## Summary

<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>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>General Fund - Unrestricted</td>
<td>5,897,103</td>
<td>21,821,818</td>
<td>21,121,566</td>
<td>6,597,355</td>
</tr>
<tr>
<td>12</td>
<td>General Fund - Restricted</td>
<td>-</td>
<td>8,392,379</td>
<td>8,392,379</td>
<td>-</td>
</tr>
<tr>
<td>21</td>
<td>Bond Interest and Redemption Fund</td>
<td>417</td>
<td>356,966</td>
<td>356,956</td>
<td>427</td>
</tr>
<tr>
<td>23</td>
<td>General Obligation Bond Interest and Redemption Fund</td>
<td>6,579,150</td>
<td>1,812,500</td>
<td>1,398,219</td>
<td>6,993,431</td>
</tr>
<tr>
<td>32</td>
<td>Cafeteria Fund</td>
<td>(147,344)</td>
<td>597,450</td>
<td>707,630</td>
<td>(257,524)</td>
</tr>
<tr>
<td>35</td>
<td>Residence Hall Revenue Fund</td>
<td>334,041</td>
<td>485,000</td>
<td>546,508</td>
<td>272,533</td>
</tr>
<tr>
<td>39</td>
<td>Residence Hall Repair &amp; Replacement Fund</td>
<td>66,172</td>
<td>8,500</td>
<td>-</td>
<td>74,672</td>
</tr>
<tr>
<td>41</td>
<td>Capital Outlay Projects Fund</td>
<td>2,595,571</td>
<td>514,250</td>
<td>679,933</td>
<td>2,429,888</td>
</tr>
<tr>
<td>51</td>
<td>Bookstore Fund</td>
<td>21,944</td>
<td>365,000</td>
<td>363,216</td>
<td>23,728</td>
</tr>
<tr>
<td>78</td>
<td>Federal Financial Aid Trust Fund</td>
<td>24,470</td>
<td>5,550,887</td>
<td>5,546,062</td>
<td>29,295</td>
</tr>
<tr>
<td>83</td>
<td>Foundation Fund</td>
<td>2,915,939</td>
<td>581,525</td>
<td>243,511</td>
<td>3,253,953</td>
</tr>
<tr>
<td>84</td>
<td>Foundation Scholarship Fund</td>
<td>1,785,764</td>
<td>206,450</td>
<td>59,772</td>
<td>1,932,442</td>
</tr>
</tbody>
</table>

**Totals 2021-2022 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>
</tr>
</thead>
<tbody>
<tr>
<td>$20,073,227</td>
<td>$40,692,725</td>
<td>$39,415,752</td>
<td>$21,350,200</td>
</tr>
</tbody>
</table>
## General Fund - Unrestricted

**2019-2020** | **2020-2021** | **2020-2021** | **2021-2022** | **2021-2022**
---|---|---|---|---
**Actual** | **Adopted** | **Estimated** | **Proposed Tentative** | **Final**

### Beginning Balance

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$2,893,968 | $3,563,075 | $3,563,075 | $5,537,147 | $5,897,103 |

### Estimated Beginning Balance 7/1/21

### INCOME

#### Federal Income

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
Forest Reserve Fund | $102,844 | $105,000 | $99,133 | $100,000 |
Miscellaneous (Adm. Fees, Federal Projects) | 51,707 | 40,000 | 55,000 | 130,000 |

**Total Federal Income**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$154,551 | $145,000 | $154,133 | $230,000 |

#### Apportionment Income

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
State Apportionment | $13,058,259 | $11,745,762 | $11,829,322 | $11,808,945 |
Less: Revenue Deficit Estimate | (182,911) | (164,384) | (344,003) | - |
Education Protection Act | 1,075,789 | 2,233,406 | 2,222,191 | 2,200,000 |
Home Owners Tax Exemption | 36,547 | 40,000 | 55,123 | 56,000 |
Timber Tax Receipts | 57,932 | 60,000 | 57,363 | 60,000 |
Property Taxes | 4,325,732 | 4,391,840 | 4,425,000 | 4,742,452 |
Enrollment Fees | 696,349 | 779,637 | 661,930 | 661,930 |

**Total Apportionment Income**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$19,067,697 | $19,086,261 | $18,906,642 | $20,017,488 |

#### State Income

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
Lottery | $306,775 | $310,000 | $300,000 | $300,000 |
Part-Time Faculty Parity Pay & Office Hour | 112,399 | 109,577 | 108,391 | 108,500 |
Board Financial Assistance | 19,417 | 19,189 | 19,189 | 19,189 |
Mandated Cost Block Grant | 74,643 | 57,013 | 63,223 | 65,000 |
Miscellaneous: Adm. Fees, State Projects | 30,711 | 35,000 | 30,000 | 30,000 |

**Total Other State Income**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$543,945 | $530,779 | $520,803 | $579,546 |

#### Local Income

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
Enrollment Administrative Fee (2%) | $14,211 | $16,263 | $13,509 | $14,300 |
Non-Resident Tuition | 844,292 | 725,000 | 587,711 | 610,000 |
Less: Allow for COVID-19 Loss of Students | (62,942) | - | - | - |
Student Fees and Charges | 81,347 | 145,750 | 135,000 | 145,500 |
Community Education Fees | 16,293 | 35,000 | 86,208 | 85,000 |
Rentals and Leases (Facilities) | 4,175 | 5,000 | 600 | 1,000 |
Interest | 54,245 | 55,000 | 47,500 | 47,500 |
Miscellaneous Local Income | 20,067 | 21,143 | 15,178 | 12,500 |

