

**Siskiyou Joint Community College District**  
**2016-2017**  
**Final Budget**  
**Summary**

Fund	Fund Title	Estimated Beginning Fund Balance	Budgeted Income	Budgeted Expenditures	Estimated Ending Fund Balance
11	General Fund - Unrestricted	\$ 2,940,209	\$ 21,200,642	\$ 21,041,066	\$ 3,099,784
12	General Fund - Restricted	-	6,376,308	6,376,308	-
21	Bond Interest and Redemption Fund	27,449	245,561	245,541	27,469
23	General Obligation Bond Interest & Redemption Fund	3,897,420	1,700,000	1,181,649	4,415,771
32	Cafeteria Fund	103,882	554,500	565,709	92,673
35	Residence Hall Revenue Fund	176,928	527,450	409,902	294,476
39	Residence Hall Repair & Replacement Fund	19,790	4,200	250	23,740
41	Capital Outlay Projects Fund	1,459,557	1,051,703	747,295	1,763,965
51	Bookstore Fund	16,130	544,600	536,837	23,893
61	Insurance Fund	211,408	-	211,408	-
78	Federal Financial Aid Trust Fund	149	5,706,574	5,700,074	6,649
83	Foundation Fund	2,371,117	296,100	281,044	2,386,173
84	Foundation Scholarship Fund	1,136,051	79,420	57,270	1,158,201
Totals 2016-2017 Final Budget		\$ 12,360,090	\$ 38,287,058	\$ 37,354,353	\$ 13,292,794

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
General Fund - Unrestricted**

	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated Actual</b>	<b>Proposed Final</b>
<b>Beginning Balance</b>	\$ 901,090	\$ 1,495,879	\$ 1,326,032	
<b>Estimated Beginning Balance 7/1/16</b>				\$ 2,940,209
<b>INCOME</b>				
Federal Income				
Forest Reserve Fund	\$ 129,584	\$ 130,000	\$ 120,562	\$ 125,000
Miscellaneous (Adm. Fees, Federal Projects)	4,505	4,500	4,445	7,539
<b>Total Federal Income</b>	<b>\$ 134,089</b>	<b>\$ 134,500</b>	<b>\$ 125,007</b>	<b>\$ 132,539</b>
State Income				
State Apportionment	\$ 8,233,591	\$ 10,031,463	\$ 10,787,839	\$ 11,583,677
Education Protection Act	2,717,178	2,586,456	2,868,981	2,586,500
Board Financial Assistance	32,687	25,095	25,095	25,095
Faculty One-time Parity	51,209	102,105	102,105	102,105
Home Owners Exemption - All Counties	57,538	60,000	56,916	57,000
Timber Tax Receipts	91,389	65,000	93,681	69,000
Lottery	292,140	355,740	423,330	427,500
Mandated Cost Block Grant	169,480	1,464,380	1,464,361	347,464
Miscellaneous: Adm. Fees, State Projects	-	83,724	40,000	45,000
<b>Total State Income</b>	<b>\$ 11,645,212</b>	<b>\$ 14,773,963</b>	<b>\$ 15,862,308</b>	<b>\$ 15,243,341</b>
Local Income				
Property Taxes	\$ 3,349,111	\$ 3,400,000	\$ 3,489,796	\$ 3,400,000
Sales	3,233	3,235	-	3,500
Rentals and Leases (Facilities)	43,857	40,000	32,444	44,000
Interest	44,115	55,000	67,208	43,500
Community Services	33,481	35,500	23,748	35,500
Enrollment Fees	1,220,347	1,225,000	1,460,043	1,492,800
Non-Resident Tuition	581,319	625,000	639,697	653,000
Student Fees and Charges	85,345	90,800	66,905	80,000
Miscellaneous Local Income	64,817	75,000	98,231	72,462
<b>Total Local Income</b>	<b>\$ 5,425,625</b>	<b>\$ 5,549,535</b>	<b>\$ 5,878,072</b>	<b>\$ 5,824,762</b>
Other Financing Sources				
Interfund Transfers In	\$ 61,231	\$ 62,725	\$ 62,725	\$ -
Other Income	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 61,231</b>	<b>\$ 62,725</b>	<b>\$ 62,725</b>	<b>\$ -</b>
<b>Total Income</b>	<b>\$ 17,266,157</b>	<b>\$ 20,520,723</b>	<b>\$ 21,928,112</b>	<b>\$ 21,200,642</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
General Fund - Unrestricted**

