<table>
<thead>
<tr>
<th>Fund</th>
<th>Fund Title</th>
<th>Estimated Beginning Fund Balance</th>
<th>Budgeted Income</th>
<th>Budgeted Expenditures</th>
<th>Estimated Ending Fund Balance</th>
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<tbody>
<tr>
<td>11</td>
<td>General Fund - Unrestricted</td>
<td>$1,495,879</td>
<td>$20,520,723</td>
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<td>General Fund - Restricted</td>
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<td>21</td>
<td>Bond Interest and Redemption Fund</td>
<td>25,278</td>
<td>246,982</td>
<td>246,892</td>
<td>25,368</td>
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<td>23</td>
<td>General Obligation Bond Interest &amp; Redemption Fund</td>
<td>3,516,700</td>
<td>1,669,000</td>
<td>1,296,382</td>
<td>3,889,318</td>
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<td>32</td>
<td>Cafeteria Fund</td>
<td>47,852</td>
<td>437,840</td>
<td>437,700</td>
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<tr>
<td>35</td>
<td>Residence Hall Revenue Fund</td>
<td>117,749</td>
<td>500,200</td>
<td>416,910</td>
<td>201,039</td>
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<td>39</td>
<td>Residence Hall Repair &amp; Replacement Fund</td>
<td>15,664</td>
<td>4,200</td>
<td>250</td>
<td>19,614</td>
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<td>41</td>
<td>Capital Outlay Projects Fund</td>
<td>878,950</td>
<td>611,953</td>
<td>804,353</td>
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<td>51</td>
<td>Bookstore Fund</td>
<td>23,042</td>
<td>503,000</td>
<td>498,131</td>
<td>27,911</td>
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<td>61</td>
<td>Insurance Fund</td>
<td>234,430</td>
<td>-</td>
<td>6,000</td>
<td>228,430</td>
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<td>74</td>
<td>State Financial Aid Trust Fund</td>
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<td>78</td>
<td>Federal Financial Aid Trust Fund</td>
<td>1,399</td>
<td>5,833,170</td>
<td>5,826,670</td>
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<td>83</td>
<td>Foundation Fund</td>
<td>2,342,692</td>
<td>372,600</td>
<td>257,573</td>
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<td>84</td>
<td>Foundation Scholarship Fund</td>
<td>1,111,300</td>
<td>69,500</td>
<td>47,950</td>
<td>1,132,850</td>
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Totals 2015-2016 Final Budget

<table>
<thead>
<tr>
<th>Estimated Beginning Fund Balance</th>
<th>Budgeted Income</th>
<th>Budgeted Expenditures</th>
<th>Estimated Ending Fund Balance</th>
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<tbody>
<tr>
<td>$9,810,935</td>
<td>$35,522,455</td>
<td>$33,729,039</td>
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**Fund 11**

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<td><strong>Beginning Balance</strong></td>
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<td>$901,090</td>
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<tr>
<td><strong>INCOME</strong></td>
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<tr>
<td>Federal Income</td>
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<tr>
<td>Forest Reserve Fund</td>
<td>$143,362</td>
<td>$143,000</td>
<td>$129,584</td>
<td>$130,000</td>
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<td>Miscellaneous (Adm. Fees, Federal Projects)</td>
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<td>4,225</td>
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<td>Total Federal Income</td>
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<td>$149,500</td>
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<td>State Income</td>
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<td>State Apportionment</td>
<td>$7,679,626</td>
<td>$7,801,239</td>
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<td>Education Protection Act</td>
<td>2,188,607</td>
<td>2,226,316</td>
<td>2,717,178</td>
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<td>Board Financial Assistance</td>
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<td>32,687</td>
<td>51,209</td>
<td>102,105</td>
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<td>Faculty One-time Parity</td>
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<td>51,209</td>
<td>51,209</td>
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<td>Home Owners Exemption - All Counties</td>
<td>58,101</td>
<td>60,000</td>
<td>57,547</td>
<td>60,000</td>
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<td>Timber Tax Receipts</td>
<td>66,293</td>
<td>65,000</td>
<td>90,628</td>
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<td>Lottery</td>
<td>373,671</td>
<td>334,848</td>
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<td>Mandated Cost Block Grant</td>
<td>64,195</td>
<td>67,253</td>
<td>169,480</td>
<td>1,464,380</td>
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<td>Miscellaneous: Adm. Fees, State Projects</td>
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<td>-</td>
<td>8,900</td>
<td>83,724</td>
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<td>Total State Income</td>
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<td>$10,638,552</td>
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<td>Local Income</td>
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<td>Property Taxes</td>
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<td>Sales</td>
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<td>-</td>
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<td>3,235</td>
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<td>Rentals and Leases (Facilities)</td>
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<td>44,728</td>
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<td>63,311</td>
<td>56,500</td>
<td>44,085</td>
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<td>Community Services</td>
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<td>-</td>
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<td>35,500</td>
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<td>Enrollment Fees</td>
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<td>1,189,905</td>
<td>1,224,727</td>
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<td>Non-Resident Tuition</td>
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<td>700,000</td>
<td>522,978</td>
<td>625,000</td>
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<td>Student Fees and Charges</td>
<td>79,844</td>
<td>72,070</td>
<td>90,734</td>
<td>90,800</td>
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<td>Miscellaneous Local Income</td>
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<td>68,098</td>
<td>74,772</td>
<td>75,000</td>
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<td>Other Financing Sources</td>
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<td>Interfund Transfers In</td>
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<td>$61,230</td>
<td>$61,231</td>
<td>$62,725</td>
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<tr>
<td>Other Income</td>
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<td>Total Other Financing Sources</td>
<td>$54,215</td>
<td>$61,230</td>
<td>$61,231</td>
<td>$62,725</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>$16,206,627</td>
<td>$16,554,875</td>
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## EXPENDITURES

