

**Siskiyou Joint Community College District  
2021-2022 Final Budget**

**Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	5,897,103	21,821,818	21,121,566	6,597,355
12	General Fund - Restricted	-	8,392,379	8,392,379	-
21	Bond Interest and Redemption Fund	417	356,966	356,956	427
23	General Obligation Bond Interest and Redemption Fund	6,579,150	1,812,500	1,398,219	6,993,431
32	Cafeteria Fund	(147,344)	597,450	707,630	(257,524)
35	Residence Hall Revenue Fund	334,041	485,000	546,508	272,533
39	Residence Hall Repair & Replacement Fund	66,172	8,500	-	74,672
41	Capital Outlay Projects Fund	2,595,571	514,250	679,933	2,429,888
51	Bookstore Fund	21,944	365,000	363,216	23,728
78	Federal Financial Aid Trust Fund	24,470	5,550,887	5,546,062	29,295
83	Foundation Fund	2,915,939	581,525	243,511	3,253,953
84	Foundation Scholarship Fund	1,785,764	206,450	59,772	1,932,442
<b>Totals 2021-2022 Final Budget</b>		<b>\$ 20,073,227</b>	<b>\$ 40,692,725</b>	<b>\$ 39,415,752</b>	<b>\$ 21,350,200</b>

**Siskiyou Joint Community College District  
2021-2022 Final Budget**

**General Fund - Unrestricted**

Fund 11	2019-2020 Actual	2020-2021 Adopted	2020-2021 Estimated Actual	2021-2022 Proposed Tentative	2021-2022 Final
<b>Beginning Balance</b>	\$ 2,893,968	\$ 3,563,075	\$ 3,563,075		
<b>Estimated Beginning Balance 7/1/21</b>				\$ 5,537,147	\$ 5,897,103
<b>INCOME</b>					
Federal Income					
Forest Reserve Fund	\$ 102,844	\$ 105,000	\$ 99,133	\$ 100,000	\$ 100,000
Miscellaneous (Adm. Fees, Federal Projects)	51,707	40,000	55,000	130,000	130,000
<b>Total Federal Income</b>	<b>\$ 154,551</b>	<b>\$ 145,000</b>	<b>\$ 154,133</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>
Apportionment Income					
State Apportionment	\$ 13,058,259	\$ 11,745,762	\$ 11,829,322	\$ 11,808,945	\$ 12,044,510
Less: Revenue Deficit Estimate	(182,911)	(164,384)	(344,003)	-	\$ (209,165)
Education Protection Act	1,075,789	2,233,406	2,222,191	2,200,000	2,661,761
Home Owners Tax Exemption	36,547	40,000	55,123	56,000	56,000
Timber Tax Receipts	57,932	60,000	57,363	60,000	60,000
Property Taxes	4,325,732	4,391,840	4,424,716	4,425,000	4,742,452
Enrollment Fees	696,349	779,637	661,930	700,700	661,930
<b>Total Apportionment Income</b>	<b>\$ 19,067,697</b>	<b>\$ 19,086,261</b>	<b>\$ 18,906,642</b>	<b>\$ 19,250,645</b>	<b>\$ 20,017,488</b>
State Income					
Lottery	\$ 306,775	\$ 310,000	\$ 300,000	\$ 300,000	361,697
Part-Time Faculty Parity Pay & Office Hour	112,399	109,577	108,391	108,500	106,500
Board Financial Assistance	19,417	19,189	19,189	19,189	18,549
Mandated Cost Block Grant	74,643	57,013	63,223	65,000	62,800
Miscellaneous: Adm. Fees, State Projects	30,711	35,000	30,000	30,000	30,000
<b>Total Other State Income</b>	<b>\$ 543,945</b>	<b>\$ 530,779</b>	<b>\$ 520,803</b>	<b>\$ 522,689</b>	<b>\$ 579,546</b>
Local Income					
Enrollment Administrative Fee (2%)	\$ 14,211	\$ 16,263	\$ 13,509	\$ 14,300	13,509
Non-Resident Tuition	844,292	725,000	587,711	610,000	645,000
Less: Allow for COVID-19 Loss of Students	(62,942)	-	-	-	-
Student Fees and Charges	81,347	145,750	135,000	145,500	145,500
Community Education Fees	16,293	35,000	86,208	85,000	85,000
Rentals and Leases (Facilities)	4,175	5,000	600	1,000	1,000
Interest	54,013	55,000	47,500	47,500	47,500
Miscellaneous Local Income	20,067	21,143	15,178	12,500	2,500
<b>Total Local Income</b>	<b>\$ 971,456</b>	<b>\$ 1,003,156</b>	<b>\$ 885,706</b>	<b>\$ 915,800</b>	<b>\$ 940,009</b>
Other Financing Sources					
Interfund Transfers In	\$ 508,371	\$ 22,133	\$ 22,133	\$ -	\$ 54,775
<b>Total Other Financing Sources</b>	<b>\$ 508,371</b>	<b>\$ 22,133</b>	<b>\$ 22,133</b>	<b>\$ -</b>	<b>\$ 54,775</b>
<b>Total Income</b>	<b>\$ 21,246,020</b>	<b>\$ 20,787,329</b>	<b>\$ 20,489,417</b>	<b>\$ 20,919,134</b>	<b>\$ 21,821,818</b>

