

**Siskiyou Joint Community College District**  
**2017-2018**  
**Proposed Final Budget**  
**Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 2,887,054	\$ 20,157,100	\$ 20,152,295	\$ 2,891,859
12	General Fund - Restricted	-	6,083,549	6,083,549	-
21	Bond Interest and Redemption Fund	29,171	160,600	160,400	29,371
23	General Obligation Bond Interest & Redemption Fund	4,452,668	1,710,700	1,211,939	4,951,429
32	Cafeteria Fund	29,075	855,000	866,392	17,683
35	Residence Hall Revenue Fund	227,211	586,550	595,743	218,018
39	Residence Hall Repair & Replacement Fund	23,942	4,180	250	27,872
41	Capital Outlay Projects Fund	5,281,373	308,574	1,464,654	4,125,293
51	Bookstore Fund	5,598	565,100	556,174	14,524
61	Insurance Fund	-	-	-	-
78	Federal Financial Aid Trust Fund	3,202	6,958,539	6,960,021	1,720
83	Foundation Fund	2,396,147	258,550	240,108	2,414,590
84	Foundation Scholarship Fund	1,166,357	137,475	79,225	1,224,607
Totals 2017-2018 Tentative Budget		\$ 16,501,799	\$ 37,785,917	\$ 38,370,750	\$ 15,916,966

**Siskiyou Joint Community College District**  
**2017-2018 Proposed Final Budget**  
**General Fund - Unrestricted**

Fund 11	2015-2016	2016-2017	2016-2017	2017-2018
	Actual	Adopted	Estimated Actual	Proposed Final
<b>Beginning Balance</b>	\$ 1,326,285	\$ 2,940,209	\$ 3,007,394	
<b>Estimated Beginning Balance 7/1/16</b>				\$ 2,887,054
<b>INCOME</b>				
Federal Income				
Forest Reserve Fund	\$ 120,562	\$ 125,000	\$ 120,562	\$ 121,000
Miscellaneous (Adm. Fees, Federal Projects)	4,705	7,539	3,895	7,500
<b>Total Federal Income</b>	<b>\$ 125,267</b>	<b>\$ 132,539</b>	<b>\$ 124,457</b>	<b>\$ 128,500</b>
State Income				
State Apportionment	\$ 10,723,165	\$ 11,583,677	\$ 11,159,042	\$ 10,627,419
Education Protection Act	2,868,981	2,586,500	2,766,271	2,560,000
Board Financial Assistance	25,095	25,095	22,910	23,000
Faculty One-time Parity	102,105	102,105	102,105	102,105
Home Owners Exemption - All Counties	56,916	57,000	56,556	56,600
Timber Tax Receipts	93,681	69,000	73,571	73,600
Lottery	429,764	427,500	405,936	374,600
Mandated Cost Block Grant	1,464,361	347,464	347,587	71,835
Miscellaneous: Adm. Fees, State Projects	38,433	45,000	35,000	35,000
<b>Total State Income</b>	<b>\$ 15,802,501</b>	<b>\$ 15,243,341</b>	<b>\$ 14,968,979</b>	<b>\$ 13,924,159</b>
Local Income				
Property Taxes	\$ 3,489,796	\$ 3,400,000	\$ 3,518,000	\$ 3,879,600
Sales	-	3,500	500	1,500
Rentals and Leases (Facilities)	32,444	44,000	34,329	21,725
Interest	74,203	43,500	74,724	75,000
Community Services	19,237	35,500	33,233	25,500
Enrollment Fees	1,535,023	1,492,800	1,237,800	1,285,116
Non-Resident Tuition	621,699	653,000	599,999	632,000
Student Fees and Charges	66,962	80,000	60,780	66,500
Miscellaneous Local Income	102,640	72,462	70,000	70,000
<b>Total Local Income</b>	<b>\$ 5,942,004</b>	<b>\$ 5,824,762</b>	<b>\$ 5,629,363</b>	<b>\$ 6,056,941</b>
Other Financing Sources				
Interfund Transfers In	\$ 62,725	\$ -	\$ -	\$ 47,500
Other Income	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 62,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,500</b>
<b>Total Income</b>	<b>\$ 21,932,497</b>	<b>\$ 21,200,642</b>	<b>\$ 20,722,799</b>	<b>\$ 20,157,100</b>

