

## Siskiyou Joint Community College District 2022-2023 Tentative Budget

### Summary

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	9,678,920	23,485,350	23,287,610	9,876,660
12	General Fund - Restricted	-	8,980,948	8,980,948	-
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	703,854	(76,349)
35	Residence Hall Revenue Fund	567,295	704,530	811,120	460,705
39	Residence Hall Repair & Replacement Fund	41,735	180,250	180,000	41,985
41	Capital Outlay Projects Fund	2,881,682	2,129,000	2,964,059	2,046,623
51	Bookstore Fund	386,550	310,510	311,419	385,641
78	Federal Financial Aid Trust Fund	28,748	3,654,826	3,650,326	33,248
83	Foundation Fund	2,842,059	474,025	259,998	3,056,086
84	Foundation Scholarship Fund	1,654,937	170,000	73,454	1,751,483
<b>Totals 2022-2023 Tentative Budget</b>		<b>\$ 25,045,081</b>	<b>\$ 42,888,453</b>	<b>\$ 43,028,304</b>	<b>\$ 24,905,230</b>

**Siskiyou Joint Community College District  
2022-2023 Tentative Budget**

**General Fund - Unrestricted**

Fund 11	2020-2021 Actual	2021-2022 Adopted	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ 3,564,959	6,399,026	6,399,026	
<b>Estimated Beginning Balance 7/1/21</b>				\$ 9,678,920
<b>INCOME</b>				
Federal Income				
Forest Reserve Fund	\$ 99,133	\$ 100,000	\$ 99,133	\$ 100,000
Miscellaneous (Adm. Fees, Federal Projects)	169,716	130,000	124,476	162,475
<b>Total Federal Income</b>	<b>\$ 268,849</b>	<b>\$ 230,000</b>	<b>\$ 223,609</b>	<b>\$ 262,475</b>
Apportionment Income				
State Apportionment	\$ 10,918,405	\$ 12,044,510	\$ 12,379,025	\$ 13,527,821
Less: Revenue Deficit Estimate	(116,814)	(209,165)	(303,400)	-
Education Protection Act	3,258,196	2,661,761	2,614,839	2,650,000
Home Owners Tax Exemption	55,124	56,000	54,034	55,000
Timber Tax Receipts	73,101	60,000	71,900	70,000
Property Taxes	4,393,574	4,742,452	4,545,737	4,550,000
Enrollment Fees	668,263	661,930	694,762	700,700
<b>Total Apportionment Income</b>	<b>\$ 19,249,848</b>	<b>\$ 20,017,488</b>	<b>\$ 20,056,897</b>	<b>\$ 21,553,521</b>
State Income				
Lottery	\$ 398,751	\$ 361,697	\$ 365,000	\$ 300,000
Part-Time Faculty Parity Pay & Office Hour	91,479	106,500	108,498	108,500
Board Financial Assistance	19,189	18,549	18,549	19,189
Mandated Cost Block Grant	63,223	62,800	61,831	62,000
Miscellaneous: Adm. Fees, State Projects	36,694	30,000	27,500	27,500
<b>Total Other State Income</b>	<b>\$ 609,335</b>	<b>\$ 579,546</b>	<b>\$ 581,378</b>	<b>\$ 517,189</b>
Local Income				
Enrollment Administrative Fee (2%)	\$ 13,638	\$ 13,509	\$ 14,179	\$ 14,300
Non-Resident Tuition	568,387	645,000	612,683	610,000
Less: Allow for COVID-19 Loss of Students	-	-	-	-
Student Fees and Charges	127,638	145,500	50,070	145,500
Community Education Fees	61,424	85,000	222,845	225,000
Rentals and Leases (Facilities)	600	1,000	4,106	1,000
Interest	44,303	47,500	59,895	50,000
Miscellaneous Local Income	16,679	2,500	12,451	12,500
<b>Total Local Income</b>	<b>\$ 832,668</b>	<b>\$ 940,009</b>	<b>\$ 976,229</b>	<b>\$ 1,058,300</b>
Other Financing Sources				
Interfund Transfers In	\$ 100,348	\$ 54,775	\$ 53,925	\$ 93,865
<b>Total Other Financing Sources</b>	<b>\$ 100,348</b>	<b>\$ 54,775</b>	<b>\$ 53,925</b>	<b>\$ 93,865</b>
<b>Total Income</b>	<b>\$ 21,061,049</b>	<b>\$ 21,821,818</b>	<b>\$ 21,892,038</b>	<b>\$ 23,485,350</b>

