

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Summary

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	9,982,319	23,708,758	23,388,561	10,302,515
12	General Fund - Restricted	-	10,539,938	10,539,938	-
21	Bond Interest and Redemption Fund	339	356,966	356,956	349
23	General Obligation Bond Interest and Redemption Fund	6,977,360	1,800,000	1,448,560	7,328,800
32	Cafeteria Fund	(14,543)	642,048	824,968	(197,463)
35	Residence Hall Revenue Fund	567,295	704,530	791,447	480,378
39	Residence Hall Repair & Replacement Fund	41,735	180,250	180,000	41,985
41	Capital Outlay Projects Fund	2,881,682	39,539,467	2,964,059	39,457,090
51	Bookstore Fund	386,550	310,510	347,567	349,493
78	Federal Financial Aid Trust Fund	28,748	3,654,826	3,650,326	33,248
83	Foundation Fund	2,842,059	474,025	265,473	3,050,611
84	Foundation Scholarship Fund	1,654,937	170,000	73,454	1,751,483
Totals 2022-2023 Final Budget		\$ 25,348,480	\$ 82,081,318	\$ 44,831,310	\$ 62,598,488

Siskiyou Joint Community College District
2022-2023 Proposed Final Budget

General Fund - Unrestricted

Fund 11	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
	Actual	Adopted	Estimated	Tentative	Proposed
			Actual		Final
Beginning Balance	\$ 3,564,959	6,399,026	6,399,026		
Estimated Beginning Balance 7/1/21				\$ 9,982,319	\$ 9,982,319
INCOME					
Federal Income					
Forest Reserve Fund	\$ 99,133	\$ 100,000	\$ 99,133	\$ 100,000	\$ 100,000
Miscellaneous (Adm. Fees, Federal Projects)	169,716	130,000	124,476	162,475	162,475
Total Federal Income	\$ 268,849	\$ 230,000	\$ 223,609	\$ 262,475	\$ 262,475
Apportionment Income					
State Apportionment	\$ 10,918,405	\$ 12,044,510	\$ 12,379,025	\$ 13,527,821	\$ 12,947,236
Less: Revenue Deficit Estimate	(116,814)	(209,165)	-	-	\$ (14,505)
Education Protection Act	3,258,196	2,661,761	2,614,839	2,650,000	3,158,426
Home Owners Tax Exemption	55,124	56,000	54,034	55,000	55,000
Timber Tax Receipts	73,101	60,000	71,900	70,000	70,000
Property Taxes	4,393,574	4,742,452	4,545,737	4,550,000	4,824,649
Enrollment Fees	668,263	661,930	694,762	700,700	694,762
Total Apportionment Income	\$ 19,249,848	\$ 20,017,488	\$ 20,360,297	\$ 21,553,521	\$ 21,735,568
State Income					
Lottery	\$ 398,751	\$ 361,697	\$ 365,000	\$ 300,000	347,990
Part-Time Faculty Parity Pay & Office Hour	91,479	106,500	108,498	108,500	96,956
Board Financial Assistance	19,189	18,549	18,549	19,189	19,189
Mandated Cost Block Grant	63,223	62,800	61,831	62,000	66,915
Miscellaneous: Adm. Fees, State Projects	36,694	30,000	27,500	27,500	27,500
Total Other State Income	\$ 609,335	\$ 579,546	\$ 581,378	\$ 517,189	\$ 558,550
Local Income					
Enrollment Administrative Fee (2%)	\$ 13,638	\$ 13,509	\$ 14,179	\$ 14,300	14,300
Non-Resident Tuition	568,387	645,000	612,683	610,000	610,000
Less: Allow for COVID-19 Loss of Students	-	-	-	-	-
Student Fees and Charges	127,638	145,500	50,070	145,500	145,500
Community Education Fees	61,424	85,000	222,845	225,000	225,000
Rentals and Leases (Facilities)	600	1,000	4,106	1,000	1,000
Interest	44,303	47,500	59,895	50,000	50,000
Miscellaneous Local Income	16,679	2,500	12,451	12,500	12,500
Total Local Income	\$ 832,668	\$ 940,009	\$ 976,229	\$ 1,058,300	\$ 1,058,300
Other Financing Sources					
Interfund Transfers In	\$ 100,348	\$ 54,775	\$ 53,925	\$ 93,865	\$ 93,865
Total Other Financing Sources	\$ 100,348	\$ 54,775	\$ 53,925	\$ 93,865	\$ 93,865
Total Income	\$ 21,061,049	\$ 21,821,818	\$ 22,195,438	\$ 23,485,350	\$ 23,708,758