**Total Local Income**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$971,456 | $1,003,156 | $885,706 | $915,800 |

#### Other Financing Sources

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
Interfund Transfers In | $508,371 | $22,133 | $22,133 | - |

**Total Other Financing Sources**

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$508,371 | $22,133 | $22,133 | - |

### Total Income

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
$21,246,020 | $20,787,329 | $20,489,417 | $20,919,134 |

---

**Final Budget**

Board of Trustees 09/14/2021
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic Salaries</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional Contract</td>
<td>$2,697,121</td>
<td>$2,609,912</td>
<td>$2,448,883</td>
<td>$2,914,291</td>
<td>$2,975,693</td>
</tr>
<tr>
<td>Non Instructional Contract</td>
<td>242,662</td>
<td>185,708</td>
<td>169,939</td>
<td>211,915</td>
<td>192,098</td>
</tr>
<tr>
<td>Academic Administrators</td>
<td>1,033,999</td>
<td>933,165</td>
<td>$895,826</td>
<td>$916,715</td>
<td>$919,565</td>
</tr>
<tr>
<td>Retirement Incentive</td>
<td>142,479</td>
<td>40,000</td>
<td>$40,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Instructional Overload</td>
<td>337,650</td>
<td>340,250</td>
<td>$225,342</td>
<td>$178,000</td>
<td>$336,750</td>
</tr>
<tr>
<td>Instructional Hourly</td>
<td>1,476,036</td>
<td>1,508,300</td>
<td>$1,414,015</td>
<td>$1,489,650</td>
<td>$1,595,170</td>
</tr>
<tr>
<td>Non Instructional Hourly</td>
<td>93,737</td>
<td>58,250</td>
<td>$51,090</td>
<td>$43,250</td>
<td>$43,250</td>
</tr>
<tr>
<td><strong>Total Academic Salaries</strong></td>
<td>$6,023,684</td>
<td>$5,675,585</td>
<td>$5,209,094</td>
<td>$5,753,821</td>
<td>$6,062,526</td>
</tr>
<tr>
<td><strong>Classified Salaries</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non Instructional Contract</td>
<td>$1,935,140</td>
<td>$1,936,694</td>
<td>$1,895,994</td>
<td>$1,972,743</td>
<td>$1,938,997</td>
</tr>
<tr>
<td>Instructional Aides Contract</td>
<td>371,661</td>
<td>441,615</td>
<td>379,223</td>
<td>501,909</td>
<td>431,408</td>
</tr>
<tr>
<td>Classified Administrators/Management/Supervisory</td>
<td>1,397,849</td>
<td>1,276,266</td>
<td>1,315,344</td>
<td>1,336,028</td>
<td>1,322,704</td>
</tr>
<tr>
<td>Retirement Incentive</td>
<td>110,245</td>
<td>121,839</td>
<td>123,801</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non Instructional Hourly</td>
<td>72,920</td>
<td>57,888</td>
<td>27,803</td>
<td>64,860</td>
<td>64,860</td>
</tr>
<tr>
<td>Instructional Aides Hourly</td>
<td>467,080</td>
<td>572,500</td>
<td>434,188</td>
<td>565,000</td>
<td>625,000</td>
</tr>
<tr>
<td>Student Hourly</td>
<td>55,543</td>
<td>91,323</td>
<td>28,087</td>
<td>88,743</td>
<td>45,135</td>
</tr>
<tr>
<td><strong>Total Classified Salaries</strong></td>
<td>$4,410,437</td>
<td>$4,497,825</td>
<td>$4,204,438</td>
<td>$4,529,283</td>
<td>$4,428,104</td>
</tr>
<tr>
<td><strong>Employee Benefits</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STRS - State Teachers Retirement</td>
<td>$769,286</td>
<td>$730,137</td>
<td>$625,935</td>
<td>$855,424</td>
<td>$881,450</td>
</tr>
<tr>
<td>PERS - Public Employees Retirement</td>
<td>779,904</td>
<td>823,373</td>
<td>807,127</td>
<td>993,960</td>
<td>958,643</td>
</tr>
<tr>
<td>Social Security &amp; Medicare</td>
<td>423,454</td>
<td>436,964</td>
<td>402,713</td>
<td>460,243</td>
<td>458,720</td>
</tr>
<tr>
<td>Medical/Dental/Vision Insurance</td>
<td>1,921,859</td>
<td>1,932,002</td>
<td>1,792,402</td>
<td>1,939,538</td>
<td>1,900,877</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>10,537</td>
<td>19,998</td>
<td>18,763</td>
<td>113,942</td>
<td>67,834</td>
</tr>
<tr>
<td>Workers Compensation Insurance</td>
<td>364,792</td>
<td>390,774</td>
<td>356,484</td>
<td>398,644</td>
<td>406,152</td>
</tr>
<tr>
<td>Retirees Health Benefits</td>
<td>468,529</td>
<td>475,000</td>
<td>507,106</td>
<td>517,250</td>
<td>517,250</td>
</tr>
<tr>
<td><strong>Total Employee Benefits</strong></td>
<td>$4,738,361</td>
<td>$4,808,248</td>
<td>$4,510,530</td>
<td>$5,279,001</td>
<td>$5,190,926</td>
</tr>
<tr>
<td><strong>Supplies</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional</td>
<td>$49,950</td>
<td>$171,445</td>
<td>$165,457</td>
<td>$171,319</td>
<td>$178,025</td>
</tr>
<tr>
<td>Non-Instructional</td>
<td>102,151</td>
<td>181,554</td>
<td>123,255</td>
<td>173,686</td>
<td>177,191</td>
</tr>
<tr>
<td><strong>Total Supplies</strong></td>
<td>$152,101</td>
<td>$352,999</td>
<td>$288,712</td>
<td>$345,005</td>
<td>$355,216</td>
</tr>
</tbody>
</table>
## Siskiyou Joint Community College District
### 2021-2022 Final Budget