**Siskiyou Joint Community College District  
2022-2023 Tentative Budget**

**General Fund - Unrestricted**

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

**Siskiyou Joint Community College District  
2022-2023 Tentative Budget**

**General Fund - Unrestricted**

<b>Fund 11</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
			<b>Actual</b>	<b>Tentative</b>
<b>EXPENDITURES (cont.)</b>				
Other Operating Expenses				
Dues and Memberships	\$ 83,274	\$ 97,719	\$ 83,787	\$ 120,199
Insurance	294,827	305,081	286,979	398,101
Legal and Professional Services	318,513	146,675	141,421	149,924
Election	12	-	-	5,000
Postage	25,767	21,470	24,403	21,470
Staff Development, Travel, and Conference	21,651	106,083	35,244	183,662
Building and Equipment Rental/Leases	376,883	484,176	472,127	475,266
Personal/Consultant Services	258,721	395,025	506,101	595,835
Repairs	310,171	416,022	344,495	412,761
Utilities/Electricity/Gas/Water/Waste/Telephone	597,131	656,845	696,204	800,635
Service Fees/Other Charges	589,523	1,022,899	597,966	807,800
Advertising, Printing, and Miscellaneous Operating	168,650	199,983	206,954	332,748
Field Trips (Classroom related, athletics)	17,341	228,250	188,893	292,875
Total Other Operating Expenses	<u>\$ 3,062,465</u>	<u>\$ 4,080,228</u>	<u>\$ 3,584,575</u>	<u>\$ 4,596,276</u>
Capital Outlay				
Site Development	\$ -	\$ 1,000	\$ 39,111	\$ 1,000
Building Improvement	3,506	24,200	24,320	174,000
Library Books	-	42,111	36,285	39,646
Equipment	530,852	570,779	480,369	945,332
Total Capital Outlay	<u>\$ 534,359</u>	<u>\$ 638,090</u>	<u>\$ 580,085</u>	<u>\$ 1,159,978</u>
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 357,831	\$ 358,767	\$ 358,856	\$ 358,767
TRAN Fees/Interest	26,043	5,210	4,873	-
Student Vouchers, Reimbursements	12,743	2,500	7,893	2,500
Total Other Outgo	<u>\$ 396,617</u>	<u>\$ 366,477</u>	<u>\$ 371,622</u>	<u>\$ 361,267</u>
<b>Total Expenditures</b>	<u>\$ 18,226,983</u>	<u>\$ 21,121,566</u>	<u>\$ 18,612,144</u>	<u>\$ 23,287,610</u>
<b>SUMMARY</b>				
<b>Net Income (Loss)</b>	<u>\$ 2,834,067</u>	<u>\$ 700,252</u>	<u>\$ 3,279,894</u>	<u>\$ 197,740</u>
<b>RESERVES</b>				
Mandated 5% Reserve	\$ 911,349	\$ 1,056,078	\$ 930,607	\$ 1,164,380
Reserve - Capital Expenditures	-	250,000	250,000	250,000
Contingency - Compensation Employee Groups	-	-	-	590,000
Contingency Reserve	-	-	-	-
Undesignated Reserve	5,487,676	5,793,199	8,498,312	7,872,280
<b>Total Ending Fund Balance</b>	<u>\$ 6,399,026</u>	<u>\$ 7,099,278</u>	<u>\$ 9,678,920</u>	<u>\$ 9,876,660</u>

