461.67	\$ 2,697.50	\$ 3,012.50	\$ 2,705.00	\$ 4,900.00	\$ 4,900.00	\$ 1,200.00
285	Headlee Data Collection - Pupil Accounting	\$ 584.05	\$ 500.22	\$ 523.49	\$ 475.00	\$ 529.00	\$ 529.00	\$ -
291	Parent Organization Account	\$ -	\$ -	\$ -	\$ 1,335.17	\$ 1,000.00	\$ 1,500.00	\$ 1,270.99
331	Parent Involvement-Title I	\$ 229.23	\$ -	\$ -	\$ 330.00	\$ 150.00	\$ 300.00	\$ -
511	Debt Service	\$ 8,955.12	\$ 2,219.64	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 300,671.86	\$ 265,000.36	\$ 315,056.78	\$ 357,137.85	\$ 420,543.00	\$ 437,900.00	\$ 261,290.12
	Revenues less Expenses	\$ 38,508.36	\$ 62,161.11	\$ 37,045.79	\$ 47,061.64	\$ 5,031.00	\$ 43,000.00	\$ (80,562.83)

Big Jackson Public School Fund Balance

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Proposed 1st	2022-2023
			YTD	YTD	Original	Amendment 2022-2023	FYTD
GENERAL FUND							
Total Appropriated	\$ 300,671.86	\$ 265,000.36	\$ 315,056.78	\$ 357,137.85	\$ 420,543.00	\$ 437,900.00	
Beginning Fund Balance	\$ 331,936.31	\$ 370,444.67	\$ 432,605.78	\$ 469,651.57	\$ 516,713.21	\$ 516,713.21	\$ 516,713.21
Revenue	\$ 339,180.22	\$ 327,161.47	\$ 352,102.57	\$ 404,199.49	\$ 425,574.00	\$ 480,900.00	\$ 180,727.29
Expenditures	\$ (300,671.86)	\$ (265,000.36)	\$ (315,056.78)	\$ (357,137.85)	\$ (420,543.00)	\$ (437,900.00)	\$ (261,290.12)
Ending Fund Balance	\$ 370,444.67	\$ 432,605.78	\$ 469,651.57	\$ 516,713.21	\$ 521,744.21	\$ 559,713.21	\$ 436,150.38
SINKING FUND							
Beginning Fund Balance	\$ 24,595.53	\$ 24,981.96	\$ 25,276.25	\$ 25,570.54	\$ 25,864.83	\$ 25,864.83	\$ 25,864.83
Revenue	\$ 386.43	\$ 294.29	\$ 294.29	\$ 294.29	\$ 400.00	\$ 400.00	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)	\$ -
Ending Fund Balance	\$ 24,981.96	\$ 25,276.25	\$ 25,570.54	\$ 25,864.83	\$ 21,264.83	\$ 21,264.83	\$ 25,864.83

Notes:

REVENUES

Interest Earned	\$ 1,000.00	\$ 8,000.00	\$ 5,127.74
Property Taxes collected to date	\$ 244,950.00	\$ 244,950.00	\$ 157,320.89
Federal Program Revenues drawn to date	\$ 40,643.00	\$ 38,954.00	\$ (45.00)
ESSER, GEERS & Coronavirus	\$ 96,243.00	\$ 123,218.00	\$ (13,843.92)
State Aid	\$ 29,053.00	\$ 51,093.00	\$ 28,427.30

EXPENDITURES

Payroll	\$ 159,376.00	\$ 133,691.00	\$ 74,566.99
Benefits	\$ 111,300.00	\$ 96,425.00	\$ 41,594.14
Rehmann - Audit	\$ 5,800.00	\$ 5,800.00	\$ 5,800.00
Property and Fleet Insurance	\$ 10,100.00	\$ 13,340.00	\$ 13,339.00
Teaching Supplies purchased - including those paid with grant funds	\$ 15,810.00	\$ 4,806.00	\$ 2,616.80
School Utilities	\$ 26,700.00	\$ 20,900.00	\$ 14,323.49
NC RESA Technology & Business Services & Reimburse Substitute Costs	\$ 6,875.00	\$ 6,875.00	\$ 24,436.30
Bus & Van Repairs	\$ 8,200.00	\$ 8,200.00	\$ 3,954.99
Building Repairs	\$ 3,000.00	\$ 25,000.00	\$ 20,838.22