### Academic Salaries

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<tbody>
<tr>
<td>Instructional Contract</td>
<td>$2,435,960</td>
<td>$2,568,346</td>
<td>$2,316,960</td>
<td>$2,533,459</td>
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<td>Non Instructional Contract</td>
<td>173,107</td>
<td>373,300</td>
<td>366,400</td>
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<td>Academic Administrators</td>
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<td>846,800</td>
<td>1,130,907</td>
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<tr>
<td>Instructional Hourly</td>
<td>2,001,733</td>
<td>1,480,536</td>
<td>2,065,000</td>
<td>1,892,840</td>
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<td>Non Instructional Hourly</td>
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<td>58,888</td>
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### Classified Salaries

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<tbody>
<tr>
<td>Non Instructional Contract</td>
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<td>$1,347,233</td>
<td>$1,329,959</td>
<td>$1,700,306</td>
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<td>Instructional Aides Contract</td>
<td>156,473</td>
<td>203,714</td>
<td>159,802</td>
<td>213,590</td>
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<tr>
<td>Classified Management/Supervisory/Confidential</td>
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<td>981,925</td>
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<td>Non Instructional Hourly</td>
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<td>Instructional Aides Hourly</td>
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<td>156,918</td>
<td>267,290</td>
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<td>Student Hourly</td>
<td>56,873</td>
<td>50,450</td>
<td>34,856</td>
<td>74,044</td>
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<td>$2,521,073</td>
<td>$2,855,782</td>
<td>$2,771,159</td>
<td>$3,518,227</td>
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### Employee Benefits

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</thead>
<tbody>
<tr>
<td>STRS - State Teachers Retirement</td>
<td>$364,363</td>
<td>$469,861</td>
<td>$428,693</td>
<td>$645,965</td>
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<tr>
<td>PERS - Public Employees Retirement</td>
<td>285,860</td>
<td>313,389</td>
<td>292,370</td>
<td>363,238</td>
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<tr>
<td>Social Security &amp; Medicare</td>
<td>280,960</td>
<td>295,382</td>
<td>313,861</td>
<td>347,913</td>
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<td>Medical/Dental/Vision Insurance</td>
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<td>2,196,529</td>
<td>1,402,252</td>
<td>1,755,561</td>
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<td>Unemployment Insurance</td>
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<td>19,141</td>
<td>18,320</td>
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<td>Workers Compensation Insurance</td>
<td>277,066</td>
<td>314,428</td>
<td>296,751</td>
<td>363,378</td>
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<td>Retirees Health Benefits</td>
<td>-</td>
<td>-</td>
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<td>639,900</td>
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<td>$3,608,730</td>
<td>$3,292,147</td>
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### Supplies

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<tbody>
<tr>
<td>Instructional</td>
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<td>$179,217</td>
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<td>Non-Instructional</td>
<td>162,821</td>
<td>221,454</td>
<td>218,361</td>
<td>198,766</td>
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<td>$391,537</td>
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### General Fund - Unrestricted