**Siskiyou Joint Community College District  
2021-2022 Final Budget**

**General Fund - Unrestricted**

<b>Fund 11</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated Actual</b>	<b>Proposed Tentative</b>	<b>Final</b>
<b>EXPENDITURES</b>					
Academic Salaries					
Instructional Contract	\$ 2,697,121	\$ 2,609,912	\$ 2,448,883	\$ 2,914,291	\$ 2,975,693
Non Instructional Contract	242,662	185,708	169,939	211,915	192,098
Academic Administrators	1,033,999	933,165	\$ 859,826	\$ 916,715	\$ 919,565
Retirement Incentive	142,479	40,000	\$ 40,000	\$ -	\$ -
Instructional Overload	337,650	340,250	\$ 225,342	\$ 178,000	\$ 336,750
Instructional Hourly	1,476,036	1,508,300	\$ 1,414,015	1,489,650	1,595,170
Non Instructional Hourly	93,737	58,250	51,090	\$ 43,250	\$ 43,250
Total Academic Salaries	\$ 6,023,684	\$ 5,675,585	\$ 5,209,094	\$ 5,753,821	\$ 6,062,526
Classified Salaries					
Non Instructional Contract	\$ 1,935,140	\$ 1,936,694	\$ 1,895,994	\$ 1,972,743	\$ 1,938,997
Instructional Aides Contract	371,661	441,615	379,223	501,909	431,408
Classified Administrators/Management/Supervisory	1,397,849	1,276,266	1,315,344	1,336,028	1,322,704
Retirement Incentive	110,245	121,839	123,801	-	-
Non Instructional Hourly	72,920	57,588	27,803	64,860	64,860
Instructional Aides Hourly	467,080	572,500	434,188	565,000	625,000
Student Hourly	55,543	91,323	28,087	88,743	45,135
Total Classified Salaries	\$ 4,410,437	\$ 4,497,825	\$ 4,204,438	\$ 4,529,283	\$ 4,428,104
Employee Benefits					
STRS - State Teachers Retirement	\$ 769,286	\$ 730,137	\$ 625,935	\$ 855,424	\$ 881,450
PERS - Public Employees Retirement	779,904	823,373	807,127	993,960	958,643
Social Security & Medicare	423,454	436,964	402,713	460,243	458,720
Medical/Dental/Vision Insurance	1,921,859	1,932,002	1,792,402	1,939,538	1,900,877
Unemployment Insurance	10,537	19,998	18,763	113,942	67,834
Workers Compensation Insurance	364,792	390,774	356,484	398,644	406,152
Retirees Health Benefits	468,529	475,000	507,106	517,250	517,250
Total Employee Benefits	\$ 4,738,361	\$ 4,808,248	\$ 4,510,530	\$ 5,279,001	\$ 5,190,926
Supplies					
Instructional	\$ 49,950	\$ 171,445	\$ 165,457	\$ 171,319	\$ 178,025
Non-Instructional	102,151	181,554	123,255	173,686	177,191
Total Supplies	\$ 152,101	\$ 352,999	\$ 288,712	\$ 345,005	\$ 355,216

