

**Siskiyou Joint Community College District
2019-2020 Final Budget
Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	2,803,026	21,690,602	21,999,980	2,493,648
12	General Fund - Restricted	-	7,364,893	7,364,893	0
21	Bond Interest and Redemption Fund	29,889	357,356	356,997	30,248
23	General Obligation Bond Interest & Redemption Fund	5,593,961	1,825,000	1,304,448	6,114,513
32	Cafeteria Fund	(301,569)	1,041,000	1,004,826	(265,395)
35	Residence Hall Revenue Fund	219,640	648,000	653,076	214,564
39	Residence Hall Repair & Replacement Fund	36,699	8,425	-	45,124
41	Capital Outlay Projects Fund	3,340,613	144,500	689,800	2,795,313
51	Bookstore Fund	(1,187)	455,100	448,352	5,561
78	Federal Financial Aid Trust Fund	18,196	5,047,680	5,042,684	23,192
83	Foundation Fund	2,489,443	309,030	300,544	2,497,929
84	Foundation Scholarship Fund	1,212,725	146,050	83,065	1,275,710
Totals 2019-2020 Final Budget		\$ 15,441,437	\$ 39,037,636	\$ 39,248,664	\$ 15,230,409

Siskiyou Joint Community College District 2019-2020 Final Budget

Fund 11

General Fund - Unrestricted

	2017-2018 Actual	2018-2019 Adopted	2018-2019 Estimated Actual	2019-2020 Final
Beginning Fund Balance	\$ 3,092,568	\$ 2,807,200	\$ 2,807,200	
Estimated Beginning Balance 7/1/19				\$ 2,803,026
INCOME				
Federal Income				
Forest Reserve Fund	\$ 11,265	\$ 121,000	\$ 106,750	\$ 110,000
Miscellaneous (Adm. Fees, Federal Projects)	39,153	44,000	45,794	44,000
Total Federal Income	<u>\$ 50,418</u>	<u>\$ 165,000</u>	<u>\$ 152,544</u>	<u>\$ 154,000</u>
Apportionment Income				
State Apportionment	\$ 10,461,109	\$ 11,726,939	\$ 11,369,070	\$ 11,621,138
Education Protection Act	2,527,741	2,229,211	2,092,422	2,152,209
Home Owners Tax Exemption	56,298	56,000	56,728	56,000
Timber Tax Receipts	125,677	69,000	120,533	125,000
Property Taxes	\$ 3,937,315	\$ 4,263,543	\$ 4,152,611	\$ 4,445,824
Enrollment Fees	1,042,655	1,050,183	851,523	850,474
Total Apportionment Income	<u>\$ 18,150,795</u>	<u>\$ 19,394,876</u>	<u>\$ 18,642,887</u>	<u>\$ 19,250,645</u>
State Income				
Lottery	413,278	399,931	367,333	343,260
Part-Time Faculty Parity Pay & Office Hour	109,147	112,972	124,893	120,385
Board Financial Assistance	23,959	20,940	20,940	19,417
Mandated Cost Block Grant	151,991	69,076	72,082	72,619
Miscellaneous: Adm. Fees, State Projects	121,637	45,000	64,935	45,000
Total Other State Income	<u>\$ 820,012</u>	<u>\$ 647,919</u>	<u>\$ 650,183</u>	<u>\$ 600,681</u>
Local Income				
Enrollment Administrative Fee (2%)	21,279	21,432	17,378	17,400
Non-Resident Tuition	889,746	981,728	921,259	943,000
Student Fees and Charges	52,762	66,500	61,355	61,500
Community Education Fees	22,370	35,000	39,290	35,000
Rentals and Leases (Facilities)	13,986	15,000	6,004	5,000
Sales	-	500	750	500
Interest	81,898	75,000	55,586	60,000
Miscellaneous Local Income	20,417	17,325	30,794	25,900
Total Local Income	<u>\$ 1,102,458</u>	<u>\$ 1,212,485</u>	<u>\$ 1,132,416</u>	<u>\$ 1,148,300</u>
Other Financing Sources				
Interfund Transfers In	\$ 47,522	\$ 72,000	\$ 10,024	\$ 536,976
Total Other Financing Sources	<u>\$ 47,522</u>	<u>\$ 72,000</u>	<u>\$ 10,024</u>	<u>\$ 536,976</u>
Total Income	<u>\$ 20,171,205</u>	<u>\$ 21,492,280</u>	<u>\$ 20,588,053</u>	<u>\$ 21,690,602</u>