#### Other Operating Expenses

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<tr>
<td>Dues and Memberships</td>
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<td>$45,642</td>
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<td>Insurance</td>
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<td>190,604</td>
<td>176,315</td>
<td>262,020</td>
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<td>Legal and Professional Services</td>
<td>190,111</td>
<td>154,733</td>
<td>145,371</td>
<td>153,533</td>
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<td>Election</td>
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<td>7,565</td>
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<td>Interest</td>
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<td>Postage</td>
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<td>41,905</td>
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<td>Staff Development, Travel, and Conference</td>
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<td>118,167</td>
<td>121,387</td>
<td>137,110</td>
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<td>Building and Equipment Rental/Leases</td>
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<td>44,326</td>
<td>39,948</td>
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<td>Personal/Consultant Services</td>
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<td>305,219</td>
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<td>Repairs</td>
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<td>410,289</td>
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<td>Utilities/Electricity/Gas/Water/Waste/Telephone</td>
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<td>691,640</td>
<td>679,835</td>
<td>729,159</td>
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<td>Service Fees/Other Charges</td>
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<td>Advertising, Printing, and Miscellaneous Operating</td>
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<td>125,565</td>
<td>78,985</td>
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<td>Field Trips (Classroom related, athletics)</td>
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<tr>
<td>Total Other Operating Expenses</td>
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#### Capital Outlay

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<td>Site Development</td>
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<td>- $</td>
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<td>Building Improvement</td>
<td>36,442</td>
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<td>32,679</td>
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<tr>
<td>Library Books</td>
<td>284</td>
<td>11,316</td>
<td>1,190</td>
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<td>Equipment</td>
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<td>119,331</td>
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<td>Total Capital Outlay</td>
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#### Other Outgo

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<td>Interfund Transfers (Debt, FinAid, Cap Outlay)</td>
<td>$758,410</td>
<td>$314,288</td>
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<td>Debt Principal and Interest</td>
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<td>Student Vouchers, Reimbursements</td>
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<td>10,602</td>
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<tr>
<td>Total Other Outgo</td>
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#### Total Expenditures

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<td>Total Expenditures</td>
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### SUMMARY

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<th></th>
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<tbody>
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<td>Net Income (Loss)</td>
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### RESERVES

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<tr>
<td>Mandated 5% Reserve</td>
<td>$818,352</td>
<td>$824,148</td>
<td>$826,630</td>
<td>$956,847</td>
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<tr>
<td>Reserve for Future Planned Expenditures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
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<tr>
<td>Undesignated Reserve</td>
<td>82,738</td>
<td>148,855</td>
<td>669,249</td>
<td>1,422,814</td>
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<tr>
<td>Total Ending Fund Balance</td>
<td>$901,090</td>
<td>$973,003</td>
<td>$1,495,879</td>
<td>$2,879,661</td>
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# Siskiyous Joint Community College District
## 2015-2016 Final Budget
### General Fund - Restricted

**Fund 12**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

## INCOME

### Federal Income
- **VTEA**: $153,699
- **TANF**: $30,498
- **TRIO/SSS**: $257,428
- **TRIO/Upward Bound**: $384,152
- **Miscellaneous Federal Grants**: $190,195

**Total Federal Income**: $825,777

### State Income
- **Board Financial Assistance**: $136,981
- **Disabled Students Program**: $300,669
- **EOPS**: -
- **CARE**: -
- **CalWorks**: $130,346
- **Student Support and Success Program**: $376,665
- **Student Equity**: $2,576
- **Block Grant/Instructional Equipment**: $92,000
- **Basic Skills**: $90,000
- **CTE Grants**: $128,544
- **Career Pathways Trust Grant**: -
- **Lottery**: $81,375
- **Miscellaneous Grants and Projects**: -

**Total State Income**: $1,336,580

### Local Income
- **Health Services Fees**: $58,046
- **Miscellaneous**: $65,824

**Total Local Income**: $123,870

**Total Income**: $2,286,227

---

*Final Budget to Board September 1, 2015*

*9/8/2015*
Siskiyous Joint Community College District  
2015-2016 Final Budget  
General Fund - Restricted

### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
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<th></th>
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</thead>
<tbody>
<tr>
<td>Academic Salaries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional Contract</td>
<td>$</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Non Instructional Contract</td>
<td>21,147</td>
<td>6,524</td>
<td>226,818</td>
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<tr>
<td>Academic Administrators</td>
<td>100,799</td>
<td>102,591</td>
<td>217,816</td>
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<tr>
<td>Instructional Hourly</td>
<td>-</td>
<td>208</td>
<td>-</td>
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<tr>
<td>Non Instructional Hourly</td>
<td>135,749</td>
<td>164,879</td>
<td>-</td>
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<tr>
<td>Total Academic Salaries</td>
<td>$ 257,695</td>
<td>$ 274,202</td>
<td>$ 444,634</td>
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</table>

| Classified Salaries      |                   |                            |                          |
| Non Instructional Contract | $ 372,750         | $ 267,109                  | $ 449,736                |
| Classified Management    | 76,796            | 101,651                    | 165,194                  |
| Instructional Contract   | 32,194            | 12,030                     | 12,979                   |
| Non Instructional Hourly | 52,250            | 95,823                     | -                        |
| Instructional Aides Hourly | 22,670           | 60,514                     | -                        |
| Student Hourly           | 48,036            | 30,313                     | 12,960                   |
| Total Classified Salaries| $ 604,696         | $ 567,440                  | $ 640,869                |

