

**Siskiyou Joint Community College District**  
**2015-2016**  
**Final Budget**  
**Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 1,495,879	\$ 20,520,723	\$ 19,136,941	\$ 2,879,661
12	General Fund - Restricted	-	4,753,287	4,753,287	-
21	Bond Interest and Redemption Fund	25,278	246,982	246,892	25,368
23	General Obligation Bond Interest & Redemption Fund	3,516,700	1,669,000	1,296,382	3,889,318
32	Cafeteria Fund	47,852	437,840	437,700	47,992
35	Residence Hall Revenue Fund	117,749	500,200	416,910	201,039
39	Residence Hall Repair & Replacement Fund	15,664	4,200	250	19,614
41	Capital Outlay Projects Fund	878,950	611,953	804,353	686,550
51	Bookstore Fund	23,042	503,000	498,131	27,911
61	Insurance Fund	234,430	-	6,000	228,430
74	State Financial Aid Trust Fund	-	-	-	-
78	Federal Financial Aid Trust Fund	1,399	5,833,170	5,826,670	7,899
83	Foundation Fund	2,342,692	372,600	257,573	2,457,719
84	Foundation Scholarship Fund	1,111,300	69,500	47,950	1,132,850
Totals 2015-2016 Final Budget		<b>\$ 9,810,935</b>	<b>\$ 35,522,455</b>	<b>\$ 33,729,039</b>	<b>\$ 11,604,351</b>

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
General Fund - Unrestricted**

Fund 11	2013-2014	2014-2015	2014-2015	2015-2016
	Actual	Adopted	Estimated Actual	Proposed Final
<b>Beginning Balance</b>	\$ 1,061,502	\$ 901,090	\$ 901,090	
<b>Estimated Beginning Balance 7/1/15</b>				\$ 1,495,879
<b>INCOME</b>				
Federal Income				
Forest Reserve Fund	\$ 143,362	\$ 143,000	\$ 129,584	\$ 130,000
Miscellaneous (Adm. Fees, Federal Projects)	4,890	6,500	4,225	4,500
<b>Total Federal Income</b>	<b>\$ 148,252</b>	<b>\$ 149,500</b>	<b>\$ 133,809</b>	<b>\$ 134,500</b>
State Income				
State Apportionment	\$ 7,679,626	\$ 7,801,239	\$ 8,120,322	\$ 10,031,463
Education Protection Act	2,188,607	2,226,316	2,717,178	2,586,456
Board Financial Assistance	33,328	32,687	32,687	25,095
Faculty One-time Parity	51,209	51,209	51,209	102,105
Home Owners Exemption - All Counties	58,101	60,000	57,547	60,000
Timber Tax Receipts	66,293	65,000	90,628	65,000
Lottery	373,671	334,848	287,968	355,740
Mandated Cost Block Grant	64,195	67,253	169,480	1,464,380
Miscellaneous: Adm. Fees, State Projects	-	-	8,900	83,724
<b>Total State Income</b>	<b>\$ 10,515,030</b>	<b>\$ 10,638,552</b>	<b>\$ 11,535,919</b>	<b>\$ 14,773,963</b>
Local Income				
Property Taxes	\$ 3,361,589	\$ 3,579,020	\$ 3,368,031	\$ 3,400,000
Sales	1,762	-	3,233	3,235
Rentals and Leases (Facilities)	41,373	40,000	44,728	40,000
Interest	63,311	56,500	44,085	55,000
Community Services	8,524	-	23,150	35,500
Enrollment Fees	1,152,482	1,189,905	1,224,727	1,225,000
Non-Resident Tuition	694,297	700,000	522,978	625,000
Student Fees and Charges	79,844	72,070	90,734	90,800
Miscellaneous Local Income	85,948	68,098	74,772	75,000
<b>Total Local Income</b>	<b>\$ 5,489,130</b>	<b>\$ 5,705,593</b>	<b>\$ 5,396,438</b>	<b>\$ 5,549,535</b>
Other Financing Sources				
Interfund Transfers In	\$ 54,215	\$ 61,230	\$ 61,231	\$ 62,725
Other Income	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 54,215</b>	<b>\$ 61,230</b>	<b>\$ 61,231</b>	<b>\$ 62,725</b>
<b>Total Income</b>	<b>\$ 16,206,627</b>	<b>\$ 16,554,875</b>	<b>\$ 17,127,397</b>	<b>\$ 20,520,723</b>

