

College of the Siskiyous
2014-2015 Final Proposed Budget
Summary of All Funds
For the Year Ending June 30, 2015

Schedule A

	<u>2014-15 Anticipated Activity</u>	<u>Estimated Beg. Bal. End. Bal.</u>
11 GENERAL FUND - UNRESTRICTED		
Estimated Beginning Fund Balance		1,083,562
Estimated Revenues- 2,481 FTES	16,554,876	
Estimated Expenditures		
Salaries	(8,305,202)	
Benefits	(3,608,730)	
Discretionary Expenditures	(4,235,820)	
Transfers to Fund 12-Instructional Equipment Match	0	
Transfers to Fund 21-Lease/Debt Payments	(283,711)	
Transfers to Fund 41-Annual Sched Maint	(7,000)	
Unforeseen Events Reserve	(42,500)	
Estimated Ending Fund Balance	<u>71,913</u>	<u>1,155,475</u>
7.01% Unrestricted General Fund		
12 GENERAL FUND - RESTRICTED		36,813
Estimated Revenues	2,059,657	
Estimated Expenditures		
Salaries	(777,734)	
Benefits	(396,741)	
Discretionary Expenditures	(885,182)	
Estimated Ending Fund Balance	<u>0</u>	<u>36,813</u>
21 BOND INTEREST AND REDEMPTION FUND		35,845
Transfer from Fund 11	253,313	
Transfer from Fund 35	12,440	
Transfer from Fund 41	1,949	
Bond/Capital Lease Payments	(267,701)	
Estimated Ending Fund Balance	<u>0</u>	<u>35,845</u>
23 GENERAL OBLIGATION BOND INTEREST AND REDEMPTION FUND		2,886,535
Estimated Revenues	1,597,535	
Estimated Interest Income	21,649	
Transfer in from Fund 11	0	
Transfer in from Fund 41	0	
Principal Payments	(300,000)	
Interest Payments	(843,681)	
Estimated Ending Fund Balance	<u>475,503</u>	<u>3,362,038</u>
32 CAFETERIA FUND		160,307
Estimated Revenues	505,000	
Estimated Expenditures	(499,610)	
Other Anticipated Expenditures	0	
Estimated Ending Fund Balance	<u>5,390</u>	<u>165,697</u>

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35 RESIDENCE HALL REVENUE FUND		(25,465)
Estimated Revenues	475,800	
Expenditures (excluding transfers)	(417,186)	
Transfer to Fund 21	(12,440)	
Transfer to Fund 39	(4,000)	
Estimated Ending Fund Balance	42,174	16,709
39 RESIDENCE HALL REPAIR AND REPLACEMENT FUND		14,008
Transfer from Fund 35	4,000	
Estimated Expenditures	0	
Estimated Ending Fund Balance	4,000	18,008
41 CAPITAL OUTLAY PROJECTS FUND		910,076
Estimated Revenues (from CCCCCO)	310,106	
Transfers from Fund 11 (Scheduled Maintenance Transfer)	7,000	
Transfers to Fund 21	(1,020)	
Anticipated Expenditures (Campus Maintenance Projects)	(200,000)	
Estimated Ending Fund Balance	116,086	1,026,162
51 BOOKSTORE FUND		1,725
Estimated Revenues	612,600	
Estimated Expenditures	(609,295)	
Other Anticipated Expenditures	0	
Estimated Ending Fund Balance	3,305	5,030
61 INSURANCE FUND		654,122
Active Accounts (000)		
Estimated Revenues (transfers from oper budget)	2,017,790	
Revenues from Private Payments (COBRA)	18,095	
Estimated Employee Participation	184,200	
Expected Premiums (Health and RX)	(2,042,000)	
Expected Claims (Dental & Vision)	(257,010)	
Other Anticipated Fees (Admin/Network)	(20,000)	
Estimated Ending Fund Balance	(98,925)	555,197
61 INSURANCE FUND		578,210
Retiree Accounts (118)		
Estimated Revenues (incl transfers and investment earnings)	560,555	
Revenues from Private Payments	192,495	
Expected Premiums (Health and RX)	(566,417)	
Expected Claims (Dental & Vision)	(51,670)	
Estimated Ending Fund Balance	134,963	713,173
74 STATE FINANCIAL AID TRUST FUND (EOPS/CARE)		0
State Categorical Appropriation	375,031	
Estimated Expenditures	(375,031)	
Estimated Ending Fund Balance	0	0
78 FEDERAL FINANCIAL AID TRUST FUND (PELL/CAL GRANTS)		6,755
Estimated Revenues	8,541,297	
Anticipated Payments to Students	(8,541,297)	
Estimated Ending Fund Balance	0	6,755