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

General Fund - Unrestricted

Fund 11	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
	Actual	Adopted	Estimated Actual	Tentative	Proposed Final
EXPENDITURES					
Academic Salaries					
Instructional Contract	\$ 2,448,883	\$ 2,975,693	\$ 2,437,128	\$ 3,106,549	\$ 3,258,937
Non Instructional Contract	179,846	192,098	216,767	249,148	316,003
Academic Administrators	868,089	919,565	\$ 886,271	\$ 1,005,918	\$ 1,014,150
Retirement Incentive	40,000	-	\$ -	\$ -	\$ -
Instructional Overload	225,342	336,750	\$ 246,096	\$ 336,750	\$ 350,217
Instructional Hourly	1,405,115	1,595,170	\$ 1,371,840	1,484,830	1,544,223
Non Instructional Hourly	78,939	43,250	29,886	\$ 73,250	\$ 90,532
Total Academic Salaries	\$ 5,246,214	\$ 6,062,526	\$ 5,187,989	\$ 6,256,446	\$ 6,574,062
Classified Salaries					
Non Instructional Contract	\$ 1,896,259	\$ 1,938,997	\$ 1,861,101	\$ 2,057,475	\$ 2,019,766
Instructional Aides Contract	379,223	431,408	273,668	432,120	429,404
Classified Administrators/Management/Supervisory	1,305,144	1,322,704	1,319,603	1,375,019	1,439,636
Retirement Incentive	123,801	-	-	-	-
Non Instructional Hourly	34,053	64,860	78,110	109,275	107,013
Instructional Aides Hourly	431,399	625,000	524,480	666,148	659,770
Student Hourly	26,619	45,135	15,300	54,146	63,286
Total Classified Salaries	\$ 4,196,498	\$ 4,428,104	\$ 4,072,262	\$ 4,694,183	\$ 4,718,875
Employee Benefits					
STRS - State Teachers Retirement	\$ 635,840	\$ 881,450	\$ 621,884	\$ 986,070	\$ 1,071,717
PERS - Public Employees Retirement	807,056	958,643	947,666	1,141,687	1,111,935
Social Security & Medicare	411,844	458,720	410,672	485,112	482,022
Medical/Dental/Vision Insurance	1,792,466	1,900,877	1,692,246	2,224,794	2,014,424
Unemployment Insurance	2,257	67,834	59,609	70,632	72,857
Workers Compensation Insurance	367,297	406,152	345,139	406,555	419,540
Retirees Health Benefits	507,106	517,250	535,074	517,250	517,250
Total Employee Benefits	\$ 4,523,867	\$ 5,190,926	\$ 4,612,289	\$ 5,832,101	\$ 5,689,745
Supplies					
Instructional	\$ 140,570	\$ 178,025	\$ 59,429	\$ 192,462	\$ 192,462
Non-Instructional	126,393	177,191	143,894	194,896	194,896
Total Supplies	\$ 266,963	\$ 355,216	\$ 203,323	\$ 387,358	\$ 387,358