Siskiyou Joint Community College District 2019-2020 Final Budget

Fund 11

General Fund - Unrestricted

2017-2018	2018-2019	2018-2019	2019-2020
Actual	Adopted	Estimated Actual	Final

EXPENDITURES

Academic Salaries

Instructional Contract	\$	2,851,892	\$	2,739,464	\$	2,720,457	\$	2,774,961
Non Instructional Contract		245,179		238,018		198,746		239,163
Academic Administrators		916,212		997,073		954,562		988,707
Instructional Overload		-		224,162		265,378		301,042
Instructional Hourly		1,710,746		1,535,207		1,577,042		1,826,253
Non Instructional Hourly		60,214		67,614		97,281		57,966
Total Academic Salaries	\$	5,784,243	\$	5,801,538	\$	5,813,467	\$	6,188,092

Classified Salaries

Non Instructional Contract	\$	1,999,161	\$	2,120,526	\$	2,007,872	\$	2,087,360
Instructional Aides Contract		354,793		401,710		399,962		413,076
Classified Administrators/Management/Supervisory		1,464,804		1,516,200		1,522,100		1,587,757
Non Instructional Hourly		43,978		52,244		53,833		49,610
Instructional Aides Hourly		402,541		404,065		449,872		413,221
Student Hourly		103,472		88,456		91,653		98,967
Total Classified Salaries	\$	4,368,749	\$	4,583,201	\$	4,525,291	\$	4,649,991

Employee Benefits

STRS - State Teachers Retirement	\$	705,997	\$	807,740	\$	757,818	\$	929,625
PERS - Public Employees Retirement		611,149		727,123		730,822		832,117
Social Security & Medicare		402,649		430,129		412,744		447,697
Medical/Dental/Vision Insurance		1,842,254		2,139,140		2,037,215		2,034,418
Unemployment Insurance		18,184		20,640		19,953		20,160
Workers Compensation Insurance		358,745		378,253		347,069		397,381
Retirees Health Benefits		525,763		474,971		466,021		475,000
Total Employee Benefits	\$	4,464,741	\$	4,977,996	\$	4,771,642	\$	5,136,398

Supplies

Instructional	\$	42,372	\$	77,304	\$	36,006	\$	48,060
Non-Instructional		188,847		213,360		161,117		189,680
Total Supplies	\$	231,219	\$	290,664	\$	197,123	\$	237,740

Siskiyou Joint Community College District 2019-2020 Final Budget

Fund 11

General Fund - Unrestricted

	2017-2018	2018-2019	2018-2019	2019-2020
	Actual	Adopted	Estimated Actual	Final
Other Operating Expenses				
Dues and Memberships	\$ 62,686	\$ 89,694	\$ 73,204	\$ 92,981
Insurance	235,849	273,700	244,526	315,148
Legal and Professional Services	118,771	321,275	243,895	150,760
Election	-	6,000	3,242	-
Postage	20,579	24,713	21,615	26,825
Staff Development, Travel, and Conference	191,770	158,481	110,763	164,499
Building and Equipment Rental/Leases	181,945	179,554	161,457	182,310
Personal/Consultant Services	135,751	307,157	332,043	199,958
Repairs	370,699	500,695	441,357	552,436
Utilities/Electricity/Gas/Water/Waste/Telephone	712,204	789,517	753,560	751,514
Service Fees/Other Charges	2,657,639	2,121,934	1,955,755	2,274,966
Advertising, Printing, and Miscellaneous Operating	240,339	187,481	182,907	194,885
Field Trips (Classroom related, athletics)	196,473	225,100	213,653	226,750
Total Other Operating Expenses	\$ 5,124,705	\$ 5,185,301	\$ 4,737,978	\$ 5,133,032
Capital Outlay				
Site Development	\$ -	\$ 2,000	\$ -	\$ 2,000
Building Improvement	21,695	26,115	33,866	27,190
Library Books	21,332	864	858	900
Equipment	264,831	341,744	128,908	241,464
Total Capital Outlay	\$ 307,858	\$ 370,723	\$ 163,632	\$ 271,554
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 156,598	\$ 365,673	\$ 365,769	\$ 365,673
Student Vouchers, Reimbursements	18,460	17,325	17,325	17,500
Total Other Outgo	\$ 175,058	\$ 382,998	\$ 383,094	\$ 383,173
Total Expenditures	\$ 20,456,573	\$ 21,592,421	\$ 20,592,227	\$ 21,999,980
SUMMARY				
Net Income (Loss)	\$ (285,368)	\$ (100,141)	\$ (4,174)	\$ (309,378)
RESERVES				
Mandated 5% Reserve	\$ 1,022,829	\$ 1,079,621	\$ 1,029,611	\$ 1,099,999
Contingency Reserve	350,000	30,000	-	-
Undesignated Reserve	1,434,371	1,597,438	1,773,415	1,393,649
Total Ending Fund Balance	\$ 2,807,200	\$ 2,707,059	\$ 2,803,026	\$ 2,493,648