#### General Fund - Unrestricted

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES</strong> (cont.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Memberships</td>
<td>$77,601</td>
<td>$94,336</td>
<td>$86,274</td>
<td>$98,919</td>
<td>$97,719</td>
</tr>
<tr>
<td>Insurance</td>
<td>281,780</td>
<td>314,285</td>
<td>292,099</td>
<td>347,050</td>
<td>305,081</td>
</tr>
<tr>
<td>Legal and Professional Services</td>
<td>157,860</td>
<td>144,875</td>
<td>318,525</td>
<td>146,475</td>
<td>146,675</td>
</tr>
<tr>
<td>Election</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Postage</td>
<td>16,870</td>
<td>21,275</td>
<td>25,767</td>
<td>21,470</td>
<td>21,470</td>
</tr>
<tr>
<td>Staff Development, Travel, and Conference</td>
<td>85,767</td>
<td>81,342</td>
<td>19,445</td>
<td>146,475</td>
<td>146,675</td>
</tr>
<tr>
<td>Building and Equipment Rental/Leases</td>
<td>354,497</td>
<td>400,386</td>
<td>376,883</td>
<td>447,576</td>
<td>484,176</td>
</tr>
<tr>
<td>Personal/Consultant Services</td>
<td>116,818</td>
<td>285,675</td>
<td>257,154</td>
<td>398,525</td>
<td>395,025</td>
</tr>
<tr>
<td>Repairs</td>
<td>260,933</td>
<td>393,436</td>
<td>296,642</td>
<td>395,549</td>
<td>416,022</td>
</tr>
<tr>
<td>Utilities/Electricity/Gas/Water/Waste/Telephone</td>
<td>642,142</td>
<td>694,743</td>
<td>597,131</td>
<td>733,500</td>
<td>656,845</td>
</tr>
<tr>
<td>Service Fees/Other Charges</td>
<td>1,534,471</td>
<td>1,952,318</td>
<td>510,862</td>
<td>977,899</td>
<td>1,022,898</td>
</tr>
<tr>
<td>Advertising, Printing, and Miscellaneous Operating</td>
<td>179,471</td>
<td>198,875</td>
<td>180,662</td>
<td>199,515</td>
<td>199,983</td>
</tr>
<tr>
<td>Field Trips (Classroom related, athletics)</td>
<td>159,022</td>
<td>227,950</td>
<td>13,780</td>
<td>226,250</td>
<td>228,250</td>
</tr>
<tr>
<td>Total Other Operating Expenses</td>
<td>$3,867,234</td>
<td>$4,809,496</td>
<td>$2,975,224</td>
<td>$4,095,225</td>
<td>$4,080,227</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Site Development</td>
<td>$</td>
<td>-</td>
<td>2,000</td>
<td>3,506</td>
<td>1,000</td>
</tr>
<tr>
<td>Building Improvement</td>
<td>15,805</td>
<td>25,690</td>
<td>-</td>
<td>24,200</td>
<td>24,200</td>
</tr>
<tr>
<td>Library Books</td>
<td>29,380</td>
<td>34,896</td>
<td>41,141</td>
<td>37,111</td>
<td>42,111</td>
</tr>
<tr>
<td>Equipment</td>
<td>493,240</td>
<td>168,458</td>
<td>526,504</td>
<td>478,098</td>
<td>570,779</td>
</tr>
<tr>
<td>Total Capital Outlay</td>
<td>$538,425</td>
<td>$231,044</td>
<td>$571,150</td>
<td>$540,409</td>
<td>$638,090</td>
</tr>
<tr>
<td>Other Outgo</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers (Debt, FinAid, Cap Outlay)</td>
<td>$834,092</td>
<td>$358,673</td>
<td>$357,453</td>
<td>$358,767</td>
<td>$358,767</td>
</tr>
<tr>
<td>TRAN Fees/Interest</td>
<td>-</td>
<td>15,000</td>
<td>26,043</td>
<td>-</td>
<td>5,210</td>
</tr>
<tr>
<td>Student Vouchers, Reimbursements</td>
<td>12,579</td>
<td>12,579</td>
<td>12,579</td>
<td>12,500</td>
<td>2,500</td>
</tr>
<tr>
<td>Total Other Outgo</td>
<td>$846,671</td>
<td>$386,416</td>
<td>$396,239</td>
<td>$371,267</td>
<td>$366,477</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$20,576,913</td>
<td>$20,761,613</td>
<td>$18,155,389</td>
<td>$20,914,010</td>
<td>$21,121,566</td>
</tr>
</tbody>
</table>