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
General Fund - Unrestricted**

2013-2014	2014-2015	2014-2015	2015-2016
Actual	Adopted	Estimated Actual	Proposed Final

**EXPENDITURES**

<b>Academic Salaries</b>				
Instructional Contract	\$ 2,435,960	\$ 2,568,346	\$ 2,316,960	\$ 2,533,459
Non Instructional Contract	173,107	373,300	366,400	380,863
Academic Administrators	815,703	933,800	846,800	1,130,907
Instructional Hourly	2,001,733	1,480,536	2,065,000	1,892,840
Non Instructional Hourly	118,001	58,888	105,800	82,105
<b>Total Academic Salaries</b>	<b>\$ 5,544,504</b>	<b>\$ 5,414,870</b>	<b>\$ 5,700,960</b>	<b>\$ 6,020,174</b>
<b>Classified Salaries</b>				
Non Instructional Contract	\$ 1,147,643	\$ 1,347,233	\$ 1,329,959	\$ 1,700,306
Instructional Aides Contract	156,473	203,714	159,802	213,590
Classified Management/Supervisory/Confidential	860,428	981,925	905,870	1,167,278
Non Instructional Hourly	101,601	115,542	73,382	103,976
Instructional Aides Hourly	198,055	156,918	267,290	259,033
Student Hourly	56,873	50,450	34,856	74,044
<b>Total Classified Salaries</b>	<b>\$ 2,521,073</b>	<b>\$ 2,855,782</b>	<b>\$ 2,771,159</b>	<b>\$ 3,518,227</b>
<b>Employee Benefits</b>				
STRS - State Teachers Retirement	\$ 364,363	\$ 469,861	\$ 428,693	\$ 645,965
PERS - Public Employees Retirement	285,860	313,389	292,370	363,238
Social Security & Medicare	280,960	295,382	313,861	347,913
Medical/Dental/Vision Insurance	1,827,957	2,196,529	1,402,252	1,755,561
Unemployment Insurance	14,828	19,141	18,320	20,005
Workers Compensation Insurance	277,066	314,428	296,751	363,378
Retirees Health Benefits	-	-	539,900	639,900
<b>Total Employee Benefits</b>	<b>\$ 3,051,034</b>	<b>\$ 3,608,730</b>	<b>\$ 3,292,147</b>	<b>\$ 4,135,960</b>
<b>Supplies</b>				
Instructional	\$ 78,804	\$ 179,217	\$ 173,176	\$ 228,790
Non-Instructional	162,821	221,454	218,361	198,766
<b>Total Supplies</b>	<b>\$ 241,625</b>	<b>\$ 400,671</b>	<b>\$ 391,537</b>	<b>\$ 427,556</b>

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
General Fund - Unrestricted**

