

KLAMATH COUNTY SCHOOL DISTRICT



ADOPTED BUDGET

Fiscal Year 2020 – 2021

Inspiring Today's Students to Meet Tomorrow's Challenges

KLAMATH COUNTY SCHOOL DISTRICT

Adopted Budget Document 2020 - 2021

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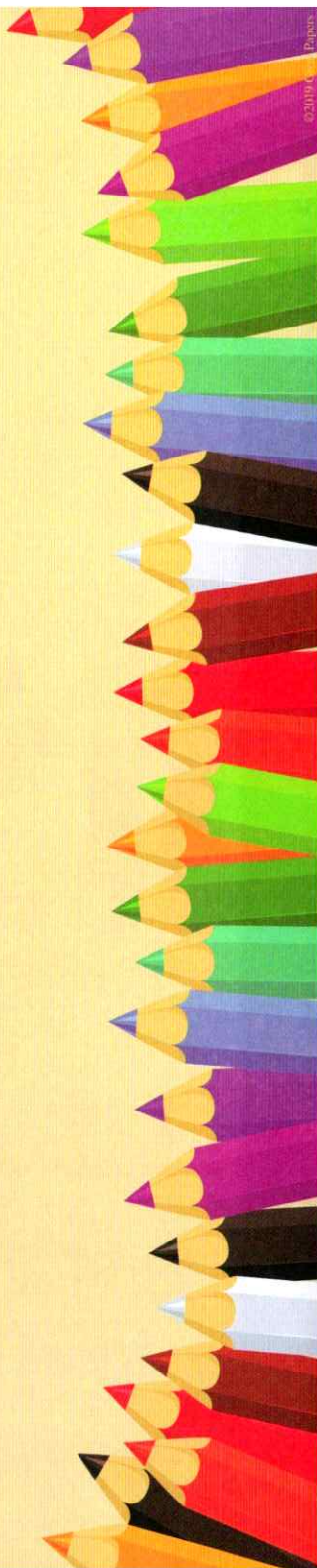
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Budget Introduction



KLAMATH COUNTY SCHOOL DISTRICT

BUDGET COMMITTEE

2845 Greensprings Drive – Klamath Falls, OR 97601

BUDGET COMMITTEE FOR FISCAL YEAR 2020 - 2021

BOARD OF DIRECTORS

	<u>POSITION</u>	<u>TERM EXPIRES</u>
John Rademacher	Position 1 Chiloquin / Gilchrist	June 30, 2023
Robert Moore	Position 2 Henley Elem. / Keno	June 30, 2021
Denise Kandra	Position 3 Bonanza / Lost River	June 30, 2021
Steve Lowell	Position 4 Ferguson / Shasta	June 30, 2023
Jill O'Donnell	Position 5 Peterson / Stearns	June 30, 2021

APPOINTED BUDGET COMMITTEE MEMBERS

Donald Clark	Position 1 Chiloquin / Gilchrist	June 30, 2021
Vacant Position	Position 2 Henley Elem. / Keno	June 30, 2023
Adele Mestas	Position 3 Bonanza / Lost River	June 30, 2022
Raymond Holliday	Position 4 Ferguson / Shasta	June 30, 2021
Shannon Hand	Position 5 Peterson / Stearns	June 30, 2022

Glen Szymoniak, Superintendent

Dennis Clague, Deputy Clerk / Budget Officer

ADMINISTRATION

Glen Szymoniak, Superintendent
Dennis Clague, Director of Business Services
Mark Greif, Director of Human Resources
Jennifer Cole, Director of Elementary Curriculum
Jeff Bullock, Director of Secondary Curriculum
Laura Blair, Director of Special Services

KLAMATH COUNTY SCHOOL DISTRICT

SCHOOL PRINCIPALS FOR FISCAL YEAR 2020 - 2021

<u>SCHOOL NAME</u>	<u>SCHOOL PRINCIPAL</u>
Bonanza Jr/Sr High School	Jordan Osborn
Bonanza Elementary	Jennifer Hayes
Brixner Jr High School	Leslie Garrett
Chiloquin Elementary	Rita Hepper
Chiloquin Jr/Sr High School	Scott Preston
Falcon Heights Academy/ Great Basin Homeschool Center	Joe Tacchini
Ferguson Elementary	Sidney Hobgood (Effective 7/1/2020)
Gearhart Elementary	Jordan Osborn
Gilchrist Schools	Steve Prock
Henley Elementary	Janell Preston
Henley High School	Jack Lee
Henley Middle School	Kristine Creed
Henley Transitions House	Nancy Denson
Keno Elementary	Sarah Shively
Lost River Jr/Sr High School	Jamie Ongman
Malin Elementary	Margaret McCadden
Mazama High School	Michael Schaefer (Effective 7/1/2020)
Merrill Elementary	Margaret McCadden
Peterson Elementary	Travis Fast
Shasta Elementary	Randy Rose
Stearns Elementary	Beth Clark

Klamath County School District 2020 - 21 Budget Message

Budget Review Process

The 2020-2021 budget is designed to focus on the Klamath County School District mission, *Inspiring today's students to meet tomorrow's challenges* and to meet the overall needs of the students in the District.

As of the publication of this document we face unprecedented challenges at the local, national and global levels. Economic factors are more uncertain and complex than possibly ever before. The impacts of the COVID-19 health crisis are only just beginning to be seen and the long-term effects remain a mystery to all.

The starting point for preparing the district's 2020-21 budget was the status quo from the current year (same staffing levels and programs as September 2019) with exceptions made for known changes like PERS, negotiated increases, debt service, and the first year of Student Investment Account funds.

During the middle of the budget process, the COVID-19 pandemic changed everything. Overnight, the district went from surveying the public about how best to use additional SIA funds to determining how to reduce its current budget by 17 percent. In addition to dealing with this budget crisis, the district was forced to close school buildings and reinvent how it delivered education services to students. The factors mentioned above contributed to a delay in starting our budget review process.

State of the District

The past few months have been challenging for the district and our families, teachers and staff.

In March, the COVID-19 pandemic caught our nation off guard. As schools closed, we rallied to provide distance learning to students. Our teachers had only a few days to create online lessons, learn digital platforms and connect with students in their homes. The district opened a day care program for children of first responders and began delivering free meals to students throughout the district.

The rapidly changing status of the COVID pandemic has had an enormous impact on our communities and has caused us to adapt and change how we do business. As the crisis unfolded, the district worked to leverage challenges into opportunities, ramping up efforts to prepare for next year.

- We completed our Strategic Plan, which will guide the district in accomplishing priorities even in fiscally challenging times. Its priorities include building and enhancing curriculum, expanding career and apprenticeship programs, recruiting and retaining quality teachers, and continuing to foster community partnerships that inspire and improve student academic achievement.

- Our maintenance crew took advantage of closed schools to complete projects that normally would not be completed because students are in the buildings.
- We changed our calendar to provide professional development at the end of the school year. This will prepare our teachers to offer top-of-the-line education next fall.

As the school year ends, the district is planning summer school programs, adhering to social distancing guidelines, and gearing up for a possible non-traditional start to the 2020-21 school year.

Proposed Budget Adjustments

The proposed budget adjustments maintain student programs, preserve employee positions and fulfill the district's strategic plan and mission -- inspiring today's students to meet tomorrow's challenges.

The district administration is proposing this budget to the school board based on a number of revenue assumptions. These sources of revenue may be adjusted through the next three or four months. Each adjustment will affect our final numbers.

In February, the district's projected state school funding for 2020-21 was \$58,990,889. In April, because of the economic impact of COVID-19, districts were told to budget for a 17 percent cut. In late May that projection was amended, and the district's proposed budget reflects a 2019-20 general fund reduction of 10 percent.

Projected Enrollment

Enrollment is a major factor in the Oregon state school support formula. The 2020-21 preliminary budget was built on a projected enrollment of 6,840 students in grades K-12. This is an increase of 30 students from the projected enrollment for the current year. Klamath County School District has been steadily increasing in enrollment since 2013.

Employee Salary and Benefit Changes

People are the primary resource for schools to meet the needs of students. Likewise, employee costs represent the majority of school districts' expense. The Klamath County School District previously completed negotiations with all employee groups and the 2020-21 budget reflects the salary and benefit changes made through previous year's negotiations.

Like many school districts and municipalities in Oregon, Klamath County School District will experience a significant increase in the Public Employee's Retirement System rates. Therefore, the district has budgeted an increase in the PERS rate for the 2020-21 school year. This increase is expected to continue for several years.

Budget Philosophy

Board Budget Priorities

The Klamath County School District School Board developed a strategic plan during the 2019-20 school year. Now that the plan is in place, it will serve as a priority guideline for future budget considerations. In the meantime, the board has communicated budget priorities to the district administration. They include:

Class Sizes

Social and behavioral issues (addition of nurses, school counselors)

Maintenance of facilities

CTE classes and electives

Equity

Technology

Play 2 Learn funding

Building Allocations

For the 2019-20 school year, all school building allocations increased significantly, and allocations for the elementary schools nearly doubled. Because of COVID-19, the proposed 2020-21 school allocations were reduced significantly. The allocations overall are still about 14 percent higher than what buildings received in the 2017-18 budget cycle.

Facilities

During the 2018-19 school year, the Superintendent and Maintenance Supervisor completed a facility assessment to determine priorities for capital projects and major maintenance. While the recent bond and seismic grant funded projects have addressed the most urgent facility needs, there are numerous other pressing demands.

During the 2019-20 school year, the maintenance department was able to complete a large number of the prioritized projects. Examples include the Henley Middle School classroom building addition, seismic improvements at Merrill Elementary and Henley Middle, a new drainage system at Shasta Elementary, and sidewalk replacements at Malin Elementary.

Because of school closures, maintenance crews also were able to complete additional projects including Chiloquin Elementary School bathroom remodels, repiping and outside painting. In March, the district broke ground for the new classroom addition at Stearns Elementary School.

The “Major Maintenance/Capital Projects List” will be a living file to monitor progress on projects and document emerging facility needs.

Budget Committee

The role of the Budget Committee is to discuss and prioritize programs and services, recommend adjustments to dollar amounts and approve the proposed budget document as submitted by the District Budget Officer or as revised by the committee. However, all personnel decisions, transfers, employee contracts and results relating to reduction in personnel, rest with the superintendent and school board.

The budget process assures communication between the school district and stakeholders. It is critical that people involved in the Klamath County School District budget process are willing to have quality conversations about maintaining excellent programs for our students. Together we can ensure that Klamath County School District students are prepared to pursue higher education, post-secondary programs and jobs in the workforce.



Glen Szymoniak
Superintendent

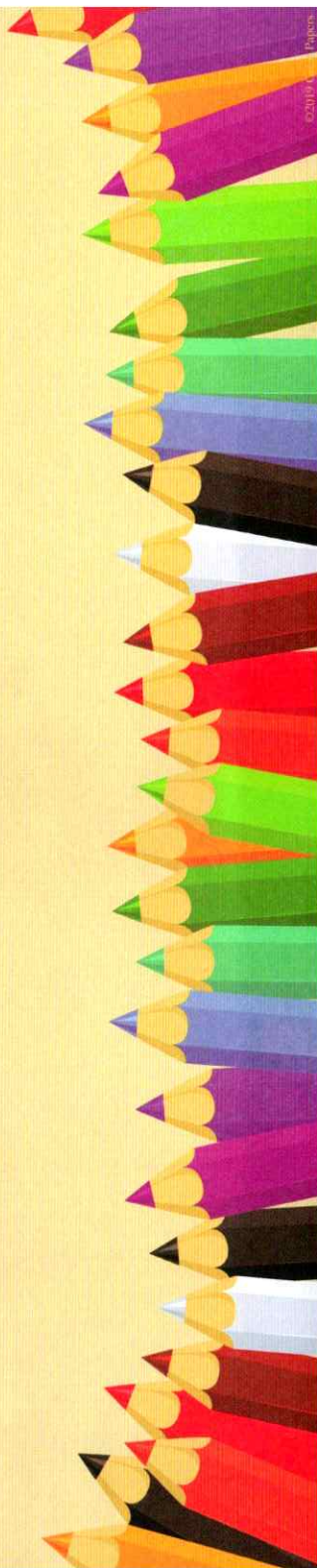


Dennis Clague
Budget Officer / Director of Business Services

Klamath County School District
Adopted 2020 - 2021 Budget Calendar – Amended – June 25th Adoption

January 9, 2020 <i>Thursday</i>	School Board Meeting – Adopt 2020 – 2021 budget calendar.
February 7, 2020 <i>Friday</i>	Budget materials submitted to principals, supervisors and Cabinet.
February 20, 2020 <i>Thursday</i>	Board to establish budget priorities.
February 21, 2020 <i>Friday</i>	All budget pages due from principals and supervisors.
May 18, 2020 <i>Monday</i>	Submit “List of Planned Public Improvements” to BOLI (30 days prior to budget adoption)
May 27, 2020 <i>Wednesday</i>	Publish first NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
May 29, 2020 <i>Friday</i>	Proposed budget available to the public.
June 3, 2020 <i>Wednesday</i>	Publish second NOTICE OF BUDGET COMMITTEE MEETING. ORS 294.426 (five to thirty days before budget meeting)
June 4, 2020 <i>Thursday</i>	FIRST MEETING OF THE BUDGET COMMITTEE – (D.O.) Presentation of the budget message by the executive officer and the proposed budget by the budget officer. Public Input; Budget may be approved at this meeting.
June 10, 2020 <i>Wednesday</i>	Publish NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, ETC. (ED1), (Not more than 30 days nor less than 5 days prior to budget hearing) ORS 294.438 through ORS 294.441
June 11, 2020 <i>Thursday</i>	SECOND MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on June 4 th
June 18, 2020 <i>Thursday</i>	THIRD MEETING OF THE BUDGET COMMITTEE – (D.O.) This meeting will be held only if the budget is not approved on June 11 th
June 18, 2020 <i>Thursday</i>	SCHOOL BOARD MEETING. Enact resolutions adopting the budget, making the appropriations, categorizing and declaring tax levy. ORS 294.456
June 25, 2020 <i>Thursday</i>	PUBLIC HEARING ON THE APPROVED BUDGET: shall be conducted by a quorum of the Board.
July 15, 2020 <i>Wednesday</i>	Deadline to certify the tax levy to the county assessor and file a copy of the resolution adopting the budget with the Oregon Department of Revenue. ORS 294.458

Legal Information



**AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF KLAMATH**

I, Moriah Smith, Legal Specialist, being
duly sworn, depose and say that I am the principle clerk of the
publisher of the Herald and News, a newspaper in
general circulation, as defined by Chapter 193 ORS,
printed and published at 2701 Foothills Blvd,
Klamath Falls, OR 97603 in the aforesaid county and
state; that I know from my personal knowledge that the
Legal#19569 MEETING NOTICE
6/4/20 BUDGETT COMMITTEE
a printed copy of which is hereto annexed, was published
in the entire issue of said newspaper for: 1

Insertion(s) in the following issues:
06/05/2020

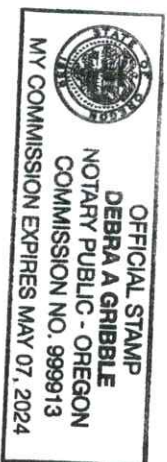
Total Cost: \$186.15

Moriah Smith

Subscribed and sworn by Moriah Smith before me on:
8th day of June in the year of 2020

Debra A Gribble

Notary Public of Oregon
My commission expires on 05/07/2024



**REVISED
NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Klamath County School District, Klamath County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on Thursday, June 4, 2020 at 5:00 P.M.

Please note that in light of the COVID-19 state-wide restrictions and in keeping with the efforts of social distancing to reduce the spread of coronavirus, the June 4, 2020 meeting of the Klamath County School District Budget Committee will be conducted online, rather than in person. Please use the Zoom link located on our District homepage: www.kcsd.k12.or.us for the livestream feed during the meeting.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. Any person may make public comment and discuss the proposed programs with the Budget Committee.

With respect to the social distancing recommendation, the Budget Committee will accept written comment or testimony for the June 4, 2020 meeting. Please submit comment or testimony electronically to claqueed@kcsd.k12.or.us or by mail addressed to the Klamath County School District Budget Committee, 2845 Greensprings Drive, Klamath Falls, OR 97601. Clearly label as public comment or testimony. All public comment submitted by 5:00 p.m. on June 3, 2020 will be presented to the Budget Committee at the June 4, 2020 meeting. The Klamath County School District remains committed to the public comment process and will consider all public comments submitted. If you would like to obtain a hard copy, please contact Dennis Clague at 541-851-8729 or email claqueed@kcsd.k12.or.us on or after June 1, 2020.

Additional meetings, if needed, will take place in the Klamath County School District Boardroom located at 2845 Greensprings Drive, Klamath Falls, OR, meeting all social distancing requirements, on Thursday, June 11, 2020 at 5:00 p.m. and Thursday, June 18, 2020 at 5:00 p.m. A copy of the budget document may be inspected or obtained on or after May 29, 2020 on our District homepage: www.kcsd.k12.or.us Proposed Budget FY 2020-2021.
#19569 June 5, 2020

**AFFIDAVIT OF PUBLICATION
STATE OF OREGON
COUNTY OF KLAMATH**

I, Moriah Smith, Legal Specialist, being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News, a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97603 in the aforesaid county and state; that I know from my personal knowledge that the Legal#19593 LB1

.....
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues:
06/19/2020

Total Cost: \$561.97

Moriah Smith

Subscribed and sworn by Moriah Smith before me on:
23rd day of June in the year of 2020

Debra A Gribble

Notary Public of Oregon
My commission expires on 05/07/2024



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Klamath County School District Board of Directors will be held on June 25, 2020 at 10:00 am at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Klamath County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2845 Greensprings Drive, Klamath Falls, Oregon between the hours of 8:00 a.m. and 3:30 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Dennis Clague, Director of Business Services Telephone: 541.851.8729 Email: clagued@kcsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$12,558,409	\$11,380,163	\$11,211,993
Current Year Property Taxes, other than Local Option Taxes	16,750,094	16,976,030	16,545,600
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	5,855,650	5,971,069	5,378,789
Revenue from Intermediate Sources	2,466,947	2,885,212	2,495,303
Revenue from State Sources	53,350,931	63,850,102	62,424,291
Revenue from Federal Sources	7,878,038	9,583,899	10,024,749
Interfund Transfers	2,580,826	1,609,882	1,452,811
All Other Budget Resources	51,920	703,253	25,000

A public meeting of the Klamath County School District Board of Directors will be held on June 25, 2020 at 10:00 am at Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Klamath County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2845 Greensprings Drive, Klamath Falls, Oregon between the hours of 8:00 a.m. and 3:30 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Dennis Clague, Director of Business Services

Telephone: 541.851.8729

Email: clagued@kcsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$12,558,409	\$11,380,163	\$11,211,993
Current Year Property Taxes, other than Local Option Taxes	16,750,094	16,976,030	16,545,600
Other Revenue from Local Sources	0	0	0
Revenue from Intermediate Sources	5,855,650	5,971,069	5,378,789
Revenue from State Sources	2,466,947	2,885,212	2,495,303
Revenue from Federal Sources	53,350,931	63,650,102	62,424,291
Interfund Transfers	7,878,038	9,583,899	10,024,749
All Other Budget Resources	2,580,826	1,609,882	1,452,811
Total Resources	\$101,492,815	\$112,959,610	\$109,558,536

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$41,284,275	\$43,726,754	\$44,447,185
Other Associated Payroll Costs	24,466,691	28,943,505	29,152,881
Purchased Services	6,448,402	8,920,713	8,522,603
Supplies & Materials	7,283,226	10,201,200	9,466,341
Capital Outlay	2,689,691	10,452,458	7,078,796
Other Objects (except debt service & interfund transfers)	876,046	1,000,017	1,236,953
Debt Service*	3,648,794	3,669,637	3,464,751
Interfund Transfers*	2,580,826	1,609,882	1,452,811
Operating Contingency	0	1,898,088	500,000
Unappropriated Ending Fund Balance & Reserves	12,214,864	2,337,356	4,236,215
Total Requirements	\$101,492,815	\$112,959,610	\$109,558,536

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$46,510,256	\$53,873,771	\$53,260,997
FTE	473.20	480.49	489.95
2000 Support Services	30,485,150	35,902,564	38,264,068
FTE	320.65	327.01	318.13
3000 Enterprise & Community Service	3,285,461	4,142,861	3,988,787
FTE	42.75	42.75	43.08
4000 Facility Acquisition & Construction	2,767,464	9,325,451	4,390,907
FTE	3.32	3.07	0.50
5000 Other Uses	0	0	0
5100 Debt Service*	3,648,794	3,669,637	3,464,751
5200 Interfund Transfers*	2,580,826	1,609,882	1,452,811
6000 Contingency	0	1,898,088	500,000
7000 Unappropriated Ending Fund Balance	12,214,864	2,337,356	4,236,215
Total Requirements	\$101,492,815	\$112,959,610	\$109,558,536
Total FTE	853.92	853.32	851.66

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The budget for Fiscal Year 2020-21 includes a reduction of 5.0 FTE in teaching positions. The reduction was achieved through attrition with no staff layoffs. This budget also accounts for employee contractual obligations related to negotiations. The budget assumes a \$8.4B allocation to Oregon School Districts' State School Fund for the 2019-21 biennium, which is approximately \$600M less than the original \$9.0B allocation. Due to the economic impacts of COVID-19, significant reductions in the State School Fund and Local funds are anticipated and reflected in the 2020-21 budget. An estimated allocation of \$1.5M from the Coronavirus Aid, Relief, and Economic Security Act (CARES) is established to help offset the COVID-19 impact. The Oregon Student Investment Account fund has been established to address social/emotional needs, Career and Technical education expansion, class size reduction, and building safety and maintenance. Other highlights include the continuation of the contract with Lutheran Community Services for increased mental health services for secondary students. This budget also reflects the last of the 2017 debt proceeds for the last Modular Replacement Project, which is underway at Stearns Elementary. The Chillicoquin Big Gym renovation is funded by the Construction Excise Tax with remaining funds earmarked for the Stearns Classroom project (modular replacement). Maintenance projects include Bonanza Drainage and Pump House replacement, Henley High Big and Small Gym seismic project, and Chillicoquin Elementary re-pipe and ceiling replacement.

PROPERTY TAX LEVIES			
Permanent Rate Levy	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local General Levy	4.0519	4.0519	4.0519
Levy For General Obligation Bonds	0	0	0
	\$2,189,500	\$2,275,800	\$2,172,675

LONG TERM DEBT		STATEMENT OF INDEBTEDNESS	
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$26,165,000	\$0	\$0
Other Bonds	\$10,462,000	\$0	\$0
Other Borrowings	\$2,594,896	\$0	\$0
Total	\$39,221,886	\$0	\$0

**KLAMATH COUNTY SCHOOL DISTRICT
RESOLUTIONS ADOPTING THE FISCAL YEAR 2020-21 BUDGET,
MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES**

**RESOLUTION # 20-13 ADOPTING THE FISCAL YEAR 2020-21 BUDGET FOR
KLAMATH COUNTY SCHOOL DISTRICT**

BE IT RESOLVED, that the Board of Directors of the Klamath County School District hereby adopts the budget for Fiscal Year **2020-21** in the total of \$ 109,558,536 now on file in the office of the Director of Business Services, Klamath County School District, 2845 Greensprings Drive, Klamath Falls, Oregon 97601.

**RESOLUTION # 20-14 MAKING APPROPRIATIONS FOR
KLAMATH COUNTY SCHOOL DISTRICT**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated:

GENERAL FUND:

1XXX	Instruction	\$ 44,665,471
2XXX	Support Services	\$ 30,125,482
51XX	Debt Service	\$ 919,521
52XX	Interfund Transfers	\$ 821,711
	Fund Total	<u>\$ 76,532,185</u>
6XXX	Operating Contingency – Ending Fund Balance	<u>\$ 2,000,000</u>
	Fund Total	\$ 78,532,185

IX

SPECIAL REVENUE FUND #200:

1XXX	Instruction	\$ 8,541,046
2XXX	Support Services	\$ 7,912,082
3XXX	Enterprise, Community and Food Services	\$ 3,964,787
4XXX	Facilities Acquisition and Construction	\$ 2,362,795
52XX	Interfund Transfers	<u>\$ 631,100</u>
	Fund Total	\$ 23,411,810

DEBT SERVICE FUND #300:

51XX	Debt Service	<u>\$ 2,318,675</u>
	Fund Total	\$ 2,318,675

DEBT SERVICE FUND #310:

51XX	Debt Service	\$ 115,000
	Total Appropriation	\$ 115,000
7XXX	Reserved for Next Year	\$ 1,166,856
	Fund Total	\$ 1,281,856

DEBT SERVICE FUND #312:

51XX	Debt Service	\$ 111,555
	Total Appropriation	\$ 111,555
7XXX	Reserved for Next Year	\$ 1,288,500
	Fund Total	\$ 1,400,055

CAPITAL PROJECTS FUND #400:

4XXX	Facilities Acquisition and Construction	\$ 2,028,112
	Fund Total	\$ 2,028,112

RESERVE FUNDS #600:

1XXX	Instruction	\$ 55,984
2XXX	Support Services	\$ 225,000
	Fund Total	\$ 280,984

TRUST FUND #700:

3XXX	Enterprise, Community and Food Services	\$ 24,000
	Total Appropriation	\$ 24,000
7XXX	Reserved for Next Year	\$ 280,859
	Fund Total	\$ 304,859

TOTAL APPROPRIATIONS ALL FUNDS \$109,558,536

**RESOLUTION #20-15 IMPOSING AND CATEGORIZING TAXES
KLAMATH COUNTY SCHOOL DISTRICT**

BE IT RESOLVED, that the Board of Directors of the Klamath County School District hereby imposes the taxes provided for in the adopted budget at the rate of \$ 4.0519 per \$1,000 of assessed value for operations and in the amount of \$2,172,675.00 for debt service on general obligation bonds; and that these taxes are hereby imposed for the tax year 2020-21 upon the assessed value

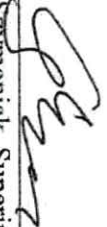
of all taxable property within the district and categorized as follows:

	<u>Education</u>	<u>Excluded From Limitation</u>
General Fund	\$4,0519/\$1,000	
General Obligation Bond		\$2,172,675.000

The above resolution statements were approved and declared adopted on this 25th day of June 2020.


Jill O'Donnell, Chairperson or
Steve Lowell, Vice Chairperson

6/25/2020
Date


Glen Szymoniak, Superintendent

6/29/2020
Date

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2020-2021

To assessor of Klamath County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

Check here if this is an amended form.

The **Klamath County Sch Dist** has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of **Klamath** County. The property tax, fee, charge, or assessment is categorized as stated by this form.

2845 Greensprings Dr **Klamath Falls** OR 97601 07/15/2020

Mailing Address of District **Dir of Business Services** **City** **State** **ZIP Code**
 Dennis Clague **Dir of Business Services** **541-851-8729** **clague@kcsd.k12.or.us**
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION — You must check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate — or — Dollar Amount	Excluded from Measure 5 Limits
1. Rate per \$1,000 levied (within permanent rate limit)	4.0519	
2. Local option operating tax	2	Dollar Amount of Bond Levy
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a	2,172,675.00
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b	2,172,675.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c	

PART II: RATE LIMIT CERTIFICATION

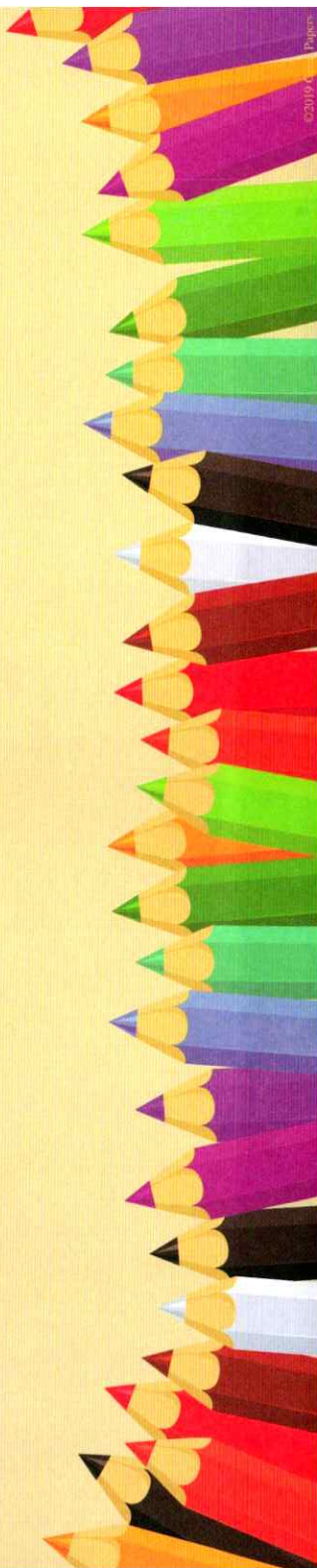
5. Permanent rate limit in dollars and cents per \$1,000
6. Election date when your new district received voter approval for your permanent rate limit
7. Estimated permanent rate limit for newly merged/consolidated district

PART III: SCHEDULE OF LOCAL OPTION TAXES — Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters

(see the back for worksheet for lines 4a, 4b, and 4c)
 File with your assessor no later than JULY 15, unless granted an extension in writing.