**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
General Fund - Unrestricted**

2015-2016	2016-2017	2016-2017	2017-2018
Actual	Adopted	Estimated Actual	Proposed Final

**EXPENDITURES**

Academic Salaries					
Instructional Contract	\$ 2,313,637	\$ 2,640,851	\$ 2,801,709	\$ 2,679,615	
Non Instructional Contract	305,563	326,478	232,892	354,951	
Academic Administrators	1,128,245	1,253,578	1,099,399	818,379	
Instructional Hourly	1,633,892	1,305,161	1,539,046	1,394,690	
Non Instructional Hourly	86,166	84,840	72,098	70,000	
Total Academic Salaries	\$ 5,467,503	\$ 5,610,908	\$ 5,745,143	\$ 5,317,635	26.39%
Classified Salaries					
Non Instructional Contract	\$ 1,664,026	\$ 1,668,128	\$ 1,849,755	\$ 2,071,432	
Instructional Aides Contract	169,362	248,010	281,881	287,975	
Classified Administrators/Management/Supervisory	1,029,236	1,499,195	1,323,658	1,493,960	
Non Instructional Hourly	109,516	50,300	101,216	153,078	
Instructional Aides Hourly	418,727	387,471	407,927	431,990	
Student Hourly	64,783	92,690	65,417	57,686	
Total Classified Salaries	\$ 3,455,650	\$ 3,945,794	\$ 4,029,853	\$ 4,496,121	22.31%
Employee Benefits					
STRS - State Teachers Retirement	\$ 523,051	\$ 530,990	\$ 619,430	\$ 555,980	
PERS - Public Employees Retirement	373,236	474,321	498,972	598,466	
Social Security & Medicare	340,415	401,098	377,927	451,589	
Medical/Dental/Vision Insurance	1,879,155	1,886,959	1,779,987	1,873,450	
Unemployment Insurance	17,933	18,928	18,795	19,512	
Workers Compensation Insurance	298,050	351,591	359,308	358,104	
Retirees Health Benefits	692,586	649,971	649,266	599,971	
Total Employee Benefits	\$ 4,124,426	\$ 4,313,858	\$ 4,303,685	\$ 4,457,073	22.12%
Supplies					
Instructional	\$ 62,840	\$ 235,954	\$ 64,347	\$ 82,600	
Non-Instructional	218,608	230,957	205,748	190,800	
Total Supplies	\$ 281,448	\$ 466,911	\$ 270,095	\$ 273,400	1.36%

**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
General Fund - Unrestricted**

	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated Actual</b>	<b>Proposed Final</b>	
<b>Other Operating Expenses</b>					
Dues and Memberships	\$ 93,595	\$ 106,315	\$ 88,684	\$ 105,450	
Insurance	133,786	184,480	202,343	262,280	
Legal and Professional Services	211,852	178,000	120,286	194,000	
Election	-	4,000	3,989	2,000	
Interest	24,232	-	750	-	
Postage	23,624	41,905	24,559	31,905	
Staff Development, Travel, and Conference	161,398	213,181	146,261	233,574	
Building and Equipment Rental/Leases	91,231	129,308	157,811	179,318	
Personal/Consultant Services	158,763	383,230	287,867	134,450	
Repairs	406,145	560,533	492,592	490,289	
Utilities/Electricity/Gas/Water/Waste/Telephone	714,900	730,800	754,234	786,549	
Service Fees/Other Charges	3,070,452	2,806,268	2,380,706	2,064,580	
Advertising, Printing, and Miscellaneous Operating	161,562	207,050	166,770	213,500	
Field Trips (Classroom related, athletics)	179,290	265,054	235,387	230,624	
<b>Total Other Operating Expenses</b>	<b>\$ 5,430,830</b>	<b>\$ 5,810,124</b>	<b>\$ 5,062,238</b>	<b>\$ 4,928,519</b>	<b>24.46%</b>
<b>Capital Outlay</b>					
Site Development	\$ 9,198	\$ 4,000	\$ 242	\$ 4,000	
Building Improvement	59,886	34,000	21,991	29,490	
Library Books	18,752	30,425	35,182	21,872	
Equipment	271,856	550,256	662,954	460,175	
<b>Total Capital Outlay</b>	<b>\$ 359,692</b>	<b>\$ 618,681</b>	<b>\$ 720,369</b>	<b>\$ 515,537</b>	<b>2.56%</b>
<b>Other Outgo</b>					
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 1,123,717	\$ 264,791	\$ 705,936	\$ 154,010	
Student Vouchers, Reimbursements	8,122	10,000	5,820	10,000	
<b>Total Other Outgo</b>	<b>\$ 1,131,839</b>	<b>\$ 274,791</b>	<b>\$ 711,756</b>	<b>\$ 164,010</b>	<b>0.81%</b>
<b>Total Expenditures</b>	<b>\$ 20,251,388</b>	<b>\$ 21,041,067</b>	<b>\$ 20,843,139</b>	<b>\$ 20,152,295</b>	<b>100.00%</b>
<b>SUMMARY</b>					
<b>Net Income (Loss)</b>	<b>\$ 1,681,109</b>	<b>\$ 159,575</b>	<b>\$ (120,341)</b>	<b>\$ 4,805</b>	
<b>RESERVES</b>					
Mandated 5% Reserve	\$ 1,012,569	\$ 1,052,053	\$ 1,042,157	\$ 1,007,615	
Future Planned Expenditures	300,000	300,000	-	-	
Contingency (Union Negotiations)	-	-	-	350,000	
Undesignated Reserve	1,694,825	1,747,731	1,844,897	1,534,244	
<b>Total Ending Fund Balance</b>	<b>\$ 3,007,394</b>	<b>\$ 3,099,784</b>	<b>\$ 2,887,054</b>	<b>\$ 2,891,859</b>	<b>\$ 0.1435</b>