#### SUMMARY

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$669,107</td>
<td>$25,716</td>
<td>$2,334,028</td>
<td>$5,124</td>
<td>$700,252</td>
</tr>
<tr>
<td><strong>RESERVES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mandated 5% Reserve</td>
<td>$1,028,846</td>
<td>$1,038,081</td>
<td>$907,769</td>
<td>$1,045,701</td>
<td>$1,056,078</td>
</tr>
<tr>
<td>Reserve - Capital Expenditures</td>
<td>-</td>
<td>-</td>
<td>250,000</td>
<td>250,000</td>
<td>250,000</td>
</tr>
<tr>
<td>Contingency Reserve</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Undesignated Reserve</td>
<td>2,534,229</td>
<td>2,550,710</td>
<td>4,739,334</td>
<td>4,246,570</td>
<td>5,291,277</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$3,563,075</td>
<td>$3,588,791</td>
<td>$5,897,103</td>
<td>$5,542,271</td>
<td>$6,597,355</td>
</tr>
</tbody>
</table>

---

Final Budget
Board of Trustees 09/14/2021
## Siskiyou Joint Community College District
### 2021-2022 Final Budget
#### General Fund - Restricted

<table>
<thead>
<tr>
<th>Fund 12</th>
<th>2020-2021 Adopted</th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

### INCOME

**Federal Income**
- VTEA $58,169 $66,505 $67,225
- TRIO/SSS 290,455 173,102 290,455
- TRIO/Upward Bound 354,016 257,606 354,016
- Upward Bound USDA Summer Food Program - 6,855 -
- CARES - Institutional Funds (HEERF I) 161,447 161,447 -
- CARES - Institutional Funds (HEERF II) 640,226 876,179 -
- CARES - Institutional Funds (HEERF III) - 1,600,316 -
- COVID-19 Block Grant (Federal Share) 19,264 19,264 -

Total Federal Income $721,904 $1,325,005 $3,188,191

**State Income**
- Board Financial Assistance (BFAP) $112,664 $112,664 110,466
- Disabled Students Program (SAS) 265,184 244,669 270,589
- EOPS 401,107 342,061 467,030
- CARE 51,819 9,989 59,989
- CalWorks 144,702 32,989 153,474
- TANF 26,909 6,273 31,359
- Student Equity & Achievement 800,948 528,085 800,948
- Student Support and Success Program (Carryover) 243,042 243,042 -
- California Promise Grant 128,085 154,345 114,136
- Dreamer Resource Liaisons - - 61,307
- Early Action Emergency Financial Aid (SB 85) - - 117,525
- CalFresh Outreach (SB 85) - - 26,528
- Retention & Enrollment Outreach (SB 85) - - 71,255
- Guided Pathways 431,558 58,512 333,925
- CTE Nursing Grant 90,416 10,401 89,500
- Strong Workforce Program 461,845 - 427,174
- Strong Workforce Program (Carryover) 885,266 517,854 1,286,794
- Adult Education Grants 115,455 - 115,455
- Adult Education Grants (Carryover) 194,253 197,650 49,186
- Foster, Kinship Care 100,624 81,718 87,029
- Lottery 101,000 68,916 137,735
- Staff Diversity 50,000 60,528 94,600
- Financial Aid Technology Grant 39,986 34,148 45,355
- OEI CTE Pathways Grant 192,479 79,945 -
- COVID-19 Block Grant (State Share Share) 125,110 - 125,110
- Miscellaneous Grants and Projects 17,699 15,484 36,190

Total State Income $4,898,556 $2,799,272 $5,112,659

**Local Income**
- Health Services Fees $84,977 $46,587 $91,529
- Rupe Grant (Nursing) - $8,428 -
- Miscellaneous 9,151 39,178 -

Total Local Income $94,128 $94,192 $91,529

**Total Income** $5,714,588 $4,218,469 $8,392,379
### Siskiyous Joint Community College District
#### 2021-2022 Final Budget
##### General Fund - Restricted