2014-2015	2015-2016	2015-2016	2016-2017
Actual	Adopted	Estimated Actual	Proposed Final

**EXPENDITURES**

<b>Academic Salaries</b>				
Instructional Contract	\$ 2,316,961	\$ 2,533,459	\$ 2,313,637	\$ 2,640,851
Non Instructional Contract	371,730	380,863	320,113	326,478
Academic Administrators	867,283	1,130,907	1,128,246	1,253,578
Instructional Hourly	2,059,022	1,892,840	1,633,883	1,305,161
Non Instructional Hourly	123,096	82,105	101,950	84,840
<b>Total Academic Salaries</b>	<b>\$ 5,738,092</b>	<b>\$ 6,020,174</b>	<b>\$ 5,497,829</b>	<b>\$ 5,610,908</b>
<b>Classified Salaries</b>				
Non Instructional Contract	\$ 1,328,886	\$ 1,700,306	\$ 1,666,617	\$ 1,668,128
Instructional Aides Contract	159,802	213,590	169,362	248,010
Classified Administrators/Management/Supervisory	907,391	1,167,278	1,029,237	1,499,195
Non Instructional Hourly	74,002	103,976	103,147	50,300
Instructional Aides Hourly	271,664	259,033	421,138	387,471
Student Hourly	44,235	74,044	63,543	92,690
<b>Total Classified Salaries</b>	<b>\$ 2,785,980</b>	<b>\$ 3,518,227</b>	<b>\$ 3,453,044</b>	<b>\$ 3,945,794</b>
<b>Employee Benefits</b>				
STRS - State Teachers Retirement	\$ 403,238	\$ 645,965	\$ 488,626	\$ 530,990
PERS - Public Employees Retirement	333,573	363,238	372,990	474,321
Social Security & Medicare	313,152	347,913	340,168	401,098
Medical/Dental/Vision Insurance	1,326,953	1,755,561	1,885,314	1,886,959
Unemployment Insurance	23,490	20,005	22,862	18,928
Workers Compensation Insurance	330,433	363,378	344,169	351,591
Retirees Health Benefits	560,555	639,900	679,361	649,971
<b>Total Employee Benefits</b>	<b>\$ 3,291,394</b>	<b>\$ 4,135,960</b>	<b>\$ 4,133,490</b>	<b>\$ 4,313,858</b>
<b>Supplies</b>				
Instructional	\$ 123,995	\$ 228,790	\$ 128,481	\$ 235,954
Non-Instructional	219,858	198,766	219,047	230,957
<b>Total Supplies</b>	<b>\$ 343,853</b>	<b>\$ 427,556</b>	<b>\$ 347,528</b>	<b>\$ 466,911</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
General Fund - Unrestricted**