**Siskiyou Joint Community College District**  
**2017-2018 Proposed Final Budget**  
**General Fund - Restricted**

Fund 12

	<b>2016-2017 Adopted</b>	<b>2016-2017 Estimated Actual</b>	<b>2017-2018 Proposed Final</b>
<b>Beginning Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
Federal Income			
VTEA	\$ 60,781	\$ 60,781	\$ -
TRIO/SSS	238,058	199,228	265,828
TRIO/Upward Bound	304,576	312,132	331,500
Distance Learning Telemedicine Grant	-	142,199	-
Miscellaneous Federal Grants	-	-	-
<b>Total Federal Income</b>	<b>\$ 603,415</b>	<b>\$ 714,340</b>	<b>\$ 597,328</b>
State Income			
Board Financial Assistance	\$ 172,180	\$ 127,523	\$ 129,649
Disabled Students Program	312,847	306,587	281,517
EOPS	450,430	427,900	406,514
CARE	71,987	65,650	64,969
CalWorks	134,912	55,972	132,151
TANF	31,264	20,577	31,264
Student Support and Success Program	495,279	672,749	391,914
Student Equity	268,754	231,244	223,542
Block Grant/Instructional Equipment	96,295	70,922	82,618
Basic Skills	90,000	90,000	90,000
Basic Skills - Student Outcome	-	280,694	121,926
CTE Grants	97,000	140,748	-
Strong Workforce Program	218,885	152,706	284,644
Career Pathways Trust Grant	1,783,575	1,862,922	2,110,696
Adult Education Grants	1,340,892	956,305	900,917
Lottery	133,593	125,000	133,600
Miscellaneous Grants and Projects	-	97,805	-
<b>Total State Income</b>	<b>\$ 5,697,893</b>	<b>\$ 5,685,304</b>	<b>\$ 5,385,921</b>
Local Income			
Health Services Fees	\$ 75,000	\$ 76,915	\$ 100,300
Miscellaneous	-	57,101	-
<b>Total Local Income</b>	<b>\$ 75,000</b>	<b>\$ 134,016</b>	<b>\$ 100,300</b>
<b>Total Income</b>	<b>\$ 6,376,308</b>	<b>\$ 6,533,659</b>	<b>\$ 6,083,549</b>

**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
General Fund - Restricted**

2016-2017 Adopted	2016-2017 Estimated Actual	2017-2018 Proposed Final
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**EXPENDITURES**