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 12

General Fund - Restricted

	2018-2019 Adopted	2018-2019 Estimated Actual	2019-2020 Final
Beginning Fund Balance	\$ -	\$ -	\$ -
INCOME			
Federal Income			
VTEA	\$ 63,237	\$ 59,815	\$ 63,237
CTE Transitions	41,592	41,379	41,592
TRIO/SSS	265,828	274,023	265,828
TRIO/Upward Bound	331,500	343,822	372,648
Distance Learning Telemedicine Grant	17,878	14,537	60,611
Miscellaneous Federal Grants	34,344	6,061	-
Total Federal Income	\$ 754,379	\$ 739,637	\$ 803,916
State Income			
Board Financial Assistance	\$ 129,649	\$ 122,667	\$ 119,460
Disabled Students Program	278,600	278,600	278,600
EOPS	411,388	399,470	390,819
CARE	65,984	41,848	56,686
CalWorks	59,758	57,849	136,390
TANF	30,009	29,680	28,325
Student Equity and Achievement (2019-20)	-	-	843,103
Student Support and Success Program (Carryover)	465,398	376,037	165,000
Student Equity (Carryover)	277,705	274,608	201,015
Basic Skills (Carryover)	100,000	74,617	75,485
Block Grant/Instructional Equipment	19,476	-	53,728
Basic Skills - Student Outcome	377,830	543,015	-
California Promise Grant	-	19,897	485,785
Guided Pathways	3,578	4,594	270,978
CTE Nursing Grant	90,416	90,416	90,416
CNA Grant	-	2,772	27,228
Strong Workforce Program (2019-20)	-	-	897,950
Strong Workforce Program (Carryover)	716,839	484,432	1,122,875
Career Pathways Trust Grant	1,292,675	1,292,458	-
Adult Education Grants	643,302	159,070	169,596
Foster, Kinship Care	100,821	63,292	82,134
Lottery	133,600	140,943	128,078
Staff Diversity	-	41,745	110,891
Financial Aid Technology Grant	-	47,779	144,743
Prop 39 - Building/Energy Grants	-	129,132	-
Rural IT Grant	-	137,431	90,000
OEI CTE Pathways Grant	-	-	464,700
Miscellaneous Grants and Projects	-	148,540	12,514
Total State Income	\$ 5,197,028	\$ 4,960,892	\$ 6,446,499
Local Income			
Health Services Fees	\$ 95,257	\$ 64,276	\$ 90,929
Rupe Grant (Nursing)	-	22,455	23,549
Miscellaneous	12,986	2,348	-
Total Local Income	\$ 108,243	\$ 89,079	\$ 114,478
Total Income	\$ 6,059,650	\$ 5,789,608	\$ 7,364,893

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 12

General Fund - Restricted

2018-2019	2018-2019	2019-2020
Adopted	Estimated Actual	Final

EXPENDITURES

Academic Salaries

Non Instructional Contract	100,092	106,492	112,937
Academic Administrators	162,984	89,715	127,464
Instructional Hourly	43,776	-	87,552
Non Instructional Hourly	102,464	87,039	217,530
Total Academic Salaries	\$ 409,316	\$ 283,246	\$ 545,483

Classified Salaries

Non Instructional Contract	\$ 539,692	\$ 449,693	\$ 570,396
Classified Management	426,631	339,397	429,421
Non Instructional Hourly	22,810	112,859	255,969
Instructional Aides Hourly	45,187	71,212	2,357
Student Hourly	59,567	22,203	53,946
Total Classified Salaries	\$ 1,093,887	\$ 995,364	\$ 1,312,089

Employee Benefits

STRS - State Teachers Retirement	\$ 37,732	\$ 10,751	\$ 78,992
PERS - Public Employees Retirement	209,986	176,369	242,833
Social Security & Medicare	96,486	82,442	147,602
Medical/Dental/Vision Insurance	342,387	303,247	325,347
Unemployment Insurance	2,934	2,447	4,622
Workers Compensation Insurance	51,097	44,945	83,192
Total Employee Benefits	\$ 740,622	\$ 620,201	\$ 882,588