**Siskiyou Joint Community College District  
2021-2022 Final Budget**

**General Fund - Unrestricted**

Fund 11	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Actual	Adopted	Estimated Actual	Proposed Tentative	Final
<b>EXPENDITURES (cont.)</b>					
Other Operating Expenses					
Dues and Memberships	\$ 77,601	\$ 94,336	\$ 86,274	\$ 98,919	\$ 97,719
Insurance	281,780	314,285	292,099	347,050	305,081
Legal and Professional Services	157,860	144,875	318,525	146,475	146,675
Election	-	-	-	-	-
Postage	16,870	21,275	25,767	21,470	21,470
Staff Development, Travel, and Conference	85,767	81,342	19,445	102,497	106,083
Building and Equipment Rental/Leases	354,497	400,386	376,883	447,576	484,176
Personal/Consultant Services	116,818	285,675	257,154	398,525	395,025
Repairs	260,933	393,436	296,642	395,549	416,022
Utilities/Electricity/Gas/Water/Waste/Telephone	642,142	694,743	597,131	733,500	656,845
Service Fees/Other Charges	1,534,471	1,952,318	510,862	977,899	1,022,898
Advertising, Printing, and Miscellaneous Operating	179,471	198,875	180,662	199,515	199,983
Field Trips (Classroom related, athletics)	159,022	227,950	13,780	226,250	228,250
Total Other Operating Expenses	\$ 3,867,234	\$ 4,809,496	\$ 2,975,224	\$ 4,095,225	\$ 4,080,227
Capital Outlay					
Site Development	\$ -	\$ 2,000	\$ 3,506	\$ 1,000	\$ 1,000
Building Improvement	15,805	25,690	-	24,200	24,200
Library Books	29,380	34,896	41,141	37,111	42,111
Equipment	493,240	168,458	526,504	478,098	570,779
Total Capital Outlay	\$ 538,425	\$ 231,044	\$ 571,150	\$ 540,409	\$ 638,090
Other Outgo					
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 834,092	\$ 358,673	\$ 357,453	\$ 358,767	\$ 358,767
TRAN Fees/Interest	-	15,000	26,043	-	5,210
Student Vouchers, Reimbursements	12,579	12,743	12,743	12,500	2,500
Total Other Outgo	\$ 846,671	\$ 386,416	\$ 396,239	\$ 371,267	\$ 366,477
<b>Total Expenditures</b>	<b>\$ 20,576,913</b>	<b>\$ 20,761,613</b>	<b>\$ 18,155,389</b>	<b>\$ 20,914,010</b>	<b>\$ 21,121,566</b>
<b>SUMMARY</b>					
<b>Net Income (Loss)</b>	<b>\$ 669,107</b>	<b>\$ 25,716</b>	<b>\$ 2,334,028</b>	<b>\$ 5,124</b>	<b>\$ 700,252</b>
<b>RESERVES</b>					
Mandated 5% Reserve	\$ 1,028,846	\$ 1,038,081	\$ 907,769	\$ 1,045,701	\$ 1,056,078
Reserve - Capital Expenditures	-	-	250,000	250,000	250,000
Contingency Reserve	-	-	-	-	-
Undesignated Reserve	2,534,229	2,550,710	4,739,334	4,246,570	5,291,277
<b>Total Ending Fund Balance</b>	<b>\$ 3,563,075</b>	<b>\$ 3,588,791</b>	<b>\$ 5,897,103</b>	<b>\$ 5,542,271</b>	<b>\$ 6,597,355</b>

**Siskiyou Joint Community College District  
2021-2022 Final Budget  
General Fund - Restricted**

<b>Fund 12</b>	<b>2020-2021 Adopted</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>Beginning Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
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	-
<b>Total Federal Income</b>	<b>\$ 721,904</b>	<b>\$ 1,325,005</b>	<b>\$ 3,188,191</b>
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
<b>Total State Income</b>	<b>\$ 4,898,556</b>	<b>\$ 2,799,272</b>	<b>\$ 5,112,659</b>
Local Income			
Health Services Fees	\$ 84,977	\$ 46,587	\$ 91,529
Rupe Grant (Nursing)	\$ -	\$ 8,428	\$ -
Miscellaneous	9,151	39,178	-
<b>Total Local Income</b>	<b>\$ 94,128</b>	<b>\$ 94,192</b>	<b>\$ 91,529</b>
<b>Total Income</b>	<b>\$ 5,714,588</b>	<b>\$ 4,218,469</b>	<b>\$ 8,392,379</b>