	2014-2015	2015-2016	2015-2016	2016-2017
	Actual	Adopted	Estimated Actual	Proposed Final
Other Operating Expenses				
Dues and Memberships	\$ 45,642	\$ 91,272	\$ 93,595	\$ 106,315
Insurance	176,325	262,020	140,214	184,480
Legal and Professional Services	146,735	153,533	211,852	178,000
Election	7,565	3,900	-	4,000
Interest	55,519	25,000	24,232	-
Postage	28,012	41,905	33,880	41,905
Staff Development, Travel, and Conference	125,545	137,110	147,128	213,181
Building and Equipment Rental/Leases	22,649	147,706	74,242	129,308
Personal/Consultant Services	313,658	362,764	276,780	383,230
Repairs	231,736	410,289	374,614	560,533
Utilities/Electricity/Gas/Water/Waste/Telephone	679,885	729,159	722,227	730,800
Service Fees/Other Charges	1,967,063	1,728,751	3,051,538	2,806,268
Advertising, Printing, and Miscellaneous Operating	133,255	124,789	128,396	207,049
Field Trips (Classroom related, athletics)	185,240	106,725	193,360	265,054
<b>Total Other Operating Expenses</b>	<b>\$ 4,118,829</b>	<b>\$ 4,324,923</b>	<b>\$ 5,472,058</b>	<b>\$ 5,810,123</b>
Capital Outlay				
Site Development	\$ 6,205	\$ -	\$ 9,198	\$ 4,000
Building Improvement	32,679	54,000	56,444	34,000
Library Books	1,190	32,500	5,486	30,425
Equipment	162,247	377,599	290,937	550,256
<b>Total Capital Outlay</b>	<b>\$ 202,321</b>	<b>\$ 464,099</b>	<b>\$ 362,065</b>	<b>\$ 618,681</b>
Other Outgo				
Interfund Transfers (Debt, FinAid, Cap Outlay)	\$ 333,899	\$ 235,402	\$ 1,039,799	\$ 264,791
Debt Principal and Interest	15,659	-	-	-
Student Vouchers, Reimbursements	11,188	10,600	8,122	10,000
<b>Total Other Outgo</b>	<b>\$ 360,746</b>	<b>\$ 246,002</b>	<b>\$ 1,047,921</b>	<b>\$ 274,791</b>
<b>Total Expenditures</b>	<b>\$ 16,841,215</b>	<b>\$ 19,136,941</b>	<b>\$ 20,313,935</b>	<b>\$ 21,041,066</b>
<b>SUMMARY</b>				
<b>Net Income (Loss)</b>	<b>\$ 424,942</b>	<b>\$ 1,383,782</b>	<b>\$ 1,614,177</b>	<b>\$ 159,576</b>
<b>RESERVES</b>				
Mandated 5% Reserve	\$ 842,061	\$ 956,847	\$ 1,015,697	\$ 1,052,053
Reserve for Future Planned Expenditures	-	500,000	300,000	300,000
Undesignated Reserve	483,971	1,422,814	1,624,512	1,747,731
<b>Total Ending Fund Balance</b>	<b>\$ 1,326,032</b>	<b>\$ 2,879,661</b>	<b>\$ 2,940,209</b>	<b>\$ 3,099,784</b>

**Siskiyou Joint Community College District**  
**2016-2017 Final Budget**  
**General Fund - Restricted**

Fund 12	<b>2015-2016 Adopted</b>	<b>2015-2016 Estimated Actual</b>	<b>2016-2017 Proposed Final</b>
<b>Beginning Balance</b>	\$ -	\$ -	\$ -
<b>INCOME</b>			
Federal Income			
VTEA	\$ 74,905	\$ 74,905	\$ 60,781
TANF	30,498	31,153	31,264
TRIO/SSS	254,011	202,387	238,058
TRIO/Upward Bound	324,000	312,354	304,576
Miscellaneous Federal Grants	42,974	78,629	-
<b>Total Federal Income</b>	<b>\$ 726,388</b>	<b>\$ 699,428</b>	<b>\$ 634,679</b>
State Income			
Board Financial Assistance	\$ 167,180	\$ 172,180	\$ 172,180
Disabled Students Program	271,436	285,876	312,847
EOPS	331,993	423,742	450,430
CARE	43,038	36,920	71,987
CalWorks	125,090	46,752	134,912
Student Support and Success Program	376,665	310,028	495,279
Student Equity	190,000	127,482	268,754
Block Grant/Instructional Equipment	65,000	34,771	96,295
Basic Skills	90,000	155,516	90,000
CTE Grants	53,353	444,126	97,000
Strong Workforce Program	-	-	218,885
Career Pathways Trust Grant	2,085,997	1,454,542	1,783,575
Adult Education Grants	-	770,543	1,340,892
Lottery	104,181	139,336	133,593
Miscellaneous Grants and Projects	3,566	163,457	-
<b>Total State Income</b>	<b>\$ 3,907,499</b>	<b>\$ 4,565,271</b>	<b>\$ 5,666,629</b>
Local Income			
Health Services Fees	\$ 83,400	\$ 80,611	\$ 75,000
Miscellaneous	36,000	73,300	-
<b>Total Local Income</b>	<b>\$ 119,400</b>	<b>\$ 153,911</b>	<b>\$ 75,000</b>
<b>Total Income</b>	<b>\$ 4,753,287</b>	<b>\$ 5,418,610</b>	<b>\$ 6,376,308</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
General Fund - Restricted**