	<b>2013-2014</b>	<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated Actual</b>	<b>Proposed Final</b>
Other Operating Expenses				
Dues and Memberships	\$ 75,107	\$ 68,936	\$ 45,642	\$ 91,272
Insurance	178,298	190,604	176,315	262,020
Legal and Professional Services	190,111	154,733	145,371	153,533
Election	3,900	8,000	7,565	3,900
Interest	-	700	400	25,000
Postage	22,908	32,000	28,015	41,905
Staff Development, Travel, and Conference	109,371	118,167	121,387	137,110
Building and Equipment Rental/Leases	48,034	44,326	39,948	147,706
Personal/Consultant Services	325,009	305,219	335,815	362,764
Repairs	240,929	272,500	218,955	410,289
Utilities/Electricity/Gas/Water/Waste/Telephone	925,078	691,640	679,835	729,159
Service Fees/Other Charges	1,555,486	1,560,982	1,730,831	1,728,751
Advertising, Printing, and Miscellaneous Operating	159,453	125,565	78,985	124,789
Field Trips (Classroom related, athletics)	147,165	140,000	185,718	106,725
Total Other Operating Expenses	<u>\$ 3,980,849</u>	<u>\$ 3,713,372</u>	<u>\$ 3,794,782</u>	<u>\$ 4,324,923</u>
Capital Outlay				
Site Development	\$ -	\$ -	\$ 6,205	\$ -
Building Improvement	36,442	34,000	32,679	54,000
Library Books	284	11,316	1,190	32,500
Equipment	122,199	119,331	162,247	377,599
Total Capital Outlay	<u>\$ 158,925</u>	<u>\$ 164,647</u>	<u>\$ 202,321</u>	<u>\$ 464,099</u>
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 758,410	\$ 314,288	\$ 297,827	\$ 235,402
Debt Principal and Interest	100,634	-	70,687	-
Student Vouchers, Reimbursements	9,985	10,602	11,188	10,600
Total Other Outgo	<u>\$ 869,029</u>	<u>\$ 324,890</u>	<u>\$ 379,702</u>	<u>\$ 246,002</u>
<b>Total Expenditures</b>	<u>\$ 16,367,039</u>	<u>\$ 16,482,962</u>	<u>\$ 16,532,608</u>	<u>\$ 19,136,941</u>
<b>SUMMARY</b>				
<b>Net Income (Loss)</b>	<u>\$ (160,412)</u>	<u>\$ 71,913</u>	<u>\$ 594,789</u>	<u>\$ 1,383,782</u>
<b>RESERVES</b>				
Mandated 5% Reserve	\$ 818,352	\$ 824,148	\$ 826,630	\$ 956,847
Reserve for Future Planned Expenditures	-	-	-	500,000
Undesignated Reserve	82,738	148,855	669,249	1,422,814
<b>Total Ending Fund Balance</b>	<u>\$ 901,090</u>	<u>\$ 973,003</u>	<u>\$ 1,495,879</u>	<u>\$ 2,879,661</u>

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

Fund 12	<b>2014-2015 Adopted</b>	<b>2014-2015 Estimated Actual</b>	<b>2015-2016 Proposed Final</b>
<b>Beginning Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
Federal Income			
VTEA	\$ 153,699	\$ 98,206	\$ 74,905
TANF	30,498	30,498	30,498
TRIO/SSS	257,428	207,755	254,011
TRIO/Upward Bound	384,152	333,447	324,000
Miscellaneous Federal Grants	-	190,195	42,974
<b>Total Federal Income</b>	<b>\$ 825,777</b>	<b>\$ 860,101</b>	<b>\$ 726,388</b>
State Income			
Board Financial Assistance	\$ 136,981	\$ 141,981	\$ 167,180
Disabled Students Program	300,669	291,211	271,436
EOPS	-	-	331,993
CARE	-	-	43,038
CalWorks	130,346	34,860	125,090
Student Support and Success Program	376,665	333,519	376,665
Student Equity	-	2,576	190,000
Block Grant/Instructional Equipment	92,000	62,491	65,000
Basic Skills	90,000	109,562	90,000
CTE Grants	128,544	241,792	53,353
Career Pathways Trust Grant	-	-	2,085,997
Lottery	81,375	82,812	104,181
Miscellaneous Grants and Projects	-	103,961	3,566
<b>Total State Income</b>	<b>\$ 1,336,580</b>	<b>\$ 1,404,765</b>	<b>\$ 3,907,499</b>
Local Income			
Health Services Fees	\$ 58,046	\$ 56,823	\$ 83,400
Miscellaneous	65,824	138,883	36,000
<b>Total Local Income</b>	<b>\$ 123,870</b>	<b>\$ 195,706</b>	<b>\$ 119,400</b>
<b>Total Income</b>	<b>\$ 2,286,227</b>	<b>\$ 2,460,572</b>	<b>\$ 4,753,287</b>