**Siskiyou Joint Community College District  
2021-2022 Final Budget  
General Fund - Restricted**

<b>Fund 12</b>	<b>2020-2021 Adopted</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>EXPENDITURES</b>			
Academic Salaries			
Instructional Contract	\$ -	\$ 7,925	\$ -
Non Instructional Contract	153,631	155,363	185,977
Academic Administrators	38,967	35,879	37,405
Instructional Hourly	-	-	-
Non Instructional Hourly	151,939	67,454	112,498
Total Academic Salaries	<u>\$ 344,537</u>	<u>\$ 266,621</u>	<u>\$ 335,880</u>
Classified Salaries			
Non Instructional Contract	\$ 603,253	\$ 486,462	\$ 621,914
Classified Management	352,404	272,511	296,820
Instructional Contract	-	-	-
Non Instructional Hourly	137,350	135,885	129,683
Instructional Aides Hourly	22,600	70,983	22,600
Student Hourly	62,227	77,996	85,227
Total Classified Salaries	<u>\$ 1,177,834</u>	<u>\$ 1,043,837</u>	<u>\$ 1,156,244</u>
Employee Benefits			
STRS - State Teachers Retirement	\$ 27,262	\$ 17,270	\$ 38,199
PERS - Public Employees Retirement	241,783	192,785	237,428
Social Security & Medicare	103,564	79,163	100,392
Medical/Dental/Vision Insurance	342,905	271,602	299,308
Unemployment Insurance	2,701	2,598	9,633
Workers Compensation Insurance	59,179	50,683	55,057
Total Employee Benefits	<u>\$ 777,394</u>	<u>\$ 614,101</u>	<u>\$ 740,017</u>
Supplies			
Instructional	\$ 414,902	\$ 148,412	\$ 1,506,385
Non-Instructional	258,109	104,410	1,374,135
Total Supplies	<u>\$ 673,011</u>	<u>\$ 252,822</u>	<u>\$ 2,880,520</u>

**Siskiyou Joint Community College District  
2021-2022 Final Budget  
General Fund - Restricted**

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

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Bond Interest and Redemption Fund

Fund 21	2020-2021 Estimated Actual	2021-2022 Final
<b>Beginning Balance</b>	\$ 394	\$ 417
<b>INCOME</b>		
Income		
Interest	\$ 23	\$ 10
Transfer from General Fund	356,956	356,956
	\$ 356,979	\$ 356,966
<b>Total Income</b>		
<b>EXPENDITURES</b>		
Expenditures		
Debt Principal Reduction	\$ 245,541	\$ 253,486
Debt Interest Reduction	\$ 111,415	\$ 103,470
Transfer to Repair & Replacement Fund	-	-
	\$ 356,956	\$ 356,956
<b>Total Expenditures</b>		
<b>Net Income (Loss)</b>	\$ 23	\$ 10
<b>Total Ending Fund Balance</b>	\$ 417	\$ 427



# Siskiyou Joint Community College District 2021-2022 Final Budget

## General Obligation Bond Interest and Redemption Fund

Fund 23	2020-2021 Estimated Actual	2021-2022 Final
<b>Beginning Balance</b>	\$ 6,141,615	\$ 6,579,150
<b>INCOME</b>		
Income		
Proceeds from Refunding	\$ -	\$ -
Interest	\$ 43,387	\$ 47,500
Taxes	1,744,109	1,765,000
<b>Total Income</b>	<b>\$ 1,787,497</b>	<b>\$ 1,812,500</b>
<b>EXPENDITURES</b>		
Expenditures		
Service Fees	\$ 3,960	\$ 3,960
Debt Principal Reduction	735,000	815,000
Debt Interest Reduction	611,002	579,259
<b>Total Expenditures</b>	<b>\$ 1,349,962</b>	<b>\$ 1,398,219</b>
<b>Net Income (Loss)</b>	<b>\$ 437,535</b>	<b>\$ 414,281</b>
<b>Ending Balance</b>	<b>\$ 6,579,150</b>	<b>\$ 6,993,431</b>