Supplies

Instructional	\$ 201,522	\$ 309,303	\$ 230,080
Non-Instructional	75,729	77,648	88,513
Total Supplies	\$ 277,251	\$ 386,951	\$ 318,593

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 12

General Fund - Restricted

	2018-2019 Adopted	2018-2019 Estimated Actual	2019-2020 Final
Other Operating Expenses			
Dues and Memberships	\$ 40,540	\$ 16,220	\$ 20,862
Insurance	37,722	37,722	37,722
Postage	1,543	9	1,843
Staff Development, Travel, and Conference	198,288	125,865	273,788
Building and Equipment Rental/Leases	53,276	139,891	44,837
Personal/Consultant Services	127,844	193,926	522,941
Repairs	33,318	49,102	40,815
Service Fees/Other Charges	1,136,638	970,229	371,037
Advertising, Printing, and Miscellaneous Operating	31,936	84,409	67,884
Field Trips	50,433	88,808	121,549
Total Other Operating Expenses	<u>\$ 1,711,538</u>	<u>\$ 1,706,181</u>	<u>\$ 1,503,278</u>
Capital Outlay			
Buildings	\$ -	\$ -	\$ 822,404
Building Improvements	34,985	30,062	290,046
Library Books	36,546	20,687	8,281
Equipment	1,203,477	1,301,611	951,972
Total Capital Outlay	<u>\$ 1,275,008</u>	<u>\$ 1,352,360</u>	<u>\$ 2,072,703</u>
Other Outgo			
Grants and Scholarships	165,910	139,741	138,277
Student Vouchers, Reimbursements	386,118	305,564	591,882
Total Other Outgo	<u>\$ 552,028</u>	<u>\$ 445,305</u>	<u>\$ 730,159</u>
Total Expenditures, Capital Outlay & Other Outgo	<u>\$ 6,059,650</u>	<u>\$ 5,789,608</u>	<u>\$ 7,364,893</u>
Total Ending Fund Balance	\$ -	\$ 0	\$ 0

Siskiyou Joint Community College District 2019-2020 Final Budget

Fund 21 Bond and Interest and Redemption Fund

2018-2019 Estimated Actual	2019-2020 Final
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Beginning Fund Balance \$ 29,492 \$ 29,889

INCOME

Income		
Interest	\$ 397	\$ 400
Transfer from General Fund	356,956	356,956
	356,956	356,956
 Total Income	 \$ 357,353	 \$ 357,356

2018-2019 Estimated Actual	2019-2020 Final
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EXPENDITURES

Expenditures		
Debt Principal Reduction	\$ 230,390	\$ 237,845
Debt Interest Reduction	126,566	119,152
	356,956	356,997
 Total Expenditures	 \$ 356,956	 \$ 356,997
 Net Income (Loss)	 \$ 397	 \$ 359
 Total Ending Fund Balance	 \$ 29,889	 \$ 30,248

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 23 General Obligation Bond Interest Redemption Fund	2018-2019 Estimated Actual	2019-2020 Final
Beginning Fund Balance	\$ 5,039,044	\$ 5,593,961
INCOME		
Income		
Interest	\$ 94,160	\$ 95,000
Taxes	1,721,789	1,730,000
Total Income	<u>\$ 1,815,950</u>	<u>\$ 1,825,000</u>

EXPENDITURES	2018-2019 Estimated Actual	2019-2020 Final
Expenditures		
Service Fees	\$ 3,960	\$ 3,960
Debt Principal Reduction	590,000	660,000
Debt Interest Reduction	667,073	640,488
Total Expenditures	<u>\$ 1,261,033</u>	<u>\$ 1,304,448</u>
Net Income (Loss)	<u>\$ 554,917</u>	<u>\$ 520,552</u>
Total Ending Fund Balance	<u>\$ 5,593,961</u>	<u>\$ 6,114,513</u>

Siskiyou Joint Community College District 2019-2020 Final Budget

Fund 32

Cafeteria Fund

2018-2019	2019-2020
Estimated Actual	Final

Beginning Fund Balance \$ (140,023) \$ (301,569)

INCOME

Income		
Food Service	\$ 814,263	\$ 865,000
Other Income	31,935	26,000
Transfer from Residence Hall	150,000	150,000
	<u>996,198</u>	<u>1,041,000</u>
Total Income	\$ 996,198	\$ 1,041,000