Academic Salaries							
Instructional Contract	\$	-	\$	-	\$	-	
Non Instructional Contract		87,900		112,939		121,083	
Academic Administrators		82,816		89,186		83,446	
Instructional Hourly		-		13,677		63,590	
Non Instructional Hourly		53,722		139,602		41,820	
Total Academic Salaries	\$	224,438	\$	355,404	\$	309,939	5.09%
Classified Salaries							
Non Instructional Contract	\$	519,022	\$	548,058	\$	516,259	
Classified Management		207,213		160,748		386,241	
Instructional Contract		-		1,575		-	
Non Instructional Hourly		90,115		88,248		61,115	
Instructional Aides Hourly		33,000		61,516		8,000	
Student Hourly		53,647		44,365		53,647	
Total Classified Salaries	\$	902,997	\$	904,509	\$	1,025,262	16.85%
Employee Benefits							
STRS - State Teachers Retirement	\$	21,476	\$	12,984	\$	29,514	
PERS - Public Employees Retirement		100,860		123,826		140,167	
Social Security & Medicare		69,085		77,533		82,392	
Medical/Dental/Vision Insurance		192,648		239,470		218,744	
Unemployment Insurance		2,148		2,393		2,563	
Workers Compensation Insurance		41,478		46,263		48,721	
Total Employee Benefits	\$	427,695	\$	502,470	\$	522,102	8.58%
Supplies							
Instructional	\$	110,784	\$	186,830	\$	110,784	
Non-Instructional		80,131		58,055		80,131	
Total Supplies	\$	190,915	\$	244,885	\$	190,915	3.14%

**Siskiyou Joint Community College District**  
**2017-2018 Proposed Final Budget**  
**General Fund - Restricted**

	<b>2016-2017 Adopted</b>	<b>2016-2017 Estimated Actual</b>	<b>2017-2018 Proposed Final</b>	
Other Operating Expenses				
Dues and Memberships	\$ 4,360	\$ 20,662	\$ 4,360	
Insurance	39,743	39,743	39,743	
Postage	361	94	361	
Staff Development, Travel, and Conference	162,776	156,430	162,776	
Building and Equipment Rental/Leases	52,581	170,154	52,581	
Personal/Consultant Services	3,292,821	2,259,060	2,730,830	
Repairs	2,000	10,762	2,000	
Service Fees/Other Charges	70,912	108,070	61,156	
Advertising, Printing, and Miscellaneous Operating	40,228	31,561	40,228	
Field Trips	48,638	32,479	48,638	
Total Other Operating Expenses	<u>\$ 3,714,420</u>	<u>\$ 2,829,015</u>	<u>\$ 3,142,673</u>	51.66%
Capital Outlay				
Buildings	\$ -	\$ 8,300	\$ -	
Building Improvements	-	181,399	-	
Library Books	23,500	15,000	23,500	
Equipment	184,963	1,014,955	138,404	
Total Capital Outlay	<u>\$ 208,463</u>	<u>\$ 1,219,654</u>	<u>\$ 161,904</u>	2.66%
Other Outgo				
Interfund Transfers	\$ -	\$ -	\$ 72,462	
Grants and Scholarships	67,388	168,238	18,300	
Student Vouchers, Reimbursements	639,992	309,485	639,992	
Total Other Outgo	<u>\$ 707,380</u>	<u>\$ 477,723</u>	<u>\$ 730,754</u>	12.01%
Total Expenditures, Capital Outlay & Other Outgo	<u><u>\$ 6,376,308</u></u>	<u><u>\$ 6,533,659</u></u>	<u><u>\$ 6,083,549</u></u>	100.00%

**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Bond and Interest and Redemption Fund**

Fund 21

<b>2016-2017 Estimated Actual</b>	<b>2017-2018 Proposed Final</b>
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<b>Beginning Balance</b>	\$ 28,954	\$ 29,171
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**INCOME**

Income		
Interest	\$ 208	\$ 200
Transfer from General Fund	232,800	147,010
Transfer from Residence Revenue Fund	12,750	13,390
<b>Total Income</b>	<b>\$ 245,758</b>	<b>\$ 160,600</b>

<b>2016-2017 Estimated Actual</b>	<b>2017-2018 Proposed Final</b>
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**EXPENDITURES**

Expenditures		
Debt Principal Reduction	\$ 240,069	\$ 70,300
Debt Interest Reduction	5,472	90,100
<b>Total Expenditures</b>	<b>\$ 245,541</b>	<b>\$ 160,400</b>
<b>Net Income (Loss)</b>	<b>\$ 217</b>	<b>\$ 200</b>
<b>Total Ending Fund Balance</b>	<b>\$ 29,171</b>	<b>\$ 29,371</b>





**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Cafeteria Fund**

Fund 32

2016-2017	2017-2018
Estimated Actual	Proposed Final

<b>Beginning Balance</b>	\$ 98,569	\$ 29,075
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**INCOME**