**Fund 12**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Adopted</th>
<th>2020-2021 Estimated Actual</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Academic Salaries</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional Contract</td>
<td>$ -</td>
<td>$ 7,925</td>
<td>$ -</td>
</tr>
<tr>
<td>Non Instructional Contract</td>
<td>153,631</td>
<td>155,363</td>
<td>185,977</td>
</tr>
<tr>
<td>Academic Administrators</td>
<td>38,967</td>
<td>35,879</td>
<td>37,405</td>
</tr>
<tr>
<td>Instructional Hourly</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non Instructional Hourly</td>
<td>151,939</td>
<td>67,454</td>
<td>112,498</td>
</tr>
<tr>
<td><strong>Total Academic Salaries</strong></td>
<td>$ 344,537</td>
<td>$ 266,621</td>
<td>$ 335,880</td>
</tr>
<tr>
<td><strong>Classified Salaries</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non Instructional Contract</td>
<td>$ 603,253</td>
<td>$ 486,462</td>
<td>$ 621,914</td>
</tr>
<tr>
<td>Classified Management</td>
<td>352,404</td>
<td>272,511</td>
<td>296,820</td>
</tr>
<tr>
<td>Instructional Contract</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non Instructional Hourly</td>
<td>137,350</td>
<td>135,885</td>
<td>129,683</td>
</tr>
<tr>
<td>Instructional Aides Hourly</td>
<td>22,600</td>
<td>70,983</td>
<td>22,600</td>
</tr>
<tr>
<td>Student Hourly</td>
<td>62,227</td>
<td>77,996</td>
<td>85,227</td>
</tr>
<tr>
<td><strong>Total Classified Salaries</strong></td>
<td>$ 1,177,834</td>
<td>$ 1,043,837</td>
<td>$ 1,156,244</td>
</tr>
<tr>
<td><strong>Employee Benefits</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STRS - State Teachers Retirement</td>
<td>$ 27,262</td>
<td>$ 17,270</td>
<td>$ 38,199</td>
</tr>
<tr>
<td>PERS - Public Employees Retirement</td>
<td>241,783</td>
<td>192,785</td>
<td>237,428</td>
</tr>
<tr>
<td>Social Security &amp; Medicare</td>
<td>103,564</td>
<td>79,163</td>
<td>100,392</td>
</tr>
<tr>
<td>Medical/Dental/Vision Insurance</td>
<td>342,905</td>
<td>271,602</td>
<td>299,308</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>2,701</td>
<td>2,598</td>
<td>9,633</td>
</tr>
<tr>
<td>Workers Compensation Insurance</td>
<td>59,179</td>
<td>50,683</td>
<td>55,057</td>
</tr>
<tr>
<td><strong>Total Employee Benefits</strong></td>
<td>$ 777,394</td>
<td>$ 614,101</td>
<td>$ 740,017</td>
</tr>
<tr>
<td><strong>Supplies</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional</td>
<td>$ 414,902</td>
<td>$ 148,412</td>
<td>$ 1,506,385</td>
</tr>
<tr>
<td>Non-Instructional</td>
<td>258,109</td>
<td>104,410</td>
<td>1,374,135</td>
</tr>
<tr>
<td><strong>Total Supplies</strong></td>
<td>$ 673,011</td>
<td>$ 252,822</td>
<td>$ 2,880,520</td>
</tr>
</tbody>
</table>
### General Fund - Restricted

#### EXPENDITURES (cont.)

<table>
<thead>
<tr>
<th>Description</th>
<th>2020-2021 Adopted</th>
<th>2020-2021 Estimated Actual</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other Operating Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues and Memberships</td>
<td>$ 4,050</td>
<td>$ 37,514</td>
<td>$ 4,050</td>
</tr>
<tr>
<td>Insurance</td>
<td>33,197</td>
<td>35,926</td>
<td>34,825</td>
</tr>
<tr>
<td>Legal and Professional Services</td>
<td>-</td>
<td>6,584</td>
<td>500</td>
</tr>
<tr>
<td>Postage</td>
<td>14,158</td>
<td>7,500</td>
<td>4,113</td>
</tr>
<tr>
<td>Staff Development, Travel, and Conference</td>
<td>147,706</td>
<td>12,580</td>
<td>143,579</td>
</tr>
<tr>
<td>Building and Equipment Rental/Leases</td>
<td>42,681</td>
<td>64,118</td>
<td>79,456</td>
</tr>
<tr>
<td>Personal/Consultant Services</td>
<td>154,727</td>
<td>166,402</td>
<td>76,616</td>
</tr>
<tr>
<td>Repairs</td>
<td>2,500</td>
<td>10,834</td>
<td>7,417</td>
</tr>
<tr>
<td>Utilities/Electricity/Gas/Water/Waste/Telephone</td>
<td>-</td>
<td>20,871</td>
<td>-</td>
</tr>
<tr>
<td>Service Fees/Other Charges</td>
<td>328,810</td>
<td>90,946</td>
<td>249,122</td>
</tr>
<tr>
<td>Advertising, Printing, and Miscellaneous Operating</td>
<td>194,862</td>
<td>196,817</td>
<td>280,977</td>
</tr>
<tr>
<td>Field Trips</td>
<td>128,537</td>
<td>43,185</td>
<td>165,585</td>
</tr>
<tr>
<td><strong>Total Other Operating Expenses</strong></td>
<td>$ 1,051,228</td>
<td>$ 693,278</td>
<td>$ 1,046,240</td>
</tr>
<tr>
<td><strong>Capital Outlay</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>$ 3,970</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>-</td>
<td>33,237</td>
<td>951,501</td>
</tr>
<tr>
<td>Library Books</td>
<td>4,300</td>
<td>4,779</td>
<td>4,300</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,124,733</td>
<td>306,546</td>
<td>489,021</td>
</tr>
<tr>
<td><strong>Total Capital Outlay</strong></td>
<td>$ 1,133,003</td>
<td>$ 344,562</td>
<td>$ 1,444,822</td>
</tr>
<tr>
<td><strong>Other Outgo</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>$ -</td>
<td>$ 579,317</td>
<td>-</td>
</tr>
<tr>
<td>Grants and Scholarships</td>
<td>153,083</td>
<td>168,605</td>
<td>302,400</td>
</tr>
<tr>
<td>Student Vouchers, Reimbursements</td>
<td>404,498</td>
<td>255,326</td>
<td>486,256</td>
</tr>
<tr>
<td><strong>Total Other Outgo</strong></td>
<td>$ 557,581</td>
<td>$ 1,003,249</td>
<td>$ 788,656</td>
</tr>
<tr>
<td><strong>Total Expenditures, Capital Outlay &amp; Other Outgo</strong></td>
<td>$ 5,714,588</td>
<td>$ 4,218,469</td>
<td>$ 8,392,379</td>
</tr>
<tr>
<td><strong>Ending Balance</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>-</td>
</tr>
</tbody>
</table>
## Bond Interest and Redemption Fund