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

General Fund - Unrestricted

Fund 11	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023
	Actual	Adopted	Estimated Actual	Tentative	Proposed Final
EXPENDITURES (cont.)					
Other Operating Expenses					
Dues and Memberships	\$ 83,274	\$ 97,719	\$ 83,787	\$ 120,199	\$ 120,199
Insurance	294,827	305,081	286,979	398,101	298,101
Legal and Professional Services	318,513	146,675	141,421	149,924	149,924
Election	12	-	-	5,000	5,000
Postage	25,767	21,470	24,403	21,470	21,470
Staff Development, Travel, and Conference	21,651	106,083	35,244	183,662	183,662
Building and Equipment Rental/Leases	376,883	484,176	472,127	475,266	475,266
Personal/Consultant Services	258,721	395,025	506,101	595,835	595,835
Repairs	310,171	416,022	344,495	412,761	412,761
Utilities/Electricity/Gas/Water/Waste/Telephone	597,131	656,845	696,204	800,635	800,635
Service Fees/Other Charges	589,523	1,022,899	597,966	807,800	807,800
Advertising, Printing, and Miscellaneous Operating	168,650	199,983	206,954	332,748	332,748
Field Trips (Classroom related, athletics)	17,341	228,250	188,893	292,875	292,875
Total Other Operating Expenses	\$ 3,062,465	\$ 4,080,228	\$ 3,584,575	\$ 4,596,276	\$ 4,496,276
Capital Outlay					
Site Development	\$ -	\$ 1,000	\$ 39,111	\$ 1,000	\$ 210,688
Building Improvement	3,506	24,200	24,320	174,000	174,000
Library Books	-	42,111	36,285	39,646	39,646
Equipment	530,852	570,779	480,369	945,332	736,644
Total Capital Outlay	\$ 534,359	\$ 638,090	\$ 580,085	\$ 1,159,978	\$ 1,160,978
Other Outgo					
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 357,831	\$ 358,767	\$ 358,856	\$ 358,767	\$ 358,767
TRAN Fees/Interest	26,043	5,210	4,873	-	-
Student Vouchers, Reimbursements	12,743	2,500	7,893	2,500	2,500
Total Other Outgo	\$ 396,617	\$ 366,477	\$ 371,622	\$ 361,267	\$ 361,267
Total Expenditures	\$ 18,226,983	\$ 21,121,566	\$ 18,612,144	\$ 23,287,610	\$ 23,388,561
SUMMARY					
Net Income (Loss)	\$ 2,834,067	\$ 700,252	\$ 3,583,294	\$ 197,740	\$ 320,196
RESERVES					
Mandated 5% Reserve	\$ 911,349	\$ 1,056,078	\$ 930,607	\$ 1,164,380	\$ 1,169,428
Reserve - Capital Expenditures	-	250,000	250,000	250,000	250,000
Contingency - Compensation Employee Groups	-	-	-	590,000	430,000
Contingency Reserve	-	-	-	-	-
Undesignated Reserve	5,487,676	5,793,199	8,801,712	8,175,679	8,453,087
Total Ending Fund Balance	\$ 6,399,026	\$ 7,099,278	\$ 9,982,319	\$ 10,180,060	\$ 10,302,515

Siskiyou Joint Community College District
2022-2023 Proposed Final Budget
General Fund - Restricted

Fund 12	2021-2022 Adopted	2021-2022 Estimated Actual	2022-2023 Tentative	2022-2023 Proposed Final
Beginning Balance	\$ -	\$ -	\$ -	\$ -
INCOME				
Federal Income				
VATEA	\$ 67,225	\$ 67,225	\$ 51,484	\$ 61,449
TRIO/SSS	290,455	284,276	300,621	300,621
TRIO/Upward Bound	354,016	366,483	366,406	366,406
Upward Bound USDA Summer Food Program	-	1,250	-	4,827
CARES - Institutional Funds (HEERF II)	876,179	879,179	-	-
CARES - Institutional Funds (HEERF III)	1,600,316	253,166	1,347,150	1,347,150
Total Federal Income	\$ 3,188,191	\$ 1,851,579	\$ 2,065,661	\$ 2,080,453
State Income				
Board Financial Assistance (BFAP)	\$ 110,466	\$ 45,264	\$ 104,943	111,347
Disabled Students Program (SAS)	270,589	197,688	257,060	348,875
EOPS	467,030	279,350	443,678	615,870
CARE	59,989	6,745	59,989	57,926
CalWorks	153,474	36,515	145,800	145,865
TANF	31,359	9,130	31,359	29,730
Student Equity & Achievement	800,948	717,414	800,948	877,508
Student Equity & Achievement (Carryover)	-	-	111,609	111,609
California Promise Grant	114,136	89,261	114,136	147,928
Dreamer Resource Liaisons	61,307	-	61,307	61,307
Early Action Emergency Financial Aid (SB 85)	117,525	-	117,525	117,525
CalFresh Outreach (SB 85)	26,528	26,283	26,528	26,528
Retention & Enrollment Outreach (SB 85)	71,255	12,366	180,462	438,610
Guided Pathways	333,925	30,789	335,107	333,925
CTE Nursing Grant	89,500	89,741	89,500	90,416
Strong Workforce Program	1,713,968	1,466,136	989,024	989,024
Adult Education Grants	115,455	-	124,501	127,094
Adult Education Grants (Carryover)	49,186	156,200	-	-
Foster, Kinship Care	87,029	56,472	108,501	108,501
Lottery	137,735	54,534	137,735	137,735
Staff Diversity	94,600	19,397	94,600	94,600
EEO Best Practices	-	-	208,333	208,333
Financial Aid Technology Grant	45,355	46,200	45,355	39,859
CA for All College Corp	-	-	1,786,861	1,786,861
IEPI - Inst Effectiveness	-	94,274	-	-
Veterans Resource Center	-	13,009	98,288	105,293
Basic Needs Center	-	-	159,236	165,155
Mental Health Support	-	7,352	135,002	96,227
COVID-19 Recovery Block Grant	-	-	-	937,934
COVID-19 Response Block Grant	125,110	125,110	-	-
Miscellaneous Grants and Projects	36,190	6,346	8,814	8,814
Total State Income	\$ 5,112,659	\$ 3,585,573	\$ 6,776,201	\$ 8,320,399
Local Income				
Health Services Fees	\$ 91,529	\$ 42,617	\$ 114,256	\$ 114,256
Rupe Grant (Nursing)	-	3,378	24,830	24,830
Miscellaneous	-	2,938	-	-
Total Local Income	\$ 91,529	\$ 48,933	\$ 139,086	\$ 139,086
Total Income	\$ 8,392,379	\$ 5,486,085	\$ 8,980,948	\$ 10,539,938