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

2014-2015 Adopted	2014-2015 Estimated Actual	2015-2016 Proposed Final
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**EXPENDITURES**

Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	21,147	6,524	226,818
Academic Administrators	100,799	102,591	217,816
Instructional Hourly	-	208	-
Non Instructional Hourly	135,749	164,879	-
<b>Total Academic Salaries</b>	<b>\$ 257,695</b>	<b>\$ 274,202</b>	<b>\$ 444,634</b>
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
<b>Total Classified Salaries</b>	<b>\$ 604,696</b>	<b>\$ 567,440</b>	<b>\$ 640,869</b>
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	-	-	-
<b>Total Employee Benefits</b>	<b>\$ 378,867</b>	<b>\$ 365,936</b>	<b>\$ 502,305</b>
Supplies			
Instructional	\$ 87,191	\$ 193,961	\$ 94,850
Non-Instructional	51,221	41,094	1,314,822
<b>Total Supplies</b>	<b>\$ 138,412</b>	<b>\$ 235,055</b>	<b>\$ 1,409,672</b>

**Siskiyou Joint Community College District**  
**2015-2016 Final Budget**  
**General Fund - Restricted**

	<b>2014-2015 Adopted</b>	<b>2014-2015 Estimated Actual</b>	<b>2015-2016 Proposed Final</b>
Other Operating Expenses			
Dues and Memberships	\$ 4,945	\$ 7,007	\$ 5,560
Insurance	6,447	7,232	7,250
Postage	-	211	500
Staff Development, Travel, and Conference	141,125	102,014	130,210
Building and Equipment Rental/Leases	40,008	49,909	39,300
Personal/Consultant Services	158,029	147,265	136,467
Repairs	5,000	4,836	5,000
Service Fees/Other Charges	30,000	110,248	220,162
Advertising, Printing, and Miscellaneous Operating	86,199	23,159	93,900
Field Trips	29,662	48,507	24,748
Total Other Operating Expenses	<u>\$ 501,415</u>	<u>\$ 500,388</u>	<u>\$ 663,097</u>
Capital Outlay			
Buildings	\$ -	\$ -	\$ 6,500
Library Books	-	4,872	3,200
Equipment	190,899	416,681	767,390
Total Capital Outlay	<u>\$ 190,899</u>	<u>\$ 421,553</u>	<u>\$ 777,090</u>
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	<u>\$ 214,243</u>	<u>\$ 95,998</u>	<u>\$ 315,620</u>
Total Expenditures, Capital Outlay & Other Outgo	<u><u>\$ 2,286,227</u></u>	<u><u>\$ 2,460,572</u></u>	<u><u>\$ 4,753,287</u></u>

**Siskiyou Joint Community College District**  
**2015-2016 Final Budget**  
**Bond Interest and Redemption Fund**

Fund 21

<b>2014-2015</b>	<b>2015-2016</b>
<b>Estimated</b>	<b>Proposed</b>
<b>Actual</b>	<b>Final</b>

**Beginning Balance** \$ 47,567 \$ 25,278

**INCOME**

Income		
Interest	\$ 345	\$ 340
Transfer from General Fund	238,881	233,532
Transfer from Residence Revenue Fund	12,440	13,110
Transfer from Capital Outlay	400	-
<b>Total Income</b>	<b>\$ 252,066</b>	<b>\$ 246,982</b>

<b>2014-2015</b>	<b>2015-2016</b>
<b>Estimated</b>	<b>Proposed</b>
<b>Actual</b>	<b>Final</b>