**Fund 21**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated Actual</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$394</td>
<td>$417</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$23</td>
<td>$10</td>
</tr>
<tr>
<td>Transfer from General Fund</td>
<td>356,956</td>
<td>356,956</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$356,979</td>
<td>$356,966</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Principal Reduction</td>
<td>$245,541</td>
<td>$253,486</td>
</tr>
<tr>
<td>Debt Interest Reduction</td>
<td>$111,415</td>
<td>$103,470</td>
</tr>
<tr>
<td>Transfer to Repair &amp; Replacement Fund</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$356,956</td>
<td>$356,956</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$23</td>
<td>$10</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$417</td>
<td>$427</td>
</tr>
</tbody>
</table>
General Obligation Bond Interest and Redemption Fund

<table>
<thead>
<tr>
<th>Fund 23</th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>$ 6,141,615</td>
<td>$ 6,579,150</td>
</tr>
</tbody>
</table>

**INCOME**

<table>
<thead>
<tr>
<th>Income</th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from Refunding</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Interest</td>
<td>$ 43,387</td>
<td>$ 47,500</td>
</tr>
<tr>
<td>Taxes</td>
<td>1,744,109</td>
<td>1,765,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$ 1,787,497</td>
<td>$ 1,812,500</td>
</tr>
</tbody>
</table>

**EXPENDITURES**

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Fees</td>
<td>$ 3,960</td>
<td>$ 3,960</td>
</tr>
<tr>
<td>Debt Principal Reduction</td>
<td>735,000</td>
<td>815,000</td>
</tr>
<tr>
<td>Debt Interest Reduction</td>
<td>611,002</td>
<td>579,259</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 1,349,962</td>
<td>$ 1,398,219</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$ 437,535</td>
<td>$ 414,281</td>
</tr>
<tr>
<td><strong>Ending Balance</strong></td>
<td>$ 6,579,150</td>
<td>$ 6,993,431</td>
</tr>
</tbody>
</table>
### Cafeteria Fund

**Fund 32**

<table>
<thead>
<tr>
<th>Fund 32</th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$ (298,418)</td>
<td>$ (147,344)</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food Service</td>
<td>$ 292,883</td>
<td>$ 475,200</td>
</tr>
<tr>
<td>Recover COVID-19 Loss of Revenue</td>
<td>$ 372,794</td>
<td>$ -</td>
</tr>
<tr>
<td>Other Income</td>
<td>7,781</td>
<td>47,250</td>
</tr>
<tr>
<td>Recover COVID-19 Loss of Revenue-NOLS</td>
<td>31,850</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from Residence Hall</td>
<td>75,000</td>
<td>75,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$ 780,308</td>
<td>$ 597,450</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>224,704</td>
<td>$ 261,677</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>139,003</td>
<td>134,785</td>
</tr>
<tr>
<td>Cost of Goods Sold</td>
<td>237,223</td>
<td>280,368</td>
</tr>
<tr>
<td>Supplies</td>
<td>3,001</td>
<td>1,200</td>
</tr>
<tr>
<td>Utilities</td>
<td>13,907</td>
<td>15,000</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>10,799</td>
<td>14,600</td>
</tr>
<tr>
<td>Equipment</td>
<td>597</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 629,234</td>
<td>$ 707,630</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$ 151,074</td>
<td>$ (110,180)</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$ (147,344)</td>
<td>$ (257,524)</td>
</tr>
</tbody>
</table>
# Residence Hall Revenue Fund

**Fund 35**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$243,947</td>
<td>$334,041</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residence Hall Rentals</td>
<td>$408,445</td>
<td>$425,000</td>
</tr>
<tr>
<td>Recover COVID-19 Loss of Revenue</td>
<td>$92,953</td>
<td>-</td>
</tr>
<tr>
<td>Residence Hall Contract Cancellation Fees</td>
<td>1,200</td>
<td>1,000</td>
</tr>
<tr>
<td>Interest</td>
<td>3,875</td>
<td>4,000</td>
</tr>
<tr>
<td>Other Income</td>
<td>45,150</td>
<td>55,000</td>
</tr>
<tr>
<td>Recover COVID-19 Loss of Revenue-NOLS</td>
<td>31,020</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$582,644</td>
<td>$485,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$179,849</td>
<td>$198,882</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>98,026</td>
<td>133,424</td>
</tr>
<tr>
<td>Supplies</td>
<td>4,606</td>
<td>4,202</td>
</tr>
<tr>
<td>Utilities</td>
<td>62,533</td>
<td>70,000</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>50,302</td>
<td>56,000</td>
</tr>
<tr>
<td>Equipment</td>
<td>2,312</td>
<td>1,000</td>
</tr>
<tr>
<td>Buildings</td>
<td>11,921</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to Cafeteria Fund</td>
<td>75,000</td>
<td>75,000</td>
</tr>
<tr>
<td>Transfer to Repair and Replacement Fund</td>
<td>8,000</td>
<td>8,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$492,549</td>
<td>$546,508</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$90,094</td>
<td>$(61,508)</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$334,041</td>
<td>$272,533</td>
</tr>
</tbody>
</table>
## Residence Hall Repair and Replacement Fund