2015-2016 Adopted	2015-2016 Estimated Actual	2016-2017 Proposed Final
----------------------	----------------------------------	--------------------------------

**EXPENDITURES**

Academic Salaries			
Instructional Contract	\$ -	\$ -	\$ -
Non Instructional Contract	226,818	65,857	87,900
Academic Administrators	217,816	76,862	82,816
Instructional Hourly	-	13,800	-
Non Instructional Hourly	-	151,352	53,722
<b>Total Academic Salaries</b>	<b>\$ 444,634</b>	<b>\$ 307,871</b>	<b>\$ 224,438</b>
Classified Salaries			
Non Instructional Contract	\$ 449,736	\$ 288,435	\$ 519,022
Classified Management	165,194	171,247	207,213
Instructional Contract	12,979	14,200	-
Non Instructional Hourly	-	157,867	90,115
Instructional Aides Hourly	-	61,345	33,000
Student Hourly	12,960	43,919	53,647
<b>Total Classified Salaries</b>	<b>\$ 640,869</b>	<b>\$ 737,013</b>	<b>\$ 902,997</b>
Employee Benefits			
STRS - State Teachers Retirement	\$ 47,709	\$ 7,300	\$ 21,476
PERS - Public Employees Retirement	74,388	77,159	100,860
Social Security & Medicare	65,640	61,434	69,085
Medical/Dental/Vision Insurance	279,025	175,838	192,648
Unemployment Insurance	415	1,907	2,148
Workers Compensation Insurance	35,128	40,302	41,478
<b>Total Employee Benefits</b>	<b>\$ 502,305</b>	<b>\$ 363,940</b>	<b>\$ 427,695</b>
Supplies			
Instructional	\$ 94,850	\$ 148,349	\$ 110,784
Non-Instructional	1,314,822	64,785	80,131
<b>Total Supplies</b>	<b>\$ 1,409,672</b>	<b>\$ 213,134</b>	<b>\$ 190,915</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
General Fund - Restricted**

	<b>2015-2016 Adopted</b>	<b>2015-2016 Estimated Actual</b>	<b>2016-2017 Proposed Final</b>
Other Operating Expenses			
Dues and Memberships	\$ 5,560	\$ 8,120	\$ 4,360
Insurance	7,250	41,784	39,743
Postage	500	40	361
Staff Development, Travel, and Conference	130,210	175,965	162,776
Building and Equipment Rental/Leases	39,300	148,337	52,581
Personal/Consultant Services	136,467	148,129	3,292,821
Repairs	5,000	41,788	2,000
Service Fees/Other Charges	220,162	1,629,233	70,912
Advertising, Printing, and Miscellaneous Operating	93,900	30,359	40,228
Field Trips	24,748	41,186	48,638
Total Other Operating Expenses	<u>\$ 663,097</u>	<u>\$ 2,264,941</u>	<u>\$ 3,714,420</u>
Capital Outlay			
Buildings	\$ 6,500	\$ 8,300	\$ -
Library Books	3,200	31,067	23,500
Equipment	767,390	973,039	184,963
Total Capital Outlay	<u>\$ 777,090</u>	<u>\$ 1,012,406</u>	<u>\$ 208,463</u>
Other Outgo			
Interfund Transfers	\$ -	\$ 94,874	\$ -
Grants and Scholarships	40,600	166,921	67,388
Student Vouchers, Reimbursements	275,020	257,510	639,992
Total Other Outgo	<u>\$ 315,620</u>	<u>\$ 519,305</u>	<u>\$ 707,380</u>
Total Expenditures, Capital Outlay & Other Outgo	<u><u>\$ 4,753,287</u></u>	<u><u>\$ 5,418,610</u></u>	<u><u>\$ 6,376,308</u></u>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Bond and Interest and Redemption Fund**