General Fund



Revenue Budget
July 1, 2020 to June 30, 2021
GENERAL FUND

<p>Klamath County School District Ad Valorem Tax Education Limitations 2020-21 \$4.0519 / \$1,000 of assessed value</p>

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R1111	CUR YR TAXES	14,374,627	14,695,574	14,869,755	14,372,925	14,372,925	14,372,925
R1112	PRIOR YR TAXES	719,649	655,279	700,000	630,000	630,000	630,000
R1113	CNTY SALES/BACK TAXES	319,756	201,009	100,000	90,000	90,000	90,000
R1311	INDIVIDUAL TUITION	-	754	2,000	2,000	2,000	2,000
R1331	TUITION FR INDIVIDUALS	3,350	4,545	4,000	4,000	4,000	4,000
R1411	TANSP FEES INDIV	8,863	12,566	9,000	9,000	9,000	9,000
R1412	TRANS FEE OTH DIST WITHIN	119	3,473	1,400	500	500	500
R1413	TRANS FEE OTH DIST OUTSID	1,112	6,867	12,808	14,000	14,000	14,000
R1414	TRANS FEES FOSTER CHILDRE	7,437	-	-	-	-	-
R1420	SUMMER SCHOOL TANSP	2,888	-	19,752	5,000	5,000	5,000
R1510	INTEREST ON INVESTMENTS	139,336	304,216	263,929	225,000	225,000	225,000
R1511	DIVIDENDS	73,746	53,777	65,824	60,000	60,000	60,000
R1700	EXTRACURRICULAR ACTIVITIE	33,961	35,282	36,000	28,800	28,800	28,800
R1710	ADMISSIONS	68,026	67,884	68,000	54,400	54,400	54,400
R1790	OTH CURRICULAR ACTIVITIES	120,401	124,475	125,000	100,000	100,000	100,000
R1795	COFFEE CART REVENUE	-	-	9,000	8,000	8,000	8,000
R1800	VIKING BABIES	505	18,124	19,300	18,000	18,000	18,000
R1910	RENTALS	54,622	37,746	23,000	18,000	18,000	18,000
R1920	CONTR/DON PRIVATE SOURCES	14,370	26,894	74,132	40,000	40,000	40,000
R1940	SVCS OTH LOCAL EDUCA AGEN	39,600	15,000	42,105	15,000	15,000	15,000
R1960	RECOV PRIOR YRS EXP	11,890	4,068	75,978	10,000	10,000	10,000
R1980	FEES CHARGED TO GRANTS	126,518	155,835	175,967	277,106	277,106	277,106
R1990	MISCELLANEOUS	239,900	302,558	225,730	203,157	203,157	203,157
R1993	E-RATE	307,945	244,461	411,936	534,920	534,920	534,920
1000 - Revenue from Local Sources		16,668,621	16,970,387	17,334,616	16,719,808	16,719,808	16,719,808

Revenue Budget
July 1, 2020 to June 30, 2021
GENERAL FUND

Klamath County School District
Ad Valorem Tax Education Limitations 2020-21
 \$4.0519 / \$1,000 of assessed value

2000 - Revenue From Intermediate Sources

Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R2101	CO SCHOOL FUNDS	404,960	294,147	215,000	215,000	215,000	215,000
R2102	ESD APPORTIONMENT	90,672	98,229	91,000	45,000	45,000	45,000
R2800	REVENUE LIEU TAXES	173,630	183,603	175,000	157,500	157,500	157,500
R2910	ESD PASS THROUGH	1,558,521	1,868,963	1,904,212	1,577,803	1,577,803	1,577,803
2000 - Revenue From Intermediate Sources		2,227,783	2,444,941	2,385,212	1,995,303	1,995,303	1,995,303

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R3101	SSF- GEN SUPPORT	49,631,431	48,799,129	54,904,563	52,789,892	52,789,892	52,789,892
R3103	COMMON SCH FUND	619,627	642,535	638,425	666,566	666,566	666,566
R3104	CNTY TIMBER ST MNGD	990,600	598,396	600,000	600,000	600,000	600,000
R3199	UNRESTR GRANT OTHER	113,170	186,332	121,427	152,550	152,550	152,550
R3299	RESTR GRANTS OTHER	-	20,000	-	-	-	-
3000 - Revenue From State Sources		51,354,829	50,246,392	56,264,415	54,209,008	54,209,008	54,209,008

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R4100	UNRESTRICT REV FED GOV	20,479	40,434	30,000	30,000	30,000	30,000
R4201	FOSTER CARE TRANSPORT	-	24,650	10,000	18,000	18,000	18,000
R4500	RESTR REV FED GOV TO STAT	16,620	26,665	20,000	5,000	5,000	5,000
R4501	QSCB INTEREST	206,746	207,896	208,296	208,966	208,966	208,966
R4801	FED FOREST FEES	1,047,060	946,426	917,320	90,000	90,000	90,000
4000 - Revenue From Federal Sources		1,290,905	1,246,070	1,185,616	351,966	351,966	351,966

5000 - Revenue From Other Sources

**Revenue Budget
July 1, 2020 to June 30, 2021
GENERAL FUND**

<p>Klamath County School District Ad Valorem Tax Education Limitations 2020-21 \$4.0519 / \$1,000 of assessed value</p>
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Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R5150	LOAN RCPTS	-	-	668,253	-	-	-
R5200	INTERFUND TRANSFERS	639,233	847,630	644,920	631,100	631,100	631,100
R5300	SALE COMP LOSS FXD ASSETS	354,575	51,920	35,000	25,000	25,000	25,000
R5400	RESOURCES BEG FUND BAL	2,817,801	4,471,595	3,750,000	4,600,000	4,600,000	4,600,000
5000 - Revenue From Other Sources		3,811,609	5,371,145	5,098,173	5,256,100	5,256,100	5,256,100
Summary		75,353,748	76,278,935	82,268,032	78,532,185	78,532,185	78,532,185

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1111 - Primary Prog (K-6)	16,706,548	17,559,990	19,472,337	181.74	179.24	18,909,284	18,909,284	18,909,284
	1113 - Elem X-Curr	54,990	85,100	54,778	-	-	63,498	63,498	63,498
	1121 - Mi/Jr High Prog (7-8)	4,118,792	4,208,199	4,662,019	42.36	43.36	4,725,353	4,725,353	4,725,353
	1122 - Mi/Jr High X-Curr	175,873	218,648	386,451	-	-	267,264	267,264	267,264
	1131 - High Schl Prog (9-12)	9,739,942	9,854,765	10,511,782	97.53	97.53	10,668,568	10,668,568	10,668,568
	1132 - High Schl X-Curr	1,308,731	1,336,182	1,570,510	-	-	1,472,202	1,472,202	1,472,202
	1140 - Pre K Program	19,515	19,997	45,000	-	-	-	-	-
	1210 - Talented & Gifted	208,876	218,419	229,815	2.00	1.00	112,743	112,743	112,743
	1221 - Learning Centers - Bridges	458,843	540,418	607,349	12.72	12.72	872,009	872,009	872,009
	1229 - Other Restricted Prog - Goals	1,522,269	1,625,416	1,939,863	35.33	35.33	2,194,123	2,194,123	2,194,123
	1250 - Resource Rooms	2,646,065	2,600,342	2,938,135	40.64	41.15	3,008,680	3,008,680	3,008,680
	1260 - Early Intervention	165,747	180,393	193,790	0.90	1.00	149,464	149,464	149,464
	1271 - Remediation	10,000	10,000	10,000	-	-	10,000	10,000	10,000
	1283 - Falcon Heights Academy	922,058	966,797	1,036,311	6.40	5.40	616,326	616,326	616,326
	1285 - Alt Education	-	-	82,882	1.00	-	-	-	-
	1288 - Charter School Funding	414,199	365,020	374,915	-	-	-	-	-
	1291 - Eng Lang Learner	1,085,959	1,148,345	1,232,580	17.58	17.58	1,330,320	1,330,320	1,330,320
	1292 - Teen Parent Program	278,113	195,157	199,348	4.25	4.25	217,613	217,613	217,613
	1460 - SPED Summer Programs	30,975	17,159	34,452	-	-	28,194	28,194	28,194
	1490 - KCSD Summer Programs	16,946	11,466	18,298	-	-	18,325	18,325	18,325
2110 - Attendance Social Work	49,149	36,734	36,000	-	-	-	-	-	
2114 - Student Accounting System	138,110	145,290	153,266	1.00	1.00	165,556	165,556	165,556	
2115 - School Safety	207,826	208,413	225,000	-	-	-	-	-	
2120 - Guidance	777,700	736,509	942,199	7.00	-	21,498	21,498	21,498	
2130 - Health	234,532	365,042	382,769	3.56	3.96	422,062	422,062	422,062	

Functions Overview
Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2150 - Speech Pathology & Audiology	857,208	843,973	873,312	7.11	7.11	911,298	911,298	911,298
	2190 - Student Service Direction	614,378	783,914	1,069,106	8.34	7.71	972,175	972,175	972,175
	2210 - Improvement of Instruction	51,560	873	3,138	-	-	138	138	138
	2211 - Curriculum Direction	1,084,140	840,416	847,395	5.50	3.50	629,584	629,584	629,584
	2213 - Curriculum Development	6,925	10,285	19,087	-	-	12,115	12,115	12,115
	2220 - Education Media Services	446,444	435,414	478,102	11.75	11.75	474,485	474,485	474,485
	2230 - Assessment & Testing Services	128	-	1,500	-	-	-	-	-
	2240 - Instructional Staff Development	180,096	85,905	158,519	-	-	70,111	70,111	70,111
	2310 - Board of Education Services	245,394	231,513	240,569	-	-	39,300	39,300	39,300
	2321 - Office of Superintendent	334,190	326,428	364,348	2.00	2.00	362,499	362,499	362,499
	2410 - Office of the Principal	7,218,397	7,259,400	8,121,839	70.50	67.82	7,959,958	7,959,958	7,959,958
	2520 - Fiscal Services	971,147	1,091,774	1,242,890	9.00	9.00	1,196,055	1,196,055	1,196,055
	2528 - Risk Management	345,901	286,381	389,904	1.00	1.00	318,648	318,648	318,648
	2542 - Care & Upkeep of Buildings	4,795,762	4,702,736	5,186,838	54.50	54.50	5,244,342	5,244,342	5,244,342
	2543 - Care & Upkeep of Grounds	468,161	134,784	364,055	-	-	245,752	245,752	245,752
	2544 - Maintenance	2,111,405	2,054,554	2,263,934	14.56	14.56	2,219,730	2,219,730	2,219,730
	2546 - Construction Security	4,317	-	4,500	-	-	4,500	4,500	4,500
	2550 - Student Transportation	3,553,262	3,572,747	4,877,397	38.16	38.16	4,785,892	4,785,892	4,785,892
	2558 - Special Education Student Transportation	688,362	704,338	813,121	13.47	13.47	886,258	886,258	886,258
	2572 - Purchasing	-	-	2,000	-	-	2,000	2,000	2,000
2573 - Warehouse / Distribution	228,625	226,797	250,182	2.34	2.34	252,254	252,254	252,254	
2574 - Printing, Publishing & Duplication Services	357,951	362,868	384,238	2.63	2.00	245,629	245,629	245,629	
2626 - Grant Writing	98,385	97,606	112,411	1.00	1.00	116,233	116,233	116,233	
2641 - Personnel	349,298	440,591	490,791	3.00	3.00	482,822	482,822	482,822	
2642 - Recruitment & Placement	24,681	28,639	35,500	-	-	40,000	40,000	40,000	

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2649 - Other Staff Services	18,516	21,879	20,000	-	-	10,000	10,000	10,000
	2660 - Technology Services	1,250,841	1,158,129	1,706,923	6.00	6.00	1,176,390	1,176,390	1,176,390
	2700 - Supplement Retirement	1,076,977	941,025	912,681	57.00	48.00	859,703	859,703	859,703
	5111 - Long Term Debt Cool Schls	160,932	160,932	160,932	-	-	160,932	160,932	160,932
	5113 - Long Term Debt Bus Loan	-	-	-	-	-	140,564	140,564	140,564
	5114 - Long Term Debt DEQ	107,976	107,469	106,962	-	-	106,962	106,962	106,962
	5115 - Long Term Debt FF&C Bus 2014	673,412	667,212	670,713	-	-	208,613	208,613	208,613
	5117 - LT Debt FF&C OBL 2017	299,752	301,600	302,100	-	-	302,450	302,450	302,450
	5200 - Transfer of Funds	965,873	1,737,101	1,214,962	-	-	821,711	821,711	821,711
	6000 - Contingencies	-	-	1,238,236	-	-	500,000	500,000	500,000
	7000 - Ending Balance	4,471,592	4,007,849	-	-	-	1,500,000	1,500,000	1,500,000
100		75,353,748	76,278,935	82,268,032	761.87	736.44	78,532,185	78,532,185	78,532,185
Overall		75,353,748	76,278,935	82,268,032	761.87	736.44	78,532,185	78,532,185	78,532,185

Functions by Account Code
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Account Group	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100 - Salaries	36,050,564	37,318,874	39,269,232	38,988,557	38,988,557	38,988,557
200 - Associated Payroll Costs	21,841,787	22,189,881	26,186,102	25,721,184	25,721,184	25,721,184
300 - Purchased Services	5,465,638	5,231,790	6,249,580	5,712,123	5,712,123	5,712,123
400 - Supplies and Materials	3,718,853	3,410,149	4,269,142	2,399,082	2,399,082	2,399,082
500 - Capital Outlay	869,498	460,232	1,691,814	1,164,785	1,164,785	1,164,785
600 - Other Objects	1,969,944	1,923,058	2,148,965	1,724,742	1,724,742	1,724,742
700 - Transfers	965,873	1,737,101	1,214,962	821,711	821,711	821,711
800 - Other uses	4,471,592	4,007,849	1,238,236	2,000,000	2,000,000	2,000,000
Summary	75,353,748	76,278,935	82,268,032	78,532,185	78,532,185	78,532,185

Functions by Account Code
Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
111	LIC SALARIES	20,413,097	21,661,071	22,574,334	22,728,733	22,728,733	22,728,733
112	CLASS SALARIES	7,330,945	7,348,820	7,826,703	8,357,569	8,357,569	8,357,569
113	ADMINISTRATORS	4,155,612	4,111,190	4,448,177	4,346,764	4,346,764	4,346,764
114	MGR CLASSIFIED	793,067	834,508	866,662	891,007	891,007	891,007
116	SUPPL RETIRE STIPENDS	363,073	316,449	239,156	233,909	233,909	233,909
119	SUMMER EMPLOYEES	78,559	91,051	111,007	111,007	111,007	111,007
121	SUB LICENSED	903,304	943,600	948,450	-	-	-
122	SUB CLASSIFIED	225,862	230,062	247,525	259,924	259,924	259,924
130	OVERTIME SALARY	6,296	942	1,667	-	-	-
132	STIPEND-REMOTE LOCATION	7,751	23,600	40,400	48,904	48,904	48,904
133	STIPEND-TOP OF SCALE	95,309	100,173	99,595	102,395	102,395	102,395
135	STIPEND-SPECIAL ED	87,407	101,187	103,449	123,311	123,311	123,311
136	EXTRA BUS TRIPS	240,530	213,214	337,460	301,914	301,914	301,914
137	EXTRA DUTY/HOURLY	447,526	441,407	549,401	549,400	549,400	549,400
138	STIPEND-COACHES	702,929	694,026	674,315	725,032	725,032	725,032
140	STIPEND-ADVISORS	80,231	82,797	83,057	78,876	78,876	78,876
142	STIPEND-HEAD TEACHER	10,262	11,409	12,269	20,203	20,203	20,203
143	STIPEND-COMP FACILITATR	62,793	63,550	61,817	73,336	73,336	73,336
145	STIPEND-MUSIC INSTRUCTORS	37,452	40,242	37,120	31,273	31,273	31,273
146	STIPEND-NURSE COORDINTR	3,195	-	-	-	-	-
147	STIPEND-TEAM LEADER	1,598	1,902	1,667	-	-	-
148	TAXABLE MEALS	1,527	2,176	5,000	5,000	5,000	5,000
149	STIPEND-SMILE	2,237	-	-	-	-	-
150	NEW HIRE LONGEVITY STIPEN	-	5,500	-	-	-	-
210	PERS DISTRICT T1/T2	3,966,326	3,700,414	4,437,330	4,298,099	4,298,099	4,298,099
212	PERS PICKUP 6%	1,951,413	2,024,576	2,323,474	2,254,593	2,254,593	2,254,593
215	PY PERS RECONCIL.	-	3,321	-	-	-	-
216	PERS DISTRICT OPSPR	3,923,764	4,404,194	6,558,936	6,597,461	6,597,461	6,597,461
220	SOC SEC ADMIN	2,675,041	2,771,109	3,018,422	2,992,867	2,992,867	2,992,867
230	OTHER REQ PAYROLL COSTS	915	-	-	-	-	-
231	WRKRS COMP	234,633	293,111	363,799	354,692	354,692	354,692
232	UNEMPLOY COMP	34,509	36,030	38,964	38,721	38,721	38,721

Functions by Account Code
Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
240	MEDICAL	6,996,376	6,964,534	7,265,730	7,098,060	7,098,060	7,098,060
241	VISION	317,298	319,830	335,267	326,122	326,122	326,122
242	DISABILITY	38,810	40,104	43,681	39,683	39,683	39,683
243	DENTAL	941,544	948,021	975,686	933,484	933,484	933,484
244	HEALTH SAVINGS PLAN	17,468	16,603	15,850	19,356	19,356	19,356
245	LIFE INSURANCE	25,264	21,840	60,754	57,704	57,704	57,704
246	HRA (HLTH REIMBURSEMENT)	-	-	25,642	23,226	23,226	23,226
270	POST RETIREMENT MEDICAL	612,703	524,415	514,394	587,603	587,603	587,603
271	POST RETIREMNT VISION	14,624	11,549	17,430	6,027	6,027	6,027
273	POST RETIREMNT DENTAL	57,203	48,155	124,124	24,431	24,431	24,431
290	OTHER BENEFIT COSTS	33,897	62,077	66,618	69,057	69,057	69,057
310	INST/PROF/TECH SERVICES	626,196	359,552	631,889	165,600	165,600	165,600
311	INSTRUCTION SERVICES	-	32,746	11,674	1,354,873	1,354,873	1,354,873
312	INST PRGM IMPROV SERV	-	4,974	20,000	-	-	-
313	STUDENT HEALTH/DENTAL SER	30,426	8,966	27,000	22,500	22,500	22,500
316	DATA PROCESSING	-	-	500	500	500	500
318	PROF & IMPR NON-INSTR	1,723	8,280	12,100	5,600	5,600	5,600
319	OTHER INSTR SERVICES	-	-	6,500	-	-	-
321	CLEANING SERVICES	-	241	400	1,000	1,000	1,000
322	REPAIR & MAINT SERVICE	195,384	281,669	373,328	247,232	247,232	247,232
324	RENTALS	177,787	164,684	172,250	100,280	100,280	100,280
325	ELECTRICITY	929,528	859,358	1,007,000	984,300	984,300	984,300
326	BUILDING FUEL	344,621	300,291	388,700	388,200	388,200	388,200
327	WATER & SEWAGE	178,514	211,910	291,000	291,000	291,000	291,000
328	GARBAGE	167,921	173,740	190,400	192,400	192,400	192,400
329	OTHER PROPERTY SERVICES	3,382	3,158	4,500	3,750	3,750	3,750
331	REIMBUR STUDENT TRANS	22,148	20,421	26,000	10,000	10,000	10,000
341	IN-DIST TRAVEL	80,707	82,108	92,560	68,635	68,635	68,635
342	OUT-DIST TRAVEL	197,094	230,199	297,102	185,942	185,942	185,942
343	STUDENT OUT-DIST-TRVL	173,806	158,799	211,800	144,740	144,740	144,740
344	ADMIN TRAVEL	1,489	1,809	2,400	2,400	2,400	2,400
351	TELEPHONE	115,752	107,361	118,700	62,556	62,556	62,556

Functions by Account Code
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
353	POSTAGE	46,903	39,556	55,550	32,922	32,922	32,922
354	ADVERTISING	11,235	13,025	15,500	17,000	17,000	17,000
355	PRINTING BINDING	971	963	1,500	1,300	1,300	1,300
359	OTHR COMMUNICATION SERV	344,504	359,097	386,800	321,300	321,300	321,300
360	CHARTER SCHOOL PAYMENTS	414,199	365,031	374,915	-	-	-
370	TUITION	57,782	58,286	30,000	11,500	11,500	11,500
371	TUITION W/IN STATE	30,355	-	-	-	-	-
372	TUITION OUT STATE	-	-	-	150,000	150,000	150,000
373	TUITION PRIVATE	12,123	-	9,700	9,700	9,700	9,700
374	OTHER TUITION	140	2,072	-	-	-	-
380	NON-INSTR PROF/TECH	23,024	46,630	24,000	49,916	49,916	49,916
381	AUDIT SERVICES	56,030	54,005	58,000	-	-	-
382	LEGAL SERVICES	25,093	28,690	40,000	10,000	10,000	10,000
383	ARCH/ENG SERVICES	33,044	29,805	30,000	-	-	-
386	DATA PROCESSING SRVS	179,535	204,191	217,869	277,463	277,463	277,463
387	STATISTICAL SERVICES	4,009	12,417	13,000	13,000	13,000	13,000
388	ELECTION	-	4,032	-	7,000	7,000	7,000
389	OTHER NON-INSTR PROF/TECH	304,842	245,820	285,000	28,000	28,000	28,000
390	OTH GEN PROF TECH SRVS	601,950	655,388	731,600	480,840	480,840	480,840
391	MEDICAID CLAIMING SERVICE	27,798	31,052	35,000	33,000	33,000	33,000
392	OTHR SERVICES - PHOTOCOPY	45,624	71,463	55,343	37,674	37,674	37,674
410	CONSUMABLE SUPPLIES	1,023,633	940,212	1,101,379	802,674	802,674	802,674
411	RETIREMENT AWARDS/PLQS	5,380	7,386	6,000	6,000	6,000	6,000
412	VEHICLE SUPPLIES	248,968	298,987	267,000	265,500	265,500	265,500
413	FOOD SUPPLIES	58,272	80,374	99,526	48,238	48,238	48,238
417	TIRES	32,257	44,702	50,600	50,600	50,600	50,600
419	FUEL - TRANSPORTATION	451,217	456,868	471,000	474,000	474,000	474,000
420	TEXTBOOKS - NEW	526,130	563,274	754,246	198,500	198,500	198,500
421	TEXTBOOKS - TCHR MANUALS	3,661	2,983	96,500	13,200	13,200	13,200
422	TEXTBOOKS - REPLACEMENT	114,628	16,953	27,500	52,800	52,800	52,800
427	TEXTBOOK ORIENTED MATERLS	-	5,970	3,500	2,800	2,800	2,800
430	LIBRARY BOOKS	22,919	6,859	14,600	7,454	7,454	7,454

Functions by Account Code
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
440	PERIODICALS	4,580	7,186	12,400	4,985	4,985	4,985
460	NONCONSUM ITEMS	758,850	527,169	625,296	364,272	364,272	364,272
470	COMPUTER SOFTWR	102,590	93,607	184,100	17,400	17,400	17,400
480	COMPUTER HDW	323,974	324,073	515,495	45,660	45,660	45,660
499	WAREHOUSE OFFSET	41,794	33,544	40,000	45,000	45,000	45,000
520	BLDG ACQUISITION/IMPRVMT	38,407	102,840	271,354	27,532	27,532	27,532
530	GROUNDS IMPROVEMENT	423,977	37,227	121,526	115,000	115,000	115,000
540	DEPRECIABLE EQUIPMENT	3,988	-	29,652	10,000	10,000	10,000
541	INITIAL ADDTL EQUIP	155,140	219,243	361,407	309,000	309,000	309,000
542	REPLACEMENT EQUIP	217,987	100,922	845,615	703,253	703,253	703,253
550	DEPREC TECH EQUIP	30,000	-	62,259	-	-	-
610	PRINCIPAL PAYMENTS	868,343	922,963	1,101,221	644,774	644,774	644,774
620	INTEREST	1	-	-	-	-	-
621	INTEREST (EXCEPT BUS)	281,488	281,618	270,510	257,727	257,727	257,727
622	INTEREST - BUS TRANSP	86,356	26,550	13,500	11,444	11,444	11,444
630	UNRECOVERABLE BAD DEBT	-	2,812	-	-	-	-
640	DUES AND FEES	139,714	74,682	102,170	134,601	134,601	134,601
641	BANK FEES AND CHARGES	7,126	6,084	7,576	6,576	6,576	6,576
651	LIABILITY INS	209,650	199,677	209,649	147,500	147,500	147,500
653	PROPERTY INS PREM	373,231	405,774	440,839	516,400	516,400	516,400
670	TAXES/LICENSES	4,034	2,898	3,500	5,720	5,720	5,720
710	TRANSFERS OUT	965,873	1,737,101	1,214,962	821,711	821,711	821,711
810	CONTINGENCY	-	-	1,238,236	500,000	500,000	500,000
820	RESERVED FOR NEXT YEAR	4,471,592	4,007,849	-	1,500,000	1,500,000	1,500,000
Summary		75,353,748	76,278,935	82,268,032	78,532,185	78,532,185	78,532,185

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

100 General Fund

Fund Description:

Accounts for all financial resources of the district except those required to be accounted for in another fund.

Special Notes:

This is the primary operating fund of the district.

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

1111 Elementary Instruction Grades K - 6

Function Description:

Elementary Instruction Grades K-6. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1111	111	LIC SALARIES	9,419,830	10,000,297	10,385,881	168.0	165.5	10,644,837	10,644,837	10,644,837
		112	CLASS SALARIES	223,810	232,679	240,828	13.7	13.7	269,285	269,285	269,285
		121	SUB LICENSED	421,333	483,938	468,187	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	33,396	11,891	17,924	0.0	0.0	18,821	18,821	18,821
		132	STIPEND-REMOTE LOCATION	3,825	13,000	24,900	0.0	0.0	23,300	23,300	23,300
		133	STIPEND-TOP OF SCALE	27,616	31,600	30,600	0.0	0.0	35,750	35,750	35,750
		136	EXTRA BUS TRIPS	-	991	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	5,253	8,082	7,982	0.0	0.0	7,981	7,981	7,981
		140	STIPEND-ADVISORS	-	881	-	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	2,139	-	1,667	0.0	0.0	-	-	-
		149	STIPEND-SMILE	746	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	906,651	920,516	1,020,554	0.0	0.0	971,476	971,476	971,476
		212	PERS PICKUP 6%	564,711	615,563	668,068	0.0	0.0	655,533	655,533	655,533
		215	PY PERS RECONCIL.	-	517	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,329,381	1,503,509	2,124,200	0.0	0.0	2,094,870	2,094,870	2,094,870
		220	SOC SEC ADMIN	752,298	797,156	855,795	0.0	0.0	843,580	843,580	843,580
		231	WRKRS COMP	34,876	46,956	49,082	0.0	0.0	45,950	45,950	45,950
		232	UNEMPLOY COMP	9,847	10,512	11,135	0.0	0.0	11,000	11,000	11,000
		240	MEDICAL	2,089,775	2,049,221	2,116,651	0.0	0.0	2,023,822	2,023,822	2,023,822
		241	VISION	79,020	83,573	87,846	0.0	0.0	83,450	83,450	83,450
		242	DISABILITY	17,906	18,219	18,743	0.0	0.0	18,295	18,295	18,295
		243	DENTAL	251,329	263,183	270,523	0.0	0.0	252,067	252,067	252,067
		244	HEALTH SAVINGS PLAN	4,476	4,338	4,572	0.0	0.0	5,508	5,508	5,508
		270	POST RETIREMENT MEDICAL	3,478	-	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	55	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	466	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	99	115	108	0.0	0.0	108	108	108
		310	INST/PROF/TECH SERVICES	95,304	6,565	75,200	0.0	0.0	25,200	25,200	25,200
		311	INSTRUCTION SERVICES	-	297	2,674	0.0	0.0	663,300	663,300	663,300
		312	INST PRGM IMPROV SERV	-	1,820	15,000	0.0	0.0	-	-	-
		324	RENTALS	-	5	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
100	1111	341	IN-DIST TRAVEL	10,807	5,198	11,300	0.0	0.0	1,200	1,200	1,200		
		342	OUT-DIST TRAVEL	780	896	-	0.0	0.0	-	-	-		
		343	STUDENT OUT-DIST-TRVL	113	-	-	0.0	0.0	-	-	-		
		373	TUITION PRIVATE	1,422	-	-	0.0	0.0	-	-	-		
		386	DATA PROCESSING SRVS	31,385	31,527	33,561	0.0	0.0	49,875	49,875	49,875		
		390	OTH GEN PROF TECH SRVS	35,000	124,509	80,000	0.0	0.0	35,000	35,000	35,000		
		410	CONSUMABLE SUPPLIES	72,353	66,814	201,310	0.0	0.0	48,975	48,975	48,975		
		413	FOOD SUPPLIES	753	507	2,200	0.0	0.0	1,500	1,500	1,500		
		420	TEXTBOOKS - NEW	52,414	91,766	344,246	0.0	0.0	20,000	20,000	20,000		
		421	TEXTBOOKS - TCHR MANUALS	2,545	45	86,500	0.0	0.0	6,200	6,200	6,200		
		422	TEXTBOOKS - REPLACEMENT	88,304	886	24,700	0.0	0.0	30,300	30,300	30,300		
		430	LIBRARY BOOKS	16,280	74	-	0.0	0.0	-	-	-		
		440	PERIODICALS	3,508	-	3,500	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	17,616	13,175	35,300	0.0	0.0	19,100	19,100	19,100		
		470	COMPUTER SOFTWR	4,197	2,738	12,500	0.0	0.0	1,000	1,000	1,000		
		480	COMPUTER HDW	87,463	114,603	139,100	0.0	0.0	2,000	2,000	2,000		
		540	DEPRECIABLE EQUIPMENT	3,988	-	-	0.0	0.0	-	-	-		
		640	DUES AND FEES	-	1,828	-	0.0	0.0	-	-	-		
		Total Function 1111				16,706,548	17,559,990	19,472,337			18,909,284	18,909,284	18,909,284
		Total Fund 100				16,706,548	17,559,990	19,472,337			18,909,284	18,909,284	18,909,284

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1113 Elementary Extra-Curricular, Grades K - 6

Function Description:

Elementary Extra-Curricular, Grades K-6. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1113	121	SUB LICENSED	-	90	-	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	266	-	-	0.0	0.0	-	-	-
		142	STIPEND-HEAD TEACHER	8,123	11,409	10,002	0.0	0.0	20,203	20,203	20,203
		143	STIPEND-COMP FACILITATR	31,509	29,331	28,339	0.0	0.0	32,400	32,400	32,400
		210	PERS DISTRICT T1/T2	3,911	3,989	3,204	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,394	2,444	2,300	0.0	0.0	1,212	1,212	1,212
		216	PERS DISTRICT OPSPR	5,581	5,702	7,533	0.0	0.0	5,416	5,416	5,416
		220	SOC SEC ADMIN	3,006	3,079	2,933	0.0	0.0	4,024	4,024	4,024
		231	WRKRS COMP	148	184	429	0.0	0.0	222	222	222
		232	UNEMPLOY COMP	39	40	38	0.0	0.0	20	20	20
		242	DISABILITY	13	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	-	17,500	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	11,332	-	0.0	0.0	-	-	-
		Total Function 1113				54,990	85,100	54,778			63,498
Total Fund 100				54,990	85,100	54,778			63,498	63,498	63,498

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1121 Middle/Junior High School Programs, Grades 7 - 8

Function Description:

Middle/Junior High School Programs, Grades 7-8. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1121	111	LIC SALARIES	2,343,179	2,478,820	2,576,666	40.9	41.9	2,735,028	2,735,028	2,735,028
		112	CLASS SALARIES	25,513	30,492	31,377	1.5	1.5	28,942	28,942	28,942
		121	SUB LICENSED	110,196	78,429	88,896	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	129	184	0.0	0.0	193	193	193
		132	STIPEND-REMOTE LOCATION	850	2,300	2,500	0.0	0.0	5,800	5,800	5,800
		133	STIPEND-TOP OF SCALE	10,909	9,575	11,450	0.0	0.0	11,912	11,912	11,912
		137	EXTRA DUTY/HOURLY	4,811	9,386	9,148	0.0	0.0	9,148	9,148	9,148
		140	STIPEND-ADVISORS	-	616	-	0.0	0.0	-	-	-
		143	STIPEND-COMP FACILITATR	3,195	3,259	-	0.0	0.0	-	-	-
		145	STIPEND-MUSIC INSTRUCTORS	-	2,036	9,886	0.0	0.0	-	-	-
		149	STIPEND-SMILE	746	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	307,610	290,390	345,617	0.0	0.0	324,823	324,823	324,823
		212	PERS PICKUP 6%	135,118	141,038	165,384	0.0	0.0	166,239	166,239	166,239
		216	PERS DISTRICT OPSPR	245,169	280,596	431,650	0.0	0.0	462,655	462,655	462,655
		220	SOC SEC ADMIN	187,680	195,905	211,648	0.0	0.0	215,368	215,368	215,368
		231	WRKRS COMP	8,576	11,371	12,183	0.0	0.0	11,711	11,711	11,711
		232	UNEMPLOY COMP	2,440	2,567	2,756	0.0	0.0	2,791	2,791	2,791
		240	MEDICAL	469,391	459,955	506,180	0.0	0.0	491,447	491,447	491,447
		241	VISION	15,445	15,943	18,109	0.0	0.0	18,663	18,663	18,663
		242	DISABILITY	4,310	4,645	5,343	0.0	0.0	4,950	4,950	4,950
		243	DENTAL	54,029	52,520	56,199	0.0	0.0	57,563	57,563	57,563
		244	HEALTH SAVINGS PLAN	22	6	3	0.0	0.0	126	126	126
		270	POST RETIREMENT MEDICAL	2,539	-	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	10	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	198	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	85	135	114	0.0	0.0	108	108	108
		310	INST/PROF/TECH SERVICES	1,530	-	15,339	0.0	0.0	5,000	5,000	5,000
		311	INSTRUCTION SERVICES	-	100	-	0.0	0.0	120,437	120,437	120,437
		322	REPAIR & MAINT SERVICE	-	-	500	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	75	244	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	3,329	93	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1121	343	STUDENT OUT-DIST-TRVL	-	3,640	-	0.0	0.0	-	-	-
		353	POSTAGE	300	-	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	10,462	10,509	11,187	0.0	0.0	15,084	15,084	15,084
		410	CONSUMABLE SUPPLIES	16,897	16,805	21,320	0.0	0.0	20,260	20,260	20,260
		413	FOOD SUPPLIES	641	-	700	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	73,048	82,042	50,000	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	10,886	4,184	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	5,006	5,535	20,900	0.0	0.0	13,404	13,404	13,404
		470	COMPUTER SOFTWR	230	470	5,500	0.0	0.0	200	200	200
		480	COMPUTER HDW	36,909	8,241	51,279	0.0	0.0	3,500	3,500	3,500
		541	INITIAL ADDTL EQUIP	27,458	5,521	-	0.0	0.0	-	-	-
		630	UNRECOVERABLE BAD DEBT	-	703	-	0.0	0.0	-	-	-
		Total Function 1121				4,118,792	4,208,199	4,662,019			4,725,353
Total Fund 100				4,118,792	4,208,199	4,662,019			4,725,353	4,725,353	4,725,353