Income

Food Service	\$ 700,403	\$ 685,000
Other Income	50,790	55,000
Transfer from Residence Hall	100,000	115,000
Transfer from Capital Outlay Fund	9,120	-

<b>Total Income</b>	<u>\$ 860,313</u>	<u>\$ 855,000</u>
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2016-2017	2017-2018
Estimated Actual	Proposed Final

**EXPENDITURES**

Expenditures

Salaries	\$ 222,423	\$ 245,376
Payroll Taxes and Benefits	78,990	168,637
Supplies	3,211	5,375
Utilities	25,114	20,000
Other Operating Expenses	596,292	427,004
Equipment	3,777	-

<b>Total Expenditures</b>	<u>\$ 929,806</u>	<u>\$ 866,392</u>
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<b>Net Income (Loss)</b>	<u>\$ (69,494)</u>	<u>\$ (11,392)</u>
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<b>Total Ending Fund Balance</b>	<u>\$ 29,075</u>	<u>\$ 17,683</u>
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**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Residence Hall Revenue Fund**

Fund 35

2016-2017	2017-2018
Estimated Actual	Proposed Final

<b>Beginning Balance</b>	\$ 156,338	\$ 227,211
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**INCOME**

Income

Residence Hall Rentals	\$ 458,694	\$ 460,000
Residence Hall Contract Cancellation Fees	15,550	18,000
Interest	5,463	3,050
Other Income	103,905	105,500
Transfer from Capital Outlay Fund	18,997	-

<b>Total Income</b>	<u>\$ 602,608</u>	<u>\$ 586,550</u>
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2016-2017	2017-2018
Estimated Actual	Proposed Final

**EXPENDITURES**

Expenditures

Salaries	\$ 171,781	\$ 185,337
Payroll Taxes and Benefits	84,076	100,966
Supplies	7,563	5,700
Utilities	81,381	82,400
Other Operating Expenses	63,809	73,950
Equipment	4,448	-
Buildings	1,926	15,000
Transfer to Cafeteria Fund	100,000	115,000
Transfer to Interest and Redemption Fund	12,750	13,390
Transfer to Repair and Replacement Fund	4,000	4,000

<b>Total Expenditures</b>	<u>\$ 531,734</u>	<u>\$ 595,743</u>
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<b>Net Income (Loss)</b>	<u>\$ 70,873</u>	<u>\$ (9,193)</u>
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<b>Total Ending Fund Balance</b>	<u>\$ 227,211</u>	<u>\$ 218,018</u>
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**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Bookstore Fund**

Fund 51

2016-2017	2017-2018
Estimated Actual	Proposed Final

<b>Beginning Balance</b>	\$ 3,154	\$ 5,598
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**INCOME**

Income

Book Sales	\$ 397,715	\$ 415,000
Clothing and Other Sales	85,674	79,100
Vendor Commissions	309	1,000
Book Rentals	45,740	70,000

<b>Total Income</b>	<u>\$ 529,438</u>	<u>\$ 565,100</u>
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2016-2017	2017-2018
Estimated Actual	Proposed Final

**EXPENDITURES**

Expenditures

Salaries	\$ 94,077	\$ 98,931
Payroll Taxes and Benefits	30,841	36,358
Cost of Goods Sold	356,769	372,000
Supplies	654	1,000
Utilities	10,000	10,000
Other Operating Expenses	34,651	37,885
Equipment	-	-

<b>Total Expenditures</b>	<u>\$ 526,993</u>	<u>\$ 556,174</u>
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<b>Net Income (Loss)</b>	<u>\$ 2,444</u>	<u>\$ 8,926</u>
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<b>Total Ending Fund Balance</b>	<u>\$ 5,598</u>	<u>\$ 14,524</u>
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**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Self Insurance Fund**

Fund 61	<b>2016-2017 Estimated Actual</b>		<b>2017-2018 Proposed Final</b>	
<b>Beginning Balance</b>	\$	230,801	\$	-
<b>INCOME</b>				
Income				
Employee Contributions for Premiums	\$	-	\$	-
Transfer from General Fund		-		-
<b>Total Income</b>	\$	-	\$	-
<b>EXPENDITURES</b>				
Expenditures				
Health Premium Expenses	\$	-	\$	-
Dental Premium Expenses		-		-
Vision Premium Expenses		-		-
Employee Reimbursement		108,740		-
Transfer to Capital Outlay Fund		122,061		-
<b>Total Expenditures</b>	\$	230,801	\$	-
<b>Net Income (Loss)</b>	\$	(230,801)	\$	-
<b>Total Ending Fund Balance</b>	\$	-	\$	-