| Employee Benefits        |                   |                            |                          |
| STRS - State Teachers Retirement | $ 21,531         | $ 10,361                   | $ 47,709                 |
| PERS - Public Employees Retirement | 52,014          | 58,060                     | 74,388                   |
| Social Security & Medicare | 42,914          | 48,661                     | 65,640                   |
| Medical/Dental/Vision Insurance | 232,523         | 216,151                    | 279,025                  |
| Unemployment Insurance   | 389               | 400                        | 415                      |
| Workers Compensation Insurance | 29,496          | 32,303                     | 35,128                   |
| Retirees Health Benefits | -                 | -                          | -                        |
| Total Employee Benefits  | $ 378,867         | $ 365,936                  | $ 502,305                |

| Supplies                 |                   |                            |                          |
| Instructional            | $ 87,191           | $ 193,961                  | $ 94,850                 |
| Non-Instructional        | 51,221             | 41,094                     | 1,314,822                |
| Total Supplies           | $ 138,412          | $ 235,055                  | $ 1,409,672              |
## Siskiyous Joint Community College District
### 2015-2016 Final Budget
#### General Fund - Restricted

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<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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<tbody>
<tr>
<td><strong>Other Operating Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Memberships</td>
<td>$4,945</td>
<td>$7,007</td>
<td>$5,560</td>
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<tr>
<td>Insurance</td>
<td>6,447</td>
<td>7,232</td>
<td>7,250</td>
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<tr>
<td>Postage</td>
<td>-</td>
<td>211</td>
<td>500</td>
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<tr>
<td>Staff Development, Travel, and Conference</td>
<td>141,125</td>
<td>102,014</td>
<td>130,210</td>
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<tr>
<td>Building and Equipment Rental/Leases</td>
<td>40,008</td>
<td>49,909</td>
<td>39,300</td>
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<tr>
<td>Personal/Consultant Services</td>
<td>158,029</td>
<td>147,265</td>
<td>136,467</td>
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<tr>
<td>Repairs</td>
<td>5,000</td>
<td>4,836</td>
<td>5,000</td>
</tr>
<tr>
<td>Service Fees/Other Charges</td>
<td>30,000</td>
<td>110,248</td>
<td>220,162</td>
</tr>
<tr>
<td>Advertising, Printing, and Miscellaneous Operating</td>
<td>86,199</td>
<td>23,159</td>
<td>93,900</td>
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<tr>
<td>Field Trips</td>
<td>29,662</td>
<td>48,507</td>
<td>24,748</td>
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<tr>
<td><strong>Total Other Operating Expenses</strong></td>
<td>$501,415</td>
<td>$500,388</td>
<td>$663,097</td>
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</table>

| **Capital Outlay** |                   |                           |                          |
| Buildings          | $ -               | -                         | $6,500                   |
| Library Books      | -                 | 4,872                     | 3,200                    |
| Equipment          | 190,899           | 416,681                   | 767,390                  |
| **Total Capital Outlay** | $190,899         | $421,553                  | $777,090                 |

| **Other Outgo** |                   |                           |                          |
| Interfund Transfers | $57,822          | -                         | -                        |
| Grants, Scholarships, Student Maint. Allowance | 40,500           | 36,907                    | 40,600                   |
| Student Vouchers, Reimbursements | 115,921          | 59,091                    | 275,020                  |
| **Total Other Outgo** | $214,243         | $95,998                   | $315,620                 |

| **Total Expenditures, Capital Outlay & Other Outgo** | $2,286,227 | $2,460,572 | $4,753,287 |

---

Final Budget to Board September 1, 2015
9/8/2015
Siskiyous Joint Community College District  
2015-2016 Final Budget  
Bond Interest and Redemption Fund  

Fund 21  

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated</td>
<td>Proposed</td>
</tr>
<tr>
<td>Actual</td>
<td>Final</td>
</tr>
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### Beginning Balance

<table>
<thead>
<tr>
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<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$47,567</td>
<td>$25,278</td>
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### INCOME

**Income**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>$345</td>
<td>$340</td>
</tr>
<tr>
<td>Transfer from General Fund</td>
<td>238,881</td>
<td>233,532</td>
</tr>
<tr>
<td>Transfer from Residence Revenue Fund</td>
<td>12,440</td>
<td>13,110</td>
</tr>
<tr>
<td>Transfer from Capital Outlay</td>
<td>400</td>
<td>-</td>
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</table>