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1122 Middle/Junior High School Extra-Curricular, Grades 7 - 8

Function Description:

Middle/Junior High School Extra Curricular, Grades 7-8. School-sponsored activities, under the guidance and supervision of District staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

Special Notes:

Additional funds have been allocated to increase athletic programs for junior high/middle school students.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1122	121	SUB LICENSED	-	450	477	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	99	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	1,912	3,021	3,454	0.0	0.0	3,454	3,454	3,454
		138	STIPEND-COACHES	83,280	92,774	112,840	0.0	0.0	112,840	112,840	112,840
		140	STIPEND-ADVISORS	3,994	2,580	2,500	0.0	0.0	2,558	2,558	2,558
		143	STIPEND-COMP FACILITATR	3,195	3,259	6,668	0.0	0.0	6,820	6,820	6,820
		145	STIPEND-MUSIC INSTRUCTORS	10,784	14,670	3,334	0.0	0.0	6,822	6,822	6,822
		210	PERS DISTRICT T1/T2	7,503	7,380	32,828	0.0	0.0	30,692	30,692	30,692
		212	PERS PICKUP 6%	4,694	5,196	7,756	0.0	0.0	7,540	7,540	7,540
		216	PERS DISTRICT OPSPR	11,079	13,004	2,596	0.0	0.0	3,441	3,441	3,441
		220	SOC SEC ADMIN	7,857	8,878	9,889	0.0	0.0	10,136	10,136	10,136
		231	WRKRS COMP	410	549	1,129	0.0	0.0	1,035	1,035	1,035
		232	UNEMPLOY COMP	96	112	129	0.0	0.0	126	126	126
		241	VISION	3	-	-	0.0	0.0	-	-	-
		242	DISABILITY	5	-	-	0.0	0.0	-	-	-
		243	DENTAL	9	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	1,000	0.0	0.0	200	200	200
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	-	26,908	75,000	0.0	0.0	25,000	25,000	25,000
		341	IN-DIST TRAVEL	-	-	100	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	173	-	600	0.0	0.0	100	100	100
		343	STUDENT OUT-DIST-TRVL	-	175	50,000	0.0	0.0	-	-	-
		353	POSTAGE	38	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	22,507	23,567	30,000	0.0	0.0	30,000	30,000	30,000
		410	CONSUMABLE SUPPLIES	381	1,104	250	0.0	0.0	400	400	400
		413	FOOD SUPPLIES	102	-	800	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	9,203	6,955	15,000	0.0	0.0	10,000	10,000	10,000
		470	COMPUTER SOFTWR	-	95	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	15,000	0.0	0.0	10,000	10,000	10,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1122	542	REPLACEMENT EQUIP	7,000	7,923	15,000	0.0	0.0	5,000	5,000	5,000
		640	DUES AND FEES	1,550	50	100	0.0	0.0	100	100	100
	Total Function 1122			175,873	218,648	386,451			267,264	267,264	267,264
Total Fund 100			175,873	218,648	386,451			267,264	267,264	267,264	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1131 High School Programs, Grades 9 - 12

Function Description:

High School Programs, Grades 9-12. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1131	111	LIC SALARIES	5,394,992	5,628,682	5,719,931	92.1	92.1	6,037,250	6,037,250	6,037,250
		112	CLASS SALARIES	92,677	80,863	84,448	5.4	5.4	104,888	104,888	104,888
		121	SUB LICENSED	244,067	202,586	197,147	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	1,059	156	163	0.0	0.0	171	171	171
		132	STIPEND-REMOTE LOCATION	2,651	7,500	9,000	0.0	0.0	16,500	16,500	16,500
		133	STIPEND-TOP OF SCALE	36,359	36,225	34,850	0.0	0.0	37,538	37,538	37,538
		137	EXTRA DUTY/HOURLY	20,378	11,697	22,010	0.0	0.0	22,009	22,009	22,009
		140	STIPEND-ADVISORS	-	716	-	0.0	0.0	-	-	-
		149	STIPEND-SMILE	746	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	743,633	736,642	866,664	0.0	0.0	836,560	836,560	836,560
		212	PERS PICKUP 6%	314,390	322,939	367,029	0.0	0.0	369,040	369,040	369,040
		215	PY PERS RECONCIL.	-	1,470	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	548,038	584,823	885,839	0.0	0.0	920,662	920,662	920,662
		220	SOC SEC ADMIN	434,405	446,111	468,538	0.0	0.0	476,117	476,117	476,117
		231	WRKRS COMP	19,802	25,985	27,086	0.0	0.0	26,237	26,237	26,237
		232	UNEMPLOY COMP	5,651	5,863	6,119	0.0	0.0	6,218	6,218	6,218
		240	MEDICAL	1,002,392	997,575	1,052,782	0.0	0.0	1,091,079	1,091,079	1,091,079
		241	VISION	41,492	40,393	43,580	0.0	0.0	42,517	42,517	42,517
		242	DISABILITY	9,994	10,252	11,563	0.0	0.0	10,507	10,507	10,507
		243	DENTAL	126,744	124,197	126,406	0.0	0.0	130,593	130,593	130,593
		244	HEALTH SAVINGS PLAN	1,982	1,977	1,890	0.0	0.0	1,782	1,782	1,782
		270	POST RETIREMENT MEDICAL	2,012	-	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	84	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	238	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	599	1,114	1,269	0.0	0.0	1,261	1,261	1,261
		310	INST/PROF/TECH SERVICES	34,963	1,965	28,000	0.0	0.0	10,000	10,000	10,000
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	270,361	270,361	270,361
		312	INST PRGM IMPROV SERV	-	2,200	5,000	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	-	199	-	0.0	0.0	-	-	-
		324	RENTALS	-	1,731	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	9,604	6,469	7,000	0.0	0.0	5,000	5,000	5,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1131	342	OUT-DIST TRAVEL	10,170	3,464	5,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	109,153	100,760	80,000	0.0	0.0	75,000	75,000	75,000
		370	TUITION	57,657	50,119	30,000	0.0	0.0	10,000	10,000	10,000
		371	TUITION W/IN STATE	30,355	-	-	0.0	0.0	-	-	-
		374	OTHER TUITION	140	-	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	1,440	-	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	20,923	21,018	22,374	0.0	0.0	30,168	30,168	30,168
		390	OTH GEN PROF TECH SRVS	378	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	102,318	87,996	140,743	0.0	0.0	100,513	100,513	100,513
		413	FOOD SUPPLIES	235	2,219	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	218,337	223,494	150,000	0.0	0.0	500	500	500
		421	TEXTBOOKS - TCHR MANUALS	1,115	166	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	15,437	10,356	500	0.0	0.0	10,500	10,500	10,500
		460	NONCONSUM ITEMS	33,843	13,907	30,000	0.0	0.0	13,300	13,300	13,300
		470	COMPUTER SOFTWR	2,519	3,401	5,200	0.0	0.0	1,200	1,200	1,200
		480	COMPUTER HDW	32,238	54,598	74,650	0.0	0.0	1,500	1,500	1,500
		630	UNRECOVERABLE BAD DEBT	-	2,109	-	0.0	0.0	-	-	-
		640	DUES AND FEES	14,731	827	7,000	0.0	0.0	9,600	9,600	9,600
Total Function 1131				9,739,942	9,854,765	10,511,782			10,668,568	10,668,568	10,668,568
Total Fund 100				9,739,942	9,854,765	10,511,782			10,668,568	10,668,568	10,668,568

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1132 High School Extra-Curricular, Grades 9 - 12

Function Description:

High School Extra-Curricular, Grades 9-12. School-sponsored activities, under the guidance and supervision of District staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financial and managed activities.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct.	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1132	121	SUB LICENSED	2,854	18,430	18,364	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	570	1,198	0.0	0.0	1,258	1,258	1,258
		135	STIPEND-SPECIAL ED	300	-	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	467	1,525	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	39,084	45,855	50,001	0.0	0.0	50,000	50,000	50,000
		138	STIPEND-COACHES	619,649	601,252	561,475	0.0	0.0	612,192	612,192	612,192
		140	STIPEND-ADVISORS	76,237	78,003	80,557	0.0	0.0	76,318	76,318	76,318
		143	STIPEND-COMP FACILITATR	21,566	24,442	23,476	0.0	0.0	27,296	27,296	27,296
		145	STIPEND-MUSIC INSTRUCTORS	19,168	15,886	16,250	0.0	0.0	16,625	16,625	16,625
		147	STIPEND-TEAM LEADER	1,598	1,902	1,667	0.0	0.0	-	-	-
		148	TAXABLE MEALS	-	23	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	50,091	49,945	166,391	0.0	0.0	155,864	155,864	155,864
		212	PERS PICKUP 6%	25,864	28,030	44,804	0.0	0.0	10,200	10,200	10,200
		216	PERS DISTRICT OPSPR	53,999	62,010	35,011	0.0	0.0	42,147	42,147	42,147
		220	SOC SEC ADMIN	59,423	59,842	57,604	0.0	0.0	59,952	59,952	59,952
		231	WRKRS COMP	3,028	3,767	6,419	0.0	0.0	5,750	5,750	5,750
		232	UNEMPLOY COMP	747	775	753	0.0	0.0	757	757	757
		240	MEDICAL	784	-	18,850	0.0	0.0	-	-	-
		241	VISION	86	-	857	0.0	0.0	-	-	-
		242	DISABILITY	103	-	111	0.0	0.0	-	-	-
		243	DENTAL	255	-	1,526	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	52	-	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	2	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	2	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	50	1,750	0.0	0.0	500	500	500
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	27,978	27,978	27,978
		322	REPAIR & MAINT SERVICE	15,491	49,742	58,000	0.0	0.0	29,500	29,500	29,500
		324	RENTALS	1,138	1,468	3,150	0.0	0.0	1,780	1,780	1,780
		341	IN-DIST TRAVEL	266	290	500	0.0	0.0	500	500	500
		342	OUT-DIST TRAVEL	4,920	6,364	5,800	0.0	0.0	7,537	7,537	7,537
		343	STUDENT OUT-DIST-TRVL	61,053	53,910	79,800	0.0	0.0	69,740	69,740	69,740

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1132	374	OTHER TUITION	-	400	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	801	23,945	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	117,670	89,223	180,000	0.0	0.0	160,000	160,000	160,000
		410	CONSUMABLE SUPPLIES	62,136	49,443	53,019	0.0	0.0	39,450	39,450	39,450
		413	FOOD SUPPLIES	818	821	1,550	0.0	0.0	700	700	700
		460	NONCONSUM ITEMS	25,443	26,908	32,200	0.0	0.0	26,360	26,360	26,360
		470	COMPUTER SOFTWR	-	919	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	1,764	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	20,000	-	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	-	-	14,652	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	20,779	15,000	0.0	0.0	10,000	10,000	10,000
		542	REPLACEMENT EQUIP	-	3,000	15,000	0.0	0.0	15,000	15,000	15,000
		640	DUES AND FEES	23,635	14,899	24,775	0.0	0.0	24,800	24,800	24,800
Total Function 1132				1,308,731	1,336,182	1,570,510			1,472,202	1,472,202	1,472,202
Total Fund 100				1,308,731	1,336,182	1,570,510			1,472,202	1,472,202	1,472,202

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1140 Pre-kindergarten Programs

Function Description:

Pre-kindergarten Programs. Educational programs that are designed for the education and training of children who are enrolled in pre-kindergarten programs.

Special Notes:

This program has been moved to Fund 251, Student Investment Account, per the District strategic plan for FY 20 – 21.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1140	130	OVERTIME SALARY	-	-	1,667	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	292	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	79	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	18	-	100	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	443	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	22	-	128	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	18	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	2	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	103	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	4,405	890	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	11,183	18,570	42,642	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	486	433	-	0.0	0.0	-	-	-
		640	DUES AND FEES	3,029	-	-	0.0	0.0	-	-	-
		Total Function 1140				19,515	19,997	45,000			-
Total Fund 100				19,515	19,997	45,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1210 Programs for the Talented and Gifted

Function Description:

Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1210	111	LIC SALARIES	123,377	127,897	132,268	2.0	1.0	59,291	59,291	59,291
		121	SUB LICENSED	357	180	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	7,048	7,663	7,936	0.0	0.0	3,557	3,557	3,557
		216	PERS DISTRICT OPSPR	25,691	27,932	35,157	0.0	0.0	15,896	15,896	15,896
		220	SOC SEC ADMIN	9,466	9,798	10,118	0.0	0.0	4,536	4,536	4,536
		231	WRKRS COMP	420	553	568	0.0	0.0	244	244	244
		232	UNEMPLOY COMP	124	128	132	0.0	0.0	59	59	59
		240	MEDICAL	19,491	22,078	22,078	0.0	0.0	22,069	22,069	22,069
		241	VISION	900	857	857	0.0	0.0	-	-	-
		242	DISABILITY	277	263	263	0.0	0.0	91	91	91
		243	DENTAL	5,225	2,587	2,587	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	1,623	5,170	1,000	0.0	0.0	4,000	4,000	4,000
		341	IN-DIST TRAVEL	316	514	500	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	396	1,973	3,000	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-4,135	150	2,000	0.0	0.0	-	-	-
		373	TUITION PRIVATE	10,701	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	390	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,973	1,840	2,500	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	2,085	2,095	2,100	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	750	0.0	0.0	-	-	-
480	COMPUTER HDW	3,016	6,351	6,000	0.0	0.0	2,000	2,000	2,000		
640	DUES AND FEES	525	-	-	0.0	0.0	-	-	-		
Total Function 1210				208,876	218,419	229,815			112,743	112,743	112,743
Total Fund 100				208,876	218,419	229,815			112,743	112,743	112,743

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1221 Restricted Programs for Students with Disabilities: Learning Centers- Structured and Intensive

Function Description:

Restricted Programs for Students with Disabilities: Learning Centers- Structured and Intensive. Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting.

Special Notes:

These learning centers include but are not limited to Diagnostic classrooms, Behavioral Support and Autism Spectrum Disorder classrooms.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1221	111	LIC SALARIES	137,268	153,233	161,358	3.0	3.0	196,700	196,700	196,700
		112	CLASS SALARIES	125,264	168,958	176,656	9.7	9.7	214,822	214,822	214,822
		121	SUB LICENSED	5,174	1,081	1,259	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	8,899	774	5,614	0.0	0.0	5,895	5,895	5,895
		135	STIPEND-SPECIAL ED	4,794	8,927	7,500	0.0	0.0	7,673	7,673	7,673
		137	EXTRA DUTY/HOURLY	721	154	765	0.0	0.0	765	765	765
		210	PERS DISTRICT T1/T2	5,367	3,123	1,312	0.0	0.0	29,350	29,350	29,350
		212	PERS PICKUP 6%	15,427	17,106	21,189	0.0	0.0	25,117	25,117	25,117
		216	PERS DISTRICT OPSPR	51,915	59,839	92,779	0.0	0.0	86,425	86,425	86,425
		220	SOC SEC ADMIN	19,691	23,575	27,016	0.0	0.0	32,578	32,578	32,578
		231	WRKRS COMP	1,167	1,577	1,684	0.0	0.0	1,850	1,850	1,850
		232	UNEMPLOY COMP	276	326	353	0.0	0.0	426	426	426
		240	MEDICAL	58,960	72,039	69,372	0.0	0.0	79,147	79,147	79,147
		241	VISION	5,093	4,376	4,473	0.0	0.0	4,360	4,360	4,360
		242	DISABILITY	302	318	318	0.0	0.0	388	388	388
		243	DENTAL	14,234	12,917	11,951	0.0	0.0	13,096	13,096	13,096
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	1,918	1,918	1,918
		322	REPAIR & MAINT SERVICE	-	952	1,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	20	166	1,250	0.0	0.0	-	-	-
		372	TUITION OUT STATE	-	-	-	0.0	0.0	150,000	150,000	150,000
		373	TUITION PRIVATE	-	-	4,500	0.0	0.0	4,500	4,500	4,500
		410	CONSUMABLE SUPPLIES	4,079	6,293	10,000	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	193	-	-	0.0	0.0	-	-	-
460	NONCONSUM ITEMS	-	3,607	6,000	0.0	0.0	6,000	6,000	6,000		
480	COMPUTER HDW	-	1,077	1,000	0.0	0.0	1,000	1,000	1,000		
Total Function 1221				458,843	540,418	607,349			872,009	872,009	872,009
Total Fund 100				458,843	540,418	607,349			872,009	872,009	872,009

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1229 Restrictive Programs for Students with Disabilities: Other

Function Description:

Restrictive Programs for Students with Disabilities: Other Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1229	111	LIC SALARIES	315,140	328,797	354,023	7.0	7.0	378,310	378,310	378,310
		112	CLASS SALARIES	406,092	461,283	572,208	26.3	26.3	622,226	622,226	622,226
		113	ADMINISTRATORS	102,211	104,502	109,320	2.0	2.0	231,508	231,508	231,508
		119	SUMMER EMPLOYEES	5,512	-	-	0.0	0.0	-	-	-
		121	SUB LICENSED	10,771	23,726	24,984	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	13,880	6,244	9,255	0.0	0.0	9,718	9,718	9,718
		133	STIPEND-TOP OF SCALE	1,600	228	-	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	9,588	14,767	14,467	0.0	0.0	23,018	23,018	23,018
		137	EXTRA DUTY/HOURLY	5,612	1,798	1,892	0.0	0.0	1,893	1,893	1,893
		210	PERS DISTRICT T1/T2	68,848	39,507	44,398	0.0	0.0	88,153	88,153	88,153
		212	PERS PICKUP 6%	47,867	48,612	64,524	0.0	0.0	75,357	75,357	75,357
		216	PERS DISTRICT OPSPR	119,119	145,427	248,999	0.0	0.0	262,564	262,564	262,564
		220	SOC SEC ADMIN	60,756	66,980	83,258	0.0	0.0	97,171	97,171	97,171
		231	WRKRS COMP	3,568	4,376	5,064	0.0	0.0	5,488	5,488	5,488
		232	UNEMPLOY COMP	790	881	1,069	0.0	0.0	1,269	1,269	1,269
		240	MEDICAL	197,374	185,683	198,026	0.0	0.0	197,098	197,098	197,098
		241	VISION	10,143	12,716	13,797	0.0	0.0	15,047	15,047	15,047
		242	DISABILITY	617	693	707	0.0	0.0	707	707	707
		243	DENTAL	28,901	36,976	39,549	0.0	0.0	41,892	41,892	41,892
		244	HEALTH SAVINGS PLAN	928	936	936	0.0	0.0	1,289	1,289	1,289
		245	LIFE INSURANCE	493	439	1,718	0.0	0.0	2,597	2,597	2,597
		246	HRA (HLTH REIMBURSEMENT)	-	-	719	0.0	0.0	1,106	1,106	1,106
		270	POST RETIREMENT MEDICAL	571	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	900	1,000	900	0.0	0.0	1,800	1,800	1,800
		310	INST/PROF/TECH SERVICES	9,674	1,500	30,000	0.0	0.0	1,700	1,700	1,700
		311	INSTRUCTION SERVICES	-	558	-	0.0	0.0	38,164	38,164	38,164
		318	PROF & IMPR NON-INSTR	-	500	1,000	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	767	708	1,200	0.0	0.0	-	-	-
		324	RENTALS	611	2,208	2,600	0.0	0.0	450	450	450
		341	IN-DIST TRAVEL	220	85	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	2,769	1,438	6,500	0.0	0.0	6,000	6,000	6,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1229	343	STUDENT OUT-DIST-TRVL	66	-	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	-	142	-	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	889	1,217	1,200	0.0	0.0	1,800	1,800	1,800
		370	TUITION	-	8,166	-	0.0	0.0	1,500	1,500	1,500
		373	TUITION PRIVATE	-	-	5,200	0.0	0.0	5,200	5,200	5,200
		380	NON-INSTR PROF/TECH	-	1,170	-	0.0	0.0	3,500	3,500	3,500
		386	DATA PROCESSING SRVS	-	-	-	0.0	0.0	2,000	2,000	2,000
		389	OTHER NON-INSTR PROF/TECH	-	-	-	0.0	0.0	2,000	2,000	2,000
		390	OTH GEN PROF TECH SRVS	29,300	30,328	10,000	0.0	0.0	7,500	7,500	7,500
		392	OTHR SERVICES - PHOTOCOPY	360	418	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	25,629	27,962	20,000	0.0	0.0	26,000	26,000	26,000
		413	FOOD SUPPLIES	14,700	18,906	17,000	0.0	0.0	18,200	18,200	18,200
		427	TEXTBOOK ORIENTED MATERLS	-	1,644	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	18,669	18,621	13,000	0.0	0.0	9,700	9,700	9,700
		480	COMPUTER HDW	2,830	6,639	11,000	0.0	0.0	5,000	5,000	5,000
		520	BLDG ACQUISITION/IMPRVMT	-	-	12,150	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	17,503	-	0.0	0.0	-	-	-
		550	DEPREC TECH EQUIP	-	-	18,000	0.0	0.0	-	-	-
		640	DUES AND FEES	4,501	130	-	0.0	0.0	4,000	4,000	4,000
670	TAXES/LICENSES	-	-	1,200	0.0	0.0	3,200	3,200	3,200		
Total Function 1229				1,522,269	1,625,416	1,939,863			2,194,123	2,194,123	2,194,123
Total Fund 100				1,522,269	1,625,416	1,939,863			2,194,123	2,194,123	2,194,123

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1250 Less Restrictive Programs for Students with Disabilities

Function Description:

Less Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities outside their regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1250	111	LIC SALARIES	623,634	671,864	799,526	15.1	15.1	848,147	848,147	848,147
		112	CLASS SALARIES	666,666	568,277	561,639	25.5	26.0	527,644	527,644	527,644
		121	SUB LICENSED	65,117	75,396	89,994	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	11,581	8,401	11,936	0.0	0.0	12,533	12,533	12,533
		132	STIPEND-REMOTE LOCATION	425	800	4,000	0.0	0.0	3,304	3,304	3,304
		133	STIPEND-TOP OF SCALE	700	2,200	2,200	0.0	0.0	2,900	2,900	2,900
		135	STIPEND-SPECIAL ED	34,519	37,163	38,563	0.0	0.0	42,316	42,316	42,316
		137	EXTRA DUTY/HOURLY	85,372	98,501	135,349	0.0	0.0	135,345	135,345	135,345
		143	STIPEND-COMP FACILITATR	133	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	135,884	72,001	84,967	0.0	0.0	113,953	113,953	113,953
		212	PERS PICKUP 6%	78,274	68,770	92,461	0.0	0.0	92,700	92,700	92,700
		216	PERS DISTRICT OPSPR	176,048	192,774	339,360	0.0	0.0	321,304	321,304	321,304
		220	SOC SEC ADMIN	108,694	106,953	122,279	0.0	0.0	120,273	120,273	120,273
		231	WRKRS COMP	5,653	6,800	7,601	0.0	0.0	6,863	6,863	6,863
		232	UNEMPLOY COMP	1,423	1,417	1,561	0.0	0.0	1,572	1,572	1,572
		240	MEDICAL	210,590	226,708	230,423	0.0	0.0	248,389	248,389	248,389
		241	VISION	22,342	18,481	18,769	0.0	0.0	21,215	21,215	21,215
		242	DISABILITY	1,013	1,399	1,434	0.0	0.0	1,683	1,683	1,683
		243	DENTAL	61,059	55,242	57,590	0.0	0.0	56,929	56,929	56,929
		244	HEALTH SAVINGS PLAN	1	262	326	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	1,153	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	84	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	213	108	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	191,371	173,249	132,500	0.0	0.0	75,000	75,000	75,000
		311	INSTRUCTION SERVICES	-	30,332	-	0.0	0.0	141,609	141,609	141,609
		312	INST PRGM IMPROV SERV	-	70	-	0.0	0.0	-	-	-
		313	STUDENT HEALTH/DENTAL SER	29,526	8,786	25,000	0.0	0.0	17,500	17,500	17,500
		322	REPAIR & MAINT SERVICE	624	1,429	1,500	0.0	0.0	-	-	-
		324	RENTALS	-	54	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	24,261	22,554	18,000	0.0	0.0	18,000	18,000	18,000
		342	OUT-DIST TRAVEL	13,746	17,496	8,000	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1250	353	POSTAGE	-	286	500	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	1,422	1,000	0.0	0.0	20,000	20,000	20,000
		410	CONSUMABLE SUPPLIES	64,644	82,902	60,000	0.0	0.0	45,000	45,000	45,000
		413	FOOD SUPPLIES	2,963	8,921	9,000	0.0	0.0	3,700	3,700	3,700
		420	TEXTBOOKS - NEW	-	199	55,000	0.0	0.0	50,000	50,000	50,000
		421	TEXTBOOKS - TCHR MANUALS	-	2,772	5,000	0.0	0.0	2,000	2,000	2,000
		422	TEXTBOOKS - REPLACEMENT	-	953	1,300	0.0	0.0	11,000	11,000	11,000
		427	TEXTBOOK ORIENTED MATERLS	-	4,326	3,500	0.0	0.0	2,800	2,800	2,800
		440	PERIODICALS	-	164	250	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	3,067	11,605	8,000	0.0	0.0	14,000	14,000	14,000
		470	COMPUTER SOFTWR	602	2,564	3,500	0.0	0.0	-	-	-
		480	COMPUTER HDW	4,861	1,077	6,000	0.0	0.0	11,000	11,000	11,000
		520	BLDG ACQUISITION/IMPRVMNT	-	14,234	-	0.0	0.0	-	-	-
		640	DUES AND FEES	20,035	1,326	-	0.0	0.0	40,000	40,000	40,000
Total Function 1250				2,646,065	2,600,342	2,938,135			3,008,680	3,008,680	3,008,680
Total Fund 100				2,646,065	2,600,342	2,938,135			3,008,680	3,008,680	3,008,680

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

1260 Treatment and Habilitation

Function Description:

Treatment and Habilitation. Services designed to address a child’s developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1260	111	LIC SALARIES	69,147	70,449	72,153	0.9	1.0	38,080	38,080	38,080
		133	STIPEND-TOP OF SCALE	1,350	1,350	1,500	0.0	0.0	-	-	-
		135	STIPEND-SPECIAL ED	1,598	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	38,277	48,729	52,949	0.0	0.0	52,948	52,948	52,948
		210	PERS DISTRICT T1/T2	5,782	6,591	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	6,622	7,232	7,596	0.0	0.0	3,177	3,177	3,177
		216	PERS DISTRICT OPSPR	19,490	21,060	33,651	0.0	0.0	24,405	24,405	24,405
		220	SOC SEC ADMIN	8,186	8,987	9,685	0.0	0.0	6,964	6,964	6,964
		231	WRKRS COMP	369	514	546	0.0	0.0	384	384	384
		232	UNEMPLOY COMP	107	118	127	0.0	0.0	91	91	91
		240	MEDICAL	5,317	5,291	5,291	0.0	0.0	-	-	-
		241	VISION	242	249	249	0.0	0.0	-	-	-
		242	DISABILITY	131	114	114	0.0	0.0	-	-	-
		243	DENTAL	611	630	630	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	7,544	8,901	6,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	405	180	500	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	800	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	-	-	-	0.0	0.0	23,416	23,416	23,416
		410	CONSUMABLE SUPPLIES	568	-	1,300	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	300	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	400	0.0	0.0	-	-	-
			Total Function 1260	165,747	180,393	193,790			149,464	149,464	149,464
Total Fund 100				165,747	180,393	193,790			149,464	149,464	149,464

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1271 Remediation

Function Description:

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; e.g., after school, Saturday School and Summer School.

Special Notes:

Provide daily after school program for 40 students grades K – 6 at Chiloquin Elementary School
Chiloquin Learns Afterschool Program (CLAS).

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1271	310	INST/PROF/TECH SERVICES	10,000	10,000	10,000	0.0	0.0	10,000	10,000	10,000
	Total Function 1271			10,000	10,000	10,000			10,000	10,000	10,000
Total Fund 100				10,000	10,000	10,000			10,000	10,000	10,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1283 District Alternative Programs - Falcon Heights Academy

Function Description:

District Alternative Programs. Alternative learning experiences provided by the school district, which includes high school credit coursework, credit retrieval coursework and K-12 homeschool curriculum.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1283	111	LIC SALARIES	241,295	281,919	289,454	3.4	2.4	175,252	175,252	175,252
		112	CLASS SALARIES	107,112	78,325	78,827	3.0	3.0	-	-	-
		121	SUB LICENSED	16,072	10,990	11,358	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	1,812	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	3,100	3,100	3,100	0.0	0.0	2,200	2,200	2,200
		135	STIPEND-SPECIAL ED	-	-	-	0.0	0.0	1,703	1,703	1,703
		137	EXTRA DUTY/HOURLY	12,331	10,924	11,806	0.0	0.0	11,808	11,808	11,808
		143	STIPEND-COMP FACILITATR	3,195	3,259	3,334	0.0	0.0	3,410	3,410	3,410
		210	PERS DISTRICT T1/T2	65,270	74,021	86,004	0.0	0.0	47,545	47,545	47,545
		212	PERS PICKUP 6%	20,379	23,007	23,873	0.0	0.0	11,458	11,458	11,458
		216	PERS DISTRICT OPSPR	21,802	24,345	34,386	0.0	0.0	9,390	9,390	9,390
		220	SOC SEC ADMIN	27,907	28,108	30,438	0.0	0.0	14,870	14,870	14,870
		231	WRKRS COMP	1,357	1,699	1,791	0.0	0.0	820	820	820
		232	UNEMPLOY COMP	368	373	398	0.0	0.0	191	191	191
		240	MEDICAL	75,148	86,927	87,630	0.0	0.0	46,890	46,890	46,890
		241	VISION	3,236	3,053	3,053	0.0	0.0	1,262	1,262	1,262
		242	DISABILITY	429	529	521	0.0	0.0	303	303	303
		243	DENTAL	10,303	9,790	9,790	0.0	0.0	3,644	3,644	3,644
		311	INSTRUCTION SERVICES	-	110	-	0.0	0.0	17,305	17,305	17,305
		319	OTHER INSTR SERVICES	-	-	6,500	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	702	1,221	1,250	0.0	0.0	700	700	700
		324	RENTALS	2,752	3,042	3,000	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	2,411	-	-	0.0	0.0	-	-	-
		351	TELEPHONE	3,118	3,690	4,000	0.0	0.0	2,575	2,575	2,575
		353	POSTAGE	1,723	1,189	1,200	0.0	0.0	800	800	800
		370	TUITION	125	-	-	0.0	0.0	-	-	-
		374	OTHER TUITION	-	1,672	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	99,007	124,465	155,000	0.0	0.0	110,000	110,000	110,000
		392	OTHR SERVICES - PHOTOCOPY	821	1,080	-	0.0	0.0	700	700	700
		410	CONSUMABLE SUPPLIES	10,297	11,191	10,000	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	148	1,446	2,000	0.0	0.0	1,000	1,000	1,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1283	420	TEXTBOOKS - NEW	172,768	157,622	155,000	0.0	0.0	128,000	128,000	128,000
		460	NONCONSUM ITEMS	7,519	4,239	7,000	0.0	0.0	4,000	4,000	4,000
		470	COMPUTER SOFTWR	4,116	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	5,060	15,308	15,000	0.0	0.0	9,000	9,000	9,000
		640	DUES AND FEES	375	-	600	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	153	-	0.0	0.0	-	-	-
		Total Function 1283			922,058	966,797	1,036,311			616,326	616,326
Total Fund 100			922,058	966,797	1,036,311			616,326	616,326	616,326	

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

1285 District Alternative Programs (History Only)

Function Description:

District Alternative Programs. Alternative learning experiences provided by the school district, which includes high school credit coursework, credit retrieval coursework and K-12 homeschool curriculum.