Fund 21

2015-2016 Estimated Actual	2016-2017 Proposed Final
----------------------------------	--------------------------------

<b>Beginning Balance</b>	\$ 28,449	\$ 27,449
--------------------------	-----------	-----------

**INCOME**

Income		
Interest	\$ 258	\$ 250
Transfer from General Fund	233,532	232,561
Transfer from Residence Revenue Fund	13,110	12,750
<b>Total Income</b>	<u>\$ 246,900</u>	<u>\$ 245,561</u>

2015-2016 Estimated Actual	2016-2017 Proposed Final
----------------------------------	--------------------------------

**EXPENDITURES**

Expenditures		
Debt Principal Reduction	\$ 236,234	\$ 240,069
Debt Interest Reduction	11,666	5,472
<b>Total Expenditures</b>	<u>\$ 247,900</u>	<u>\$ 245,541</u>
<b>Net Income (Loss)</b>	<u>\$ (1,000)</u>	<u>\$ 20</u>
<b>Total Ending Fund Balance</b>	<u><u>\$ 27,449</u></u>	<u><u>\$ 27,469</u></u>





**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Cafeteria Fund**

Fund 32	<b>2015-2016</b> <b>2016-2017</b> <b>Estimated Actual</b> <b>Proposed</b> <b>Final</b>	
<b>Beginning Balance</b>	\$      48,872	\$      103,882
<b>INCOME</b>		
Income		
Food Service	\$      492,610	\$      525,000
Commissions	3,225	3,500
Other Income	19,162	26,000
Transfer from Capital Outlay Fund	6,715	-
<b>Total Income</b>	<b>\$      521,712</b>	<b>\$      554,500</b>

	<b>2015-2016</b> <b>2016-2017</b> <b>Estimated Actual</b> <b>Proposed</b> <b>Final</b>	
<b>EXPENDITURES</b>		
Expenditures		
Salaries	\$      18,838	\$      134,813
Payroll Taxes and Benefits	4,469	60,896
Supplies	1,678	300,000
Utilities	18,454	20,000
Other Operating Expenses	410,178	50,000
Equipment	13,085	-
<b>Total Expenditures</b>	<b>\$      466,702</b>	<b>\$      565,709</b>
<b>Net Income (Loss)</b>	<b>\$      55,010</b>	<b>\$      (11,209)</b>
<b>Total Ending Fund Balance</b>	<b>\$      103,882</b>	<b>\$      92,673</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Residence Hall Revenue Fund**

Fund 35

	<b>2015-2016</b>		<b>2016-2017</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>Beginning Balance</b>	\$	116,294	\$	176,928
<b>INCOME</b>				
Income				
Residence Hall Rentals	\$	405,617	\$	455,000
Residence Hall Contract Cancellation Fees		25,650		15,000
Miscellaneous Income		12,555		12,500
Interest		2,146		1,550
Transfer from Capital Outlay Fund		39,422		43,400
<b>Total Income</b>	<b>\$</b>	<b>485,390</b>	<b>\$</b>	<b>527,450</b>

	<b>2015-2016</b>		<b>2016-2017</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>EXPENDITURES</b>				
Expenditures				
Salaries	\$	184,944	\$	182,483
Payroll Taxes and Benefits		84,375		82,569
Supplies		8,422		6,700
Utilities		80,598		81,000
Other Operating Expenses		41,192		25,400
Equipment		6,319		-
Buildings		1,796		15,000
Transfer to Interest and Redemption Fund		13,110		12,750
Transfer to Repair and Replacement Fund		4,000		4,000
<b>Total Expenditures</b>	<b>\$</b>	<b>424,756</b>	<b>\$</b>	<b>409,902</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>60,634</b>	<b>\$</b>	<b>117,548</b>
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>176,928</b>	<b>\$</b>	<b>294,476</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Residence Hall Repair and Replacement Fund**