Siskiyou Joint Community College District
2022-2023 Proposed Final Budget
General Fund - Restricted

Fund 12	2021-2022 Adopted	2021-2022 Estimated Actual	2022-2023 Tentative	2022-2023 Proposed Final
EXPENDITURES				
Academic Salaries				
Instructional Contract	\$ -	\$ -	\$ -	\$ -
Non Instructional Contract	185,977	119,104	211,314	209,303
Academic Administrators	37,405	34,232	40,979	40,979
Instructional Hourly	-	-	-	-
Non Instructional Hourly	112,498	57,948	150,262	156,273
Total Academic Salaries	<u>\$ 335,880</u>	<u>\$ 211,284</u>	<u>\$ 402,555</u>	<u>\$ 406,555</u>
Classified Salaries				
Non Instructional Contract	\$ 621,914	\$ 587,959	\$ 728,271	\$ 799,335
Classified Management	296,820	205,560	614,348	529,909
Instructional Contract	-	-	-	-
Non Instructional Hourly	129,683	113,105	155,682	155,682
Instructional Aides Hourly	22,600	60,799	88,426	88,426
Student Hourly	85,227	63,144	91,227	91,227
Total Classified Salaries	<u>\$ 1,156,244</u>	<u>\$ 1,030,568</u>	<u>\$ 1,677,954</u>	<u>\$ 1,664,579</u>
Employee Benefits				
STRS - State Teachers Retirement	\$ 38,199	\$ 7,323	\$ 28,700	\$ 55,233
PERS - Public Employees Retirement	237,428	229,310	404,629	367,009
Social Security & Medicare	100,392	82,330	142,864	133,528
Medical/Dental/Vision Insurance	299,308	246,253	536,197	475,541
Unemployment Insurance	9,633	7,654	12,930	12,872
Workers Compensation Insurance	55,057	46,115	77,291	76,941
Total Employee Benefits	<u>\$ 740,017</u>	<u>\$ 618,985</u>	<u>\$ 1,202,611</u>	<u>\$ 1,121,124</u>
Supplies				
Instructional	\$ 1,506,385	\$ 236,253	\$ 542,342	\$ 542,342
Non-Instructional	1,374,135	209,626	460,291	460,291
Total Supplies	<u>\$ 2,880,520</u>	<u>\$ 445,879</u>	<u>\$ 1,002,633</u>	<u>\$ 1,002,633</u>
Other Operating Expenses				
Dues and Memberships	\$ 4,050	\$ 17,434	\$ 8,910	\$ 8,910
Insurance	34,825	33,075	41,839	41,839
Legal and Professional Services	500	1,014	-	500
Postage	4,113	12,305	1,843	4,113
Staff Development, Travel, and Conference	143,579	103,394	273,843	273,843
Building and Equipment Rental/Leases	79,456	91,928	26,885	26,885
Personal/Consultant Services	76,616	89,015	484,390	484,390
Repairs	7,417	11,166	7,417	7,417
Utilities/Electricity/Gas/Water/Waste/Telephone	-	25,000	2,000	25,000
Service Fees/Other Charges	249,122	54,417	827,329	827,329
Advertising, Printing, and Miscellaneous Operating	280,977	181,392	272,584	415,272
Field Trips	165,585	246,337	103,984	250,000
Total Other Operating Expenses	<u>\$ 1,046,240</u>	<u>\$ 866,478</u>	<u>\$ 2,051,024</u>	<u>\$ 2,365,498</u>
Capital Outlay				
Site Development	\$ -	\$ -	\$ -	\$ -
Building Improvement	951,501	941,389	-	-
Library Books	4,300	11,941	3,500	24,300
Equipment	489,021	646,334	779,355	779,355
Total Capital Outlay	<u>\$ 1,444,822</u>	<u>\$ 1,599,664</u>	<u>\$ 782,855</u>	<u>\$ 803,655</u>
Other Outgo				
Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Grants and Scholarships	302,400	37,621	638,377	1,645,161
Student Vouchers, Reimbursements	486,256	675,607	1,222,939	1,530,733
Total Other Outgo	<u>\$ 788,656</u>	<u>\$ 713,228</u>	<u>\$ 1,861,316</u>	<u>\$ 3,175,894</u>
Total Expenditures, Capital Outlay & Other Outgo	<u>\$ 8,392,379</u>	<u>\$ 5,486,085</u>	<u>\$ 8,980,948</u>	<u>\$ 10,539,938</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Bond Interest and Redemption Fund