#### Total Income

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$252,066</td>
<td>$246,982</td>
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### EXPENDITURES

**Expenditures**

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Debt Principal Reduction</td>
<td>$254,827</td>
<td>$227,240</td>
</tr>
<tr>
<td>Debt Interest Reduction</td>
<td>19,528</td>
<td>19,652</td>
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#### Total Expenditures

<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>$274,355</td>
<td>$246,892</td>
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#### Net Income (Loss)

<table>
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<tr>
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<tbody>
<tr>
<td></td>
<td>$(22,289)</td>
<td>$90</td>
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#### Total Ending Fund Balance

<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>$25,278</td>
<td>$25,368</td>
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Final Budget to Board September 1, 2015  
9/8/2015
## Siskiyou Joint Community College District
### 2015-2016 Final Budget
#### General Obligation Bond Interest Redemption Fund

**Fund 23**

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$2,900,780</td>
<td>$3,516,700</td>
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**INCOME**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Proceeds from Refunding</td>
<td>$6,463</td>
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<tr>
<td>Interest</td>
<td>$26,299</td>
<td>$29,000</td>
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<tr>
<td>Taxes</td>
<td>$1,641,119</td>
<td>$1,640,000</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>$1,673,881</td>
<td>$1,669,000</td>
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**EXPENDITURES**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Service Fees</td>
<td>$2,640</td>
<td>$2,640</td>
</tr>
<tr>
<td>Debt Principal Reduction</td>
<td>$183,802</td>
<td>$381,070</td>
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<tr>
<td>Debt Interest Reduction</td>
<td>$871,519</td>
<td>$912,672</td>
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<td><strong>Total Expenditures</strong></td>
<td>$1,057,961</td>
<td>$1,296,382</td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$615,920</td>
<td>$372,618</td>
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<tr>
<td><strong>Ending Balance</strong></td>
<td>$3,516,700</td>
<td>$3,889,318</td>
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Final Budget to Board September 1, 2015

9/8/2015
Siskiyous Joint Community College District  
2015-2016 Final Budget  
Cafeteria Fund

Fund 32

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$ 67,451</td>
<td>$ 47,852</td>
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</table>

**INCOME**

Income
- Food Service: $404,440
- Commissions: $15,045
- Transfer from Capital Outlay Fund: $5,402

**Total Income**

$ 424,887

**EXPENDITURES**

Expenditures
- Salaries: $10,061
- Payroll Taxes and Benefits: $1,617
- Supplies: $2,022
- Utilities: $20,000
- Other Operating Expenses: $410,786
- Equipment: $4,000

**Total Expenditures**

$ 444,486

**Net Income (Loss)**

$ (19,599)

**Total Ending Fund Balance**

$ 47,852

---

Final Budget to Board September 1, 2015  
9/8/2015
### Siskiyous Joint Community College District
#### 2015-2016 Final Budget
##### Residence Hall Revenue Fund

**Fund 35**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Estimated Actual</td>
<td>Actual</td>
<td>Final</td>
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**Beginning Balance**

<table>
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<tr>
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</thead>
<tbody>
<tr>
<td></td>
<td>$22,999</td>
<td>$117,749</td>
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**INCOME**

Income

<table>
<thead>
<tr>
<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Residence Hall Rentals</td>
<td>$400,872</td>
<td>$435,000</td>
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<tr>
<td>Residence Hall Contract Cancellation Fees</td>
<td>15,650</td>
<td>12,200</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>1,949</td>
<td>2,000</td>
<td></td>
</tr>
<tr>
<td>Transfer from Capital Outlay Fund</td>
<td>51,723</td>
<td>51,000</td>
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**Total Income**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>$470,194</td>
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**EXPENDITURES**

Expenditures

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Salaries</td>
<td>$164,032</td>
<td>$182,696</td>
<td></td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>94,342</td>
<td>89,554</td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>8,149</td>
<td>6,900</td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td>61,576</td>
<td>81,000</td>
<td></td>
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<tr>
<td>Other Operating Expenses</td>
<td>24,540</td>
<td>26,150</td>
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<tr>
<td>Equipment</td>
<td>4,980</td>
<td>2,500</td>
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<tr>
<td>Buildings</td>
<td>1,385</td>
<td>11,000</td>
<td></td>
</tr>
<tr>
<td>Transfer to Interest and Redemption Fund</td>
<td>12,440</td>
<td>13,110</td>
<td></td>
</tr>
<tr>
<td>Transfer to Repair and Replacement Fund</td>
<td>4,000</td>
<td>4,000</td>
<td></td>
</tr>
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</table>

**Total Expenditures**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$375,444</td>
<td>$416,910</td>
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**Net Income (Loss)**