**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Federal Financial Aid Trust Fund**

Fund 78

2016-2017	2017-2018
Estimated Actual	Proposed Final

**Beginning Balance** \$ 3,202 \$ 3,202

**INCOME**

Income

PELL Income	\$ 2,912,226	\$ 4,144,566
SEOG Income	41,277	37,686
Direct Loan Income	1,978,217	2,374,196
Federal Work Study Income	46,730	46,730
Cal Grant Income	337,735	355,053
Transfer from General Fund	1,727	308

**Total Income** \$ 5,317,912 \$ 6,958,539

2016-2017	2017-2018
Estimated Actual	Proposed Final

**EXPENDITURES**

Expenditures

Student Wages	\$ 46,730	\$ 46,730
Payroll Taxes and Benefits	1,727	1,790
PELL Grants	2,912,226	4,144,566
SEOG Grants	41,277	37,686
Direct Loans	1,978,217	2,374,196
Cal Grants	337,735	355,053
Return to Title IV	-	-

**Total Expenditures** \$ 5,317,912 \$ 6,960,021

**Net Income (Loss)** \$ - \$ (1,482)

**Total Ending Fund Balance** \$ 3,202 \$ 1,720



**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Foundation General Fund**

Fund 83

2016-2017 Estimated Actual	2017-2018 Proposed Final
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**Beginning Balance** \$ 2,321,222 \$ 2,396,147

**INCOME**

Income

Sales and Special Events	\$ 168,800	\$ 169,000
Community Service Income	-	-
Contract Service Income	-	-
Contributions and Gifts	23,000	10,500
Local Grants	31	
Interest Income	3,050	3,050
Investment Income	145,000	74,500
Gain/Loss on Sale of Investments	1,500	1,500

**Total Income** \$ 341,381 \$ 258,550

2016-2017 Estimated Actual	2017-2018 Proposed Final
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**EXPENDITURES**

Expenditures

Salaries	\$ 54,255	\$ 83,191
Payroll Taxes and Benefits	27,135	46,782
Supplies	62,838	8,900
Utilities	9,009	9,975
Other Operating Expenses	65,607	70,960
Equipment	31,499	-
Transfer to General Fund	-	5,000
Transfer to Capital Outlay Fund	5,000	5,000
Scholarships	1,325	300
Grants and Other Student Aid	9,787	10,000

Total Expenditures \$ 266,456 \$ 240,108

**Net Income (Loss)** \$ 74,925 \$ 18,442

**Total Ending Fund Balance** \$ 2,396,147 \$ 2,414,590

**Siskiyou Joint Community College District  
2017-2018 Proposed Final Budget  
Foundation Scholarship Fund**

Fund 84

<b>2016-2017 Estimated Actual</b>	<b>2017-2018 Proposed Final</b>
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<b>Beginning Balance</b>	\$ 1,068,171	\$ 1,166,357
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**INCOME**

Income		
Sales and Special Events	\$ 13,280	\$ 13,300
Contributions and Gifts	24,640	24,000
Interest Income	254	175
Investment Income	84,703	70,000
Gain (Loss) on Sale of Investments	36,783	30,000
<b>Total Income</b>	<b>\$ 159,661</b>	<b>\$ 137,475</b>

<b>2016-2017 Estimated Actual</b>	<b>2017-2018 Proposed Final</b>
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**EXPENDITURES**

Expenditures		
Salaries	\$ 10,028	\$ 10,000
Payroll Taxes and Benefits	369	400
Supplies	835	525
Other Operating Expenses	7,593	7,000
Transfer to General Fund	-	-
Scholarships	22,344	23,500
Grants and Other Student Aid	20,305	37,800
<b>Total Expenditures</b>	<b>\$ 61,475</b>	<b>\$ 79,225</b>
<b>Net Income (Loss)</b>	<b>\$ 98,186</b>	<b>\$ 58,250</b>
<b>Total Ending Fund Balance</b>	<b>\$ 1,166,357</b>	<b>\$ 1,224,607</b>