**Siskiyou Joint Community College District  
2022-2023 Tentative Budget**

**General Fund - Restricted**

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

**Siskiyou Joint Community College District  
2022-2023 Tentative Budget**

**General Fund - Restricted**

**Fund 12**

	<b>2021-2022 Adopted</b>	<b>2021-2022 Estimated Actual</b>	<b>2022-2023 Proposed Tentative</b>
<b>EXPENDITURES</b>			
Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	185,977	119,104	211,313
Academic Administrators	37,405	34,232	40,979
Instructional Hourly	-	-	-
Non Instructional Hourly	112,498	57,948	150,262
Total Academic Salaries	\$ 335,880	\$ 211,284	\$ 402,554
Classified Salaries			
Non Instructional Contract	\$ 621,914	\$ 587,959	\$ 728,271
Classified Management	296,820	205,560	614,348
Instructional Contract	-	-	-
Non Instructional Hourly	129,683	113,105	155,682
Instructional Aides Hourly	22,600	60,799	88,426
Student Hourly	85,227	63,144	91,227
Total Classified Salaries	\$ 1,156,244	\$ 1,030,568	\$ 1,677,954
Employee Benefits			
STRS - State Teachers Retirement	\$ 38,199	\$ 7,323	\$ 28,700
PERS - Public Employees Retirement	237,428	229,310	404,629
Social Security & Medicare	100,392	82,330	142,864
Medical/Dental/Vision Insurance	299,308	246,253	536,197
Unemployment Insurance	9,633	7,654	12,930
Workers Compensation Insurance	55,057	46,115	77,291
Total Employee Benefits	\$ 740,017	\$ 618,985	\$ 1,202,611
Supplies			
Instructional	\$ 1,506,385	\$ 236,253	\$ 542,342
Non-Instructional	1,374,135	209,626	460,291
Total Supplies	\$ 2,880,520	\$ 445,879	\$ 1,002,633

**Siskiyou Joint Community College District  
2022-2023 Tentative Budget**

**General Fund - Restricted**

**Fund 12**

2021-2022 Adopted	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
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**EXPENDITURES (cont.)**

Other Operating Expenses			
Dues and Memberships	\$ 4,050	\$ 17,434	\$ 8,910
Insurance	34,825	33,075	41,839
Legal and Professional Services	500	1,014	-
Postage	4,113	12,305	1,843
Staff Development, Travel, and Conference	143,579	103,394	273,843
Building and Equipment Rental/Leases	79,456	91,928	26,885
Personal/Consultant Services	76,616	89,015	484,390
Repairs	7,417	11,166	7,417
Utilities/Electricity/Gas/Water/Waste/Telephone	-	25,000	2,000
Service Fees/Other Charges	249,122	54,417	827,329
Advertising, Printing, and Miscellaneous Operating	280,977	181,392	272,584
Field Trips	165,585	246,337	103,984
<b>Total Other Operating Expenses</b>	<b>\$ 1,046,240</b>	<b>\$ 866,478</b>	<b>\$ 2,051,024</b>
Capital Outlay			
Site Development	\$ -	\$ -	\$ -
Building Improvement	951,501	941,389	-
Library Books	4,300	11,941	3,500
Equipment	489,021	646,334	779,355
<b>Total Capital Outlay</b>	<b>\$ 1,444,822</b>	<b>\$ 1,599,664</b>	<b>\$ 782,855</b>
Other Outgo			
Interfund Transfers	\$ -	\$ -	\$ -
Grants and Scholarships	302,400	37,621	638,377
Student Vouchers, Reimbursements	486,256	675,607	1,222,939
<b>Total Other Outgo</b>	<b>\$ 788,656</b>	<b>\$ 713,228</b>	<b>\$ 1,861,316</b>
<b>Total Expenditures, Capital Outlay &amp; Other Outgo</b>	<b>\$ 8,392,379</b>	<b>\$ 5,486,085</b>	<b>\$ 8,980,948</b>
<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Bond Interest and Redemption Fund

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



# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## General Obligation Bond Interest and Redemption Fund

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

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Cafeteria Fund

Fund 32	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ (93,279)	\$ (14,543)
<b>INCOME</b>		
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
<b>Total Income</b>	\$ 783,190	\$ 642,048
<b>EXPENDITURES</b>		
Expenditures		
Salaries	213,976	\$ 198,016
Payroll Taxes and Benefits	121,636	133,949
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
<b>Total Expenditures</b>	\$ 704,455	\$ 703,854
<b>Net Income (Loss)</b>	\$ 78,736	\$ (61,806)
<b>Total Ending Fund Balance</b>	\$ (14,543)	\$ (76,349)