2018-2019	2019-2020
Estimated Actual	Final

EXPENDITURES

Expenditures		
Salaries	301,712	\$ 285,198
Payroll Taxes and Benefits	144,945	163,696
Cost of Goods Sold	605,476	501,282
Supplies	4,259	1,750
Utilities	20,000	20,000
Other Operating Expenses	81,020	32,400
Equipment	332	500
	<u>1,157,744</u>	<u>1,004,826</u>
Total Expenditures	\$ 1,157,744	\$ 1,004,826
Net Income (Loss)	\$ (161,546)	\$ 36,174
Total Ending Fund Balance	\$ (301,569)	\$ (265,395)

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 35

Residence Hall Revenue Fund

2018-2019	2019-2020
Estimated Actual	Final

Beginning Fund Balance	\$	299,396	\$	219,640
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INCOME

Income

Residence Hall Rentals	\$	519,553	\$	540,000
Residence Hall Contract Cancellation Fees		550		5,000
Interest		12,510		8,000
Other Income		80,906		95,000

Total Income	\$	613,519	\$	648,000
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2018-2019	2019-2020
Estimated Actual	Final

EXPENDITURES

Expenditures

Salaries	\$	195,698	\$	188,948
Payroll Taxes and Benefits		109,569		119,228
Supplies		12,858		5,950
Utilities		82,343		83,000
Other Operating Expenses		70,523		74,950
Equipment		7,372		6,000
Buildings		27,413		17,000
Transfer to Cafeteria Fund		150,000		150,000
Transfer to Special Capital Project Fund		29,500		-
Transfer to Repair and Replacement Fund		8,000		8,000

Total Expenditures	\$	693,276	\$	653,076
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Net Income (Loss)	\$	(79,756)	\$	(5,076)
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Total Ending Fund Balance	\$	219,640	\$	214,564
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**Siskiyou Joint Community College District
2019-2020 Final Budget**

**Fund 39
Residence Hall Repair and
Replacement Fund**

2018-2019 Estimated Actual	2019-2020 Final
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Beginning Fund Balance	\$ 28,264	\$ 36,699
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INCOME

Income		
Interest	\$ 436	\$ 425
Transfers from Residence Hall Revenue Fund	8,000	8,000
	8,000	8,000
Total Income	\$ 8,436	\$ 8,425

2018-2019 Estimated Actual	2019-2020 Final
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EXPENDITURES

Expenditures		
Supplies	\$ -	\$ -
Repairs	-	-
	-	-
Total Expenditures	\$ -	\$ -
Net Income (Loss)	\$ 8,436	\$ 8,425
Total Ending Fund Balance	\$ 36,699	\$ 45,124

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Funds 41 & 42

Capital Outlay Projects Fund

2018-2019	2019-2020
Estimated Actual	Final

Beginning Fund Balance	\$ 4,210,922	\$ 3,340,613
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INCOME

Income

Scheduled Maintenance	\$ 43,185	\$ -
Contract Services Income	24,625	25,500
Miscellaneous Local Income	107,608	52,500
Interest	57,781	54,500
Transfer from General Fund	7,000	7,000
Transfer from Capital Projects	316,689	-
Transfer from Foundation	5,000	5,000

Total Income	\$ 561,888	\$ 144,500
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2018-2019	2019-2020
Estimated Actual	Final

EXPENDITURES

Expenditures

Salaries & Benefits	\$ 5,191	\$ -
Supplies	\$ 20,952	\$ 19,500
Other Operating Expenses	778,144	257,000
Site Improvement	136,716	173,300
Equipment	40,478	-
Building Improvement	134,027	240,000
Transfer to Capital Projects Fund	316,689	-

Total Expenditures	\$ 1,432,197	\$ 689,800
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Net Income (Loss)	\$ (870,309)	\$ (545,300)
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Total Ending Fund Balance	\$ 3,340,613	\$ 2,795,313
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**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 51		
Bookstore Fund	2018-2019	2019-2020
	Estimated Actual	Final
Beginning Fund Balance	\$ (17,853)	\$ (1,187)
INCOME		
Income		
Book Sales	\$ 329,760	\$ 330,000
Clothing and Other Sales	89,636	74,100
Vendor Commissions	853	1,000
Book Rentals	49,938	50,000
Other Miscellaneous Income	30	-
Total Income	<u>\$ 470,217</u>	<u>\$ 455,100</u>