<table>
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<tr>
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<tbody>
<tr>
<td></td>
<td>$94,750</td>
<td>$83,290</td>
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**Total Ending Fund Balance**

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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$117,749</td>
<td>$201,039</td>
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</tbody>
</table>

Final Budget to Board September 1, 2015
9/8/2015
# Siskiyou Joint Community College District
## 2015-2016 Final Budget
### Residence Hall Repair and Replacement Fund

**Fund 39**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>Beginning Balance</td>
<td>Beginning Balance</td>
</tr>
<tr>
<td></td>
<td>$ 14,020</td>
<td>$ 15,664</td>
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</tbody>
</table>

### INCOME

<table>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$ 153</td>
<td>$ 200</td>
</tr>
<tr>
<td>Transfers from Residence Hall Revenue Fund</td>
<td>4,000</td>
<td>4,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$ 4,153</td>
<td>$ 4,200</td>
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### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>$ 203</td>
<td>$ 250</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>2,306</td>
<td>-</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 2,509</td>
<td>$ 250</td>
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**Net Income (Loss)**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 1,644</td>
<td>$ 3,950</td>
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**Total Ending Fund Balance**

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</thead>
<tbody>
<tr>
<td></td>
<td>$ 15,664</td>
<td>$ 19,614</td>
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Final Budget to Board September 1, 2015
9/8/2015
## Siskiyou Joint Community College District
### 2015-2016 Final Budget
#### Capital Outlay Projects Fund

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Estimated</td>
<td>Proposed</td>
</tr>
<tr>
<td></td>
<td>Actual</td>
<td>Final</td>
</tr>
</tbody>
</table>

### Beginning Balance

<table>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$914,202</td>
<td>$878,950</td>
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### INCOME

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</tr>
</thead>
<tbody>
<tr>
<td>Scheduled Maintenance</td>
<td>$219,000</td>
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</tr>
<tr>
<td>Prop 39 Income</td>
<td>66,201</td>
<td>72,055</td>
</tr>
<tr>
<td>State Science Building Bond Income</td>
<td>19,456</td>
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</tr>
<tr>
<td>Contract Services Income</td>
<td>150,481</td>
<td>150,500</td>
</tr>
<tr>
<td>Pacific Power Incentive Income</td>
<td>31,768</td>
<td>30,000</td>
</tr>
<tr>
<td>Miscellaneous Local Income</td>
<td>53,632</td>
<td>53,000</td>
</tr>
<tr>
<td>Interest</td>
<td>5,363</td>
<td>5,000</td>
</tr>
<tr>
<td>Transfer from General Fund</td>
<td>42,398</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from Foundation</td>
<td>-</td>
<td>15,000</td>
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**Total Income**

<table>
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<tbody>
<tr>
<td>$588,299</td>
<td>$611,953</td>
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### EXPENDITURES

<table>
<thead>
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<tr>
<td>Supplies</td>
<td>$4,594</td>
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<tr>
<td>Other Operating Expenses</td>
<td>81,950</td>
<td>85,000</td>
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<tr>
<td>Site Improvement</td>
<td>64,514</td>
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<td>Equipment</td>
<td>133,859</td>
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<tr>
<td>Building Improvement</td>
<td>281,109</td>
<td>478,453</td>
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<tr>
<td>Transfer to Residence Hall Fund</td>
<td>51,723</td>
<td>51,000</td>
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<tr>
<td>Transfer to Cafeteria Fund</td>
<td>5,402</td>
<td>5,400</td>
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<tr>
<td>Transfer to Interest and Redemption Fund</td>
<td>400</td>
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</table>

**Total Expenditures**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>$623,551</td>
<td>$804,353</td>
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**Net Income (Loss)**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>$35,252</td>
<td>(192,400)</td>
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**Total Ending Fund Balance**

<table>
<thead>
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<tr>
<td>$878,950</td>
<td>$686,550</td>
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Final Budget to Board September 1, 2015
9/8/2015
### Siskiyou Joint Community College District
#### 2015-2016 Final Budget
##### Bookstore Fund

<table>
<thead>
<tr>
<th>Fund 51</th>
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#### Estimated Actual Proposed

<table>
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<tr>
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<tbody>
<tr>
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<td>Estimated</td>
<td>Actual</td>
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<tr>
<td>Book Sales</td>
<td>$398,299</td>
<td>$420,000</td>
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<td>Clothing and Other Sales</td>
<td>61,571</td>
<td>62,000</td>
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<tr>
<td>Vendor Commissions</td>
<td>577</td>
<td>1,000</td>
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<tr>
<td>Book Rentals</td>
<td>14,043</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>$474,490</td>
<td>$503,000</td>
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#### Expenditures