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Cafeteria Fund

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

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Residence Hall Revenue Fund

<b>Fund 35</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>Beginning Balance</b>	\$ 243,947	\$ 334,041
<b>INCOME</b>		
Income		
Residence Hall Rentals	\$ 408,445	\$ 425,000
Recover COVID-19 Loss of Revenue	\$ 92,953	\$ -
Residence Hall Contract Cancellation Fees	1,200	1,000
Interest	3,875	4,000
Other Income	45,150	55,000
Recover COVID-19 Loss of Revenue-NOLS	31,020	-
<b>Total Income</b>	<b>\$ 582,644</b>	<b>\$ 485,000</b>
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$ 179,849	\$ 198,882
Payroll Taxes and Benefits	98,026	133,424
Supplies	4,606	4,202
Utilities	62,533	70,000
Other Operating Expenses	50,302	56,000
Equipment	2,312	1,000
Buildings	11,921	-
Transfer to Cafeteria Fund	75,000	75,000
Transfer to Repair and Replacement Fund	8,000	8,000
<b>Total Expenditures</b>	<b>\$ 492,549</b>	<b>\$ 546,508</b>
<b>Net Income (Loss)</b>	<b>\$ 90,094</b>	<b>\$ (61,508)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 334,041</b>	<b>\$ 272,533</b>

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Residence Hall Repair and Replacement Fund

Fund 39	2020-2021 Estimated Actual	2021-2022 Final
<b>Beginning Balance</b>	\$ 64,763	\$ 66,172
<b>INCOME</b>		
Income		
Interest	\$ 416	\$ 500
Transfers from Residence Hall Revenue Fund	8,000	8,000
<b>Total Income</b>	<b>\$ 8,416</b>	<b>\$ 8,500</b>
<b>EXPENDITURES</b>		
Expenditures		
Supplies	\$ -	\$ -
Repairs	\$ 7,007	\$ -
Buildings	-	-
<b>Total Expenditures</b>	<b>\$ 7,007</b>	<b>\$ -</b>
<b>Net Income (Loss)</b>	<b>\$ 1,409</b>	<b>\$ 8,500</b>
<b>Total Ending Fund Balance</b>	<b>\$ 66,172</b>	<b>\$ 74,672</b>

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Capital Outlay Projects Fund

Funds 41 & 42	2020-2021 Estimated Actual	2021-2022 Final
<b>Beginning Balance</b>	\$ 2,742,874	\$ 2,595,571
<b>INCOME</b>		
Income		
Scheduled Maintenance	\$ -	\$ -
Contract Services Income	12,150	24,000
Miscellaneous Local Income	1,117	25,000
Theatre Project Revenue	429,940	450,000
Interest	16,314	15,250
Transfer from Capital Projects	4,625	-
Transfer from Foundation	-	-
<b>Total Income</b>	<b>\$ 464,146</b>	<b>\$ 514,250</b>
<b>EXPENDITURES</b>		
Expenditures		
Salaries & Benefits	\$ -	\$ -
Supplies	\$ 10,581	\$ 19,500
Other Operating Expenses	11,623	32,633
Site Improvement	76,444	177,800
Equipment	-	-
Building Improvement	508,177	450,000
Transfer to Capital Projects Fund	4,625	-
	-	-
<b>Total Expenditures</b>	<b>\$ 611,450</b>	<b>\$ 679,933</b>
<b>Net Income (Loss)</b>	<b>\$ (147,303)</b>	<b>\$ (165,683)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,595,571</b>	<b>\$ 2,429,888</b>

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Bookstore Fund

<b>Fund 51</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>Beginning Balance</b>	\$ 44,174	\$ 21,944
<b>INCOME</b>		
Income		
Book Sales	\$ 190,866	\$ 280,000
Clothing and Other Sales	31,672	54,000
Vendor Commissions	557	1,000
Book Rentals	12,530	30,000
Other Miscellaneous Income	6	-
Recover COVID-19 Loss of Revenue	50,700	-
<b>Total Income</b>	<b>\$ 286,332</b>	<b>\$ 365,000</b>
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$ 71,234	\$ 95,694
Payroll Taxes and Benefits	34,484	39,399
Cost of Goods Sold	169,198	185,500
Supplies	885	500
Utilities	6,686	8,000
Other Operating Expenses	26,075	34,123
Equipment	-	-
<b>Total Expenditures</b>	<b>\$ 308,562</b>	<b>\$ 363,216</b>
<b>Net Income (Loss)</b>	<b>\$ (22,230)</b>	<b>\$ 1,784</b>
<b>Total Ending Fund Balance</b>	<b>\$ 21,944</b>	<b>\$ 23,728</b>