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Residence Hall Revenue Fund

Fund 35	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ 420,548	\$ 567,295
<b>INCOME</b>		
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
<b>Total Income</b>	\$ 626,963	\$ 704,530
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$ 188,644	\$ 215,283
Payroll Taxes and Benefits	93,099	134,635
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
<b>Total Expenditures</b>	\$ 480,216	\$ 811,120
<b>Net Income (Loss)</b>	\$ 146,747	\$ (106,590)
<b>Total Ending Fund Balance</b>	\$ 567,295	\$ 460,705

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Residence Hall Repair and Replacement Fund

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

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Capital Outlay Projects Fund

Funds 41 & 42	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ 2,544,701	\$ 2,881,682
<b>INCOME</b>		
Income		
Capital Projects	\$ 1,000,000	\$ -
Contract Services Income	\$ 67,850	24,000
Miscellaneous Local Income	\$ 51,304	52,500
Theatre Project Revenue	\$ 38,973	2,041,000
Interest	\$ 11,743	11,500
<b>Total Income</b>	<b>\$ 1,169,871</b>	<b>\$ 2,129,000</b>
<b>EXPENDITURES</b>		
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
<b>Total Expenditures</b>	<b>\$ 832,890</b>	<b>\$ 2,964,059</b>
<b>Net Income (Loss)</b>	<b>\$ 336,981</b>	<b>\$ (835,059)</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,881,682</b>	<b>\$ 2,046,623</b>

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Bookstore Fund

Fund 51	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ 225,808	\$ 386,550
<b>INCOME</b>		
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	-
<b>Total Income</b>	\$ 473,554	\$ 310,510
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$ 81,365	\$ 78,558
Payroll Taxes and Benefits	37,232	40,261
Cost of Goods Sold	152,904	150,500
Supplies	815	500
Utilities	8,000	8,000
Other Operating Expenses	32,496	33,600
Equipment	-	-
<b>Total Expenditures</b>	\$ 312,813	\$ 311,419
<b>Net Income (Loss)</b>	\$ 160,742	\$ (909)
<b>Total Ending Fund Balance</b>	\$ 386,550	\$ 385,641

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Federal Financial Aid Trust Fund

Fund 78	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ 24,248	\$ 28,748
<b>INCOME</b>		
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
<b>Total Income</b>	<b>\$ 4,166,504</b>	<b>\$ 3,654,826</b>
<b>EXPENDITURES</b>		
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
<b>Total Expenditures</b>	<b>\$ 4,162,004</b>	<b>\$ 3,650,326</b>
<b>Net Income (Loss)</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
<b>Total Ending Fund Balance</b>	<b>\$ 28,748</b>	<b>\$ 33,248</b>

# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Foundation Fund

Fund 83	2021-2022 Estimated Actual	2022-2023 Proposed Tentative
<b>Beginning Balance</b>	\$ 3,061,807	\$ 2,842,059
<b>INCOME</b>		
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
<b>Total Income</b>	<b>\$ 204,709</b>	<b>\$ 474,025</b>
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$ 85,209	\$ 64,148
Payroll Taxes and Benefits	44,061	40,727
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
<b>Total Expenditures</b>	<b>\$ 424,457</b>	<b>\$ 259,998</b>
<b>Net Income (Loss)</b>	<b>\$ (219,748)</b>	<b>\$ 214,027</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,842,059</b>	<b>\$ 3,056,086</b>



# Siskiyou Joint Community College District 2022-2023 Tentative Budget

## Foundation Scholarship Fund

<b>Fund 84</b>	<b>2021-2022 Estimated Actual</b>	<b>2022-2023 Proposed Tentative</b>
<b>Beginning Balance</b>	\$ 1,726,579	\$ 1,654,937
<b>INCOME</b>		
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
<b>EXPENDITURES</b>		
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