<table>
<thead>
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<tbody>
<tr>
<td></td>
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</tr>
<tr>
<td>Salaries</td>
<td>$78,702</td>
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<td>Payroll Taxes and Benefits</td>
<td>34,760</td>
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<td>Cost of Goods Sold</td>
<td>293,021</td>
<td>335,000</td>
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<td>Supplies</td>
<td>733</td>
<td>500</td>
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<tr>
<td>Utilities</td>
<td>10,000</td>
<td>10,000</td>
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<tr>
<td>Other Operating Expenses</td>
<td>31,721</td>
<td>25,810</td>
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<tr>
<td>Equipment</td>
<td>6,571</td>
<td>1,167</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$455,508</td>
<td>$498,131</td>
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#### Net Income (Loss)

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<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>$18,982</td>
<td>$4,869</td>
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#### Total Ending Fund Balance

<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td>$23,042</td>
<td>$27,911</td>
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Final Budget to Board September 1, 2015
9/8/2015
## Siskiyous Joint Community College District
### 2015-2016 Final Budget
#### Self Insurance Fund

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td></td>
<td>Estimated</td>
<td>Proposed</td>
</tr>
<tr>
<td></td>
<td>Actual</td>
<td>Final</td>
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</tbody>
</table>

### Beginning Balance
- **$460,133**
- **$234,430**

### Income

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Trust Investment Income</td>
<td>$29,834</td>
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</table>

**Total Income**
- **$29,834**
- **-**

### Expenditures

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Employee Reimbursement</td>
<td>$238,167</td>
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<tr>
<td>Other Operating Expenses</td>
<td>17,370</td>
<td>6,000</td>
</tr>
</tbody>
</table>

**Total Expenditures**
- **$255,537**
- **$6,000**

**Net Income (Loss)**
- **$225,703**
- **$(6,000)**

**Total Ending Fund Balance**
- **$234,430**
- **$228,430**

---

**Final Budget to Board September 1, 2015**

**9/8/2015**
Siskiyous Joint Community College District  
2015-2016 Final Budget  
State Financial Aid Trust Fund (EOPS/CARE)

Fund 74

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Estimated</td>
<td>Actual</td>
</tr>
<tr>
<td></td>
<td>Proposed</td>
<td>Final</td>
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</tbody>
</table>

**Beginning Balance**  
$ - $  

**INCOME**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Estimated</td>
<td>Actual</td>
</tr>
<tr>
<td></td>
<td>Proposed</td>
<td>Final</td>
</tr>
</tbody>
</table>

- EOPS Income  
  - $279,874  
- CARE Income  
  - $14,496

**Total Income**  
$294,370  

**EXPENDITURES**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Estimated</td>
<td>Actual</td>
</tr>
<tr>
<td></td>
<td>Proposed</td>
<td>Final</td>
</tr>
</tbody>
</table>

- Salaries  
  - $56,745  
- Payroll Taxes and Benefits  
  - $34,762  
- Supplies  
  - $2,104  
- Other Operating Expenses  
  - $3,410  
- Student Vouchers, Grants  
  - $196,628  
- Student Reimbursements  
  - $721

**Total Expenditures**  
$294,370

**Net Income (Loss)**  
$ - $  

**Total Ending Fund Balance**  
$ - $

**Note:** EOPS and CARE are being moved to Restricted General Fund
### Siskiyous Joint Community College District

#### 2015-2016 Final Budget

**Federal Financial Aid Trust Fund**

#### Fund 78

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$ (5,375)</td>
<td>$ 1,399</td>
<td></td>
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<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>PELL Income</td>
<td>$ 3,129,858</td>
<td>$ 3,185,000</td>
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<tr>
<td>SEOG Income</td>
<td>47,658</td>
<td>43,070</td>
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<tr>
<td>Direct Loan Income</td>
<td>2,310,944</td>
<td>2,350,000</td>
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<tr>
<td>Federal Work Study Income</td>
<td>55,632</td>
<td>46,730</td>
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<tr>
<td>Cal Grant Income</td>
<td>199,489</td>
<td>200,000</td>
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<tr>
<td>PELL Administrative Allowance Income</td>
<td>6,500</td>
<td>6,500</td>
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<tr>
<td>Transfer from General Fund</td>
<td>22,364</td>
<td>1,870</td>
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<td><strong>Total Income</strong></td>
<td>$ 5,772,445</td>
<td>$ 5,833,170</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
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<tr>
<td>Student Wages</td>
<td>$ 75,025</td>
<td>$ 46,730</td>
<td></td>
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<tr>
<td>Payroll Taxes and Benefits</td>
<td>2,971</td>
<td>1,870</td>
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<tr>
<td>PELL Grants</td>
<td>3,130,900</td>
<td>3,185,000</td>
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<tr>
<td>SEOG Grants</td>
<td>47,384</td>
<td>43,070</td>
<td></td>
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<tr>
<td>Direct Loans</td>
<td>2,310,944</td>
<td>2,350,000</td>
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<tr>
<td>Cal Grants</td>
<td>199,489</td>
<td>200,000</td>
<td></td>
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<tr>
<td>Return to Title IV</td>
<td>(1,042)</td>
<td>-</td>
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</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 5,765,671</td>
<td>$ 5,826,670</td>
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<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$ 6,774</td>
<td>$ 6,500</td>
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<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$ 1,399</td>
<td>$ 7,899</td>
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# Siskiyou Joint Community College District
## 2015-2016 Final Budget
### Foundation Fund