Fund 21	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 417	\$ 339
INCOME		
Income		
Interest	\$ 10	\$ 10
Transfer from General Fund	356,956	356,956
Total Income	<u>\$ 356,966</u>	<u>\$ 356,966</u>
EXPENDITURES		
Expenditures		
Debt Principal Reduction	\$ 253,486	\$ 261,688
Debt Interest Reduction	\$ 103,558	\$ 95,268
Transfer to Repair & Replacement Fund	-	-
Total Expenditures	<u>\$ 357,044</u>	<u>\$ 356,956</u>
Net Income (Loss)	<u>\$ (78)</u>	<u>\$ 10</u>
Total Ending Fund Balance	<u><u>\$ 339</u></u>	<u><u>\$ 349</u></u>

Siskiyou Joint Community College District
2022-2023 Proposed Final Budget
General Obligation Bond Interest and
Redemption Fund

Fund 23	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 6,579,150	\$ 6,977,360
INCOME		
Income		
Proceeds from Refunding	\$ -	\$ -
Interest	\$ 31,560	\$ 35,000
Taxes	1,764,869	1,765,000
Total Income	<u>\$ 1,796,429</u>	<u>\$ 1,800,000</u>
EXPENDITURES		
Expenditures		
Service Fees	\$ 3,960	\$ 3,960
Debt Principal Reduction	815,000	900,000
Debt Interest Reduction	579,259	544,600
Total Expenditures	<u>\$ 1,398,219</u>	<u>\$ 1,448,560</u>
Net Income (Loss)	<u>\$ 398,210</u>	<u>\$ 351,440</u>
Ending Balance	<u>\$ 6,977,360</u>	<u>\$ 7,328,800</u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Cafeteria Fund