Fund 39		<b>2015-2016 Estimated Actual</b>	<b>2016-2017 Proposed Final</b>
<b>Beginning Balance</b>	\$	15,610	\$ 19,790
<b>INCOME</b>			
Income			
Interest	\$	180	\$ 200
Transfers from Residence Hall Revenue Fund		4,000	4,000
<b>Total Income</b>	\$	4,180	\$ 4,200

		<b>2015-2016 Estimated Actual</b>	<b>2016-2017 Proposed Final</b>
<b>EXPENDITURES</b>			
Expenditures			
Supplies	\$	-	\$ 250
Repairs		-	-
<b>Total Expenditures</b>	\$	-	\$ 250
<b>Net Income (Loss)</b>	\$	4,180	\$ 3,950
<b>Total Ending Fund Balance</b>	\$	19,790	\$ 23,740

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

Fund 41

<b>2015-2016 Estimated Actual</b>	<b>2016-2017 Proposed Final</b>
---	---

<b>Beginning Balance</b>	\$	872,494	\$	1,459,557
<b>INCOME</b>				
Income				
Scheduled Maintenance	\$	286,398	\$	400,000
Prop 39 Income		127,037		105,795
Contract Services Income		174,800		87,000
Miscellaneous Local Income		61,150		53,000
Interest		7,400		7,500
Transfer from General Fund		807,000		207,000
Transfer from Self Insurance Fund		-		186,408
Transfer from Foundation		5,000		5,000
<b>Total Income</b>	<b>\$</b>	<b>1,468,785</b>	<b>\$</b>	<b>1,051,703</b>

<b>2015-2016 Estimated Actual</b>	<b>2016-2017 Proposed Final</b>
---	---

<b>EXPENDITURES</b>				
Expenditures				
Supplies	\$	10,700	\$	4,500
Other Operating Expenses		394,700		285,000
Site Improvement		28,545		30,000
Equipment		250,340		100,000
Building Improvement		152,300		327,795
Transfer to Residence Hall Fund		36,922		-
Transfer to Cafeteria Fund		8,215		-
<b>Total Expenditures</b>	<b>\$</b>	<b>881,722</b>	<b>\$</b>	<b>747,295</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>587,063</b>	<b>\$</b>	<b>304,408</b>
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>1,459,557</b>	<b>\$</b>	<b>1,763,965</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Bookstore Fund**

Fund 51

	<b>2015-2016</b>		<b>2016-2017</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>Beginning Balance</b>	\$	13,110	\$	16,130
<b>INCOME</b>				
Income				
Book Sales	\$	392,138	\$	400,000
Clothing and Other Sales		69,676		73,600
Vendor Commissions		1,552		1,000
Book Rentals		71,814		70,000
<b>Total Income</b>	<b>\$</b>	<b>535,180</b>	<b>\$</b>	<b>544,600</b>

	<b>2015-2016</b>		<b>2016-2017</b>	
	<b>Estimated Actual</b>		<b>Proposed Final</b>	
<b>EXPENDITURES</b>				
Expenditures				
Salaries	\$	90,253	\$	95,565
Payroll Taxes and Benefits		28,853		34,162
Cost of Goods Sold		372,715		364,000
Supplies		921		1,000
Utilities		10,000		10,000
Other Operating Expenses		29,418		32,110
Equipment		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>532,160</b>	<b>\$</b>	<b>536,837</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>3,020</b>	<b>\$</b>	<b>7,763</b>
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>16,130</b>	<b>\$</b>	<b>23,893</b>