**Fund 39**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated Actual</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$64,763</td>
<td>$66,172</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$416</td>
<td>$500</td>
</tr>
<tr>
<td>Transfers from Residence Hall Revenue Fund</td>
<td>$8,000</td>
<td>$8,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$8,416</td>
<td>$8,500</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Repairs</td>
<td>$7,007</td>
<td>$-</td>
</tr>
<tr>
<td>Buildings</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$7,007</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$1,409</td>
<td>$8,500</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$66,172</td>
<td>$74,672</td>
</tr>
</tbody>
</table>
Siskiyou Joint Community College District  
2021-2022 Final Budget

Capital Outlay Projects Fund

Funds 41 & 42

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>$2,742,874</td>
<td>$2,595,571</td>
</tr>
</tbody>
</table>

**INCOME**

Income

- Scheduled Maintenance: $ -
- Contract Services Income: $12,150 \(\rightarrow\) $24,000
- Miscellaneous Local Income: $1,117 \(\rightarrow\) $25,000
- Theatre Project Revenue: $429,940 \(\rightarrow\) $450,000
- Interest: $16,314 \(\rightarrow\) $15,250
- Transfer from Capital Projects: $4,625 \(\rightarrow\) -
- Transfer from Foundation: - \(\rightarrow\) -

Total Income: $464,146 \(\rightarrow\) $514,250

**EXPENDITURES**

Expenditures

- Salaries & Benefits: $ - \(\rightarrow\) $ -
- Supplies: $10,581 \(\rightarrow\) $19,500
- Other Operating Expenses: $11,623 \(\rightarrow\) $32,633
- Site Improvement: $76,444 \(\rightarrow\) $177,800
- Equipment: - \(\rightarrow\) -
- Building Improvement: $508,177 \(\rightarrow\) $450,000
- Transfer to Capital Projects Fund: $4,625 \(\rightarrow\) -

Total Expenditures: $611,450 \(\rightarrow\) $679,933

Net Income (Loss): $ -147,303 \(\rightarrow\) $ -165,683

Total Ending Fund Balance: $2,595,571 \(\rightarrow\) $2,429,888
**Siskiyous Joint Community College District**  
**2021-2022 Final Budget**

**Bookstore Fund**

<table>
<thead>
<tr>
<th>Fund 51</th>
<th><strong>2020-2021 Estimated</strong></th>
<th><strong>2021-2022 Final</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Actual</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Beginning Balance**  
$44,174  
$21,944

**INCOME**

<table>
<thead>
<tr>
<th>Income</th>
<th><strong>2020-2021</strong></th>
<th><strong>2021-2022</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Estimated</strong></td>
<td><strong>Actual</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Final</strong></td>
<td></td>
</tr>
<tr>
<td>Book Sales</td>
<td>$190,866</td>
<td>$280,000</td>
</tr>
<tr>
<td>Clothing and Other Sales</td>
<td>$31,672</td>
<td>$54,000</td>
</tr>
<tr>
<td>Vendor Commissions</td>
<td>$557</td>
<td>$1,000</td>
</tr>
<tr>
<td>Book Rentals</td>
<td>$12,530</td>
<td>$30,000</td>
</tr>
<tr>
<td>Other Miscellaneous Income</td>
<td>$6</td>
<td>$-</td>
</tr>
<tr>
<td>Recover COVID-19 Loss of Revenue</td>
<td>$50,700</td>
<td>$-</td>
</tr>
</tbody>
</table>

**Total Income**  
$286,332  
$365,000

**EXPENDITURES**

<table>
<thead>
<tr>
<th>Expenditures</th>
<th><strong>2020-2021</strong></th>
<th><strong>2021-2022</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Estimated</strong></td>
<td><strong>Actual</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Final</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$71,234</td>
<td>$95,694</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>$34,484</td>
<td>$39,399</td>
</tr>
<tr>
<td>Cost of Goods Sold</td>
<td>$169,198</td>
<td>$185,500</td>
</tr>
<tr>
<td>Supplies</td>
<td>$885</td>
<td>$500</td>
</tr>
<tr>
<td>Utilities</td>
<td>$6,686</td>
<td>$8,000</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>$26,075</td>
<td>$34,123</td>
</tr>
<tr>
<td>Equipment</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Expenditures**  
$308,562  
$363,216