	2018-2019	2019-2020
	Estimated Actual	Final
EXPENDITURES		
Expenditures		
Salaries	\$ 91,535	\$ 97,307
Payroll Taxes and Benefits	40,341	40,549
Cost of Goods Sold	264,420	257,000
Supplies	1,073	500
Utilities	10,000	10,000
Other Operating Expenses	39,524	39,420
Equipment	6,658	3,576
Total Expenditures	<u>\$ 453,551</u>	<u>\$ 448,352</u>
Net Income (Loss)	<u>\$ 16,666</u>	<u>\$ 6,748</u>
Total Ending Fund Balance	<u>\$ (1,187)</u>	<u>\$ 5,561</u>

Siskiyou Joint Community College District 2019-2020 Final Budget

**Fund 78
Federal Financial Aid
Trust Fund**

2018-2019 Estimated Actual	2019-2020 Final
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Beginning Fund Balance \$ 13,246 \$ 18,196

INCOME

Income		
PELL Income	\$ 2,829,082	\$ 2,850,000
SEOG Income	33,150	49,246
Direct Loan Income	1,501,265	1,650,000
Federal Work Study Income	45,794	46,730
Cal Grant Income	449,940	450,000
Transfer from General Fund	1,854	1,704
Total Income	\$ 4,861,085	\$ 5,047,680

2018-2019 Estimated Actual	2019-2020 Final
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EXPENDITURES

Expenditures		
Student Wages	\$ 45,794	\$ 46,730
Payroll Taxes and Benefits	1,854	1,704
PELL Grants	2,829,082	2,850,000
SEOG Grants	28,200	44,250
Direct Loans	1,501,265	1,650,000
Cal Grants	449,940	450,000
Total Expenditures	\$ 4,856,135	\$ 5,042,684
Net Income (Loss)	\$ 4,950	\$ 4,996
Total Ending Fund Balance	\$ 18,196	\$ 23,192

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 83	2018-2019	2019-2020
Foundation Fund	Estimated Actual	Final
Beginning Fund Balance	\$ 2,549,797	\$ 2,489,443
INCOME		
Income		
Sales and Special Events	\$ 203,623	\$ 214,730
Contributions and Gifts	45,640	14,800
Interest Income	4,860	3,500
Investment Income	115,475	74,500
Gain/Loss on Sale of Investments	15,244	1,500
Transfer in From Foundation Scholarship Fund	150	-
Total Income	<u>\$ 384,992</u>	<u>\$ 309,030</u>

	2018-2019	2019-2020
	Estimated Actual	Final
EXPENDITURES		
Expenditures		
Salaries	\$ 60,420	\$ 62,461
Payroll Taxes and Benefits	37,198	43,265
Supplies	63,094	27,260
Utilities	8,288	9,975
Other Operating Expenses	89,453	56,433
Equipment	489	10,000
Transfer to General Fund	72,000	-
Transfer to Capital Outlay Fund	5,000	5,000
Transfer to Foundation Scholarship Fund	97,213	60,000
Scholarships	2,252	16,000
Grants and Other Student Aid	9,939	10,150
Total Expenditures	<u>\$ 445,346</u>	<u>\$ 300,544</u>
Net Income (Loss)	<u>\$ (60,354)</u>	<u>\$ 8,486</u>
Total Ending Fund Balance	<u><u>\$ 2,489,443</u></u>	<u><u>\$ 2,497,929</u></u>

**Siskiyou Joint Community College District
2019-2020 Final Budget**

Fund 84

Foundation Scholarship Fund

2018-2019	2019-2020
Estimated Actual	Final

Beginning Fund Balance \$ 1,155,326 \$ 1,212,725

INCOME

Income		
Sales and Special Events	\$ 15,155	\$ 14,500
Contributions and Gifts	24,417	19,250
Interest Income	189	300
Investment Income	64,811	40,000
Gain (Loss) on Sale of Investments	8,293	12,000
Transfer in From Foundation General Fund	94,213	60,000

Total Income \$ 207,078 \$ 146,050

2018-2019	2019-2020
Estimated Actual	Final

EXPENDITURES

Expenditures		
Salaries	\$ 28,724	\$ 10,000
Payroll Taxes and Benefits	1,446	365
Supplies	162	400
Other Operating Expenses	4,000	7,350
Transfer to Foundation General Fund	150	-
Scholarships	26,000	27,150
Grants and Other Student Aid	89,197	37,800

Total Expenditures \$ 149,679 \$ 83,065

Net Income (Loss) \$ 57,399 \$ 62,985

Total Ending Fund Balance \$ 1,212,725 \$ 1,275,710