**Fund 83**

<table>
<thead>
<tr>
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<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$2,387,788</td>
<td>$2,342,692</td>
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## INCOME

<table>
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</thead>
<tbody>
<tr>
<td>State Grant Income</td>
<td>$231,194</td>
<td>$</td>
</tr>
<tr>
<td>Sales and Special Events</td>
<td>151,190</td>
<td>138,200</td>
</tr>
<tr>
<td>Community Service Income</td>
<td>14,606</td>
<td>12,000</td>
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<tr>
<td>Contract Service Income</td>
<td>31,204</td>
<td>30,300</td>
</tr>
<tr>
<td>Contributions and Gifts</td>
<td>90,696</td>
<td>90,000</td>
</tr>
<tr>
<td>Local Grant Income</td>
<td>45,567</td>
<td>45,600</td>
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<tr>
<td>Interest Income</td>
<td>2,639</td>
<td>3,200</td>
</tr>
<tr>
<td>Investment Income</td>
<td>22,109</td>
<td>11,000</td>
</tr>
<tr>
<td>Gain/Loss on Sale of Investments</td>
<td>42,272</td>
<td>42,300</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$631,477</td>
<td>$372,600</td>
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## EXPENDITURES

<table>
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<tr>
<td>Salaries</td>
<td>$62,676</td>
<td>$60,768</td>
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<td>Payroll Taxes and Benefits</td>
<td>25,266</td>
<td>28,455</td>
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<tr>
<td>Supplies</td>
<td>63,875</td>
<td>9,600</td>
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<tr>
<td>Utilities</td>
<td>17,180</td>
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</tr>
<tr>
<td>Other Operating Expenses</td>
<td>418,237</td>
<td>60,545</td>
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<tr>
<td>Equipment</td>
<td>7,993</td>
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<tr>
<td>Transfer to General Fund</td>
<td>61,231</td>
<td>62,725</td>
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<tr>
<td>Transfer to Capital Outlay Fund</td>
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<td>15,000</td>
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<td>Scholarships</td>
<td>4,800</td>
<td>1,300</td>
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<tr>
<td>Grants and Other Student Aid</td>
<td>10,315</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$676,573</td>
<td>$257,573</td>
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**Net Income (Loss)**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>$ (45,096)</td>
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**Total Ending Fund Balance**

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<tbody>
<tr>
<td>$2,342,692</td>
<td>$2,457,719</td>
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Final Budget to Board September 1, 2015
9/8/2015
Siskiyous Joint Community College District
2015-2016 Final Budget
Foundation Scholarship Fund

Fund 84

<table>
<thead>
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<th></th>
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<tbody>
<tr>
<td>Beginning Balance</td>
<td>$ 1,120,514</td>
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**INCOME**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Sales and Special Events</td>
<td>$ 8,543</td>
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<tr>
<td>Contributions and Gifts</td>
<td>15,420</td>
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<tr>
<td>Interest Income</td>
<td>63</td>
<td>100</td>
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<tr>
<td>Investment Income (Loss)</td>
<td>(15,005)</td>
<td>22,800</td>
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<tr>
<td>Gain (Loss) on Sale of Investments</td>
<td>30,705</td>
<td>23,100</td>
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</table>

Total Income $39,726 $69,500

**EXPENDITURES**

<table>
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<tr>
<td>Salaries</td>
<td>$ 6,750</td>
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<td>Payroll Taxes and Benefits</td>
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<td>Supplies</td>
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<td>Other Operating Expenses</td>
<td>10,235</td>
<td>11,300</td>
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<tr>
<td>Scholarships</td>
<td>31,275</td>
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</tbody>
</table>

Total Expenditures $48,940 $47,950

Net Income (Loss) $ (9,214) $ 21,550

Total Ending Fund Balance $1,111,300 $1,132,850

Final Budget to Board September 1, 2015
9/8/2015