Special Notes:

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1285	111	LIC SALARIES	-	-	43,494	1.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	2,610	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	11,561	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	3,327	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	193	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	43	0.0	0.0	-	-	-
		240	MEDICAL	-	-	18,850	0.0	0.0	-	-	-
		241	VISION	-	-	857	0.0	0.0	-	-	-
		242	DISABILITY	-	-	421	0.0	0.0	-	-	-
		243	DENTAL	-	-	1,526	0.0	0.0	-	-	-
Total Function 1285				-	-	82,882			-	-	-
Total Fund 100				0	0	82,882			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1288 Charter Schools (History Only)

Function Description:

Charter Schools. Expenditures related to an Oregon Public charter school.

Special Notes:

This function reflects expenditures for Klamath County School District's charter school, Sage Community School, located in Chiloquin. However, Sage Community School has since closed in January of 2020.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1288	360	CHARTER SCHOOL PAYMENTS	414,199	365,031	374,915	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-11	-	0.0	0.0	-	-	-
			Total Function 1288	414,199	365,020	374,915			-	-	-
			Total Fund 100	414,199	365,020	374,915			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1291 English Second Language Programs

Function Description:

English Second Language Programs. Instructional activities designed to improve English skills of students who do not speak English as their native language.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
100	1291	111	LIC SALARIES	501,072	564,680	581,114	8.0	8.0	598,931	598,931	598,931		
		112	CLASS SALARIES	163,138	155,053	163,949	9.6	9.6	194,192	194,192	194,192		
		121	SUB LICENSED	18,375	11,170	14,195	0.0	0.0	-	-	-		
		122	SUB CLASSIFIED	381	505	490	0.0	0.0	514	514	514		
		133	STIPEND-TOP OF SCALE	1,600	3,100	3,100	0.0	0.0	3,100	3,100	3,100		
		137	EXTRA DUTY/HOURLY	546	1,604	2,128	0.0	0.0	2,128	2,128	2,128		
		210	PERS DISTRICT T1/T2	75,235	75,688	91,752	0.0	0.0	115,822	115,822	115,822		
		212	PERS PICKUP 6%	37,052	37,843	41,451	0.0	0.0	42,520	42,520	42,520		
		216	PERS DISTRICT OPSPR	74,563	77,082	107,489	0.0	0.0	112,333	112,333	112,333		
		220	SOC SEC ADMIN	49,711	53,998	58,521	0.0	0.0	61,113	61,113	61,113		
		231	WRKRS COMP	2,429	3,265	3,415	0.0	0.0	3,393	3,393	3,393		
		232	UNEMPLOY COMP	652	709	765	0.0	0.0	799	799	799		
		240	MEDICAL	117,207	120,017	117,104	0.0	0.0	130,087	130,087	130,087		
		241	VISION	7,416	7,419	7,331	0.0	0.0	8,352	8,352	8,352		
		242	DISABILITY	968	1,075	1,075	0.0	0.0	1,075	1,075	1,075		
		243	DENTAL	23,537	25,501	25,203	0.0	0.0	26,434	26,434	26,434		
		310	INST/PROF/TECH SERVICES	-	52	1,500	0.0	0.0	-	-	-		
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	21,626	21,626	21,626		
		341	IN-DIST TRAVEL	-	133	1,500	0.0	0.0	500	500	500		
		410	CONSUMABLE SUPPLIES	2,082	617	1,000	0.0	0.0	900	900	900		
		413	FOOD SUPPLIES	-	109	500	0.0	0.0	500	500	500		
		420	TEXTBOOKS - NEW	9,563	8,151	-	0.0	0.0	-	-	-		
		421	TEXTBOOKS - TCHR MANUALS	-	-	5,000	0.0	0.0	5,000	5,000	5,000		
		422	TEXTBOOKS - REPLACEMENT	-	574	1,000	0.0	0.0	1,000	1,000	1,000		
		470	COMPUTER SOFTWR	430	-	1,500	0.0	0.0	-	-	-		
		480	COMPUTER HDW	-	-	1,500	0.0	0.0	-	-	-		
		Total Function 1291				1,085,959	1,148,345	1,232,580			1,330,320	1,330,320	1,330,320
		Total Fund 100				1,085,959	1,148,345	1,232,580			1,330,320	1,330,320	1,330,320

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

1292 Teen Parent Programs

Function Description:

Teen Parent Programs. Instructional programs designed to accommodate the needs of teen parents.

Special Notes:

This function also accounts for on-site daycare for parenting students and the public, which is housed at Mazama High School.

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1292	111	LIC SALARIES	58,339	-	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	44,728	41,541	47,971	3.2	3.2	65,190	65,190	65,190
		114	MGR CLASSIFIED	53,257	56,066	49,304	1.0	1.0	50,640	50,640	50,640
		122	SUB CLASSIFIED	-	1,714	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	165	2,214	1,755	0.0	0.0	1,755	1,755	1,755
		212	PERS PICKUP 6%	7,617	6,031	5,942	0.0	0.0	7,055	7,055	7,055
		216	PERS DISTRICT OPSPR	27,763	21,983	26,322	0.0	0.0	31,525	31,525	31,525
		220	SOC SEC ADMIN	11,074	7,554	7,629	0.0	0.0	9,048	9,048	9,048
		231	WRKRS COMP	996	983	940	0.0	0.0	1,018	1,018	1,018
		232	UNEMPLOY COMP	148	97	99	0.0	0.0	118	118	118
		240	MEDICAL	52,401	28,665	29,352	0.0	0.0	29,409	29,409	29,409
		241	VISION	3,082	2,284	2,572	0.0	0.0	3,077	3,077	3,077
		242	DISABILITY	148	-	-	0.0	0.0	-	-	-
		243	DENTAL	7,635	5,295	5,797	0.0	0.0	8,099	8,099	8,099
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	314	314	314
		245	LIFE INSURANCE	439	380	1,064	0.0	0.0	1,064	1,064	1,064
		310	INST/PROF/TECH SERVICES	255	-	300	0.0	0.0	-	-	-
		321	CLEANING SERVICES	-	241	400	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	132	114	1,600	0.0	0.0	-	-	-
		324	RENTALS	1,218	1,266	1,100	0.0	0.0	800	800	800
		341	IN-DIST TRAVEL	-	-	1,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	2,085	6,305	4,000	0.0	0.0	-	-	-
		351	TELEPHONE	1,157	848	1,200	0.0	0.0	200	200	200
		390	OTH GEN PROF TECH SRVS	-	246	500	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	127	234	200	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	2,166	4,056	5,000	0.0	0.0	4,000	4,000	4,000
		413	FOOD SUPPLIES	1,889	-329	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	200	7,368	3,000	0.0	0.0	3,000	3,000	3,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1292	480	COMPUTER HDW	-	-	1,800	0.0	0.0	-	-	-
		640	DUES AND FEES	1,091	-	500	0.0	0.0	-	-	-
	Total Function 1292			278,113	195,157	199,348			217,613	217,613	217,613
Total Fund 100				278,113	195,157	199,348			217,613	217,613	217,613

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

1460 Special Programs, Summer School

Function Description:

Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1460	119	SUMMER EMPLOYEES	25,176	12,620	20,002	0.0	0.0	20,002	20,002	20,002
		210	PERS DISTRICT T1/T2	319	378	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	768	738	1,200	0.0	0.0	1,200	1,200	1,200
		216	PERS DISTRICT OPSPR	2,543	2,385	5,316	0.0	0.0	5,362	5,362	5,362
		220	SOC SEC ADMIN	1,920	965	1,530	0.0	0.0	1,530	1,530	1,530
		231	WRKRS COMP	117	61	83	0.0	0.0	79	79	79
		232	UNEMPLOY COMP	23	11	20	0.0	0.0	20	20	20
		241	VISION	16	-	-	0.0	0.0	-	-	-
		242	DISABILITY	2	-	-	0.0	0.0	-	-	-
		243	DENTAL	74	-	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	5	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	5,300	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	11	-	500	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	500	0.0	0.0	-	-	-
Total Function 1460				30,975	17,159	34,452			28,194	28,194	28,194
Total Fund 100				30,975	17,159	34,452			28,194	28,194	28,194

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

1490 Other Summer School Programs

Function Description:

Other summer school programs which cannot be defined above in 1460.

Special Notes:

Falcon Heights summer program for high school credit retrieval.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	1490	119	SUMMER EMPLOYEES	12,356	8,266	13,000	0.0	0.0	13,000	13,000	13,000
		210	PERS DISTRICT T1/T2	1,543	1,124	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	705	496	780	0.0	0.0	780	780	780
		216	PERS DISTRICT OPSPR	1,329	904	3,455	0.0	0.0	3,485	3,485	3,485
		220	SOC SEC ADMIN	941	630	994	0.0	0.0	994	994	994
		231	WRKRS COMP	49	38	55	0.0	0.0	53	53	53
		232	UNEMPLOY COMP	12	8	13	0.0	0.0	13	13	13
		242	DISABILITY	1	-	-	0.0	0.0	-	-	-
		243	DENTAL	9	-	-	0.0	0.0	-	-	-
		Total Function 1490				16,946	11,466	18,298			18,325
Total Fund 100				16,946	11,466	18,298			18,325	18,325	18,325

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2110 Attendance and Social Work Services

Function Description:

Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2110	112	CLASS SALARIES	4,044	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	42	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	154	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	307	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	15	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	4	-	-	0.0	0.0	-	-	-
		240	MEDICAL	1,444	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	160	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	54	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	4,794	93	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	37,788	36,000	36,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	190	589	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	153	52	-	0.0	0.0	-	-	-
		Total Function 2110		49,149	36,734	36,000			-	-	-
Total Fund 100				49,149	36,734	36,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2114 Student Accounting Services

Function Description:

Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

Special Notes:

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2114	114	MGR CLASSIFIED	55,880	60,213	61,743	1.0	1.0	63,303	63,303	63,303
		212	PERS PICKUP 6%	3,353	3,613	3,705	0.0	0.0	3,798	3,798	3,798
		216	PERS DISTRICT OPSPR	12,221	13,169	16,411	0.0	0.0	16,972	16,972	16,972
		220	SOC SEC ADMIN	4,246	4,620	4,746	0.0	0.0	4,877	4,877	4,877
		231	WRKRS COMP	200	267	273	0.0	0.0	265	265	265
		232	UNEMPLOY COMP	56	60	62	0.0	0.0	63	63	63
		240	MEDICAL	17,610	18,499	18,440	0.0	0.0	13,120	13,120	13,120
		241	VISION	703	828	857	0.0	0.0	640	640	640
		243	DENTAL	1,556	1,599	1,607	0.0	0.0	1,043	1,043	1,043
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	314	314	314
		245	LIFE INSURANCE	439	385	674	0.0	0.0	824	824	824
		386	DATA PROCESSING SRVS	41,846	42,036	44,747	0.0	0.0	60,336	60,336	60,336
		Total Function 2114		138,110	145,290	153,266			165,556	165,556	165,556
Total Fund 100				138,110	145,290	153,266			165,556	165,556	165,556

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2115 Student Safety

Function Description:

Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

Special Notes:

This function primarily accounts for the contract with Klamath County for SRO's provided by the Sherriff's office.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2115	389	OTHER NON-INSTR PROF/TECH	207,701	207,701	225,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	125	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	712	-	0.0	0.0	-	-	-
	Total Function 2115			207,826	208,413	225,000			-	-	-
Total Fund 100				207,826	208,413	225,000			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2120 Guidance Services

Function Description:

Guidance Services. Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, e.g. job placement, referral, career counseling.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2120	111	LIC SALARIES	432,567	380,740	408,910	7.0	0.0	-	-	-
		121	SUB LICENSED	3,479	10,427	7,415	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	4,500	3,000	3,000	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	53,860	42,381	51,034	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	23,612	23,019	25,160	0.0	0.0	-	-	-
		215	PY PERS RECONCIL.	-	42	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	42,760	49,828	69,107	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	33,249	29,651	32,078	0.0	0.0	-	-	-
		231	WRKRS COMP	1,520	1,723	1,852	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	431	387	419	0.0	0.0	-	-	-
		240	MEDICAL	82,250	71,243	75,551	0.0	0.0	-	-	-
		241	VISION	2,550	2,508	2,670	0.0	0.0	-	-	-
		242	DISABILITY	891	813	819	0.0	0.0	-	-	-
		243	DENTAL	7,989	7,580	8,175	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	75,000	105,000	230,000	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	11,298	11,298	11,298
		313	STUDENT HEALTH/DENTAL SER	900	180	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	212	226	860	0.0	0.0	420	420	420
		342	OUT-DIST TRAVEL	191	68	1,750	0.0	0.0	250	250	250
		390	OTH GEN PROF TECH SRVS	10,396	5,195	10,000	0.0	0.0	3,750	3,750	3,750
		410	CONSUMABLE SUPPLIES	481	1,115	7,900	0.0	0.0	4,880	4,880	4,880
413	FOOD SUPPLIES	429	298	1,000	0.0	0.0	300	300	300		
440	PERIODICALS	-	-	-	0.0	0.0	100	100	100		
460	NONCONSUM ITEMS	434	1,085	4,500	0.0	0.0	500	500	500		
Total Function 2120				777,700	736,509	942,199			21,498	21,498	21,498
Total Fund 100				777,700	736,509	942,199			21,498	21,498	21,498

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2130 Health Services

Function Description:

Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2130	111	LIC SALARIES	127,213	218,609	215,855	3.3	3.7	241,130	241,130	241,130
		112	CLASS SALARIES	3,120	3,654	3,829	0.3	0.3	5,814	5,814	5,814
		133	STIPEND-TOP OF SCALE	490	490	490	0.0	0.0	1,190	1,190	1,190
		146	STIPEND-NURSE COORDINTR	3,195	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	12,188	11,986	14,429	0.0	0.0	15,820	15,820	15,820
		212	PERS PICKUP 6%	6,639	13,343	13,210	0.0	0.0	14,888	14,888	14,888
		216	PERS DISTRICT OPSPR	14,401	38,999	46,549	0.0	0.0	52,614	52,614	52,614
		220	SOC SEC ADMIN	9,441	15,584	16,843	0.0	0.0	18,982	18,982	18,982
		231	WRKRS COMP	465	968	1,006	0.0	0.0	1,086	1,086	1,086
		232	UNEMPLOY COMP	130	219	220	0.0	0.0	248	248	248
		240	MEDICAL	27,629	31,588	28,951	0.0	0.0	34,564	34,564	34,564
		241	VISION	1,518	2,018	1,891	0.0	0.0	2,283	2,283	2,283
		242	DISABILITY	277	443	417	0.0	0.0	457	457	457
		243	DENTAL	4,685	6,297	6,028	0.0	0.0	7,294	7,294	7,294
		310	INST/PROF/TECH SERVICES	69	-	-	0.0	0.0	3,500	3,500	3,500
		311	INSTRUCTION SERVICES	-	1,349	9,000	0.0	0.0	-	-	-
		313	STUDENT HEALTH/DENTAL SER	-	-	2,000	0.0	0.0	5,000	5,000	5,000
		324	RENTALS	-	-	300	0.0	0.0	-	-	-
		326	BUILDING FUEL	525	544	1,000	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	1,529	2,137	2,000	0.0	0.0	3,700	3,700	3,700
		342	OUT-DIST TRAVEL	2,085	2,982	1,500	0.0	0.0	-	-	-
		351	TELEPHONE	2,181	1,874	2,000	0.0	0.0	2,000	2,000	2,000
		359	OTHR COMMUNICATION SERV	124	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	13,963	10,229	8,851	0.0	0.0	7,993	7,993	7,993
		413	FOOD SUPPLIES	132	684	300	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	720	627	3,300	0.0	0.0	1,500	1,500	1,500
		480	COMPUTER HDW	-	-	1,800	0.0	0.0	-	-	-
		640	DUES AND FEES	1,813	418	1,000	0.0	0.0	1,000	1,000	1,000
Total Function 2130				234,532	365,042	382,769			422,062	422,062	422,062
Total Fund 100				234,532	365,042	382,769			422,062	422,062	422,062

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2150 Speech Pathology and Audiology Services

Function Description:

Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2150	111	LIC SALARIES	328,877	390,294	411,019	5.6	5.6	422,653	422,653	422,653
		112	CLASS SALARIES	59,032	45,575	35,230	1.6	1.6	53,761	53,761	53,761
		121	SUB LICENSED	-	180	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	102	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	2,025	4,245	4,245	0.0	0.0	5,745	5,745	5,745
		135	STIPEND-SPECIAL ED	29,950	30,550	31,250	0.0	0.0	38,365	38,365	38,365
		137	EXTRA DUTY/HOURLY	12,409	7,619	7,089	0.0	0.0	7,091	7,091	7,091
		210	PERS DISTRICT T1/T2	77,981	80,066	95,882	0.0	0.0	85,543	85,543	85,543
		212	PERS PICKUP 6%	25,371	28,697	29,330	0.0	0.0	31,657	31,657	31,657
		216	PERS DISTRICT OPSPR	29,776	40,226	50,364	0.0	0.0	66,235	66,235	66,235
		220	SOC SEC ADMIN	32,115	35,147	37,396	0.0	0.0	40,363	40,363	40,363
		231	WRKRS COMP	1,482	2,066	2,257	0.0	0.0	2,243	2,243	2,243
		232	UNEMPLOY COMP	424	470	489	0.0	0.0	528	528	528
		240	MEDICAL	85,777	98,328	98,407	0.0	0.0	98,734	98,734	98,734
		241	VISION	3,371	3,474	3,474	0.0	0.0	3,489	3,489	3,489
		242	DISABILITY	806	711	711	0.0	0.0	711	711	711
		243	DENTAL	9,996	11,269	11,269	0.0	0.0	11,029	11,029	11,029
		310	INST/PROF/TECH SERVICES	129,005	36,882	30,000	0.0	0.0	18,000	18,000	18,000
		322	REPAIR & MAINT SERVICE	-	435	750	0.0	0.0	750	750	750
		341	IN-DIST TRAVEL	10,452	14,764	9,500	0.0	0.0	13,000	13,000	13,000
		342	OUT-DIST TRAVEL	7,591	3,521	1,250	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,677	5,082	8,000	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	207	482	600	0.0	0.0	-	-	-
		440	PERIODICALS	-	279	500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	419	400	0.0	0.0	600	600	600
		480	COMPUTER HDW	2,850	1,869	1,800	0.0	0.0	1,800	1,800	1,800
		640	DUES AND FEES	2,931	1,323	2,100	0.0	0.0	3,000	3,000	3,000
		Total Function 2150				857,208	843,973	873,312			911,298
Total Fund 100				857,208	843,973	873,312			911,298	911,298	911,298

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2190 Service Direction, Student Support Services

Function Description:

Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director for the District should be recorded here.

Special Notes:

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Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2190	111	LIC SALARIES	160,961	243,165	295,024	4.4	3.8	331,808	331,808	331,808
		112	CLASS SALARIES	71,916	102,406	96,563	2.9	2.9	102,806	102,806	102,806
		113	ADMINISTRATORS	115,819	118,415	207,191	1.0	1.0	127,781	127,781	127,781
		121	SUB LICENSED	-	5,315	4,727	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	3,560	3,560	3,560	0.0	0.0	2,060	2,060	2,060
		135	STIPEND-SPECIAL ED	6,392	9,780	11,669	0.0	0.0	10,235	10,235	10,235
		137	EXTRA DUTY/HOURLY	1,630	447	1,971	0.0	0.0	1,971	1,971	1,971
		143	STIPEND-COMP FACILITATR	-	-	-	0.0	0.0	3,410	3,410	3,410
		210	PERS DISTRICT T1/T2	96,707	119,911	155,581	0.0	0.0	128,565	128,565	128,565
		212	PERS PICKUP 6%	21,645	28,640	37,337	0.0	0.0	34,721	34,721	34,721
		216	PERS DISTRICT OPSPR	1,140	7,979	32,920	0.0	0.0	42,096	42,096	42,096
		220	SOC SEC ADMIN	26,395	35,281	47,729	0.0	0.0	44,629	44,629	44,629
		231	WRKRS COMP	1,235	2,099	2,880	0.0	0.0	2,475	2,475	2,475
		232	UNEMPLOY COMP	345	465	622	0.0	0.0	579	579	579
		240	MEDICAL	57,898	67,176	102,445	0.0	0.0	87,158	87,158	87,158
		241	VISION	3,107	4,535	5,248	0.0	0.0	5,451	5,451	5,451
		242	DISABILITY	312	435	844	0.0	0.0	516	516	516
		243	DENTAL	8,704	13,195	16,215	0.0	0.0	13,432	13,432	13,432
		244	HEALTH SAVINGS PLAN	-	-	265	0.0	0.0	590	590	590
		245	LIFE INSURANCE	493	439	2,377	0.0	0.0	1,718	1,718	1,718
		246	HRA (HLTH REIMBURSEMENT)	-	-	863	0.0	0.0	553	553	553
		290	OTHER BENEFIT COSTS	900	900	1,575	0.0	0.0	2,018	2,018	2,018
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	7,202	7,202	7,202
		318	PROF & IMPR NON-INSTR	-	-	4,000	0.0	0.0	2,000	2,000	2,000
		322	REPAIR & MAINT SERVICE	563	1,442	2,100	0.0	0.0	1,000	1,000	1,000
		324	RENTALS	-	-	1,500	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	2,160	3,189	3,000	0.0	0.0	600	600	600
		342	OUT-DIST TRAVEL	6,503	7,283	13,600	0.0	0.0	3,000	3,000	3,000
		351	TELEPHONE	1,980	2,476	4,000	0.0	0.0	4,000	4,000	4,000
		359	OTHR COMMUNICATION SERV	155	-	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	2,835	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2190	390	OTH GEN PROF TECH SRVS	200	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	4,938	2,449	2,300	0.0	0.0	2,300	2,300	2,300
		413	FOOD SUPPLIES	177	49	500	0.0	0.0	500	500	500
		440	PERIODICALS	-	-	500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	6,581	1,574	1,000	0.0	0.0	6,000	6,000	6,000
		480	COMPUTER HDW	4,901	1,077	1,000	0.0	0.0	1,000	1,000	1,000
		541	INITIAL ADDTL EQUIP	-	-	8,000	0.0	0.0	-	-	-
		640	DUES AND FEES	4,224	230	-	0.0	0.0	-	-	-
Total Function 2190				614,378	783,914	1,069,106			972,175	972,175	972,175
Total Fund 100				614,378	783,914	1,069,106			972,175	972,175	972,175

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2210 Improvement of Instruction Services

Function Description:

Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Use for internal training attended by instructional staff.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2210	111	LIC SALARIES	17,969	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	105	-	98	0.0	0.0	98	98	98
		210	PERS DISTRICT T1/T2	14	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,084	-	6	0.0	0.0	6	6	6
		216	PERS DISTRICT OPSPR	3,941	-	26	0.0	0.0	26	26	26
		220	SOC SEC ADMIN	1,348	-	8	0.0	0.0	8	8	8
		231	WRKRS COMP	63	-	0	0.0	0.0	0	0	0
		232	UNEMPLOY COMP	18	-	0	0.0	0.0	0	0	0
		241	VISION	136	-	-	0.0	0.0	-	-	-
		242	DISABILITY	23	-	-	0.0	0.0	-	-	-
		243	DENTAL	410	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	511	-	500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	150	414	500	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	198	459	2,000	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	25,590	-	-	0.0	0.0	-	-	-
Total Function 2210				51,560	873	3,138			138	138	138
Total Fund 100				51,560	873	3,138			138	138	138

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2211 Service Area Direction (Curriculum Direction)

Function Description:

Service Area Direction (Curriculum Direction). Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

Special Notes:

The District's Director of Elementary Curriculum and Instruction and the Director of Secondary Curriculum are charged here. Previously the Director of Assessment, Equity, and School Improvement was also charged here. This last position no longer exists as of FY 2018-19.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2211	111	LIC SALARIES	118,236	121,625	127,659	1.5	0.5	21,316	21,316	21,316
		112	CLASS SALARIES	70,794	64,881	71,328	2.0	1.0	41,059	41,059	41,059
		113	ADMINISTRATORS	354,841	240,182	218,717	2.0	2.0	253,648	253,648	253,648
		122	SUB CLASSIFIED	2,816	-	-	0.0	0.0	-	-	-
		133	STIPEND-TOP OF SCALE	1,500	1,500	1,500	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	3,518	375	3,393	0.0	0.0	3,391	3,391	3,391
		145	STIPEND-MUSIC INSTRUCTORS	7,500	7,650	7,650	0.0	0.0	7,826	7,826	7,826
		210	PERS DISTRICT T1/T2	99,624	67,900	52,002	0.0	0.0	49,259	49,259	49,259
		212	PERS PICKUP 6%	32,762	25,222	25,906	0.0	0.0	19,742	19,742	19,742
		216	PERS DISTRICT OPSPR	39,318	37,339	68,467	0.0	0.0	50,523	50,523	50,523
		220	SOC SEC ADMIN	42,875	32,395	33,723	0.0	0.0	25,928	25,928	25,928
		231	WRKRS COMP	1,904	1,882	2,561	0.0	0.0	1,399	1,399	1,399
		232	UNEMPLOY COMP	547	423	432	0.0	0.0	329	329	329
		240	MEDICAL	108,388	92,803	84,116	0.0	0.0	65,995	65,995	65,995
		241	VISION	4,000	3,422	2,864	0.0	0.0	1,599	1,599	1,599
		242	DISABILITY	259	243	278	0.0	0.0	-	-	-
		243	DENTAL	9,888	9,585	8,941	0.0	0.0	4,866	4,866	4,866
		245	LIFE INSURANCE	1,438	878	1,098	0.0	0.0	2,597	2,597	2,597
		246	HRA (HLTH REIMBURSEMENT)	-	-	1,785	0.0	0.0	1,106	1,106	1,106
		290	OTHER BENEFIT COSTS	2,700	1,800	1,125	0.0	0.0	1,800	1,800	1,800
		310	INST/PROF/TECH SERVICES	15,514	417	4,500	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	5,544	14,620	10,500	0.0	0.0	6,000	6,000	6,000
		324	RENTALS	2,857	3,394	4,000	0.0	0.0	4,000	4,000	4,000
		341	IN-DIST TRAVEL	527	2,518	1,500	0.0	0.0	700	700	700
		342	OUT-DIST TRAVEL	18,552	9,677	17,500	0.0	0.0	12,000	12,000	12,000
		343	STUDENT OUT-DIST-TRVL	6,881	-	-	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	40	720	600	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	24,954	-	12,100	0.0	0.0	12,500	12,500	12,500
		392	OTHR SERVICES - PHOTOCOPY	2,205	2,216	2,000	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	24,435	7,440	34,148	0.0	0.0	20,000	20,000	20,000
		413	FOOD SUPPLIES	15,323	22,022	25,000	0.0	0.0	5,000	5,000	5,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2211	460	NONCONSUM ITEMS	45,276	26,815	16,000	0.0	0.0	10,500	10,500	10,500
		470	COMPUTER SOFTWR	637	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	17,342	40,258	5,000	0.0	0.0	2,500	2,500	2,500
		640	DUES AND FEES	1,146	213	1,000	0.0	0.0	1,000	1,000	1,000
Total Function 2211				1,084,140	840,416	847,395			629,584	629,584	629,584
Total Fund 100				1,084,140	840,416	847,395			629,584	629,584	629,584

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2213 Curriculum Development

Function Description:

Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

Special Notes:

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2213	137	EXTRA DUTY/HOURLY	3,271	7,400	8,595	0.0	0.0	8,594	8,594	8,594
		210	PERS DISTRICT T1/T2	281	707	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	117	432	516	0.0	0.0	516	516	516
		216	PERS DISTRICT OPSPR	201	1,006	2,284	0.0	0.0	2,304	2,304	2,304
		220	SOC SEC ADMIN	248	558	658	0.0	0.0	657	657	657
		231	WRKRS COMP	13	33	35	0.0	0.0	35	35	35
		232	UNEMPLOY COMP	3	7	-	0.0	0.0	9	9	9
		310	INST/PROF/TECH SERVICES	1,798	-	1,500	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	622	-	2,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	249	-	2,000	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	123	142	1,500	0.0	0.0	-	-	-
Total Function 2213				6,925	10,285	19,087			12,115	12,115	12,115
Total Fund 100				6,925	10,285	19,087			12,115	12,115	12,115

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2220 Educational Media Services

Function Description:

Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2220	112	CLASS SALARIES	237,656	232,246	240,023	11.8	11.8	248,934	248,934	248,934
		122	SUB CLASSIFIED	162	683	585	0.0	0.0	615	615	615
		137	EXTRA DUTY/HOURLY	126	99	69	0.0	0.0	72	72	72
		210	PERS DISTRICT T1/T2	28,442	24,766	29,986	0.0	0.0	21,292	21,292	21,292
		212	PERS PICKUP 6%	13,464	13,270	14,441	0.0	0.0	14,977	14,977	14,977
		216	PERS DISTRICT OPSPR	26,207	28,456	39,088	0.0	0.0	48,201	48,201	48,201
		220	SOC SEC ADMIN	15,108	15,144	18,412	0.0	0.0	19,096	19,096	19,096
		231	WRKRS COMP	953	1,148	1,157	0.0	0.0	1,142	1,142	1,142
		232	UNEMPLOY COMP	202	207	241	0.0	0.0	250	250	250
		240	MEDICAL	78,700	71,335	72,776	0.0	0.0	66,160	66,160	66,160
		241	VISION	4,076	4,829	4,851	0.0	0.0	6,763	6,763	6,763
		243	DENTAL	13,666	14,229	14,272	0.0	0.0	18,635	18,635	18,635
		270	POST RETIREMENT MEDICAL	432	-	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	-	63	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	5,180	3,934	3,250	0.0	0.0	3,025	3,025	3,025
		430	LIBRARY BOOKS	6,640	6,785	14,600	0.0	0.0	7,454	7,454	7,454
		440	PERIODICALS	345	4,977	5,300	0.0	0.0	3,235	3,235	3,235
		460	NONCONSUM ITEMS	928	2,334	3,150	0.0	0.0	1,635	1,635	1,635
		470	COMPUTER SOFTWR	10,909	10,909	14,900	0.0	0.0	12,000	12,000	12,000
		480	COMPUTER HDW	3,248	-	1,000	0.0	0.0	1,000	1,000	1,000
Total Function 2220				446,444	435,414	478,102			474,485	474,485	474,485
Total Fund 100				446,444	435,414	478,102			474,485	474,485	474,485

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2230 Assessment and Testing

Function Description:

Assessment and Testing. Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2230	410	CONSUMABLE SUPPLIES	128	-	1,000	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	-	500	0.0	0.0	-	-	-
	Total Function 2230			128	-	1,500			-	-	-
Total Fund 100				128	0	1,500			0	0	0

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2240 Instructional Staff Development

Function Description:

Instructional Staff Development. Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for non-instructional staff should be charged to their function. Use this function for staff development that is instructionally related. Use this function for external training attended by instructional staff.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2240	121	SUB LICENSED	5,108	19,952	19,981	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	83,599	9,395	20,020	0.0	0.0	20,016	20,016	20,016
		210	PERS DISTRICT T1/T2	6,315	1,034	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,648	871	2,400	0.0	0.0	1,201	1,201	1,201
		216	PERS DISTRICT OPSPR	11,866	2,343	10,632	0.0	0.0	5,366	5,366	5,366
		220	SOC SEC ADMIN	6,740	2,229	3,060	0.0	0.0	1,531	1,531	1,531
		231	WRKRS COMP	331	132	187	0.0	0.0	81	81	81
		232	UNEMPLOY COMP	80	28	40	0.0	0.0	20	20	20
		240	MEDICAL	36	-	-	0.0	0.0	-	-	-
		241	VISION	2	-	-	0.0	0.0	-	-	-
		242	DISABILITY	64	-	-	0.0	0.0	-	-	-
		243	DENTAL	73	-	-	0.0	0.0	-	-	-
		244	HEALTH SAVINGS PLAN	13	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	43,481	5,581	34,000	0.0	0.0	-	-	-
		311	INSTRUCTION SERVICES	-	-	-	0.0	0.0	32,676	32,676	32,676
		318	PROF & IMPR NON-INSTR	-134	195	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	2,291	1,968	12,650	0.0	0.0	2,750	2,750	2,750
		342	OUT-DIST TRAVEL	5,449	37,582	46,550	0.0	0.0	3,370	3,370	3,370
		390	OTH GEN PROF TECH SRVS	-1,235	-	1,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	7,698	1,908	4,500	0.0	0.0	2,100	2,100	2,100
		413	FOOD SUPPLIES	1,405	2,444	2,500	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	566	-	500	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	500	0.0	0.0	-	-	-
480	COMPUTER HDW	1,700	93	-	0.0	0.0	-	-	-		
640	DUES AND FEES	-	150	-	0.0	0.0	-	-	-		
Total Function 2240				180,096	85,905	158,519			70,111	70,111	70,111
Total Fund 100				180,096	85,905	158,519			70,111	70,111	70,111

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2310 Board of Education Services

Function Description:

Board of Education Services. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Use this function to record legal services.