Fund 32	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ (93,279)	\$ (14,543)
INCOME		
Income		
Food Service	\$ 417,193	\$ 530,006
Student Discounts (15%)	\$ -	\$ (76,433)
Recover COVID-19 Loss of Revenue	\$ 283,216	\$ -
Other Income	7,781	38,475
Transfer from Residence Hall	75,000	150,000
Total Income	<u>\$ 783,190</u>	<u>\$ 642,048</u>
EXPENDITURES		
Expenditures		
Salaries	213,976	\$ 274,004
Payroll Taxes and Benefits	121,636	179,075
Cost of Goods Sold	342,915	341,089
Supplies	1,099	1,200
Utilities	13,745	15,000
Other Operating Expenses	11,084	14,600
Total Expenditures	<u>\$ 704,455</u>	<u>\$ 824,968</u>
Net Income (Loss)	<u>\$ 78,736</u>	<u>\$ (182,920)</u>
Total Ending Fund Balance	<u>\$ (14,543)</u>	<u>\$ (197,463)</u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Residence Hall Revenue Fund

Fund 35	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 420,548	\$ 567,295
INCOME		
Income		
Residence Hall Rentals	\$ 478,020	\$ 236,500
Recover COVID-19 Loss of Revenue	\$ 29,642	\$ -
Housing/Cafe Grants - HEERF III	\$ -	\$ 400,000
Residence Hall Contract Cancellation Fees	23,950	5,000
Interest	3,016	4,000
Other Income	92,335	59,030
Total Income	<u>\$ 626,963</u>	<u>\$ 704,530</u>
EXPENDITURES		
Expenditures		
Salaries	\$ 188,644	\$ 215,722
Payroll Taxes and Benefits	93,099	114,523
Supplies	5,525	4,202
Utilities	58,955	70,000
Other Operating Expenses	39,817	56,000
Equipment	11,176	1,000
Buildings	-	-
Transfer to Cafeteria Fund	75,000	150,000
Transfer to Repair and Replacement Fund	8,000	180,000
Total Expenditures	<u>\$ 480,216</u>	<u>\$ 791,447</u>
Net Income (Loss)	<u>\$ 146,747</u>	<u>\$ (86,917)</u>
Total Ending Fund Balance	<u><u>\$ 567,295</u></u>	<u><u>\$ 480,378</u></u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Residence Hall Repair and Replacement Fund

Fund 39	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 66,172	\$ 41,735
INCOME		
Income		
Interest	\$ 250	\$ 250
Transfers from Residence Hall Revenue Fund	8,000	180,000
Total Income	<u>\$ 8,250</u>	<u>\$ 180,250</u>
EXPENDITURES		
Expenditures		
Repairs	\$ 11,139	\$ -
Buildings	21,549	180,000
Total Expenditures	<u>\$ 32,688</u>	<u>\$ 180,000</u>
Net Income (Loss)	<u>\$ (24,437)</u>	<u>\$ 250</u>
Total Ending Fund Balance	<u><u>\$ 41,735</u></u>	<u><u>\$ 41,985</u></u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Capital Outlay Projects Fund

Funds 41 & 42	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 2,544,701	\$ 2,881,682
INCOME		
Income		
Capital Projects	\$ 1,000,000	\$ 4,797,467
Contract Services Income	\$ 67,850	24,000
Miscellaneous Local Income	\$ 51,304	52,500
Theatre Project Revenue	\$ 38,973	2,041,000
Student Housing (Construction)		32,613,000
Interest	\$ 11,743	11,500
Total Income	<u>\$ 1,169,871</u>	<u>\$ 39,539,467</u>
EXPENDITURES		
Expenditures		
Salaries & Benefits	\$ -	\$ -
Supplies	\$ 17,013	\$ 19,500
Other Operating Expenses	\$ 227,194	8,000
Site Improvement	\$ 326,671	-
Equipment	\$ 131,626	-
Building Improvement	\$ 130,386	2,936,559
Total Expenditures	<u>\$ 832,890</u>	<u>\$ 2,964,059</u>
Net Income (Loss)	<u>\$ 336,981</u>	<u>\$ 36,575,408</u>
Total Ending Fund Balance	<u><u>\$ 2,881,682</u></u>	<u><u>\$ 39,457,090</u></u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Bookstore Fund