**Net Income (Loss)**  
$22,230  
$1,784

**Total Ending Fund Balance**  
$21,944  
$23,728
# Federal Financial Aid Trust Fund

**Fund 78**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated Actual</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$ 19,755</td>
<td>$ 24,470</td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PELL Income</td>
<td>$ 1,807,793</td>
<td>$ 2,150,000</td>
</tr>
<tr>
<td>FSEOG Income</td>
<td>68,915</td>
<td>46,284</td>
</tr>
<tr>
<td>Direct Loan Income</td>
<td>656,782</td>
<td>950,000</td>
</tr>
<tr>
<td>Federal Work Study Income</td>
<td>22,594</td>
<td>46,730</td>
</tr>
<tr>
<td>CA Disaster Relief Emergency (CDRE) Income</td>
<td>15,500</td>
<td>-</td>
</tr>
<tr>
<td>Cal Grant Income</td>
<td>399,860</td>
<td>450,000</td>
</tr>
<tr>
<td>CARES - Student (HEERF I)</td>
<td>203,630</td>
<td>-</td>
</tr>
<tr>
<td>CARES - Student (HEERF II)</td>
<td>215,000</td>
<td>177,630</td>
</tr>
<tr>
<td>CARES - Student (HEERF III)</td>
<td>-</td>
<td>1,728,432</td>
</tr>
<tr>
<td>Transfer from General Fund</td>
<td>875</td>
<td>1,811</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$ 3,390,949</td>
<td>$ 5,550,887</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Wages</td>
<td>$ 22,594</td>
<td>$ 46,730</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>875</td>
<td>1,811</td>
</tr>
<tr>
<td>PELL Grants</td>
<td>1,807,793</td>
<td>2,150,000</td>
</tr>
<tr>
<td>FSEOG Grants</td>
<td>64,200</td>
<td>41,459</td>
</tr>
<tr>
<td>Direct Loans</td>
<td>656,782</td>
<td>950,000</td>
</tr>
<tr>
<td>CA Disaster Relief Emergency (CDRE) Grants</td>
<td>15,500</td>
<td>-</td>
</tr>
<tr>
<td>Cal Grants</td>
<td>399,860</td>
<td>450,000</td>
</tr>
<tr>
<td>CARES - Student (HEERF I)</td>
<td>203,630</td>
<td>-</td>
</tr>
<tr>
<td>CARES - Student (HEERF II)</td>
<td>215,000</td>
<td>177,630</td>
</tr>
<tr>
<td>CARES - Student (HEERF III)</td>
<td>-</td>
<td>1,728,432</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 3,386,234</td>
<td>$ 5,546,062</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$ 4,715</td>
<td>$ 4,825</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$ 24,470</td>
<td>$ 29,295</td>
</tr>
</tbody>
</table>
# Siskiyous Joint Community College District
## 2021-2022 Final Budget

### Foundation Fund

**Fund 83**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$2,449,087</td>
<td>$2,915,939</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Special Events</td>
<td>$171,126</td>
<td>$210,425</td>
</tr>
<tr>
<td>Community Service Income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contract Service Income</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions and Gifts</td>
<td>62,652</td>
<td>89,600</td>
</tr>
<tr>
<td>Grants</td>
<td>159,127</td>
<td>-</td>
</tr>
<tr>
<td>Interest Income</td>
<td>78,945</td>
<td>29,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>382,106</td>
<td>237,500</td>
</tr>
<tr>
<td>Gain/Loss on Sale of Investments</td>
<td>68,089</td>
<td>15,000</td>
</tr>
<tr>
<td>Transfer from Foundation General Fund</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$922,045</td>
<td>$581,525</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$71,873</td>
<td>$64,148</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>35,850</td>
<td>33,340</td>
</tr>
<tr>
<td>Supplies</td>
<td>38,124</td>
<td>22,660</td>
</tr>
<tr>
<td>Utilities</td>
<td>7,351</td>
<td>9,975</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td>117,052</td>
<td>79,738</td>
</tr>
<tr>
<td>Equipment</td>
<td>50,379</td>
<td>9,000</td>
</tr>
<tr>
<td>Transfer to General Fund</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Scholarships</td>
<td>1,500</td>
<td>14,500</td>
</tr>
<tr>
<td>Grants and Other Student Aid</td>
<td>133,064</td>
<td>10,150</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$455,194</td>
<td>$243,511</td>
</tr>
<tr>
<td><strong>Net Income (Loss)</strong></td>
<td>$466,851</td>
<td>$338,014</td>
</tr>
<tr>
<td><strong>Total Ending Fund Balance</strong></td>
<td>$2,915,939</td>
<td>$3,253,953</td>
</tr>
</tbody>
</table>
## Foundation Scholarship Fund

**Fund 84**

<table>
<thead>
<tr>
<th></th>
<th>2020-2021 Estimated</th>
<th>2021-2022 Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>$1,410,918</td>
<td>$1,785,764</td>
</tr>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Special Events</td>
<td>$</td>
<td>$16,500</td>
</tr>
<tr>
<td>Contributions and Gifts</td>
<td>96,353</td>
<td>17,450</td>
</tr>
<tr>
<td>Interest Income</td>
<td>45,561</td>
<td>17,500</td>
</tr>
<tr>
<td>Investment Income</td>
<td>256,645</td>
<td>140,000</td>
</tr>
<tr>
<td>Gain (Loss) on Sale of Investments</td>
<td>65,144</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>$463,703</td>
<td>$206,450</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**     |                      |                 |
| Expenditures         |                      |                 |
| Salaries             | $53,401              | $10,000         |
| Payroll Taxes and Benefits | 2,784        | 372             |
| Supplies             | 6,375                | 400             |
| Other Operating Expenses | 11,172        | 7,350           |
| Transfer to Foundation General Fund | -          | -               |
| Scholarships         | 15,125               | 29,150          |
| Grants and Other Student Aid | -           | 12,500          |
| **Total Expenditures** | $88,857        | $59,772         |
| **Net Income (Loss)**| $374,846            | $146,678        |
| **Total Ending Fund Balance** | $1,785,764 | $1,932,442 |

Siskiyous Joint Community College District
2021-2022 Final Budget