Special Notes:

Reduction in expenditures is due to the transfer of expenditures to Fund 223, one time CARES Act funding.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2310	137	EXTRA DUTY/HOURLY	151	348	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	41	26	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	9	21	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	56	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	10	22	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	8	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	0	-	0.0	0.0	-	-	-
		324	RENTALS	1,866	2,420	2,000	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	634	515	600	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	3,349	13,030	4,000	0.0	0.0	2,000	2,000	2,000
		353	POSTAGE	32	-	-	0.0	0.0	-	-	-
		354	ADVERTISING	10,679	10,623	7,000	0.0	0.0	7,000	7,000	7,000
		355	PRINTING BINDING	171	88	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	-	45	-	0.0	0.0	-	-	-
		381	AUDIT SERVICES	56,030	54,005	58,000	0.0	0.0	-	-	-
		382	LEGAL SERVICES	22,727	28,690	40,000	0.0	0.0	10,000	10,000	10,000
		388	ELECTION	-	4,032	-	0.0	0.0	7,000	7,000	7,000
		389	OTHER NON-INSTR PROF/TECH	44,553	10,617	20,000	0.0	0.0	5,000	5,000	5,000
		390	OTH GEN PROF TECH SRVS	1,520	1,500	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	894	930	1,000	0.0	0.0	2,000	2,000	2,000
		413	FOOD SUPPLIES	658	2,167	1,000	0.0	0.0	1,000	1,000	1,000
		440	PERIODICALS	240	-	300	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	5,375	-	2,000	0.0	0.0	1,000	1,000	1,000
		470	COMPUTER SOFTWR	-	3,795	-	0.0	0.0	3,000	3,000	3,000
		480	COMPUTER HDW	-	5,995	-	0.0	0.0	-	-	-
		640	DUES AND FEES	11,695	11,952	20,000	0.0	0.0	-	-	-
		651	LIABILITY INS	83,909	79,780	83,769	0.0	0.0	-	-	-
653	PROPERTY INS PREM	89	89	100	0.0	0.0	100	100	100		
670	TAXES/LICENSES	760	760	800	0.0	0.0	900	900	900		
Total Function 2310				245,394	231,513	240,569			39,300	39,300	39,300
Total Fund 100				245,394	231,513	240,569			39,300	39,300	39,300

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2321 Office of the Superintendent Services

Function Description:

Office of the Superintendent Services. Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in the general direction and management of all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

Special Notes:

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2321	113	ADMINISTRATORS	180,000	152,885	151,500	1.0	1.0	154,984	154,984	154,984
		114	MGR CLASSIFIED	60,780	67,213	68,560	1.0	1.0	70,241	70,241	70,241
		210	PERS DISTRICT T1/T2	33,016	18,200	21,960	0.0	0.0	21,416	21,416	21,416
		212	PERS PICKUP 6%	7,283	8,542	13,258	0.0	0.0	13,568	13,568	13,568
		216	PERS DISTRICT OPSPR	-	16,501	40,508	0.0	0.0	41,793	41,793	41,793
		220	SOC SEC ADMIN	15,737	17,041	15,813	0.0	0.0	16,290	16,290	16,290
		231	WRKRS COMP	856	935	955	0.0	0.0	927	927	927
		232	UNEMPLOY COMP	241	221	221	0.0	0.0	226	226	226
		240	MEDICAL	14,989	5,479	-	0.0	0.0	-	-	-
		241	VISION	564	641	857	0.0	0.0	902	902	902
		242	DISABILITY	-	41	-	0.0	0.0	-	-	-
		243	DENTAL	1,945	1,905	2,283	0.0	0.0	2,603	2,603	2,603
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	399	399	399
		245	LIFE INSURANCE	-288	824	3,233	0.0	0.0	3,233	3,233	3,233
		270	POST RETIREMENT MEDICAL	5,026	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	513	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	1,500	21,914	23,400	0.0	0.0	23,568	23,568	23,568
		341	IN-DIST TRAVEL	19	19	300	0.0	0.0	300	300	300
		342	OUT-DIST TRAVEL	2,165	1,531	8,500	0.0	0.0	4,000	4,000	4,000
		359	OTHR COMMUNICATION SERV	20	360	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	714	340	500	0.0	0.0	200	200	200
		392	OTHR SERVICES - PHOTOCOPY	213	263	300	0.0	0.0	200	200	200
		410	CONSUMABLE SUPPLIES	2,627	5,915	6,000	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	496	552	1,000	0.0	0.0	1,000	1,000	1,000
		440	PERIODICALS	-	133	200	0.0	0.0	150	150	150
		460	NONCONSUM ITEMS	4,155	1,599	2,000	0.0	0.0	500	500	500
		470	COMPUTER SOFTWR	54	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	1,564	2,398	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	976	3,000	0.0	0.0	3,000	3,000	3,000
		Total Function 2321				334,190	326,428	364,348			362,499
Total Fund 100				334,190	326,428	364,348			362,499	362,499	362,499

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2410 Office of the Principal Services

Function Description:

Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2410	112	CLASS SALARIES	959,459	1,012,247	1,106,655	38.5	38.8	1,153,764	1,153,764	1,153,764
		113	ADMINISTRATORS	3,043,029	3,114,647	3,343,826	32.0	29.0	3,180,361	3,180,361	3,180,361
		114	MGR CLASSIFIED	44,950	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	8,824	13,721	16,271	0.0	0.0	17,085	17,085	17,085
		137	EXTRA DUTY/HOURLY	3,657	1,426	4,187	0.0	0.0	4,188	4,188	4,188
		142	STIPEND-HEAD TEACHER	-	-	600	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	667,521	611,212	778,603	0.0	0.0	762,272	762,272	762,272
		212	PERS PICKUP 6%	242,535	237,137	264,308	0.0	0.0	255,893	255,893	255,893
		216	PERS DISTRICT OPSPR	347,320	372,922	540,623	0.0	0.0	556,781	556,781	556,781
		220	SOC SEC ADMIN	307,263	312,939	349,138	0.0	0.0	336,387	336,387	336,387
		231	WRKRS COMP	14,186	18,164	21,791	0.0	0.0	18,708	18,708	18,708
		232	UNEMPLOY COMP	3,969	4,064	4,519	0.0	0.0	4,381	4,381	4,381
		240	MEDICAL	953,467	925,751	968,003	0.0	0.0	978,813	978,813	978,813
		241	VISION	38,890	36,983	38,043	0.0	0.0	39,432	39,432	39,432
		242	DISABILITY	-41	-97	-	0.0	0.0	-	-	-
		243	DENTAL	112,491	103,138	106,471	0.0	0.0	107,337	107,337	107,337
		244	HEALTH SAVINGS PLAN	8,681	7,914	7,031	0.0	0.0	5,496	5,496	5,496
		245	LIFE INSURANCE	16,138	13,321	31,713	0.0	0.0	28,873	28,873	28,873
		246	HRA (HLTH REIMBURSEMENT)	-	-	19,666	0.0	0.0	18,802	18,802	18,802
		270	POST RETIREMENT MEDICAL	6,075	-	-	0.0	0.0	14,453	14,453	14,453
		271	POST RETIREMNT VISION	246	-	-	0.0	0.0	650	650	650
		273	POST RETIREMNT DENTAL	635	-	-	0.0	0.0	1,058	1,058	1,058
		290	OTHER BENEFIT COSTS	24,900	25,804	25,126	0.0	0.0	26,401	26,401	26,401
		312	INST PRGM IMPROV SERV	-	884	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	164	732	7,200	0.0	0.0	6,110	6,110	6,110
		324	RENTALS	69,783	64,829	61,800	0.0	0.0	56,140	56,140	56,140
		341	IN-DIST TRAVEL	9,291	9,223	8,950	0.0	0.0	6,815	6,815	6,815
		342	OUT-DIST TRAVEL	63,261	61,049	109,002	0.0	0.0	112,685	112,685	112,685
		343	STUDENT OUT-DIST-TRVL	674	-	-	0.0	0.0	-	-	-
		344	ADMIN TRAVEL	1,489	1,809	2,400	0.0	0.0	2,400	2,400	2,400
		351	TELEPHONE	62,408	57,156	53,900	0.0	0.0	43,181	43,181	43,181

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2410	353	POSTAGE	29,526	26,243	33,800	0.0	0.0	29,622	29,622	29,622
		359	OTHR COMMUNICATION SERV	3,932	4,295	4,000	0.0	0.0	4,000	4,000	4,000
		380	NON-INSTR PROF/TECH	1,259	315	500	0.0	0.0	500	500	500
		390	OTH GEN PROF TECH SRVS	400	2,582	200	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	25,084	33,282	32,743	0.0	0.0	28,874	28,874	28,874
		410	CONSUMABLE SUPPLIES	75,098	83,876	48,416	0.0	0.0	79,905	79,905	79,905
		413	FOOD SUPPLIES	14,332	12,807	17,076	0.0	0.0	12,338	12,338	12,338
		440	PERIODICALS	-	179	150	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	29,438	40,483	69,447	0.0	0.0	33,568	33,568	33,568
		470	COMPUTER SOFTWR	174	248	1,250	0.0	0.0	-	-	-
		480	COMPUTER HDW	239	43	18,823	0.0	0.0	4,360	4,360	4,360
		520	BLDG ACQUISITION/IMPRVMT	-	6,243	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	14,894	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	-	1,763	0.0	0.0	-	-	-
		640	DUES AND FEES	27,652	26,650	23,845	0.0	0.0	28,326	28,326	28,326
		670	TAXES/LICENSES	-	287	-	0.0	0.0	-	-	-
		Total Function 2410				7,218,397	7,259,400	8,121,839			7,959,958
Total Fund 100				7,218,397	7,259,400	8,121,839			7,959,958	7,959,958	7,959,958

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2520 Fiscal Services

Function Description:

Fiscal Services. Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2520	112	CLASS SALARIES	169,384	202,438	207,345	5.0	5.0	235,955	235,955	235,955
		113	ADMINISTRATORS	122,247	129,792	161,407	1.0	1.0	131,867	131,867	131,867
		114	MGR CLASSIFIED	198,315	212,780	217,301	3.0	3.0	225,468	225,468	225,468
		130	OVERTIME SALARY	439	277	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	669	-	500	0.0	0.0	500	500	500
		210	PERS DISTRICT T1/T2	50,846	45,057	59,999	0.0	0.0	27,151	27,151	27,151
		212	PERS PICKUP 6%	25,440	29,658	31,565	0.0	0.0	34,478	34,478	34,478
		216	PERS DISTRICT OPSPR	51,845	71,875	90,043	0.0	0.0	134,982	134,982	134,982
		220	SOC SEC ADMIN	36,364	40,974	46,132	0.0	0.0	46,384	46,384	46,384
		231	WRKRS COMP	1,752	2,424	2,602	0.0	0.0	2,526	2,526	2,526
		232	UNEMPLOY COMP	480	535	588	0.0	0.0	595	595	595
		240	MEDICAL	104,977	131,084	133,887	0.0	0.0	108,674	108,674	108,674
		241	VISION	5,218	6,331	7,067	0.0	0.0	6,629	6,629	6,629
		243	DENTAL	14,884	17,326	18,250	0.0	0.0	18,118	18,118	18,118
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	628	628	628
		245	LIFE INSURANCE	1,811	1,595	8,354	0.0	0.0	5,362	5,362	5,362
		246	HRA (HLTH REIMBURSEMENT)	-	-	796	0.0	0.0	553	553	553
		270	POST RETIREMENT MEDICAL	-	-	14,136	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	-	-	643	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	-	-	1,940	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	921	1,325	1,835	0.0	0.0	935	935	935
		318	PROF & IMPR NON-INSTR	363	199	2,000	0.0	0.0	2,000	2,000	2,000
		322	REPAIR & MAINT SERVICE	-	-	500	0.0	0.0	300	300	300
		324	RENTALS	636	666	1,000	0.0	0.0	1,200	1,200	1,200
		329	OTHER PROPERTY SERVICES	2,166	1,814	3,000	0.0	0.0	2,250	2,250	2,250
		341	IN-DIST TRAVEL	510	603	600	0.0	0.0	600	600	600
		342	OUT-DIST TRAVEL	5,282	10,175	12,000	0.0	0.0	7,000	7,000	7,000
		353	POSTAGE	12,151	11,012	14,000	0.0	0.0	-	-	-
		355	PRINTING BINDING	445	440	500	0.0	0.0	300	300	300
		359	OTHR COMMUNICATION SERV	93	-	-	0.0	0.0	-	-	-
		386	DATA PROCESSING SRVS	74,919	99,101	106,000	0.0	0.0	120,000	120,000	120,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2520	387	STATISTICAL SERVICES	4,009	12,417	13,000	0.0	0.0	13,000	13,000	13,000
		389	OTHER NON-INSTR PROF/TECH	20,470	13,398	24,000	0.0	0.0	15,000	15,000	15,000
		390	OTH GEN PROF TECH SRVS	600	200	800	0.0	0.0	600	600	600
		391	MEDICAID CLAIMING SERVICE	27,798	31,052	35,000	0.0	0.0	33,000	33,000	33,000
		392	OTHR SERVICES - PHOTOCOPY	508	418	1,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	8,416	8,194	9,000	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	4	618	400	0.0	0.0	-	-	-
		440	PERIODICALS	265	219	200	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	7,717	1,388	8,500	0.0	0.0	7,000	7,000	7,000
		470	COMPUTER SOFTWR	5,469	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	7,077	2,184	-	0.0	0.0	-	-	-
		620	INTEREST	1	-	-	0.0	0.0	-	-	-
		621	INTEREST (EXCEPT BUS)	704	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	5,418	4,204	5,000	0.0	0.0	5,000	5,000	5,000
		641	BANK FEES AND CHARGES	536	1	2,000	0.0	0.0	1,000	1,000	1,000
Total Function 2520				971,147	1,091,774	1,242,890			1,196,055	1,196,055	1,196,055
Total Fund 100				971,147	1,091,774	1,242,890			1,196,055	1,196,055	1,196,055

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2528 Risk Management Services

Function Description:

Risk Management Services. Activities involving the systematic identification an evaluation of exposure to loss within the district and selection of the most appropriate method for managing those exposures. Includes activities such as insurance program administration and loss prevention.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2528	113	ADMINISTRATORS	115,313	123,442	124,167	1.0	1.0	129,180	129,180	129,180
		210	PERS DISTRICT T1/T2	29,134	33,821	40,059	0.0	0.0	39,661	39,661	39,661
		212	PERS PICKUP 6%	6,427	7,461	7,504	0.0	0.0	7,805	7,805	7,805
		220	SOC SEC ADMIN	8,619	9,286	9,719	0.0	0.0	10,103	10,103	10,103
		231	WRKRS COMP	12,460	9,964	74,675	0.0	0.0	74,688	74,688	74,688
		232	UNEMPLOY COMP	111	120	125	0.0	0.0	130	130	130
		240	MEDICAL	11,468	11,134	11,572	0.0	0.0	6,369	6,369	6,369
		241	VISION	413	411	430	0.0	0.0	241	241	241
		243	DENTAL	1,682	1,659	1,747	0.0	0.0	810	810	810
		245	LIFE INSURANCE	1,343	439	2,408	0.0	0.0	2,408	2,408	2,408
		246	HRA (HLTH REIMBURSEMENT)	-	-	867	0.0	0.0	553	553	553
		270	POST RETIREMENT MEDICAL	972	-	-	0.0	0.0	-	-	-
		271	POST RETIREMNT VISION	44	-	-	0.0	0.0	-	-	-
		273	POST RETIREMNT DENTAL	127	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	300	900	900	0.0	0.0	900	900	900
		310	INST/PROF/TECH SERVICES	-	35	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	305	6,454	2,000	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	32,311	5,123	10,000	0.0	0.0	4,000	4,000	4,000
		324	RENTALS	-	-	2,000	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	299	72	-	0.0	0.0	500	500	500
		342	OUT-DIST TRAVEL	317	8,180	4,000	0.0	0.0	5,000	5,000	5,000
		351	TELEPHONE	-	-	5,000	0.0	0.0	-	-	-
		354	ADVERTISING	9	-	-	0.0	0.0	-	-	-
		380	NON-INSTR PROF/TECH	-	157	2,500	0.0	0.0	1,000	1,000	1,000
		390	OTH GEN PROF TECH SRVS	7,606	11,180	11,500	0.0	0.0	8,000	8,000	8,000
		392	OTHR SERVICES - PHOTOCOPY	499	210	-	0.0	0.0	300	300	300
		410	CONSUMABLE SUPPLIES	3,643	1,816	20,730	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	319	152	8,000	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	37,505	17,200	30,000	0.0	0.0	10,000	10,000	10,000
		470	COMPUTER SOFTWR	9,315	9,315	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	2,346	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2528	530	GROUNDS IMPROVEMENT	-	5,503	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	6,136	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	33,005	16,107	20,000	0.0	0.0	5,000	5,000	5,000
		550	DEPREC TECH EQUIP	30,000	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	10	105	-	0.0	0.0	-	-	-
		Total Function 2528		345,901	286,381	389,904			318,648	318,648	318,648
Total Fund 100				345,901	286,381	389,904			318,648	318,648	318,648

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2542 Care and Upkeep of Buildings Services

Function Description:

Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Included are: operating the heating, lighting, and ventilation systems; and rental and lease of buildings.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2542	112	CLASS SALARIES	1,641,349	1,621,564	1,639,921	54.5	54.5	1,752,586	1,752,586	1,752,586
		119	SUMMER EMPLOYEES	420	8,108	-	0.0	0.0	-	-	-
		121	SUB LICENSED	45	-	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	62,990	79,506	73,389	0.0	0.0	77,059	77,059	77,059
		130	OVERTIME SALARY	2,122	234	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	11,258	13,311	13,025	0.0	0.0	13,027	13,027	13,027
		210	PERS DISTRICT T1/T2	168,070	115,642	120,485	0.0	0.0	103,844	103,844	103,844
		212	PERS PICKUP 6%	94,039	91,495	103,114	0.0	0.0	109,874	109,874	109,874
		215	PY PERS RECONCIL.	-	1,224	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	207,617	240,519	356,812	0.0	0.0	402,710	402,710	402,710
		220	SOC SEC ADMIN	125,944	127,416	132,065	0.0	0.0	140,964	140,964	140,964
		230	OTHER REQ PAYROLL COSTS	915	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	42,107	51,222	50,261	0.0	0.0	50,026	50,026	50,026
		232	UNEMPLOY COMP	1,617	1,629	1,726	0.0	0.0	1,843	1,843	1,843
		240	MEDICAL	488,620	493,279	510,307	0.0	0.0	539,848	539,848	539,848
		241	VISION	20,369	20,430	20,727	0.0	0.0	19,759	19,759	19,759
		243	DENTAL	59,942	58,981	59,191	0.0	0.0	53,099	53,099	53,099
		244	HEALTH SAVINGS PLAN	468	-	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	1,116	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	9,331	33,315	19,378	0.0	0.0	20,612	20,612	20,612
		324	RENTALS	284	1,581	1,800	0.0	0.0	1,480	1,480	1,480
		325	ELECTRICITY	902,298	831,085	969,000	0.0	0.0	946,300	946,300	946,300
		326	BUILDING FUEL	338,643	294,229	378,500	0.0	0.0	378,000	378,000	378,000
		327	WATER & SEWAGE	176,664	210,276	284,500	0.0	0.0	284,500	284,500	284,500
		328	GARBAGE	163,750	170,267	185,400	0.0	0.0	187,400	187,400	187,400
		341	IN-DIST TRAVEL	100	43	300	0.0	0.0	-	-	-
		351	TELEPHONE	40,364	34,039	40,000	0.0	0.0	-	-	-
		353	POSTAGE	542	609	3,000	0.0	0.0	1,500	1,500	1,500
		380	NON-INSTR PROF/TECH	-	-	1,500	0.0	0.0	1,000	1,000	1,000
		390	OTH GEN PROF TECH SRVS	5,000	4,864	5,500	0.0	0.0	4,290	4,290	4,290
		410	CONSUMABLE SUPPLIES	203,080	188,502	117,232	0.0	0.0	134,089	134,089	134,089

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2542	412	VEHICLE SUPPLIES	386	-	500	0.0	0.0	500	500	500
		460	NONCONSUM ITEMS	21,835	7,170	41,131	0.0	0.0	17,500	17,500	17,500
		499	WAREHOUSE OFFSET	-151	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	4,000	-	39,666	0.0	0.0	2,532	2,532	2,532
		541	INITIAL ADDTL EQUIP	-	-	18,407	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	2,000	-	0.0	0.0	-	-	-
		640	DUES AND FEES	631	198	-	0.0	0.0	-	-	-
Total Function 2542				4,795,762	4,702,736	5,186,838			5,244,342	5,244,342	5,244,342
Total Fund 100				4,795,762	4,702,736	5,186,838			5,244,342	5,244,342	5,244,342

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2543 Care and Upkeep of Grounds Services

Function Description:

Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2543	310	INST/PROF/TECH SERVICES	-	-	1,000	0.0	0.0	1,000	1,000	1,000
		322	REPAIR & MAINT SERVICE	15,885	8,219	34,850	0.0	0.0	12,760	12,760	12,760
		324	RENTALS	5,409	3,938	8,000	0.0	0.0	9,930	9,930	9,930
		327	WATER & SEWAGE	362	-	-	0.0	0.0	-	-	-
		329	OTHER PROPERTY SERVICES	1,019	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	38	100	0.0	0.0	250	250	250
		380	NON-INSTR PROF/TECH	325	329	500	0.0	0.0	500	500	500
		390	OTH GEN PROF TECH SRVS	20,610	22,851	14,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	34,631	26,254	31,932	0.0	0.0	42,283	42,283	42,283
		460	NONCONSUM ITEMS	23,741	15,370	42,048	0.0	0.0	36,504	36,504	36,504
		520	BLDG ACQUISITION/IMPRVMT	-	-	100,000	0.0	0.0	25,000	25,000	25,000
		530	GROUNDS IMPROVEMENT	363,741	31,724	121,526	0.0	0.0	115,000	115,000	115,000
		541	INITIAL ADDTL EQUIP	-	24,600	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	-	8,599	0.0	0.0	-	-	-
		640	DUES AND FEES	-	-	-	0.0	0.0	25	25	25
		670	TAXES/LICENSES	2,440	1,461	1,500	0.0	0.0	1,500	1,500	1,500
		Total Function 2543				468,161	134,784	364,055			245,752
Total Fund 100				468,161	134,784	364,055			245,752	245,752	245,752

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2544 Maintenance

Function Description:

Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2544	112	CLASS SALARIES	570,571	549,681	602,011	13.1	13.1	796,824	796,824	796,824
		114	MGR CLASSIFIED	78,163	81,648	102,399	1.5	1.5	104,988	104,988	104,988
		119	SUMMER EMPLOYEES	17,018	38,058	48,001	0.0	0.0	48,001	48,001	48,001
		122	SUB CLASSIFIED	-	2,627	3,675	0.0	0.0	3,859	3,859	3,859
		130	OVERTIME SALARY	1,294	7	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	6,485	8,399	0.0	0.0	8,399	8,399	8,399
		210	PERS DISTRICT T1/T2	30,164	32,025	35,025	0.0	0.0	38,431	38,431	38,431
		212	PERS PICKUP 6%	35,707	34,618	45,608	0.0	0.0	53,863	53,863	53,863
		216	PERS DISTRICT OPSPR	105,897	100,433	172,979	0.0	0.0	206,886	206,886	206,886
		220	SOC SEC ADMIN	50,403	51,500	59,193	0.0	0.0	74,309	74,309	74,309
		231	WRKRS COMP	15,967	18,259	20,627	0.0	0.0	24,433	24,433	24,433
		232	UNEMPLOY COMP	646	663	772	0.0	0.0	970	970	970
		240	MEDICAL	221,766	235,060	203,739	0.0	0.0	269,182	269,182	269,182
		241	VISION	7,413	7,129	6,324	0.0	0.0	6,934	6,934	6,934
		242	DISABILITY	-	8	-	0.0	0.0	-	-	-
		243	DENTAL	16,875	18,498	16,741	0.0	0.0	20,766	20,766	20,766
		244	HEALTH SAVINGS PLAN	-	341	-	0.0	0.0	840	840	840
		245	LIFE INSURANCE	558	474	2,197	0.0	0.0	2,197	2,197	2,197
		290	OTHER BENEFIT COSTS	-	4,900	7,650	0.0	0.0	7,650	7,650	7,650
		310	INST/PROF/TECH SERVICES	464	-	500	0.0	0.0	500	500	500
		318	PROF & IMPR NON-INSTR	-	611	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	43,528	54,510	60,000	0.0	0.0	60,000	60,000	60,000
		324	RENTALS	18,192	17,174	15,000	0.0	0.0	7,000	7,000	7,000
		325	ELECTRICITY	4,257	4,084	6,000	0.0	0.0	6,000	6,000	6,000
		326	BUILDING FUEL	1,471	1,466	2,000	0.0	0.0	2,000	2,000	2,000
		327	WATER & SEWAGE	389	85	4,000	0.0	0.0	4,000	4,000	4,000
		328	GARBAGE	2,194	2,048	2,500	0.0	0.0	2,500	2,500	2,500
		329	OTHER PROPERTY SERVICES	197	1,344	1,500	0.0	0.0	1,500	1,500	1,500
		341	IN-DIST TRAVEL	96	1,810	1,500	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	3,064	2,014	3,500	0.0	0.0	3,500	3,500	3,500
		351	TELEPHONE	2,157	1,746	2,600	0.0	0.0	2,600	2,600	2,600

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2544	353	POSTAGE	-	19	50	0.0	0.0	-	-	-
		359	OTHR COMMUNICATION SERV	1,211	3,059	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	33,044	29,805	30,000	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	112,457	93,767	100,000	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	692	258	300	0.0	0.0	400	400	400
		410	CONSUMABLE SUPPLIES	74,255	65,178	60,000	0.0	0.0	50,000	50,000	50,000
		412	VEHICLE SUPPLIES	15,099	6,056	5,000	0.0	0.0	5,000	5,000	5,000
		413	FOOD SUPPLIES	320	1,080	600	0.0	0.0	-	-	-
		417	TIRES	1,008	-	600	0.0	0.0	600	600	600
		419	FUEL - TRANSPORTATION	45,148	41,124	45,000	0.0	0.0	45,000	45,000	45,000
		460	NONCONSUM ITEMS	331,589	189,342	139,920	0.0	0.0	92,101	92,101	92,101
		520	BLDG ACQUISITION/IMPRVMT	14,407	79,965	119,538	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	10,424	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	33,064	58,750	50,000	0.0	0.0	10,000	10,000	10,000
		542	REPLACEMENT EQUIP	30,930	23,850	67,000	0.0	0.0	10,000	10,000	10,000
		640	DUES AND FEES	11,647	4,227	6,000	0.0	0.0	6,000	6,000	6,000
		653	PROPERTY INS PREM	167,661	188,668	205,488	0.0	0.0	241,000	241,000	241,000
		670	TAXES/LICENSES	-	100	-	0.0	0.0	-	-	-
Total Function 2544				2,111,405	2,054,554	2,263,934			2,219,730	2,219,730	2,219,730
Total Fund 100				2,111,405	2,054,554	2,263,934			2,219,730	2,219,730	2,219,730

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2546 Security Services

Function Description:

Security Services. Activities concerned with maintaining security and safety of school property.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2546	390	OTH GEN PROF TECH SRVS	4,317	-	4,500	0.0	0.0	4,500	4,500	4,500
Total Function 2546				4,317	-	4,500			4,500	4,500	4,500
Total Fund 100				4,317	0	4,500			4,500	4,500	4,500

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2550 Student Transportation Services

Function Description:

Student Transportation Services. Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities. Area Code 320 must be used with 2558 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2550	112	CLASS SALARIES	1,019,816	990,466	1,092,428	37.2	37.2	1,142,381	1,142,381	1,142,381
		114	MGR CLASSIFIED	71,889	88,713	90,518	1.0	1.0	92,666	92,666	92,666
		119	SUMMER EMPLOYEES	5,440	6,136	10,002	0.0	0.0	10,002	10,002	10,002
		122	SUB CLASSIFIED	61,311	79,126	82,412	0.0	0.0	86,553	86,553	86,553
		130	OVERTIME SALARY	441	157	-	0.0	0.0	-	-	-
		136	EXTRA BUS TRIPS	237,879	210,305	336,460	0.0	0.0	283,360	283,360	283,360
		137	EXTRA DUTY/HOURLY	71,909	96,949	115,884	0.0	0.0	115,883	115,883	115,883
		148	TAXABLE MEALS	1,527	2,153	5,000	0.0	0.0	5,000	5,000	5,000
		150	NEW HIRE LONGEVITY STIPEN	-	5,250	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	121,986	103,745	105,405	0.0	0.0	154,101	154,101	154,101
		212	PERS PICKUP 6%	77,879	76,076	103,239	0.0	0.0	103,905	103,905	103,905
		215	PY PERS RECONCIL.	-	68	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	185,788	193,883	369,955	0.0	0.0	327,533	327,533	327,533
		220	SOC SEC ADMIN	106,639	108,975	132,012	0.0	0.0	132,584	132,584	132,584
		231	WRKRS COMP	39,419	49,643	40,205	0.0	0.0	40,837	40,837	40,837
		232	UNEMPLOY COMP	1,397	1,428	1,678	0.0	0.0	1,732	1,732	1,732
		240	MEDICAL	188,908	196,866	208,697	0.0	0.0	187,488	187,488	187,488
		241	VISION	25,422	24,593	25,184	0.0	0.0	22,430	22,430	22,430
		242	DISABILITY	0	-	-	0.0	0.0	-	-	-
		243	DENTAL	60,688	59,668	60,319	0.0	0.0	54,617	54,617	54,617
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	303	303	303
		245	LIFE INSURANCE	439	385	1,664	0.0	0.0	1,664	1,664	1,664
		270	POST RETIREMENT MEDICAL	247	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	600	900	0.0	0.0	900	900	900
		318	PROF & IMPR NON-INSTR	30	-	600	0.0	0.0	600	600	600
		322	REPAIR & MAINT SERVICE	48,987	43,096	55,000	0.0	0.0	55,000	55,000	55,000
		324	RENTALS	941	2,115	4,000	0.0	0.0	4,000	4,000	4,000
		325	ELECTRICITY	16,572	16,912	20,000	0.0	0.0	20,000	20,000	20,000
		326	BUILDING FUEL	3,537	3,579	5,000	0.0	0.0	5,000	5,000	5,000
		327	WATER & SEWAGE	913	1,297	2,000	0.0	0.0	2,000	2,000	2,000
		328	GARBAGE	1,615	1,162	2,000	0.0	0.0	2,000	2,000	2,000

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2550	331	REIMBUR STUDENT TRANS	5,925	1,888	6,000	0.0	0.0	3,000	3,000	3,000
		341	IN-DIST TRAVEL	3,783	8,101	3,500	0.0	0.0	4,000	4,000	4,000
		342	OUT-DIST TRAVEL	17,849	19,320	12,000	0.0	0.0	1,000	1,000	1,000
		343	STUDENT OUT-DIST-TRVL	-	164	-	0.0	0.0	-	-	-
		351	TELEPHONE	1,606	5,406	2,000	0.0	0.0	6,000	6,000	6,000
		353	POSTAGE	2,591	199	3,000	0.0	0.0	1,000	1,000	1,000
		354	ADVERTISING	228	150	500	0.0	0.0	500	500	500
		355	PRINTING BINDING	-	-	500	0.0	0.0	500	500	500
		359	OTHR COMMUNICATION SERV	2,267	11,678	1,500	0.0	0.0	25,000	25,000	25,000
		390	OTH GEN PROF TECH SRVS	26,640	43,780	32,000	0.0	0.0	32,000	32,000	32,000
		392	OTHR SERVICES - PHOTOCOPY	698	473	800	0.0	0.0	800	800	800
		410	CONSUMABLE SUPPLIES	22,854	12,309	15,000	0.0	0.0	15,000	15,000	15,000
		412	VEHICLE SUPPLIES	233,484	292,469	260,000	0.0	0.0	260,000	260,000	260,000
		413	FOOD SUPPLIES	394	2,285	1,500	0.0	0.0	1,500	1,500	1,500
		417	TIRES	31,249	44,702	50,000	0.0	0.0	50,000	50,000	50,000
		419	FUEL - TRANSPORTATION	402,559	413,249	421,000	0.0	0.0	425,000	425,000	425,000
		460	NONCONSUM ITEMS	10,234	7,505	11,000	0.0	0.0	11,000	11,000	11,000
		470	COMPUTER SOFTWR	4,604	4,003	3,050	0.0	0.0	-	-	-
		480	COMPUTER HDW	4,978	1,393	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	49,812	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	29,324	2,299	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	15,605	-2,299	668,253	0.0	0.0	668,253	668,253	668,253
		610	PRINCIPAL PAYMENTS	-	-	150,100	0.0	0.0	-	-	-
		640	DUES AND FEES	2,905	3,390	4,000	0.0	0.0	6,000	6,000	6,000
		651	LIABILITY INS	125,741	119,898	125,880	0.0	0.0	147,500	147,500	147,500
		653	PROPERTY INS PREM	205,481	217,017	235,251	0.0	0.0	275,300	275,300	275,300
		670	TAXES/LICENSES	834	23	-	0.0	0.0	-	-	-
Total Function 2550				3,553,262	3,572,747	4,877,397			4,785,892	4,785,892	4,785,892
Total Fund 100				3,553,262	3,572,747	4,877,397			4,785,892	4,785,892	4,785,892

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2558 Special Education Transportation Services

Function Description:

Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort.

Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2558	112	CLASS SALARIES	342,310	335,888	378,188	13.5	13.5	411,556	411,556	411,556
		119	SUMMER EMPLOYEES	12,637	17,864	20,002	0.0	0.0	20,002	20,002	20,002
		122	SUB CLASSIFIED	18,550	23,370	23,674	0.0	0.0	24,857	24,857	24,857
		136	EXTRA BUS TRIPS	2,184	393	1,000	0.0	0.0	18,554	18,554	18,554
		137	EXTRA DUTY/HOURLY	39,628	54,983	66,252	0.0	0.0	66,254	66,254	66,254
		150	NEW HIRE LONGEVITY STIPEN	-	250	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	39,226	32,765	38,496	0.0	0.0	56,139	56,139	56,139
		212	PERS PICKUP 6%	23,282	24,637	29,348	0.0	0.0	32,473	32,473	32,473
		216	PERS DISTRICT OPSPR	53,322	63,459	97,800	0.0	0.0	95,657	95,657	95,657
		220	SOC SEC ADMIN	29,789	31,293	37,470	0.0	0.0	41,488	41,488	41,488
		231	WRKRS COMP	8,138	11,466	10,746	0.0	0.0	11,671	11,671	11,671
		232	UNEMPLOY COMP	397	416	489	0.0	0.0	541	541	541
		240	MEDICAL	83,642	66,003	63,527	0.0	0.0	81,948	81,948	81,948
		241	VISION	4,872	5,724	5,640	0.0	0.0	4,866	4,866	4,866
		243	DENTAL	14,162	13,439	13,489	0.0	0.0	10,251	10,251	10,251
		331	REIMBUR STUDENT TRANS	16,222	18,532	20,000	0.0	0.0	7,000	7,000	7,000
		341	IN-DIST TRAVEL	-	593	1,000	0.0	0.0	3,000	3,000	3,000
		342	OUT-DIST TRAVEL	-	1,533	-	0.0	0.0	-	-	-
		351	TELEPHONE	-	-	2,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	805	1,500	0.0	0.0	-	-	-
412	VEHICLE SUPPLIES	-	463	1,500	0.0	0.0	-	-	-		
460	NONCONSUM ITEMS	-	460	1,000	0.0	0.0	-	-	-		
Total Function 2558				688,362	704,338	813,121			886,258	886,258	886,258
Total Fund 100				688,362	704,338	813,121			886,258	886,258	886,258

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2572 Purchasing Services

Function Description:

Purchasing Services. Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2572	640	DUES AND FEES	-	-	2,000	0.0	0.0	2,000	2,000	2,000
	Total Function 2572			-	-	2,000			2,000	2,000	2,000
Total Fund 100				0	0	2,000			2,000	2,000	2,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2573 Warehouse and Distribution Services

Function Description:

Warehouse and Distribution Services. The operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.

Special Notes:

The employees are responsible for the operation of the system-wide activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail. A delivery truck travels a 55 mile route each day to collect and deliver mail and materials. The warehouse also sells to other districts and private schools in the county. They are charged a markup that covers the cost of providing the service.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2573	112	CLASS SALARIES	43,186	47,430	49,208	1.3	1.3	47,994	47,994	47,994
		114	MGR CLASSIFIED	52,754	53,909	55,230	1.0	1.0	56,576	56,576	56,576
		122	SUB CLASSIFIED	-	646	755	0.0	0.0	793	793	793
		137	EXTRA DUTY/HOURLY	840	604	683	0.0	0.0	681	681	681
		210	PERS DISTRICT T1/T2	3,158	4,493	5,545	0.0	0.0	5,531	5,531	5,531
		212	PERS PICKUP 6%	4,849	5,514	6,353	0.0	0.0	6,363	6,363	6,363
		216	PERS DISTRICT OPSPR	15,135	16,485	23,540	0.0	0.0	23,567	23,567	23,567
		220	SOC SEC ADMIN	7,335	7,698	8,134	0.0	0.0	8,165	8,165	8,165
		231	WRKRS COMP	2,166	2,694	2,734	0.0	0.0	2,670	2,670	2,670
		232	UNEMPLOY COMP	96	101	106	0.0	0.0	106	106	106
		240	MEDICAL	32,594	34,707	36,149	0.0	0.0	36,358	36,358	36,358
		241	VISION	1,557	1,626	1,684	0.0	0.0	1,785	1,785	1,785
		243	DENTAL	4,514	4,781	4,936	0.0	0.0	5,001	5,001	5,001
		245	LIFE INSURANCE	439	385	824	0.0	0.0	1,064	1,064	1,064
		322	REPAIR & MAINT SERVICE	86	2,406	3,000	0.0	0.0	500	500	500
		324	RENTALS	887	726	-	0.0	0.0	1,000	1,000	1,000
		341	IN-DIST TRAVEL	-	-	300	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	64	144	-	0.0	0.0	100	100	100
		410	CONSUMABLE SUPPLIES	7,593	3,961	3,000	0.0	0.0	2,000	2,000	2,000
		419	FUEL - TRANSPORTATION	3,511	2,496	5,000	0.0	0.0	4,000	4,000	4,000
		460	NONCONSUM ITEMS	5,915	-	3,000	0.0	0.0	3,000	3,000	3,000
		499	WAREHOUSE OFFSET	41,945	33,544	40,000	0.0	0.0	45,000	45,000	45,000
		520	BLDG ACQUISITION/IMPRVMT	-	2,398	-	0.0	0.0	-	-	-
640	DUES AND FEES	-	48	-	0.0	0.0	-	-	-		
Total Function 2573				228,625	226,797	250,182			252,254	252,254	252,254
Total Fund 100				228,625	226,797	250,182			252,254	252,254	252,254

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2574 Printing, Publishing, and Duplicating Services

Function Description:

Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2574	112	CLASS SALARIES	88,310	94,490	100,221	2.6	2.0	84,625	84,625	84,625
		130	OVERTIME SALARY	1,106	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	10,716	10,726	13,065	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4,896	5,566	6,013	0.0	0.0	5,078	5,078	5,078
		216	PERS DISTRICT OPSPR	9,231	11,663	15,656	0.0	0.0	22,688	22,688	22,688
		220	SOC SEC ADMIN	7,408	7,643	8,280	0.0	0.0	6,474	6,474	6,474
		231	WRKRS COMP	2,201	2,855	2,588	0.0	0.0	2,310	2,310	2,310
		232	UNEMPLOY COMP	89	94	100	0.0	0.0	85	85	85
		240	MEDICAL	39,220	37,945	40,261	0.0	0.0	34,432	34,432	34,432
		241	VISION	1,647	1,518	1,594	0.0	0.0	1,327	1,327	1,327
		243	DENTAL	5,356	5,259	5,459	0.0	0.0	4,510	4,510	4,510
		324	RENTALS	59,041	56,069	60,000	0.0	0.0	-	-	-
		355	PRINTING BINDING	355	90	-	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	12,312	30,767	15,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	116,063	98,183	114,000	0.0	0.0	82,101	82,101	82,101
		460	NONCONSUM ITEMS	-	-	2,000	0.0	0.0	2,000	2,000	2,000
		Total Function 2574				357,951	362,868	384,238			245,629
Total Fund 100				357,951	362,868	384,238			245,629	245,629	245,629

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2626 Grant Writing

Function Description:

Grant Writing. Activities concerned with seeking, writing and submitting grants for the district.

Special Notes:

This function accounts for the Public Relations/Grant Writer position.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2626	112	CLASS SALARIES	60,757	61,515	64,147	1.0	1.0	67,226	67,226	67,226
		130	OVERTIME SALARY	253	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,520	3,694	3,885	0.0	0.0	4,070	4,070	4,070
		216	PERS DISTRICT OPSPR	12,829	13,464	17,210	0.0	0.0	18,184	18,184	18,184
		220	SOC SEC ADMIN	4,482	4,733	4,953	0.0	0.0	5,189	5,189	5,189
		231	WRKRS COMP	217	273	307	0.0	0.0	303	303	303
		232	UNEMPLOY COMP	59	62	65	0.0	0.0	68	68	68
		240	MEDICAL	12,454	11,210	11,472	0.0	0.0	12,696	12,696	12,696
		241	VISION	245	523	525	0.0	0.0	324	324	324
		243	DENTAL	1,394	1,738	1,747	0.0	0.0	1,074	1,074	1,074
		290	OTHER BENEFIT COSTS	-	350	600	0.0	0.0	600	600	600
		341	IN-DIST TRAVEL	2,175	-	1,500	0.0	0.0	1,500	1,500	1,500
		410	CONSUMABLE SUPPLIES	-	45	1,000	0.0	0.0	1,000	1,000	1,000
		460	NONCONSUM ITEMS	-	-	5,000	0.0	0.0	4,000	4,000	4,000
Total Function 2626				98,385	97,606	112,411			116,233	116,233	116,233
Total Fund 100				98,385	97,606	112,411			116,233	116,233	116,233

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2641 Staff Services – Service Area Direction (Personnel Direction)

Function Description:

Staff Services – Service Area Direction (Personnel Direction). Activities of directing and managing staff services.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2641	113	ADMINISTRATORS	122,153	127,325	132,048	1.0	1.0	137,435	137,435	137,435
		114	MGR CLASSIFIED	56,380	111,537	117,018	2.0	2.0	120,022	120,022	120,022
		210	PERS DISTRICT T1/T2	33,470	34,877	42,583	0.0	0.0	42,178	42,178	42,178
		212	PERS PICKUP 6%	10,748	14,251	14,998	0.0	0.0	15,501	15,501	15,501
		216	PERS DISTRICT OPSPR	12,265	23,903	31,103	0.0	0.0	32,178	32,178	32,178
		220	SOC SEC ADMIN	13,706	17,949	19,215	0.0	0.0	19,907	19,907	19,907
		231	WRKRS COMP	607	1,036	1,096	0.0	0.0	1,094	1,094	1,094
		232	UNEMPLOY COMP	174	233	250	0.0	0.0	258	258	258
		240	MEDICAL	27,109	42,793	48,293	0.0	0.0	35,246	35,246	35,246
		241	VISION	868	1,020	385	0.0	0.0	1,069	1,069	1,069
		243	DENTAL	908	3,044	2,807	0.0	0.0	3,129	3,129	3,129
		244	HEALTH SAVINGS PLAN	414	828	828	0.0	0.0	1,456	1,456	1,456
		245	LIFE INSURANCE	932	1,510	2,363	0.0	0.0	3,037	3,037	3,037
		246	HRA (HLTH REIMBURSEMENT)	-	-	946	0.0	0.0	553	553	553
		290	OTHER BENEFIT COSTS	990	1,008	1,008	0.0	0.0	1,008	1,008	1,008
		310	INST/PROF/TECH SERVICES	8,441	1,654	7,500	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	1,160	321	2,500	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	165	308	1,500	0.0	0.0	1,500	1,500	1,500
		342	OUT-DIST TRAVEL	3,502	5,972	11,000	0.0	0.0	7,000	7,000	7,000
		355	PRINTING BINDING	-	203	500	0.0	0.0	500	500	500
		382	LEGAL SERVICES	2,366	-	-	0.0	0.0	-	-	-
		389	OTHER NON-INSTR PROF/TECH	1,152	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	37,411	31,319	33,000	0.0	0.0	40,500	40,500	40,500
		392	OTHR SERVICES - PHOTOCOPY	2,042	1,700	3,000	0.0	0.0	3,000	3,000	3,000
		410	CONSUMABLE SUPPLIES	1,895	1,637	1,500	0.0	0.0	1,500	1,500	1,500
		411	RETIREMENT AWARDS/PLQS	5,380	7,386	6,000	0.0	0.0	6,000	6,000	6,000
		413	FOOD SUPPLIES	265	314	600	0.0	0.0	-	-	-
		440	PERIODICALS	223	1,235	1,500	0.0	0.0	1,500	1,500	1,500

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2641	460	NONCONSUM ITEMS	4,404	6,579	6,500	0.0	0.0	6,500	6,500	6,500
		640	DUES AND FEES	170	648	750	0.0	0.0	750	750	750
	Total Function 2641				349,298	440,591	490,791			482,822	482,822
Total Fund 100				349,298	440,591	490,791			482,822	482,822	482,822

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2642 Recruitment and Placement Services

Function Description:

Recruitment and Placement Services. Activities concerned with employment and assigning personnel for the district.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2642	341	IN-DIST TRAVEL	212	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	6,639	7,023	8,500	0.0	0.0	9,500	9,500	9,500
		354	ADVERTISING	320	2,252	8,000	0.0	0.0	9,500	9,500	9,500
		380	NON-INSTR PROF/TECH	9,699	11,168	9,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	6,700	7,600	9,000	0.0	0.0	10,000	10,000	10,000
		410	CONSUMABLE SUPPLIES	1,112	596	1,000	0.0	0.0	1,000	1,000	1,000
		Total Function 2642			24,681	28,639	35,500			40,000	40,000
Total Fund 100			24,681	28,639	35,500			40,000	40,000	40,000	

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2649 Other Staff Services

Function Description:

Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility.

Special Notes:

This function provides resources to support the Wellness Program in the District.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2649	121	SUB LICENSED	-	1,261	1,466	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	54	88	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	197	390	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	96	112	0.0	0.0	-	-	-
		231	WRKRS COMP	-	6	6	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	1	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	216	213	500	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	1,980	-	4,000	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	16,181	19,731	13,036	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	138	319	400	0.0	0.0	-	-	-
		Total Function 2649				18,516	21,879	20,000			10,000
Total Fund 100				18,516	21,879	20,000			10,000	10,000	10,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

2660 Technology Services

Function Description:

Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

Special Notes:

This function includes District-wide tech support WAN and LAN, wireless and management services, as well as direct technology support for all technology equipment.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2660	112	CLASS SALARIES	134,243	166,869	181,703	5.0	5.0	185,096	185,096	185,096
		114	MGR CLASSIFIED	120,701	102,428	104,590	1.0	1.0	107,103	107,103	107,103
		130	OVERTIME SALARY	641	267	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	25,840	27,779	33,500	0.0	0.0	32,656	32,656	32,656
		212	PERS PICKUP 6%	13,113	16,036	17,178	0.0	0.0	17,532	17,532	17,532
		216	PERS DISTRICT OPSPR	27,021	36,115	40,723	0.0	0.0	48,283	48,283	48,283
		220	SOC SEC ADMIN	19,140	20,175	21,907	0.0	0.0	22,406	22,406	22,406
		231	WRKRS COMP	3,295	4,770	4,713	0.0	0.0	4,675	4,675	4,675
		232	UNEMPLOY COMP	248	262	285	0.0	0.0	292	292	292
		240	MEDICAL	58,601	66,313	76,550	0.0	0.0	81,837	81,837	81,837
		241	VISION	1,839	1,940	2,596	0.0	0.0	2,256	2,256	2,256
		243	DENTAL	5,779	5,995	6,463	0.0	0.0	5,555	5,555	5,555
		244	HEALTH SAVINGS PLAN	424	-	-	0.0	0.0	314	314	314
		245	LIFE INSURANCE	586	385	1,064	0.0	0.0	1,064	1,064	1,064
		310	INST/PROF/TECH SERVICES	-	2,530	15,000	0.0	0.0	10,000	10,000	10,000
		316	DATA PROCESSING	-	-	500	0.0	0.0	500	500	500
		322	REPAIR & MAINT SERVICE	21,269	18,999	30,000	0.0	0.0	25,000	25,000	25,000
		324	RENTALS	12,173	1,995	1,000	0.0	0.0	10,000	10,000	10,000
		325	ELECTRICITY	6,402	7,277	12,000	0.0	0.0	12,000	12,000	12,000
		326	BUILDING FUEL	445	471	2,200	0.0	0.0	2,200	2,200	2,200
		327	WATER & SEWAGE	187	252	500	0.0	0.0	500	500	500
		328	GARBAGE	362	264	500	0.0	0.0	500	500	500
		341	IN-DIST TRAVEL	26	-	2,000	0.0	0.0	2,000	2,000	2,000
		342	OUT-DIST TRAVEL	164	83	5,000	0.0	0.0	2,000	2,000	2,000
		351	TELEPHONE	781	124	2,000	0.0	0.0	2,000	2,000	2,000
		359	OTHR COMMUNICATION SERV	335,773	337,769	379,500	0.0	0.0	290,500	290,500	290,500
		380	NON-INSTR PROF/TECH	9,500	9,500	10,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	32	60	1,000	0.0	0.0	1,000	1,000	1,000
		410	CONSUMABLE SUPPLIES	16,359	13,538	15,000	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	271	415	500	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	99,788	92,490	60,000	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2660	470	COMPUTER SOFTWR	59,333	55,150	135,450	0.0	0.0	-	-	-
		480	COMPUTER HDW	105,352	59,104	178,743	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	39,704	57,430	270,000	0.0	0.0	289,000	289,000	289,000
		542	REPLACEMENT EQUIP	131,447	50,341	50,000	0.0	0.0	-	-	-
		550	DEPREC TECH EQUIP	-	-	44,259	0.0	0.0	-	-	-
		640	DUES AND FEES	-	888	500	0.0	0.0	-	-	-
		670	TAXES/LICENSES	-	113	-	0.0	0.0	120	120	120
Total Function 2660				1,250,841	1,158,129	1,706,923			1,176,390	1,176,390	1,176,390
Total Fund 100				1,250,841	1,158,129	1,706,923			1,176,390	1,176,390	1,176,390

FUNCTION BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

2700 Supplemental Retirement Program

Function Description:

Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

Special Notes:

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	2700	116	SUPPL RETIRE STIPENDS	363,073	316,449	239,156	57.0	48.0	233,909	233,909	233,909
		121	SUB LICENSED	357	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	27,091	24,240	18,295	0.0	0.0	17,894	17,894	17,894
		231	WRKRS COMP	116	396	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		240	MEDICAL	-	1,779	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	589,082	524,415	500,258	0.0	0.0	573,150	573,150	573,150
		271	POST RETIREMNT VISION	14,185	11,549	16,787	0.0	0.0	5,377	5,377	5,377
		273	POST RETIREMNT DENTAL	54,942	48,155	122,184	0.0	0.0	23,372	23,372	23,372
		389	OTHER NON-INSTR PROF/TECH	28,131	14,042	16,000	0.0	0.0	6,000	6,000	6,000
Total Function 2700				1,076,977	941,025	912,681			859,703	859,703	859,703
Total Fund 100				1,076,977	941,025	912,681			859,703	859,703	859,703

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

5111 Long – Term Debt Service: Cool Schools Loan

Function Description:

Long – Term Debt Service: Cool Schools Loan. Expenditures for debt retirement exceeding 12 months.

Special Notes:

Function 5111 reflects the principal and interest payments for the Cool Schools SELP- Small Scale Local Energy Loan Program. These loan proceeds were used to finance lighting retrofit projects at Brixner Jr. High, Chiloquin Elementary, Lost River in addition to groundwater heat pump installations for Bonanza and Lost River. Monthly payments of principal and interest are to be paid over a period of 15 years commencing April 1, 2012 and ending March 1, 2027. Interest is at 3.5%.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	5111	610	PRINCIPAL PAYMENTS	116,957	121,577	124,735	0.0	0.0	129,268	129,268	129,268
		621	INTEREST (EXCEPT BUS)	43,975	39,355	36,197	0.0	0.0	31,664	31,664	31,664
	Total Function 5111				160,932	160,932	160,932			160,932	160,932
Total Fund 100				160,932	160,932	160,932			160,932	160,932	160,932

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

5113 Long – Term Debt Service: Bus Purchase

Function Description:

Long – Term Debt Service: Expenditures for buying 6 new propane school buses.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	5113	610	PRINCIPAL PAYMENTS	-	-	-	0.0	0.0	129,120	129,120	129,120
		622	INTEREST - BUS TRANSP	-	-	-	0.0	0.0	11,444	11,444	11,444
			Total Function 5113	-	-	-			140,564	140,564	140,564
Total Fund 100				0	0	0			140,564	140,564	140,564

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

5114 Long – Term Debt Service: DEQ Clean Water State Revolving Fund Loan

Function Description:

Long – Term Debt Service: DEQ Clean Water State Revolving Fund Loan. Expenditures for debt retirement exceeding 12 months.

Special Notes:

Function 5114 reflects the semi-annual payments of principal and fees for the DEQ Clean Water State Revolving Fund Loan. This 20 year loan was entered into to provide resources for the wastewater pump station and sewer line at the Henley School complex. Payments are due October 1st and April 1st of each year with the final payment slated for October 1, 2030.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	5114	610	PRINCIPAL PAYMENTS	101,386	101,386	101,386	0.0	0.0	101,386	101,386	101,386
		641	BANK FEES AND CHARGES	6,590	6,083	5,576	0.0	0.0	5,576	5,576	5,576
	Total Function 5114				107,976	107,469	106,962			106,962	106,962
Total Fund 100				107,976	107,469	106,962			106,962	106,962	106,962

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

5115 Long – Term Debt Service: Full Faith and Credit Obligations, Series 2014

Function Description:

Long – Term Debt Service: Full Faith and Credit Obligations, Series 2014. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This debt in the amount of \$5.0 million was issued to purchase and refurbish the Lumberman’s Buildings into a District Office Campus. The proceeds were also used to purchase 17 propane buses and 2 activity buses. Interest payments are due every July 15 and January 15 and Principal payments are due every January 15. Final payment is slated for January 15, 2035.

Functions by Account Code
Budget 2020-21

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/7/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	5115	610	PRINCIPAL PAYMENTS	540,000	550,000	570,000	0.0	0.0	125,000	125,000	125,000
		621	INTEREST (EXCEPT BUS)	47,056	90,662	87,213	0.0	0.0	83,613	83,613	83,613
		622	INTEREST - BUS TRANSP	86,356	26,550	13,500	0.0	0.0	-	-	-
		Total Function 5115		673,412	667,212	670,713			208,613	208,613	208,613
Total Fund 100				673,412	667,212	670,713			208,613	208,613	208,613

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

5117 Long – Term Debt Service: Full Faith and Credit Obligations, Series 2017

Function Description:

Long – Term Debt Service: Full Faith and Credit Obligations, Series 2017. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This debt, in the amount of \$4.1 million, was issued to demo deteriorating modular classrooms at various schools and replace the modulars with District – constructed classroom pods. Interest payments are due every December 15 and June 15 while Principal payments occur every June 15. Final payment is slated for June 15, 2037.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	5117	610	PRINCIPAL PAYMENTS	110,000	150,000	155,000	0.0	0.0	160,000	160,000	160,000
		621	INTEREST (EXCEPT BUS)	189,752	151,600	147,100	0.0	0.0	142,450	142,450	142,450
			Total Function 5117	299,752	301,600	302,100			302,450	302,450	302,450
			Total Fund 100	299,752	301,600	302,100			302,450	302,450	302,450

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

5200 Transfer of Funds

Function Description:

Transfer of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them. (These are not counted in local district totals of expenditures.) Interfund loans are not recorded here, but are handled through the balance sheet accounts.

Special Notes:

Transfer of Funds (Interfund Transfers) comprises 1.05 percent of the General Fund's budget. Transfers are made to the following funds as outlined below:

- Special Revenue Fund 273 – Professional Development - \$50,000
- Debt Service Fund 310 – Sinking Fund for QSCB 2010 - \$210,856
- Debt Service Fund 312 – Sinking Fund for QSCB 2012 - \$245,555
- Equipment Reserve Fund 604 - \$25,000
- Technology Reserve Fund 605 - \$200,000

Klamath County School District is contractually obligated to provide \$50,000 annually for teacher professional development. The transfer to Food Services supplements the Food Service program so that the resources will cover all expenditures. Transfers to the Debt Service funds were new with Fiscal Year 2015-16 in order to properly account for payments into sinking funds.

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	5200	710	TRANSFERS OUT	965,873	1,737,101	1,214,962	0.0	0.0	821,711	821,711	821,711
	Total Function 5200			965,873	1,737,101	1,214,962			821,711	821,711	821,711
Total Fund 100				965,873	1,737,101	1,214,962			821,711	821,711	821,711

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

6000 Contingencies (for budget only)

Function Description:

Contingencies. Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Use with object 810 only.

Special Notes:

Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	6000	810	CONTINGENCY	-	-	1,238,236	0.0	0.0	500,000	500,000	500,000
	Total Function 6000			-	-	1,238,236			500,000	500,000	500,000
Total Fund 100				0	0	1,238,236			500,000	500,000	500,000

FUNCTION BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

7000 Unappropriated Ending Fund Balance

Function Description:

Ending Balance. An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. Use with Object 820 only.