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Self Insurance Fund**

Fund 61	<b>2015-2016 Estimated Actual</b>		<b>2016-2017 Proposed Final</b>	
<b>Beginning Balance</b>	\$	217,408	\$	211,408
<b>INCOME</b>				
Income				
Employee Contributions for Premiums	\$	-	\$	-
Transfer from General Fund		-		-
<b>Total Income</b>	\$	-	\$	-
<b>EXPENDITURES</b>				
Expenditures				
Health Premium Expenses	\$	-	\$	-
Dental Premium Expenses		-		-
Vision Premium Expenses		-		-
Other Operating Expenses		6,000		-
Employee Reimbursement		-		25,000
Transfer to Fund 41		-		186,408
<b>Total Expenditures</b>	\$	6,000	\$	211,408
<b>Net Income (Loss)</b>	\$	(6,000)	\$	(211,408)
<b>Total Ending Fund Balance</b>	\$	211,408	\$	-

**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Federal Financial Aid Trust Fund**

Fund 78

2015-2016	2016-2017
Estimated Actual	Proposed Final

<b>Beginning Balance</b>	\$ (5,454)	\$ 149
<b>INCOME</b>		
Income		
PELL Income	\$ 2,937,785	\$ 3,162,067
SEOG Income	43,000	41,277
Direct Loan Income	2,239,854	2,250,000
Federal Work Study Income	46,730	46,730
Cal Grant Income	254,864	200,000
PELL Administrative Allowance	6,500	6,500
Transfer from General Fund	27,500	-
<b>Total Income</b>	<u>\$ 5,556,233</u>	<u>\$ 5,706,574</u>

2015-2016	2016-2017
Estimated Actual	Proposed Final

<b>EXPENDITURES</b>		
Expenditures		
Student Wages	\$ 52,520	\$ 46,730
Payroll Taxes and Benefits	2,032	-
PELL Grants	2,937,785	3,162,067
SEOG Grants	43,000	41,277
Direct Loans	2,239,854	2,250,000
Cal Grants	254,864	200,000
Return to Title IV	20,575	-
<b>Total Expenditures</b>	<u>\$ 5,550,630</u>	<u>\$ 5,700,074</u>
<b>Net Income (Loss)</b>	<u>\$ 5,603</u>	<u>\$ 6,500</u>
<b>Total Ending Fund Balance</b>	<u>\$ 149</u>	<u>\$ 6,649</u>



**Siskiyou Joint Community College District  
2016-2017 Final Budget  
Foundation Fund**

Fund 83

2015-2016 Estimated Actual	2016-2017 Proposed Final
----------------------------------	--------------------------------

<b>Beginning Balance</b>	\$ 2,408,691	\$ 2,371,117
--------------------------	--------------	--------------

**INCOME**

Income		
Sales and Special Events	\$ 189,098	\$ 190,000
Community Service Income	25,096	25,500
Contributions and Gifts	33,765	35,000
Local Grant Income	31	100
Interest Income	5,284	5,500
Investment Income	39,222	39,000
Gain/(Loss) on Sale of Investments	682	1,000
<b>Total Income</b>	<b>\$ 293,178</b>	<b>\$ 296,100</b>

2015-2016 Estimated Actual	2016-2017 Proposed Final
----------------------------------	--------------------------------

**EXPENDITURES**

Expenditures		
Salaries	\$ 56,884	\$ 65,877
Payroll Taxes and Benefits	26,799	29,008
Supplies	66,565	27,810
Utilities	10,250	10,400
Other Operating Expenses	85,154	56,699
Equipment	4,280	-
Transfer to General Fund	62,725	-
Transfer to Capital Outlay Fund	5,000	5,000
Scholarships	2,600	3,600
Grants and Other Student Aid	10,495	82,650
<b>Total Expenditures</b>	<b>\$ 330,752</b>	<b>\$ 281,044</b>
<b>Net Income (Loss)</b>	<b>\$ (37,574)</b>	<b>\$ 15,056</b>
<b>Total Ending Fund Balance</b>	<b>\$ 2,371,117</b>	<b>\$ 2,386,173</b>