**EXPENDITURES**

Expenditures		
Debt Principal Reduction	\$ 254,827	\$ 227,240
Debt Interest Reduction	19,528	19,652
<b>Total Expenditures</b>	<b>\$ 274,355</b>	<b>\$ 246,892</b>
<b>Net Income (Loss)</b>	<b>\$ (22,289)</b>	<b>\$ 90</b>
<b>Total Ending Fund Balance</b>	<b>\$ 25,278</b>	<b>\$ 25,368</b>





**Siskiyou Joint Community College District  
2015-2016 Final Budget  
Cafeteria Fund**

Fund 32

	<b>2014-2015</b>		<b>2015-2016</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>Beginning Balance</b>	\$	67,451	\$	47,852
<b>INCOME</b>				
Income				
Food Service	\$	404,440	\$	417,440
Commissions		15,045		15,000
Transfer from Capital Outlay Fund		5,402		5,400
<b>Total Income</b>	\$	424,887	\$	437,840

	<b>2014-2015</b>		<b>2015-2016</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>EXPENDITURES</b>				
Expenditures				
Salaries	\$	10,061	\$	12,000
Payroll Taxes and Benefits		1,617		1,700
Supplies		2,022		-
Utilities		20,000		20,000
Other Operating Expenses		410,786		400,000
Equipment		-		4,000
<b>Total Expenditures</b>	\$	444,486	\$	437,700
<b>Net Income (Loss)</b>	\$	(19,599)	\$	140
<b>Total Ending Fund Balance</b>	\$	47,852	\$	47,992

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
Residence Hall Revenue Fund**

Fund 35

	<b>2014-2015</b>		<b>2015-2016</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>Beginning Balance</b>	\$	22,999	\$	117,749

**INCOME**

Income				
Residence Hall Rentals	\$	400,872	\$	435,000
Residence Hall Contract Cancellation Fees		15,650		12,200
Interest		1,949		2,000
Transfer from Capital Outlay Fund		51,723		51,000
<b>Total Income</b>	<b>\$</b>	<b>470,194</b>	<b>\$</b>	<b>500,200</b>

**EXPENDITURES**

	<b>2014-2015</b>		<b>2015-2016</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
Expenditures				
Salaries	\$	164,032	\$	182,696
Payroll Taxes and Benefits		94,342		89,554
Supplies		8,149		6,900
Utilities		61,576		81,000
Other Operating Expenses		24,540		26,150
Equipment		4,980		2,500
Buildings		1,385		11,000
Transfer to Interest and Redemption Fund		12,440		13,110
Transfer to Repair and Replacement Fund		4,000		4,000
<b>Total Expenditures</b>	<b>\$</b>	<b>375,444</b>	<b>\$</b>	<b>416,910</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>94,750</b>	<b>\$</b>	<b>83,290</b>
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>117,749</b>	<b>\$</b>	<b>201,039</b>

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
Residence Hall Repair and Replacement Fund**

Fund 39		<b>2014-2015 Estimated Actual</b>	<b>2015-2016 Proposed Final</b>
<b>Beginning Balance</b>	\$	14,020	\$ 15,664
<b>INCOME</b>			
Income			
Interest	\$	153	\$ 200
Transfers from Residence Hall Revenue Fund		4,000	4,000
<b>Total Income</b>	\$	4,153	\$ 4,200

		<b>2014-2015 Estimated Actual</b>	<b>2015-2016 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Supplies	\$	203	\$ 250
Building Improvements		2,306	-
<b>Total Expenditures</b>	\$	2,509	\$ 250
<b>Net Income (Loss)</b>	\$	1,644	\$ 3,950
<b>Total Ending Fund Balance</b>	\$	15,664	\$ 19,614

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
Capital Outlay Projects Fund**