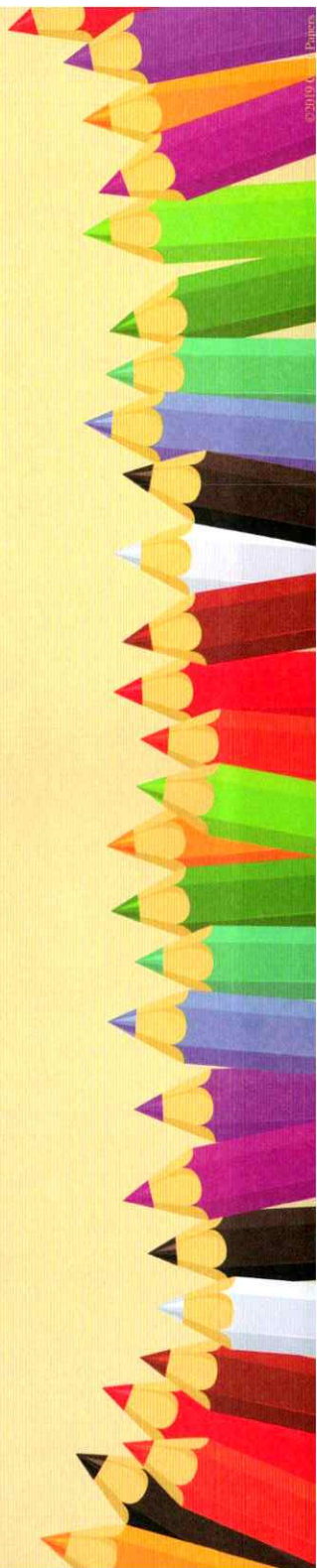
Special Notes:

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Functions by Account Code
Budget 2020-21

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
100	7000	820	RESERVED FOR NEXT YEAR	4,471,592	4,007,849	-	0.0	0.0	1,500,000	1,500,000	1,500,000
	Total Function 7000			4,471,592	4,007,849	-			1,500,000	1,500,000	1,500,000
Total Fund 100				4,471,592	4,007,849	0			1,500,000	1,500,000	1,500,000
TOTAL				75,353,748	76,278,935	82,268,032			78,532,185	78,532,185	78,532,185

Special Revenue Funds



**Revenue Budget
July 1, 2020 to June 30, 2021
Special Revenue Funds**

1000 - Revenue from Local Sources

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R1130	CONSTRUCTION EXCISE TAX	286	301,976	385,882	345,000	340,000	340,000	340,000
R1130			301,976	385,882	345,000	340,000	340,000	340,000
R1322	TUITION OTHR DIST IN STAT	252	186,481	154,477	150,000	-	-	-
		292	-	-	-	150,000	150,000	150,000
R1322			186,481	154,477	150,000	150,000	150,000	150,000
R1510	INTEREST ON INVESTMENTS	268	156	200	-	-	-	-
		269	1,280	1,218	1,500	1,500	1,500	1,500
		285	1,930	1,352	1,900	1,100	1,100	1,100
		286	2,314	2,913	3,000	5,000	5,000	5,000
		291	589	391	-	-	-	-
R1510			6,269	6,074	6,400	7,600	7,600	7,600
R1610	DAILY SALES-REIMB PRGRMS	275	235,569	228,877	240,000	222,000	222,000	222,000
R1610			235,569	228,877	240,000	222,000	222,000	222,000
R1630	SPECIAL FUNCTIONS	275	2,095	11,634	13,000	6,500	6,500	6,500
R1630			2,095	11,634	13,000	6,500	6,500	6,500
R1700	EXTRACURRICULAR ACTIVITIE	280	1,395,070	1,373,913	1,400,000	1,400,000	1,400,000	1,400,000
		281	402,504	337,261	400,000	367,000	367,000	367,000
R1700			1,797,574	1,711,175	1,800,000	1,767,000	1,767,000	1,767,000
R1920	CONTR/DON PRIVATE SOURCES	242	62,500	72,804	-	-	-	-
		267	7,794	-	-	-	-	-
		268	5,276	5,201	5,276	-	-	-
		271	-	29,237	10,000	-	-	-
		272	5,800	6,000	9,872	7,800	7,800	7,800
		275	3,000	-	3,000	3,000	3,000	3,000
		277	-	-	9,786	-	-	-
		278	15,035	23,235	32,806	-	-	-
		279	100,000	-	-	-	-	-
		280	16,028	-	-	-	-	-
		284	-	-	59,300	-	-	-

**Revenue Budget
July 1, 2020 to June 30, 2021
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R1920	CONTR/DON PRIVATE SOURCES	285	162,303	153,702	165,200	155,000	155,000	155,000
		290	699	1,400	-	-	-	-
R1920			378,436	291,578	295,240	165,800	165,800	165,800
R1940	SVCS OTH LOCAL EDUCA AGEN	259	-	17,400	24,600	30,000	30,000	30,000
R1940			-	17,400	24,600	30,000	30,000	30,000
R1990	MISCELLANEOUS	278	2,850	1,500	-	-	-	-
R1990			2,850	1,500	-	-	-	-
R1992	MEDICAID ADMIN CLAIMING	248	67,791	62,707	75,003	43,306	43,306	43,306
R1992			67,791	62,707	75,003	43,306	43,306	43,306
1000 - Revenue from Local Sources			2,979,040	2,871,304	2,949,243	2,732,206	2,732,206	2,732,206

2000 - Revenue From Intermediate Sources

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R2199	OTHER INTERMED SRCS	278	12,000	-	-	-	-	-
R2199			12,000	-	-	-	-	-
R2200	RESTRICTED REVENUE	276	-	22,006	-	-	-	-
R2200			-	22,006	-	-	-	-
R2900	REV BEHALF DIST	279	-	-	500,000	500,000	500,000	500,000
R2900			-	-	500,000	500,000	500,000	500,000
2000 - Revenue From Intermediate Sources			12,000	22,006	500,000	500,000	500,000	500,000

3000 - Revenue From State Sources

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R3102	SSF-LUNCH MATCH	275	31,950	32,683	34,000	37,400	37,400	37,400
R3102			31,950	32,683	34,000	37,400	37,400	37,400
R3222	SSF TRANSP EQUIP	299	475,000	475,000	475,000	475,000	475,000	475,000
R3222			475,000	475,000	475,000	475,000	475,000	475,000
R3299	RESTR GRANTS OTHER	207	-	-	18,500	-	-	-
		225	79,592	95,624	-	-	-	
		226	400	-	-	-	-	
		232	-	8,663	-	-	-	

**Revenue Budget
July 1, 2020 to June 30, 2021
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R3299	RESTR GRANTS OTHER	249	-	936,916	-	-	-	-
		251	-	-	-	3,602,268	3,602,268	3,602,268
		252	-	-	-	1,017,923	1,017,923	1,017,923
		256	3,275	-	9,000	-	-	-
		257	689	587	-	-	-	-
		258	911,942	45,518	976,219	245,000	245,000	245,000
		266	42,180	15,630	78,794	46,400	46,400	46,400
		274	99,017	135,494	219,260	219,260	219,260	219,260
		275	12,534	14,187	13,000	13,000	13,000	13,000
		278	6,157	5,936	-	-	-	-
		297	1,350,201	1,120,114	5,365,829	2,362,795	2,362,795	2,362,795
R3299			2,505,988	2,378,667	6,680,601	7,506,647	7,506,647	7,506,647
R3940	SMILE	262	8,700	5,886	3,800	3,800	3,800	3,800
R3940			8,700	5,886	3,800	3,800	3,800	3,800
R3990	MISC STATE FUNDS	224	41,472	109,361	-	-	140,000	140,000
		228	21,906	21,906	15,600	-	-	-
		253	-	61,315	-	-	-	-
		260	162,031	-	-	-	-	-
		264	58,218	-	-	-	-	-
		265	46,249	3,205	52,436	52,436	52,436	52,436
		278	1,767	1,906	-	-	-	-
R3990			331,643	197,693	68,036	52,436	192,436	192,436
3000 - Revenue From State Sources			3,353,281	3,089,929	7,261,437	8,075,283	8,215,283	8,215,283

4000 - Revenue From Federal Sources

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R4300	RESTRICT REV FED GOV	233	89,635	98,789	91,624	91,624	91,624	91,624
		263	-	-	96,538	70,102	70,102	70,102
R4300			89,635	98,789	188,162	161,726	161,726	161,726
R4500	RESTR REV FED GOV TO STAT	202	-	1,488,907	121,800	25,000	25,000	25,000
		203	1,532,704	95,003	-	1,694,576	1,694,576	1,694,576
		204	-	-	1,694,576	175,000	175,000	175,000

**Revenue Budget
July 1, 2020 to June 30, 2021
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R4500	RESTR REV FED GOV TO STAT	205	4,038	34,660	100,000	165,500	165,500	165,500
		206	-	30,000	165,000	83,000	83,000	83,000
		208	-	39,164	-	86,000	86,000	86,000
		209	66,611	72,811	100,132	167,132	167,132	167,132
		211	4,874	-	86,000	-	-	-
		212	-	4,161	1,299,730	50,767	50,767	50,767
		213	1,203,486	32,948	1,422	1,299,730	1,299,730	1,299,730
		214	-	1,261,308	11,591	-	-	-
		215	5,942	-	-	-	-	-
		216	-	5,909	-	-	-	-
		217	1,099	-	2,197	-	-	-
		218	-	1,099	-	1,099	1,099	1,099
		219	12,731	-	12,731	-	-	-
		220	7,301	30,433	3,646	-	-	-
		221	23,975	2,295	43,448	12,000	12,000	12,000
		222	27,399	6,594	-	43,448	43,448	43,448
		223	-	-	-	1,523,000	1,523,000	1,523,000
		224	-	-	160,000	140,000	-	-
		227	20,633	33,236	122,406	-	-	-
		229	-	-	80,553	66,000	66,000	66,000
		230	24,184	-	-	-	-	-
		231	1,750	10,981	17,198	9,269	9,269	9,269
		234	57,272	65,403	-	60,000	60,000	60,000
		235	-	-	78,760	13,550	13,550	13,550
236	-	100,565	-	-	-	-		
237	77,641	27,604	-	124,576	124,576	124,576		
238	-	-	124,576	65,000	65,000	65,000		
239	-	-	10,333	10,334	10,334	10,334		
240	6,836	3,688	-	-	-	-		
241	4,705	8,238	4,351	-	-	-		
243	16,094	2,500	40,000	15,000	15,000	15,000		
244	8,714	16,550	21,406	40,000	40,000	40,000		

**Revenue Budget
July 1, 2020 to June 30, 2021
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R4500	RESTR REV FED GOV TO STAT	245	26,962	-	256,854	105,015	105,015	105,015
		246	224,777	6,155	-	256,854	256,854	256,854
		247	-	243,958	30,000	10,000	10,000	10,000
		251	-	44,770	44,770	-	-	-
		258	-	-	608,577	-	-	-
		275	-	-	-	15,000	15,000	15,000
		277	-	-	-	250,000	250,000	250,000
		278	13,936	4,901	64,889	-	-	-
		283	-	-	38,853	-	-	-
		293	-	-	-	44,770	44,770	44,770
R4500			3,373,663	3,673,842	5,345,801	6,551,619	6,411,619	6,411,619
R4505	SCHOOL LUNCH CLAIM	275	2,514,605	2,577,377	2,610,000	2,871,000	2,871,000	2,871,000
R4505			2,514,605	2,577,377	2,610,000	2,871,000	2,871,000	2,871,000
R4910	COMMODITIES FMV	275	225,488	281,959	253,820	228,438	228,438	228,438
R4910			225,488	281,959	253,820	228,438	228,438	228,438
4000 - Revenue From Federal Sources			6,203,391	6,631,968	8,397,783	9,812,783	9,672,783	9,672,783

5000 - Revenue From Other Sources

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R5200	INTERFUND TRANSFERS	273	43,712	40,884	50,000	50,000	50,000	50,000
		275	305,065	84,405	281,914	90,300	90,300	90,300
		277	-	-	250,000	-	-	-
R5200			348,777	125,289	581,914	140,300	140,300	140,300
R5400	RESOURCES BEG FUND BAL	207	-	-260	-	-	-	-
		209	-	-201	0	-	-	-
		224	-	0	-	-	-	-
		225	585	-	-	-	-	-
		242	177,014	204,180	252,067	222,317	222,317	222,317
		248	-	-11,936	0	-	-	-
		252	60,582	-	-	-	-	-
		257	-	-20	0	-	-	-
		267	847	847	847	597	597	597

**Revenue Budget
July 1, 2020 to June 30, 2021
Special Revenue Funds**

Rev Acct	Rev Acct Title	Budget Unit	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
R5400	RESOURCES BEG FUND BAL	268	2,489	6,936	9,635	14,155	14,155	14,155
		269	57,261	58,540	59,800	56,000	57,500	57,500
		271	16,391	12,021	4,246	3,655	3,655	3,655
		272	931	2,389	-	4,700	4,700	4,700
		273	50,000	50,000	-	-	-	-
		274	1,841	-	-	-	-	-
		276	-	-	6,387	2,248	2,248	2,248
		278	16,920	15,890	19,485	28,377	28,377	28,377
		279	231,321	101,182	31,400	28,000	28,000	28,000
		280	963,092	911,116	950,000	950,000	950,000	950,000
		281	152,192	145,999	160,000	100,000	100,000	100,000
		284	-	-	-	40,000	40,000	40,000
		285	2,820	2,820	2,820	-	-	-
		286	-	262,715	300,624	683,827	683,827	683,827
		287	11,597	9,803	9,138	9,138	9,138	9,138
		288	2,766	-	-	-	-	-
		290	-	699	-	-	-	-
		291	33,227	19,984	17,476	6,724	6,724	6,724
		295	922	922	-	-	-	-
		297	-	-1,596	-	-	-	-
R5400			1,782,796	1,792,032	1,823,925	2,149,738	2,151,238	2,151,238
5000 - Revenue From Other Sources			2,131,574	1,917,321	2,405,839	2,290,038	2,291,538	2,291,538
Grand Total			14,679,286	14,532,528	21,514,303	23,410,310	23,411,810	23,411,810

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Print Date: 7/7/20

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
202	1272 - Title I	-	1,350,815	-	-	-	13,375	13,375	13,375
	2110 - Attendance Social Work	-	45,500	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	36,814	117,598	-	-	10,000	10,000	10,000
	2520 - Fiscal Services	-	48,407	4,202	-	-	1,625	1,625	1,625
	3390 - Parent Involvement	-	7,370	-	-	-	-	-	-
202		-	1,488,907	121,800	-	-	25,000	25,000	25,000
203	1272 - Title I	1,370,607	55,554	-	-	27.90	1,560,359	1,560,359	1,560,359
	2110 - Attendance Social Work	45,500	-	-	-	-	68,638	68,638	68,638
	2120 - Guidance	15,000	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	52,254	36,489	-	-	-	-	-	-
	2520 - Fiscal Services	47,010	2,960	-	-	-	48,634	48,634	48,634
	3390 - Parent Involvement	2,333	-	-	-	-	16,945	16,945	16,945
203		1,532,704	95,003	-	-	27.90	1,694,576	1,694,576	1,694,576
204	1272 - Title I	-	-	1,563,295	26.09	-	102,408	102,408	102,408
	2240 - Instructional Staff Development	-	-	53,525	-	-	67,570	67,570	67,570
	2520 - Fiscal Services	-	-	54,765	-	-	5,022	5,022	5,022
	3390 - Parent Involvement	-	-	22,991	-	-	-	-	-
204		-	-	1,694,576	26.09	-	175,000	175,000	175,000
205	2240 - Instructional Staff Development	3,918	33,517	96,801	-	-	160,750	160,750	160,750
	2520 - Fiscal Services	120	1,144	3,199	-	-	4,750	4,750	4,750
205		4,038	34,660	100,000	-	-	165,500	165,500	165,500
206	2240 - Instructional Staff Development	-	29,079	160,264	-	-	80,618	80,618	80,618
	2520 - Fiscal Services	-	921	4,736	-	-	2,382	2,382	2,382
206		-	30,000	165,000	-	-	83,000	83,000	83,000
207	2211 - Curriculum Direction	260	-260	18,500	-	-	-	-	-
	7000 - Ending Balance	-260	-	-	-	-	-	-	-
207		-	-260	18,500	-	-	-	-	-
208	1291 - Eng Lang Learner	-	410	-	-	-	212	212	212
	1293 - Migrant Ed	-	36,532	-	-	-	81,095	81,095	81,095
	2550 - Student Transportation	-	1,269	-	-	-	-	-	-
	3390 - Parent Involvement	-	953	-	-	-	4,693	4,693	4,693
208		-	39,164	-	-	-	86,000	86,000	86,000
209	1293 - Migrant Ed	-	-	-	-	-	25,000	25,000	25,000
	1460 - SPED Summer Programs	66,645	72,811	100,132	-	-	134,360	134,360	134,360
	2240 - Instructional Staff Development	166	-	-	-	-	-	-	-

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
209	2550 - Student Transportation	-	-	-	-	-	7,772	7,772	7,772
	7000 - Ending Balance	-201	-201	-	-	-	-	-	-
209		66,611	72,611	100,132	-	-	167,132	167,132	167,132
211	1293 - Migrant Ed	3,920	-	83,082	-	-	-	-	-
	2550 - Student Transportation	-	-	778	-	-	-	-	-
	3390 - Parent Involvement	954	-	2,140	-	-	-	-	-
211		4,874	-	86,000	-	-	-	-	
212	1250 - Resource Rooms	-	3,775	1,132,074	11.00	-	49,310	49,310	49,310
	2190 - Student Service Direction	-	386	123,714	1.00	-	-	-	-
	2520 - Fiscal Services	-	-	43,942	-	-	1,457	1,457	1,457
212		-	4,161	1,299,730	12.00	-	50,767	50,767	50,767
213	1229 - Other Restricted Prog - Goals	-	12,882	-	-	-	-	-	-
	1250 - Resource Rooms	1,000,587	13,661	-	-	10.50	1,133,534	1,133,534	1,133,534
	2150 - Speech Pathology & Audiology	-	1,925	-	-	-	-	-	-
	2190 - Student Service Direction	165,967	3,516	1,373	-	1.00	128,921	128,921	128,921
	2520 - Fiscal Services	36,932	965	49	-	-	37,274	37,274	37,274
213		1,203,486	32,948	1,422	-	11.50	1,299,730	1,299,730	1,299,730
214	1250 - Resource Rooms	-	713,431	-	-	-	-	-	-
	2190 - Student Service Direction	-	505,813	11,191	-	-	-	-	-
	2520 - Fiscal Services	-	42,064	400	-	-	-	-	-
214		-	1,261,308	11,591	-	-	-	-	
215	1221 - Learning Centers - Bridges	218	-	-	-	-	-	-	-
	1229 - Other Restricted Prog - Goals	1,478	-	-	-	-	-	-	-
	1250 - Resource Rooms	4,064	-	-	-	-	-	-	-
	2520 - Fiscal Services	182	-	-	-	-	-	-	-
215		5,942	-	-	-	-	-	-	
216	1250 - Resource Rooms	-	5,705	-	-	-	-	-	-
	2520 - Fiscal Services	-	204	-	-	-	-	-	-
216		-	5,909	-	-	-	-	-	
217	1250 - Resource Rooms	1,065	-	2,127	-	-	-	-	-
	2520 - Fiscal Services	34	-	69	-	-	-	-	-
217		1,099	-	2,197	-	-	-	-	
218	1250 - Resource Rooms	-	1,061	-	-	-	1,067	1,067	1,067
	2520 - Fiscal Services	-	38	-	-	-	32	32	32
218		-	1,099	-	-	-	1,099	1,099	1,099

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
219	1221 - Learning Centers - Bridges	65	-	150	-	-	-	-	-
	1250 - Resource Rooms	12,666	-	11,951	-	-	-	-	-
	2520 - Fiscal Services	-	-	630	-	-	-	-	-
219		12,731	-	12,731	-	-	-	-	-
220	1291 - Eng Lang Learner	-	8,234	-	-	-	-	-	-
	1460 - SPED Summer Programs	6,880	-	3,520	-	-	-	-	-
	2240 - Instructional Staff Development	-	21,361	-	-	-	-	-	-
	2520 - Fiscal Services	421	597	126	-	-	-	-	-
	3390 - Parent Involvement	-	241	-	-	-	-	-	-
220		7,301	30,433	3,646	-	-	-	-	-
221	1291 - Eng Lang Learner	16,705	-	11,761	-	-	-	-	-
	1460 - SPED Summer Programs	6,229	2,277	-	-	-	-	-	-
	1490 - KCS D Summer Programs	368	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	-	30,188	-	-	11,656	11,656	11,656
	2520 - Fiscal Services	520	18	1,499	-	-	344	344	344
	2550 - Student Transportation	153	-	-	-	-	-	-	-
221		23,975	2,295	43,448	-	-	12,000	12,000	12,000
222	1291 - Eng Lang Learner	11,449	483	-	-	-	11,761	11,761	11,761
	1460 - SPED Summer Programs	-	5,974	-	-	-	-	-	-
	2240 - Instructional Staff Development	14,703	-	-	-	-	30,188	30,188	30,188
	2520 - Fiscal Services	543	137	-	-	-	1,499	1,499	1,499
	3390 - Parent Involvement	704	-	-	-	-	-	-	-
222		27,399	6,594	-	-	-	43,448	43,448	43,448
223	2120 - Guidance	-	-	-	-	-	100,000	100,000	100,000
	2310 - Board of Education Services	-	-	-	-	-	207,450	207,450	207,450
	2520 - Fiscal Services	-	-	-	-	-	12,000	12,000	12,000
	2542 - Care & Upkeep of Buildings	-	-	-	-	-	38,500	38,500	38,500
	2543 - Care & Upkeep of Grounds	-	-	-	-	-	29,050	29,050	29,050
	2544 - Maintenance	-	-	-	-	-	80,000	80,000	80,000
	2574 - Printing, Publishing & Duplication Services	-	-	-	-	-	85,000	85,000	85,000
	2660 - Technology Services	-	-	-	-	-	971,000	971,000	971,000
223		-	-	-	-	-	1,523,000	1,523,000	1,523,000
224	1111 - Primary Prog (K-6)	592	26,067	37,512	-	-	37,512	37,512	37,512
	1121 - Mi/Jr High Prog (7-8)	200	-	281	-	-	281	281	281
	1131 - High Schl Prog (9-12)	2,659	10,438	27,769	-	-	18,343	18,343	18,343

Functions Overview
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Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
224	2110 - Attendance Social Work	179	49,640	251	-	-	251	251	251
	2211 - Curriculum Direction	-	1,057	1,487	-	-	1,487	1,487	1,487
	2240 - Instructional Staff Development	36,354	19,037	88,108	-	-	78,108	78,108	78,108
	2410 - Office of the Principal	-	118	-	-	-	-	-	-
	2520 - Fiscal Services	1,488	3,004	4,592	-	-	4,018	4,018	4,018
	7000 - Ending Balance	0	-	-	-	-	-	-	-
224		41,472	109,361	160,000	-	-	140,000	140,000	140,000
225	1229 - Other Restricted Prog - Goals	79,507	95,624	-	-	-	-	-	-
	1250 - Resource Rooms	585	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	84	-	-	-	-	-	-	-
225		80,176	95,624	-	-	-	-	-	
226	2150 - Speech Pathology & Audiology	400	-	-	-	-	-	-	-
226		400	-	-	-	-	-	-	
227	1272 - Title I	20,000	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	32,799	118,168	-	-	-	-	-
	2520 - Fiscal Services	633	436	4,239	-	-	-	-	-
227		20,633	33,236	122,406	-	-	-	-	
228	1140 - Pre K Program	21,673	21,906	14,968	-	-	-	-	-
	2240 - Instructional Staff Development	233	-	632	-	-	-	-	-
228		21,906	21,906	15,600	-	-	-	-	
229	2240 - Instructional Staff Development	-	-	77,777	-	-	64,106	64,106	64,106
	2520 - Fiscal Services	-	-	2,776	-	-	1,894	1,894	1,894
229		-	-	80,553	-	-	66,000	66,000	66,000
230	1111 - Primary Prog (K-6)	10,053	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	14,130	-	-	-	-	-	-	-
230		24,184	-	-	-	-	-	-	
231	1111 - Primary Prog (K-6)	1,698	-	-	-	-	-	-	-
	1250 - Resource Rooms	-	10,643	17,198	-	-	9,003	9,003	9,003
	2520 - Fiscal Services	52	339	-	-	-	266	266	266
231		1,750	10,981	17,198	-	-	9,269	9,269	9,269
232	2240 - Instructional Staff Development	-	8,397	-	-	-	-	-	-
	2520 - Fiscal Services	-	266	-	-	-	-	-	-
232		-	8,663	-	-	-	-	-	
233	2110 - Attendance Social Work	13,948	-	-	-	-	-	-	-
	2190 - Student Service Direction	61,368	89,014	91,624	1.05	1.05	35,333	35,333	35,333

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Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
233	2211 - Curriculum Direction	-	1,869	-	1.00	1.00	56,291	56,291	56,291
	2240 - Instructional Staff Development	14,319	3,335	-	-	-	-	-	-
	3390 - Parent Involvement	-	4,571	-	-	-	-	-	-
233		89,635	98,789	91,624	2.05	2.05	91,624	91,624	91,624
234	2110 - Attendance Social Work	55,533	62,937	-	-	-	27,781	27,781	27,781
	2211 - Curriculum Direction	-	-	-	-	0.50	30,497	30,497	30,497
	2520 - Fiscal Services	1,739	2,006	-	-	-	1,722	1,722	1,722
	2550 - Student Transportation	-	460	-	-	-	-	-	-
234		57,272	65,403	-	-	0.50	60,000	60,000	60,000
235	2110 - Attendance Social Work	-	-	27,800	-	-	13,161	13,161	13,161
	2211 - Curriculum Direction	-	-	41,890	0.50	-	-	-	-
	2240 - Instructional Staff Development	-	-	7,000	-	-	-	-	-
	2520 - Fiscal Services	-	-	2,070	-	-	389	389	389
235		-	-	78,760	0.50	-	13,550	13,550	13,550
236	1121 - Mi/Jr High Prog (7-8)	-	2,897	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	5,312	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	88,936	-	-	-	-	-	-
	2520 - Fiscal Services	-	3,419	-	-	-	-	-	-
236		-	100,565	-	-	-	-	-	
237	2240 - Instructional Staff Development	76,030	25,984	-	-	-	120,752	120,752	120,752
	2520 - Fiscal Services	1,612	1,619	-	-	-	3,824	3,824	3,824
237		77,641	27,604	-	-	-	124,576	124,576	124,576
238	2240 - Instructional Staff Development	-	-	120,752	-	-	63,134	63,134	63,134
	2520 - Fiscal Services	-	-	3,824	-	-	1,866	1,866	1,866
238		-	-	124,576	-	-	65,000	65,000	65,000
239	1260 - Early Intervention	-	-	10,037	0.10	-	10,334	10,334	10,334
	2520 - Fiscal Services	-	-	297	-	-	-	-	-
239		-	-	10,333	0.10	-	10,334	10,334	10,334
240	1260 - Early Intervention	6,625	3,576	-	-	-	-	-	-
	2520 - Fiscal Services	211	112	-	-	-	-	-	-
240		6,836	3,688	-	-	-	-	-	
241	1260 - Early Intervention	4,705	7,963	4,201	-	-	-	-	-
	2520 - Fiscal Services	-	275	150	-	-	-	-	-
241		4,705	8,238	4,351	-	-	-	-	-

Functions Overview

KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
242	3390 - Parent Involvement	35,334	24,917	252,067	-	-	222,317	222,317	222,317
	7000 - Ending Balance	204,180	252,067	-	-	-	-	-	-
242		239,514	276,984	252,067	-	-	222,317	222,317	222,317
243	1121 - Mi/Jr High Prog (7-8)	2,099	2,316	-	-	-	3,000	3,000	3,000
	1131 - High Schl Prog (9-12)	13,515	97	30,835	-	-	3,300	3,300	3,300
	2240 - Instructional Staff Development	-	-	7,785	-	-	8,270	8,270	8,270
	2520 - Fiscal Services	479	87	1,380	-	-	430	430	430
243		16,094	2,500	40,000	-	-	15,000	15,000	15,000
244	1121 - Mi/Jr High Prog (7-8)	1,456	2,200	3,385	-	-	5,155	5,155	5,155
	1131 - High Schl Prog (9-12)	7,258	13,020	17,283	-	-	33,697	33,697	33,697
	2520 - Fiscal Services	-	552	738	-	-	1,148	1,148	1,148
	2550 - Student Transportation	-	779	-	-	-	-	-	-
244		8,714	16,550	21,406	-	-	40,000	40,000	40,000
245	2240 - Instructional Staff Development	26,962	-	247,992	1.00	-	102,001	102,001	102,001
	2520 - Fiscal Services	-	-	8,862	-	-	3,014	3,014	3,014
245		26,962	-	256,854	1.00	-	105,015	105,015	105,015
246	1111 - Primary Prog (K-6)	1,994	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	216,061	5,787	-	-	1.50	249,482	249,482	249,482
	2520 - Fiscal Services	6,722	368	-	-	-	7,372	7,372	7,372
246		224,777	6,155	-	-	1.50	256,854	256,854	256,854
247	1291 - Eng Lang Learner	-	4,534	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	231,331	28,965	-	-	9,660	9,660	9,660
	2520 - Fiscal Services	-	8,093	1,035	-	-	340	340	340
247		-	243,958	30,000	-	-	10,000	10,000	10,000
248	2130 - Health	79,727	50,771	75,003	0.80	0.40	43,306	43,306	43,306
	7000 - Ending Balance	-11,936	-	-	-	-	-	-	-
248		67,791	50,771	75,003	0.80	0.40	43,306	43,306	43,306
249	1121 - Mi/Jr High Prog (7-8)	-	6,620	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	-	596,961	-	-	-	-	-	-
	1283 - Falcon Heights Academy	-	46,202	-	-	-	-	-	-
	2120 - Guidance	-	123,332	-	-	-	-	-	-
	2211 - Curriculum Direction	-	194	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	121,914	-	-	-	-	-	-

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KLAMATH COUNTY SCHOOL DISTRICT

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Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
249	2520 - Fiscal Services	-	32,324	-	-	-	-	-	-
		-	9,370	-	-	-	-	-	-
249		-	936,916	-	-	-	-	-	-
251	1111 - Primary Prog (K-6)	-	-	-	-	-	96,324	96,324	96,324
	1121 - Mi/Jr High Prog (7-8)	-	-	-	-	-	48,162	48,162	48,162
	1131 - High Schl Prog (9-12)	-	-	-	-	3.50	188,259	188,259	188,259
	1140 - Pre K Program	-	-	-	-	-	20,000	20,000	20,000
	1250 - Resource Rooms	-	-	-	-	1.00	105,181	105,181	105,181
	1283 - Falcon Heights Academy	-	-	-	-	4.00	283,566	283,566	283,566
	2110 - Attendance Social Work	-	-	-	-	-	81,337	81,337	81,337
	2115 - School Safety	-	-	-	-	-	225,000	225,000	225,000
	2120 - Guidance	-	-	-	-	6.00	754,083	754,083	754,083
	2190 - Student Service Direction	-	43,225	44,770	-	-	-	-	-
	2211 - Curriculum Direction	-	-	-	-	1.00	144,910	144,910	144,910
	2240 - Instructional Staff Development	-	-	-	-	-	160,902	160,902	160,902
	2410 - Office of the Principal	-	-	-	-	4.00	468,707	468,707	468,707
	2520 - Fiscal Services	-	1,545	-	-	-	107,723	107,723	107,723
	2528 - Risk Management	-	-	-	-	-	139,220	139,220	139,220
	2542 - Care & Upkeep of Buildings	-	-	-	-	-	426,414	426,414	426,414
	2543 - Care & Upkeep of Grounds	-	-	-	-	-	125,000	125,000	125,000
	2544 - Maintenance	-	-	-	-	-	107,480	107,480	107,480
3100 - Food Service	-	-	-	-	-	120,000	120,000	120,000	
251		-	44,770	44,770	-	19.50	3,602,268	3,602,268	3,602,268
252	1121 - Mi/Jr High Prog (7-8)	-	-	-	-	0.50	46,907	46,907	46,907
	1131 - High Schl Prog (9-12)	-	-	-	-	5.42	454,265	454,265	454,265
	1283 - Falcon Heights Academy	247,064	128,224	134,809	-	1.00	60,590	60,590	60,590
	2120 - Guidance	-	-	-	-	2.00	203,637	203,637	203,637
	2240 - Instructional Staff Development	-	-	-	-	1.00	138,249	138,249	138,249
	2410 - Office of the Principal	-	26,253	15,191	-	-	-	-	-
	2520 - Fiscal Services	-	-	-	-	-	29,214	29,214	29,214
252		247,064	154,477	150,000	-	10.92	1,017,923	1,017,923	1,017,923
253	1131 - High Schl Prog (9-12)	-	59,220	-	-	-	-	-	-
	2520 - Fiscal Services	-	2,095	-	-	-	-	-	-
253		-	61,315	-	-	-	-	-	