Fund 51	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 225,808	\$ 386,550
INCOME		
Income		
Book Sales	200,090	\$ 235,000
Clothing and Other Sales	56,625	59,000
Vendor Commissions	461	1,500
Book Rentals	17,798	15,000
Other Miscellaneous Income	13	10
Recover COVID-19 Loss of Revenue	198,567	-
Total Income	<u>\$ 473,554</u>	<u>\$ 310,510</u>
EXPENDITURES		
Expenditures		
Salaries	\$ 81,365	\$ 96,244
Payroll Taxes and Benefits	37,232	58,723
Cost of Goods Sold	152,904	150,500
Supplies	815	500
Utilities	8,000	8,000
Other Operating Expenses	32,496	33,600
Equipment	-	-
Total Expenditures	<u>\$ 312,813</u>	<u>\$ 347,567</u>
Net Income (Loss)	<u>\$ 160,742</u>	<u>\$ (37,057)</u>
Total Ending Fund Balance	<u><u>\$ 386,550</u></u>	<u><u>\$ 349,493</u></u>

**Siskiyou Joint Community College District
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Federal Financial Aid Trust Fund

Fund 78	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 24,248	\$ 28,748
INCOME		
Income		
PELL Income	\$ 1,666,114	\$ 1,900,000
FSEOG Income	39,900	36,978
Direct Loan Income	571,553	675,000
Federal Work Study Income	\$ 32,814	51,230
Cal Grant Income	523,985	525,000
CARES - Student (HEERF II)	67,260	-
CARES - Student (HEERF III)	1,263,550	464,882
Transfer from General Fund	1,329	1,736
Total Income	<u>\$ 4,166,504</u>	<u>\$ 3,654,826</u>
EXPENDITURES		
Expenditures		
Student Wages	\$ 32,814	\$ 46,730
Payroll Taxes and Benefits	1,329	1,736
PELL Grants	1,666,114	1,900,000
FSEOG Grants	35,400	36,978
Direct Loans	571,553	675,000
Cal Grants	523,985	525,000
CARES - Student (HEERF II)	67,260	-
CARES - Student (HEERF III)	1,263,550	464,882
Total Expenditures	<u>\$ 4,162,004</u>	<u>\$ 3,650,326</u>
Net Income (Loss)	<u>\$ 4,500</u>	<u>\$ 4,500</u>
Total Ending Fund Balance	<u><u>\$ 28,748</u></u>	<u><u>\$ 33,248</u></u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Foundation Fund

Fund 83	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 3,061,807	\$ 2,842,059
INCOME		
Income		
Sales and Special Events	\$ 134,186	\$ 219,425
Contract Service Income	7,000	-
Contributions and Gifts	60,245	89,600
Grants	135,026	-
Interest Income	105,074	95,000
Investment Income	(259,790)	50,000
Gain/Loss on Sale of Investments	22,968	20,000
Total Income	<u>\$ 204,709</u>	<u>\$ 474,025</u>
EXPENDITURES		
Expenditures		
Salaries	\$ 85,209	\$ 64,148
Payroll Taxes and Benefits	44,061	46,202
Supplies	44,046	22,660
Utilities	7,754	12,475
Other Operating Expenses	88,204	86,338
Equipment	6,038	9,000
Scholarships	100,000	14,500
Grants and Other Student Aid	49,145	10,150
Total Expenditures	<u>\$ 424,457</u>	<u>\$ 265,473</u>
Net Income (Loss)	<u>\$ (219,748)</u>	<u>\$ 208,552</u>
Total Ending Fund Balance	<u><u>\$ 2,842,059</u></u>	<u><u>\$ 3,050,611</u></u>

**Siskiyou Joint Community College District
2022-2023 Proposed Final Budget**

Foundation Scholarship Fund

Fund 84	2021-2022 Estimated Actual	2022-2023 Proposed Final
Beginning Balance	\$ 1,726,579	\$ 1,654,937
INCOME		
Income		
Contributions and Gifts	76,754	75,000
Interest Income	65,381	65,000
Investment Income	(162,829)	25,000
Gain (Loss) on Sale of Investments	2,723	5,000
Total Income	\$ (17,971)	\$ 170,000
EXPENDITURES		
Expenditures		
Salaries	\$ 21,454	\$ 23,000
Payroll Taxes and Benefits	1,125	854
Supplies	152	600
Other Operating Expenses	8,587	7,350
Scholarships	22,352	29,150
Grants and Other Student Aid	-	12,500
Total Expenditures	\$ 53,670	\$ 73,454
Net Income (Loss)	\$ (71,642)	\$ 96,546
Total Ending Fund Balance	\$ 1,654,937	\$ 1,751,483