Fund 41	<table border="0"> <tr> <td style="text-align: center;"><b>2014-2015</b></td> <td style="text-align: center;"><b>2015-2016</b></td> </tr> <tr> <td style="text-align: center;"><b>Estimated</b></td> <td style="text-align: center;"><b>Proposed</b></td> </tr> <tr> <td style="text-align: center;"><b>Actual</b></td> <td style="text-align: center;"><b>Final</b></td> </tr> </table>		<b>2014-2015</b>	<b>2015-2016</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Actual</b>	<b>Final</b>
<b>2014-2015</b>	<b>2015-2016</b>							
<b>Estimated</b>	<b>Proposed</b>							
<b>Actual</b>	<b>Final</b>							
<b>Beginning Balance</b>	\$ 914,202	\$ 878,950						
<b>INCOME</b>								
Income								
Scheduled Maintenance	\$ 219,000	\$ 286,398						
Prop 39 Income	66,201	72,055						
State Science Building Bond Income	19,456	-						
Contract Services Income	150,481	150,500						
Pacific Power Incentive Income	31,768	30,000						
Miscellaneous Local Income	53,632	53,000						
Interest	5,363	5,000						
Transfer from General Fund	42,398	-						
Transfer from Foundation	-	15,000						
<b>Total Income</b>	<b>\$ 588,299</b>	<b>\$ 611,953</b>						

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<b>2014-2015</b>	<b>2015-2016</b>									
<b>Estimated</b>	<b>Proposed</b>									
<b>Actual</b>	<b>Final</b>									
<b>EXPENDITURES</b>										
Expenditures										
Supplies	\$ 4,594	\$ 4,500								
Other Operating Expenses	81,950	85,000								
Site Improvement	64,514	30,000								
Equipment	133,859	150,000								
Building Improvement	281,109	478,453								
Transfer to Residence Hall Fund	51,723	51,000								
Transfer to Cafeteria Fund	5,402	5,400								
Transfer to Interest and Redemption Fund	400	-								
<b>Total Expenditures</b>	<b>\$ 623,551</b>	<b>\$ 804,353</b>								
<b>Net Income (Loss)</b>	<b>\$ (35,252)</b>	<b>\$ (192,400)</b>								
<b>Total Ending Fund Balance</b>	<b>\$ 878,950</b>	<b>\$ 686,550</b>								

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
Bookstore Fund**

Fund 51	<b>2014-2015</b> <b>2015-2016</b> <b>Estimated Actual</b> <b>Proposed Final</b>	
<b>Beginning Balance</b>	\$            4,060	\$            23,042
<b>INCOME</b>		
Income		
Book Sales	\$            398,299	\$            420,000
Clothing and Other Sales	61,571	62,000
Vendor Commissions	577	1,000
Book Rentals	14,043	20,000
<b>Total Income</b>	\$            474,490	\$            503,000

			<b>2014-2015</b> <b>2015-2016</b> <b>Estimated Actual</b> <b>Proposed Final</b>	
<b>EXPENDITURES</b>				
Expenditures				
Salaries	\$            78,702	\$            88,464		
Payroll Taxes and Benefits	34,760	37,190		
Cost of Goods Sold	293,021	335,000		
Supplies	733	500		
Utilities	10,000	10,000		
Other Operating Expenses	31,721	25,810		
Equipment	6,571	1,167		
<b>Total Expenditures</b>	\$            455,508	\$            498,131		
<b>Net Income (Loss)</b>	\$            18,982	\$            4,869		
<b>Total Ending Fund Balance</b>	\$            23,042	\$            27,911		

**Siskiyou Joint Community College District  
2015-2016 Final Budget  
Self Insurance Fund**

Fund 61	<b>2014-2015 Estimated Actual</b>		<b>2015-2016 Proposed Final</b>	
<b>Beginning Balance</b>	\$	460,133	\$	234,430
<b>INCOME</b>				
Income				
Trust Investment Income	\$	29,834	\$	-
<b>Total Income</b>	\$	29,834	\$	-
<b>EXPENDITURES</b>				
Expenditures				
Employee Reimbursement	\$	238,167	\$	-
Other Operating Expenses		17,370		6,000
<b>Total Expenditures</b>	\$	255,537	\$	6,000
<b>Net Income (Loss)</b>	\$	(225,703)	\$	(6,000)
<b>Total Ending Fund Balance</b>	\$	234,430	\$	228,430