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Federal Financial Aid Trust Fund

<b>Fund 78</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>Beginning Balance</b>	\$ 19,755	\$ 24,470
<b>INCOME</b>		
Income		
PELL Income	\$ 1,807,793	\$ 2,150,000
FSEOG Income	68,915	46,284
Direct Loan Income	656,782	950,000
Federal Work Study Income	22,594	46,730
CA Disaster Relief Emergency (CDRE) Income	15,500	-
Cal Grant Income	399,860	450,000
CARES - Student (HEERF I)	203,630	-
CARES - Student (HEERF II)	215,000	177,630
CARES - Student (HEERF III)	-	1,728,432
Transfer from General Fund	875	1,811
<b>Total Income</b>	<b>\$ 3,390,949</b>	<b>\$ 5,550,887</b>
<b>EXPENDITURES</b>		
Expenditures		
Student Wages	\$ 22,594	\$ 46,730
Payroll Taxes and Benefits	875	1,811
PELL Grants	1,807,793	2,150,000
FSEOG Grants	64,200	41,459
Direct Loans	656,782	950,000
CA Disaster Relief Emergency (CDRE) Grants	15,500	-
Cal Grants	399,860	450,000
CARES - Student (HEERF I)	203,630	-
CARES - Student (HEERF II)	215,000	177,630
CARES - Student (HEERF III)	-	1,728,432
<b>Total Expenditures</b>	<b>\$ 3,386,234</b>	<b>\$ 5,546,062</b>
<b>Net Income (Loss)</b>	<b>\$ 4,715</b>	<b>\$ 4,825</b>
<b>Total Ending Fund Balance</b>	<b>\$ 24,470</b>	<b>\$ 29,295</b>

# Siskiyou Joint Community College District 2021-2022 Final Budget

## Foundation Fund

<b>Fund 83</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>Beginning Balance</b>	\$ 2,449,087	\$ 2,915,939
<b>INCOME</b>		
Income		
Sales and Special Events	\$ 171,126	\$ 210,425
Community Service Income	-	-
Contract Service Income	-	-
Contributions and Gifts	62,652	89,600
Grants	159,127	-
Interest Income	78,945	29,000
Investment Income	382,106	237,500
Gain/Loss on Sale of Investments	68,089	15,000
Transfer from Foundation General Fund	-	-
<b>Total Income</b>	\$ 922,045	\$ 581,525
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$ 71,873	\$ 64,148
Payroll Taxes and Benefits	35,850	33,340
Supplies	38,124	22,660
Utilities	7,351	9,975
Other Operating Expenses	117,052	79,738
Equipment	50,379	9,000
Transfer to General Fund	-	-
Scholarships	1,500	14,500
Grants and Other Student Aid	133,064	10,150
<b>Total Expenditures</b>	\$ 455,194	\$ 243,511
<b>Net Income (Loss)</b>	\$ 466,851	\$ 338,014
<b>Total Ending Fund Balance</b>	\$ 2,915,939	\$ 3,253,953



# Siskiyou Joint Community College District 2021-2022 Final Budget

## Foundation Scholarship Fund

<b>Fund 84</b>	<b>2020-2021 Estimated Actual</b>	<b>2021-2022 Final</b>
<b>Beginning Balance</b>	\$ 1,410,918	\$ 1,785,764
<b>INCOME</b>		
Income		
Sales and Special Events	\$ -	\$ 16,500
Contributions and Gifts	96,353	17,450
Interest Income	45,561	17,500
Investment Income	256,645	140,000
Gain (Loss) on Sale of Investments	65,144	15,000
	<u>\$ 463,703</u>	<u>\$ 206,450</u>
<b>Total Income</b>	<u>\$ 463,703</u>	<u>\$ 206,450</u>
<b>EXPENDITURES</b>		
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
	<u>\$ 88,857</u>	<u>\$ 59,772</u>
<b>Total Expenditures</b>	<u>\$ 88,857</u>	<u>\$ 59,772</u>
<b>Net Income (Loss)</b>	<u>\$ 374,846</u>	<u>\$ 146,678</u>
<b>Total Ending Fund Balance</b>	<u>\$ 1,785,764</u>	<u>\$ 1,932,442</u>