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

Fund 74

2014-2015	2015-2016
Estimated Actual	Proposed Final

<b>Beginning Balance</b>	\$	-	\$	-
<b>INCOME</b>				
Income				
EOPS Income	\$	279,874	\$	-
CARE Income		14,496		-
<b>Total Income</b>	\$	294,370	\$	-

2014-2015	2015-2016
Estimated Actual	Proposed Final

<b>EXPENDITURES</b>				
Expenditures				
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		-
<b>Total Expenditures</b>	\$	294,370	\$	-
<b>Net Income (Loss)</b>	\$	-	\$	-
<b>Total Ending Fund Balance</b>	\$	-	\$	-

**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

2014-2015	2015-2016
Estimated Actual	Proposed Final

<b>Beginning Balance</b>	\$ (5,375)	\$ 1,399
<b>INCOME</b>		
Income		
PELL Income	\$ 3,129,858	\$ 3,185,000
SEOG Income	47,658	43,070
Direct Loan Income	2,310,944	2,350,000
Federal Work Study Income	55,632	46,730
Cal Grant Income	199,489	200,000
PELL Administrative Allowance Income	6,500	6,500
Transfer from General Fund	22,364	1,870
<b>Total Income</b>	<u>\$ 5,772,445</u>	<u>\$ 5,833,170</u>

2014-2015	2015-2016
Estimated Actual	Proposed Final

<b>EXPENDITURES</b>		
Expenditures		
Student Wages	\$ 75,025	\$ 46,730
Payroll Taxes and Benefits	2,971	1,870
PELL Grants	3,130,900	3,185,000
SEOG Grants	47,384	43,070
Direct Loans	2,310,944	2,350,000
Cal Grants	199,489	200,000
Return to Title IV	(1,042)	-
<b>Total Expenditures</b>	<u>\$ 5,765,671</u>	<u>\$ 5,826,670</u>
<b>Net Income (Loss)</b>	<u>\$ 6,774</u>	<u>\$ 6,500</u>
<b>Total Ending Fund Balance</b>	<u>\$ 1,399</u>	<u>\$ 7,899</u>

# Siskiyou Joint Community College District 2015-2016 Final Budget Foundation Fund

Fund 83

2014-2015 Estimated Actual	2015-2016 Proposed Final
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<b>Beginning Balance</b>	\$ 2,387,788	\$ 2,342,692
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## INCOME

Income

State Grant Income	\$ 231,194	\$ -
Sales and Special Events	151,190	138,200
Community Service Income	14,606	12,000
Contract Service Income	31,204	30,300
Contributions and Gifts	90,696	90,000
Local Grant Income	45,567	45,600
Interest Income	2,639	3,200
Investment Income	22,109	11,000
Gain/Loss on Sale of Investments	42,272	42,300

<b>Total Income</b>	\$ 631,477	\$ 372,600
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2014-2015 Estimated Actual	2015-2016 Proposed Final
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## EXPENDITURES

Expenditures

Salaries	\$ 62,676	\$ 60,768
Payroll Taxes and Benefits	25,266	28,455
Supplies	63,875	9,600
Utilities	17,180	9,000
Other Operating Expenses	418,237	60,545
Equipment	7,993	180
Transfer to General Fund	61,231	62,725
Transfer to Capital Outlay Fund	5,000	15,000
Scholarships	4,800	1,300
Grants and Other Student Aid	10,315	10,000

Total Expenditures	\$ 676,573	\$ 257,573
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<b>Net Income (Loss)</b>	\$ (45,096)	\$ 115,027
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<b>Total Ending Fund Balance</b>	\$ 2,342,692	\$ 2,457,719
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