Functions Overview
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Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
256	1121 - Mi/Jr High Prog (7-8)	1,392	-	3,543	-	-	-	-	-
	2211 - Curriculum Direction	1,884	-	5,457	-	-	-	-	-
256		3,275	-	9,000	-	-	-	-	-
257	1121 - Mi/Jr High Prog (7-8)	48	100	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	374	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	267	450	-	-	-	-	-	-
	2520 - Fiscal Services	21	17	-	-	-	-	-	-
	7000 - Ending Balance	-20	-	-	-	-	-	-	-
257		689	567	-	-	-	-	-	-
258	1121 - Mi/Jr High Prog (7-8)	92,111	-	184,000	-	-	-	-	-
	1131 - High Schl Prog (9-12)	554,970	43,869	952,250	8.47	-	237,948	237,948	237,948
	1283 - Falcon Heights Academy	37,722	-	45,730	1.00	-	-	-	-
	2120 - Guidance	103,875	-	125,247	-	-	-	-	-
	2240 - Instructional Staff Development	95,518	-	209,492	1.00	-	-	-	-
	2520 - Fiscal Services	27,746	1,648	48,077	-	-	7,052	7,052	7,052
		-	-	20,000	-	-	-	-	-
258		911,942	45,518	1,584,796	10.47	-	245,000	245,000	245,000
259	2211 - Curriculum Direction	-	17,400	24,600	-	-	30,000	30,000	30,000
259		-	17,400	24,600	-	-	30,000	30,000	30,000
260	1111 - Primary Prog (K-6)	70	-	-	-	-	-	-	-
	2211 - Curriculum Direction	17,414	-	-	-	-	-	-	-
	2240 - Instructional Staff Development	144,547	-	-	-	-	-	-	-
260		162,031	-	-	-	-	-	-	
262	1111 - Primary Prog (K-6)	2,654	2,519	1,750	-	-	1,200	1,200	1,200
	1121 - Mi/Jr High Prog (7-8)	2,949	1,684	1,025	-	-	1,250	1,250	1,250
	1131 - High Schl Prog (9-12)	3,097	1,684	1,025	-	-	1,350	1,350	1,350
262		8,700	5,886	3,800	-	-	3,800	3,800	3,800
263	2520 - Fiscal Services	-	-	3,253	-	-	2,308	2,308	2,308
	3100 - Food Service	-	-	93,285	0.40	0.40	67,794	67,794	67,794
263		-	-	96,538	0.40	0.40	70,102	70,102	70,102
264	1131 - High Schl Prog (9-12)	9,029	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	49,189	-	-	-	-	-	-	-
264		58,218	-	-	-	-	-	-	

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Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
265	1131 - High Schl Prog (9-12)	46,249	3,205	50,931	-	-	50,931	50,931	50,931
	2520 - Fiscal Services	-	-	1,505	-	-	1,505	1,505	1,505
	265	46,249	3,205	52,436	-	-	52,436	52,436	52,436
266	3100 - Food Service	42,180	15,630	78,794	-	-	46,400	46,400	46,400
	266	42,180	15,630	78,794	-	-	46,400	46,400	46,400
267	1210 - Talented & Gifted	7,794	-	847	-	-	-	-	-
	2543 - Care & Upkeep of Grounds	-	-	-	-	-	597	597	597
	7000 - Ending Balance	847	847	-	-	-	-	-	-
	267	8,641	847	847	-	-	597	597	597
268	1121 - Mi/Jr High Prog (7-8)	-	1,000	3,145	-	-	2,512	2,512	2,512
	1131 - High Schl Prog (9-12)	986	2,656	11,766	-	-	11,643	11,643	11,643
	7000 - Ending Balance	6,936	8,681	-	-	-	-	-	-
	268	7,922	12,337	14,911	-	-	14,155	14,155	14,155
269	1131 - High Schl Prog (9-12)	-	4,500	61,300	-	-	57,500	57,500	57,500
	2310 - Board of Education Services	-	-	-	-	-	-	1,500	1,500
	7000 - Ending Balance	58,540	55,258	-	-	-	-	-	-
	269	58,540	59,758	61,300	-	-	57,500	59,000	59,000
271	1111 - Primary Prog (K-6)	-	436	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	4,370	18,651	-	-	-	-	-	-
	2240 - Instructional Staff Development	-	7,926	14,246	-	-	3,655	3,655	3,655
	7000 - Ending Balance	12,021	14,246	-	-	-	-	-	-
	271	16,391	41,258	14,246	-	-	3,655	3,655	3,655
272	1131 - High Schl Prog (9-12)	4,342	4,254	9,872	-	-	12,500	12,500	12,500
	2240 - Instructional Staff Development	-	1,300	-	-	-	-	-	-
	7000 - Ending Balance	2,389	2,835	-	-	-	-	-	-
	272	6,731	8,389	9,872	-	-	12,500	12,500	12,500
273	2240 - Instructional Staff Development	43,712	40,884	50,000	-	-	50,000	50,000	50,000
	7000 - Ending Balance	50,000	50,000	-	-	-	-	-	-
	273	93,712	90,884	50,000	-	-	50,000	50,000	50,000
274	1111 - Primary Prog (K-6)	95,572	122,727	219,260	-	-	219,260	219,260	219,260
	2550 - Student Transportation	5,286	12,767	-	-	-	-	-	-
	274	100,858	135,494	219,260	-	-	219,260	219,260	219,260
275	1292 - Teen Parent Program	2,878	3,518	5,000	-	-	-	-	-
	3100 - Food Service	3,327,428	3,227,604	3,443,734	43.66	42.68	3,486,638	3,486,638	3,486,638
	275	3,330,306	3,231,122	3,448,734	43.66	42.68	3,486,638	3,486,638	3,486,638

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
276	2240 - Instructional Staff Development	-	15,619	6,387	-	-	2,248	2,248	2,248
	7000 - Ending Balance	-	6,387	-	-	-	-	-	-
276		-	22,006	6,387	-	-	2,248	2,248	2,248
277	2528 - Risk Management	-	-	259,786	-	-	-	-	-
	2573 - Warehouse / Distribution	-	-	-	-	-	250,000	250,000	250,000
277		-	-	259,786	-	-	250,000	250,000	250,000
278	1111 - Primary Prog (K-6)	22,538	6,109	13,834	-	-	4,491	4,491	4,491
	1113 - Elem X-Curr	1,194	-	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	-	3,288	3,649	-	-	3,106	3,106	3,106
	1131 - High Schl Prog (9-12)	66	2,192	7,959	-	-	13,116	13,116	13,116
	1210 - Talented & Gifted	-	-	6,930	-	-	-	-	-
	1229 - Other Restricted Prog - Goals	1,713	1,844	-	-	-	-	-	-
	1250 - Resource Rooms	240	615	-	-	-	-	-	-
	1490 - KCS D Summer Programs	-	5,000	10,900	-	-	1,629	1,629	1,629
	2130 - Health	-	10,644	3,057	-	-	882	882	882
	2240 - Instructional Staff Development	-	-	5,000	-	-	5,154	5,154	5,154
	2410 - Office of the Principal	212	-	-	-	-	-	-	-
	2520 - Fiscal Services	53	175	-328	-	-	-	-	-
	2542 - Care & Upkeep of Buildings	1,900	-	-	-	-	-	-	-
	3100 - Food Service	24,859	4,174	65,851	-	-	-	-	-
7000 - Ending Balance	15,890	19,327	-	-	-	-	-	-	
278		68,664	53,369	116,852	-	-	28,377	28,377	28,377
279	1111 - Primary Prog (K-6)	9,000	-	100,000	-	-	100,000	100,000	100,000
	1121 - Mi/Jr High Prog (7-8)	-	-	100,000	-	-	100,000	100,000	100,000
	1131 - High Schl Prog (9-12)	-	-	100,000	-	-	100,000	100,000	100,000
	2190 - Student Service Direction	-	-	100,000	-	-	100,000	100,000	100,000
	2544 - Maintenance	-	73,191	131,400	-	-	128,000	128,000	128,000
	7000 - Ending Balance	101,182	27,991	-	-	-	-	-	-
279		221,139	-	-	-	-	-	-	-
279		331,321	101,182	531,400	-	-	528,000	528,000	528,000
280	1111 - Primary Prog (K-6)	329,245	272,574	760,000	-	-	760,000	760,000	760,000
	1121 - Mi/Jr High Prog (7-8)	104,655	106,360	150,000	-	-	150,000	150,000	150,000
	1131 - High Schl Prog (9-12)	1,013,502	976,591	1,440,000	-	-	1,440,000	1,440,000	1,440,000

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
280	1229 - Other Restricted Prog - Goals	15,672	7,994	-	-	-	-	-	-
	7000 - Ending Balance	911,116	921,511	-	-	-	-	-	-
280		2,374,190	2,285,029	2,350,000	-	-	2,350,000	2,350,000	2,350,000
281	1122 - Mi/Jr High X-Curr	1,720	2,127	40,000	-	-	32,000	32,000	32,000
	1132 - High Schl X-Curr	406,976	326,018	520,000	-	-	435,000	435,000	435,000
	7000 - Ending Balance	145,999	155,116	-	-	-	-	-	-
281		554,696	483,261	560,000	-	-	467,000	467,000	467,000
283	1111 - Primary Prog (K-6)	-	-	31,793	-	-	-	-	-
	2550 - Student Transportation	-	-	7,060	-	-	-	-	-
283		-	-	38,853	-	-	-	-	-
284	1111 - Primary Prog (K-6)	-	-	10,000	-	-	8,470	8,470	8,470
	1121 - Mi/Jr High Prog (7-8)	-	-	22,500	-	-	18,451	18,451	18,451
	1131 - High Schl Prog (9-12)	-	-	23,800	-	-	13,079	13,079	13,079
	2240 - Instructional Staff Development	-	-	1,000	-	-	-	-	-
	2550 - Student Transportation	-	-	2,000	-	-	-	-	-
284		-	-	59,300	-	-	40,000	40,000	40,000
285	5200 - Transfer of Funds	164,233	157,873	169,920	-	-	156,100	156,100	156,100
	7000 - Ending Balance	2,820	-	-	-	-	-	-	-
285		167,053	157,873	169,920	-	-	156,100	156,100	156,100
286	2520 - Fiscal Services	16,834	23,023	28,000	-	-	28,000	28,000	28,000
	2543 - Care & Upkeep of Grounds	-	288,577	72,300	-	-	-	-	-
	2544 - Maintenance	-458	-	548,324	-	-	1,000,827	1,000,827	1,000,827
	2660 - Technology Services	25,199	-	-	-	-	-	-	-
	4150 - Bldg Acquisition	-	7,850	-	-	-	-	-	-
	7000 - Ending Balance	262,715	332,061	-	-	-	-	-	-
286		304,290	651,510	648,624	-	-	1,028,827	1,028,827	1,028,827
287	1121 - Mi/Jr High Prog (7-8)	885	576	4,615	-	-	4,615	4,615	4,615
	1131 - High Schl Prog (9-12)	-	88	-	-	-	-	-	-
	2550 - Student Transportation	910	-	4,523	-	-	4,523	4,523	4,523
	7000 - Ending Balance	9,803	9,138	-	-	-	-	-	-
287		11,597	9,803	9,138	-	-	9,138	9,138	9,138
288	1111 - Primary Prog (K-6)	222	-	-	-	-	-	-	-
	1121 - Mi/Jr High Prog (7-8)	179	-	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	2,365	-	-	-	-	-	-	-
288		2,766	-	-	-	-	-	-	

Functions Overview
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Fund	Fund / Title	2017-18 Actuals	2018-19 Actuals	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
290	5200 - Transfer of Funds	-	2,099	-	-	-	-	-	-
	7000 - Ending Balance	699	-	-	-	-	-	-	-
290		699	2,099	-	-	-	-	-	-
291	1111 - Primary Prog (K-6)	3,458	1,198	1,097	-	-	1,465	1,465	1,465
	1121 - Mi/Jr High Prog (7-8)	963	63	-	-	-	-	-	-
	1131 - High Schl Prog (9-12)	9,410	4,328	16,380	-	-	5,259	5,259	5,259
	7000 - Ending Balance	19,984	14,787	-	-	-	-	-	-
291		33,816	20,375	17,476	-	-	6,724	6,724	6,724
292	1283 - Falcon Heights Academy	-	-	-	1.60	1.60	132,853	132,853	132,853
	2410 - Office of the Principal	-	-	-	1.00	0.43	17,147	17,147	17,147
292		-	-	-	2.60	2.03	150,000	150,000	150,000
293	2190 - Student Service Direction	-	-	-	0.37	0.37	44,770	44,770	44,770
293		-	-	-	0.37	0.37	44,770	44,770	44,770
295	1131 - High Schl Prog (9-12)	-	922	-	-	-	-	-	-
	7000 - Ending Balance	922	-	-	-	-	-	-	-
295		922	922	-	-	-	-	-	-
297	4150 - Bldg Acquisition	1,351,796	1,120,114	5,366,157	-	-	2,362,795	2,362,795	2,362,795
	7000 - Ending Balance	-1,596	-1,596	-	-	-	-	-	-
297		1,350,201	1,118,518	5,366,157	-	-	2,362,795	2,362,795	2,362,795
299	5200 - Transfer of Funds	475,000	475,000	475,000	-	-	475,000	475,000	475,000
299		475,000	475,000	475,000	-	-	475,000	475,000	475,000
Grand Total		14,679,286	14,532,528	21,514,303	100.04	119.75	23,410,310	23,411,810	23,411,810

Functions by Account Code
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
111	LIC SALARIES	1,643,994	1,661,998	1,742,739	2,589,242	2,589,242	2,589,242
112	CLASS SALARIES	1,595,278	1,643,957	1,781,337	1,822,248	1,822,248	1,822,248
113	ADMINISTRATORS	-	-	-	292,551	292,551	292,551
114	MGR CLASSIFIED	69,729	73,198	75,063	85,000	85,000	85,000
119	SUMMER EMPLOYEES	67,872	72,310	115,514	108,352	108,352	108,352
121	SUB LICENSED	29,313	59,149	35,886	18,252	18,252	18,252
122	SUB CLASSIFIED	54,393	49,908	65,000	65,000	65,000	65,000
130	OVERTIME SALARY	117	1,651	-	-	-	-
132	STIPEND-REMOTE LOCATION	12,750	1,600	-	296	296	296
133	STIPEND-TOP OF SCALE	4,195	150	-	6,000	6,000	6,000
134	STIPEND-CAFETERIA	1,500	1,500	-	-	-	-
135	STIPEND-SPECIAL ED	1,598	1,630	-	-	-	-
136	EXTRA BUS TRIPS	377	862	1,983	-	-	-
137	EXTRA DUTY/HOURLY	139,873	149,127	338,737	248,502	248,502	248,502
140	STIPEND-ADVISORS	8,485	7,060	32,572	13,200	13,200	13,200
147	STIPEND-TEAM LEADER	-	-	1,800	6,000	6,000	6,000
149	STIPEND-SMILE	7,963	5,886	2,900	3,000	3,000	3,000
210	PERS DISTRICT T1/T2	269,816	272,380	349,330	456,485	456,485	456,485
212	PERS PICKUP 6%	204,072	203,497	231,585	326,402	326,402	326,402
213	PERS EMPLOYEE PICKUP	-	-	1,800	-	-	-
215	PY PERS RECONCIL.	-	115	-	-	-	-
216	PERS DISTRICT OPSPR	527,038	522,819	749,814	969,591	969,591	969,591
220	SOC SEC ADMIN	263,680	270,447	322,048	439,987	439,987	439,987
231	WRKRS COMP	31,614	38,764	43,032	47,356	47,356	47,356
232	UNEMPLOY COMP	3,432	3,543	4,195	10,264	10,264	10,264
240	MEDICAL	658,950	685,922	690,992	812,106	812,106	812,106
241	VISION	45,649	45,269	44,753	56,473	56,473	56,473
242	DISABILITY	3,071	3,033	3,104	4,265	4,265	4,265
243	DENTAL	126,662	124,500	120,257	156,390	156,390	156,390
244	HEALTH SAVINGS PLAN	-3	-	-	346	346	346
245	LIFE INSURANCE	439	385	4,184	2,995	2,995	2,995
270	POST RETIREMENT MEDICAL	-	268	-	-	-	-

Functions by Account Code
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
290	OTHER BENEFIT COSTS	-	-	-	682	682	682
310	INST/PROF/TECH SERVICES	138,698	117,000	266,371	720,176	720,176	720,176
312	INST PRGM IMPROV SERV	-	1,300	-	-	-	-
316	DATA PROCESSING	-	7,300	-	-	-	-
318	PROF & IMPR NON-INSTR	56,227	38,218	50,000	50,000	50,000	50,000
322	REPAIR & MAINT SERVICE	28,621	30,054	68,833	72,483	72,483	72,483
324	RENTALS	19,501	17,685	15,200	81,500	81,500	81,500
330	STUDENT TRANSPORTATION	2,888	-	-	-	-	-
331	REIMBUR STUDENT TRANS	-	460	-	-	-	-
341	IN-DIST TRAVEL	7,198	5,610	6,790	33,356	33,356	33,356
342	OUT-DIST TRAVEL	136,732	217,944	481,357	251,446	251,446	251,446
343	STUDENT OUT-DIST-TRVL	17,215	17,435	124,333	59,232	59,232	59,232
351	TELEPHONE	-	389	273	38,773	38,773	38,773
353	POSTAGE	1,850	299	1,000	13,000	13,000	13,000
354	ADVERTISING	768	-	1,500	1,000	1,000	1,000
355	PRINTING BINDING	-	68	-	-	-	-
359	OTHR COMMUNICATION SERV	-	-	-	105,000	105,000	105,000
370	TUITION	52,849	32,732	282,067	244,827	244,827	244,827
373	TUITION PRIVATE	93,135	102,872	206,539	206,539	206,539	206,539
374	OTHER TUITION	-	4,910	61,833	57,500	59,000	59,000
380	NON-INSTR PROF/TECH	10,260	9,195	11,000	11,000	11,000	11,000
381	AUDIT SERVICES	-	-	-	58,000	58,000	58,000
382	LEGAL SERVICES	50	212	-	30,000	30,000	30,000
383	ARCH/ENG SERVICES	156,150	323,216	550,784	250,000	250,000	250,000
386	DATA PROCESSING SRVS	15,530	14,912	10,100	9,900	9,900	9,900
389	OTHER NON-INSTR PROF/TECH	-	-	610	225,000	225,000	225,000
390	OTH GEN PROF TECH SRVS	102,600	129,760	119,417	236,050	236,050	236,050
392	OTHR SERVICES - PHOTOCOPY	185	144	200	20,200	20,200	20,200
410	CONSUMABLE SUPPLIES	1,987,917	1,885,149	3,381,358	3,237,683	3,237,683	3,237,683
413	FOOD SUPPLIES	16,593	31,063	62,035	58,046	58,046	58,046
414	DONATED COMMODITIES	225,488	281,959	253,820	250,000	250,000	250,000
419	FUEL - TRANSPORTATION	3,511	2,672	3,500	3,500	3,500	3,500

Functions by Account Code
 Budget Year 2020-21 -- July 1, 2020 to June 30, 2021

Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
420	TEXTBOOKS - NEW	4,741	35,683	25,000	45,000	45,000	45,000
422	TEXTBOOKS - REPLACEMENT	35	-	-	-	-	-
433	AUDIO VISUAL	-	1,140	-	-	-	-
450	FOOD (FOOD SERV ONLY)	1,252,890	1,118,452	1,268,081	1,236,414	1,236,414	1,236,414
460	NONCONSUM ITEMS	143,940	113,000	639,884	685,740	685,740	685,740
470	COMPUTER SOFTWR	6,724	56,230	119,476	136,125	136,125	136,125
480	COMPUTER HDW	189,167	125,985	90,250	997,768	997,768	997,768
499	WAREHOUSE OFFSET	-	1,013	-	1,000	1,000	1,000
520	BLDG ACQUISITION/IMPRVMT	1,399,759	886,446	5,360,639	3,880,516	3,880,516	3,880,516
530	GROUNDS IMPROVEMENT	143,592	288,577	72,300	50,000	50,000	50,000
540	DEPRECIABLE EQUIPMENT	20,684	-	53,000	8,000	8,000	8,000
541	INITIAL ADDTL EQUIP	11,334	14,524	150,000	190,000	190,000	190,000
542	REPLACEMENT EQUIP	77,538	26,973	133,889	115,000	115,000	115,000
550	DEPREC TECH EQUIP	-	-	-	139,220	139,220	139,220
640	DUES AND FEES	17,653	24,676	29,176	49,676	49,676	49,676
651	LIABILITY INS	-	-	-	99,450	99,450	99,450
655	JUD/SETTLEMNT DISTRICT	2,500	-	-	-	-	-
659	OTHR INS/JUDGEMENTS	4,751	7,079	13,730	3,000	3,000	3,000
670	TAXES/LICENSES	372	-	-	-	-	-
690	GRANT INDIRECT CHG	126,518	155,835	196,414	277,106	277,106	277,106
710	TRANSFERS OUT	639,233	634,972	644,920	631,100	631,100	631,100
820	RESERVED FOR NEXT YEAR	1,792,032	1,868,455	-	-	-	-
Summary		14,679,286	14,532,528	21,514,303	23,410,310	23,411,810	23,411,810

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

202 - 204 Title I A

Fund Description:

Improving the academic achievement of the disadvantaged.

Special Notes:

Funds 202, 203, and 204 are used to account for Title I A funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each Title I A grant.

Revenue Budget

Fund 202

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
202	R4500	RESTR REV FED GOV TO STAT	-	1,488,907	121,800	25,000	25,000	25,000
202			-	1,488,907	121,800	25,000	25,000	25,000

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
202	1272	111	LIC SALARIES	-	356,416	-	0.0	0.0	-	-	-
		112	CLASS SALARIES	-	461,353	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	763	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	800	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	4,836	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	33,746	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	45,680	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	139,370	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	59,543	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	3,822	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	802	-	0.0	0.0	-	-	-
		240	MEDICAL	-	154,497	-	0.0	0.0	-	-	-
		241	VISION	-	9,268	-	0.0	0.0	-	-	-
		242	DISABILITY	-	701	-	0.0	0.0	-	-	-
		243	DENTAL	-	30,254	-	0.0	0.0	-	-	-
		270	POST RETIREMENT MEDICAL	-	268	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	16,200	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	1,200	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	5,553	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	8,648	-	0.0	0.0	13,375	13,375	13,375
		460	NONCONSUM ITEMS	-	765	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	16,330	-	0.0	0.0	-	-	-
Total Function 1272				-	1,350,815	-			13,375	13,375	13,375
2110	390	OTH GEN PROF TECH SRVS	-	45,500	-	0.0	0.0	-	-	-	
Total Function 2110				-	45,500	-			-	-	-
2240	112	CLASS SALARIES	-	453	-	0.0	0.0	-	-	-	
		121	SUB LICENSED	-	6,216	-	0.0	0.0	-	-	-
		122	SUB CLASSIFIED	-	123	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	86,998	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	17	23,124	0.0	0.0	-	-	-
212	PERS PICKUP 6%	-	116	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
202	2240	216	PERS DISTRICT OPSPR	-	410	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	519	6,655	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	31	734	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	6	87	0.0	0.0	-	-	-	
		324	RENTALS	-	50	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	28,310	-	0.0	0.0	10,000	10,000	10,000	
		410	CONSUMABLE SUPPLIES	-	424	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	138	-	0.0	0.0	-	-	-	
	Total Function 2240				-	36,814	117,598			10,000	10,000	10,000
	2520	690	GRANT INDIRECT CHG	-	48,407	4,202	0.0	0.0	1,625	1,625	1,625	
	Total Function 2520				-	48,407	4,202			1,625	1,625	1,625
	3390	410	CONSUMABLE SUPPLIES	-	4,229	-	0.0	0.0	-	-	-	
			413	FOOD SUPPLIES	-	3,141	-	0.0	0.0	-	-	-
		Total Function 3390				-	7,370	-			-	-
Total Fund 202				0	1,488,907	121,800			25,000	25,000	25,000	

Revenue Budget

Fund 203

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
203	R4500	RESTR REV FED GOV TO STAT	1,532,704	95,003	-	1,694,576	1,694,576	1,694,576
203			1,532,704	95,003	-	1,694,576	1,694,576	1,694,576

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
203	1272	111	LIC SALARIES	406,037	3,429	-	0.0	7.0	440,678	440,678	440,678		
		112	CLASS SALARIES	427,846	738	-	0.0	20.9	493,010	493,010	493,010		
		122	SUB CLASSIFIED	-	12	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	945	-	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	767	24,296	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	39,820	828	-	0.0	0.0	23,106	23,106	23,106		
		212	PERS PICKUP 6%	48,861	1,474	-	0.0	0.0	54,742	54,742	54,742		
		216	PERS DISTRICT OPSPR	146,081	4,706	-	0.0	0.0	224,289	224,289	224,289		
		220	SOC SEC ADMIN	60,239	2,149	-	0.0	0.0	71,449	71,449	71,449		
		231	WRKRS COMP	3,248	128	-	0.0	0.0	4,085	4,085	4,085		
		232	UNEMPLOY COMP	814	26	-	0.0	0.0	912	912	912		
		240	MEDICAL	141,811	823	-	0.0	0.0	139,089	139,089	139,089		
		241	VISION	12,129	-	-	0.0	0.0	10,314	10,314	10,314		
		242	DISABILITY	704	6	-	0.0	0.0	736	736	736		
		243	DENTAL	36,334	62	-	0.0	0.0	31,731	31,731	31,731		
		244	HEALTH SAVINGS PLAN	-3	-	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	225	2,925	-	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	142	-	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	2,021	13,172	-	0.0	0.0	-	-	-		
		390	OTH GEN PROF TECH SRVS	4,884	-	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	14,213	781	-	0.0	0.0	23,216	23,216	23,216		
		413	FOOD SUPPLIES	407	-	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	-	-	0.0	0.0	23,000	23,000	23,000		
		480	COMPUTER HDW	23,083	-	-	0.0	0.0	20,000	20,000	20,000		
		Total Function 1272				1,370,607	55,554	-			1,560,359	1,560,359	1,560,359
		2110	390	OTH GEN PROF TECH SRVS	45,500	-	-	0.0	0.0	68,638	68,638	68,638	
		Total Function 2110				45,500	-	-			68,638	68,638	68,638
		2120	390	OTH GEN PROF TECH SRVS	15,000	-	-	0.0	0.0	-	-	-	
Total Function 2120				15,000	-	-			-	-	-		
2240	137	EXTRA DUTY/HOURLY	7,823	7,112	-	0.0	0.0	-	-	-			
		210	PERS DISTRICT T1/T2	649	936	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
203	2240	212	PERS PICKUP 6%	406	427	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	957	803	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	597	544	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	44	33	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	7	6	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	35,454	26,629	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	6,212	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	104	-	-	0.0	0.0	-	-	-	
	Total Function 2240				52,254	36,489	-			-	-	-
	2520	690	GRANT INDIRECT CHG	47,010	2,960	-	0.0	0.0	48,634	48,634	48,634	
	Total Function 2520				47,010	2,960	-			48,634	48,634	48,634
	3390	137	EXTRA DUTY/HOURLY	36	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	2	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	8	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	3	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	1,458	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	827	-	-	0.0	0.0	16,945	16,945	16,945	
	Total Function 3390				2,333	-	-			16,945	16,945	16,945
	Total Fund 203				1,532,704	95,003	0			1,694,576	1,694,576	1,694,576

Revenue Budget

Fund 204

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
204	R4500	RESTR REV FED GOV TO STAT	-	-	1,694,576	175,000	175,000	175,000
204			-	-	1,694,576	175,000	175,000	175,000

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
204	1272	111	LIC SALARIES	-	-	375,517	6.5	0.0	-	-	-	
		112	CLASS SALARIES	-	-	500,021	19.6	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	-	41,011	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	52,532	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	198,685	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	67,000	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	4,064	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	876	0.0	0.0	-	-	-	
		240	MEDICAL	-	-	163,353	0.0	0.0	-	-	-	
		241	VISION	-	-	9,456	0.0	0.0	-	-	-	
		242	DISABILITY	-	-	684	0.0	0.0	-	-	-	
		243	DENTAL	-	-	31,227	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	11,115	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	68,638	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	33,615	0.0	0.0	40,000	40,000	40,000	
	460	NONCONSUM ITEMS	-	-	5,500	0.0	0.0	-	-	-		
	480	COMPUTER HDW	-	-	-	0.0	0.0	62,408	62,408	62,408		
	Total Function 1272				-	-	1,563,295			102,408	102,408	102,408
	2240	137	137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	50,000	50,000	50,000
			210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	13,300	13,300	13,300
220			SOC SEC ADMIN	-	-	-	0.0	0.0	3,800	3,800	3,800	
231			WRKRS COMP	-	-	-	0.0	0.0	420	420	420	
232			UNEMPLOY COMP	-	-	-	0.0	0.0	50	50	50	
342			OUT-DIST TRAVEL	-	-	53,525	0.0	0.0	-	-	-	
Total Function 2240				-	-	53,525			67,570	67,570	67,570	
2520	690	GRANT INDIRECT CHG	-	-	54,765	0.0	0.0	5,022	5,022	5,022		
Total Function 2520				-	-	54,765			5,022	5,022	5,022	
3390	410	410	CONSUMABLE SUPPLIES	-	-	6,884	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	-	16,107	0.0	0.0	-	-	-	
	Total Function 3390				-	-	22,991			-	-	-
Total Fund 204				0	0	1,694,576			175,000	175,000	175,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

205 & 206 Title IA / ID ESSA

Fund Description:

To improve educational services for children and youth in local and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic content standards and challenging State student academic achievement standards that all children in the State are expected to meet; prevent at risk youth from dropping out of school.

Special Notes:

Funds 205 and 206 are used to account for Title I D funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each Title I D grant.

Revenue Budget

Fund 205

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
205	R4500	RESTR REV FED GOV TO STAT	4,038	34,660	100,000	165,500	165,500	165,500
205			4,038	34,660	100,000	165,500	165,500	165,500

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
205	2240	137	EXTRA DUTY/HOURLY	-	1,072	3,697	0.0	0.0	4,500	4,500	4,500		
		210	PERS DISTRICT T1/T2	-	117	-	0.0	0.0	1,441	1,441	1,441		
		212	PERS PICKUP 6%	-	64	-	0.0	0.0	270	270	270		
		216	PERS DISTRICT OPSPR	-	141	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	80	281	0.0	0.0	345	345	345		
		231	WRKRS COMP	-	5	32	0.0	0.0	40	40	40		
		232	UNEMPLOY COMP	-	1	4	0.0	0.0	45	45	45		
		310	INST/PROF/TECH SERVICES	-	2,650	-	0.0	0.0	20,000	20,000	20,000		
		342	OUT-DIST TRAVEL	3,536	29,344	90,607	0.0	0.0	102,909	102,909	102,909		
		390	OTH GEN PROF TECH SRVS	187	-	-	0.0	0.0	31,200	31,200	31,200		
		410	CONSUMABLE SUPPLIES	-	-	720	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	196	43	1,460	0.0	0.0	-	-	-		
		Total Function 2240				3,918	33,517	96,801			160,750	160,750	160,750
		2520	690	GRANT INDIRECT CHG	120	1,144	3,199	0.0	0.0	4,750	4,750	4,750	
Total Function 2520				120	1,144	3,199			4,750	4,750	4,750		
Total Fund 205				4,038	34,660	100,000			165,500	165,500	165,500		

Revenue Budget

Fund 206

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
206	R4500	RESTR REV FED GOV TO STAT	-	30,000	165,000	83,000	83,000	83,000
206			-	30,000	165,000	83,000	83,000	83,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
206	2240	137	EXTRA DUTY/HOURLY	-	17,158	6,100	0.0	0.0	6,000	6,000	6,000		
		210	PERS DISTRICT T1/T2	-	117	-	0.0	0.0	1,596	1,596	1,596		
		212	PERS PICKUP 6%	-	553	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	1,923	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	1,276	466	0.0	0.0	456	456	456		
		231	WRKRS COMP	-	76	52	0.0	0.0	50	50	50		
		232	UNEMPLOY COMP	-	17	6	0.0	0.0	6	6	6		
		310	INST/PROF/TECH SERVICES	-	5,107	-	0.0	0.0	50,000	50,000	50,000		
		324	RENTALS	-	1,070	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	-	1,781	149,502	0.0	0.0	-	-	-		
		370	TUITION	-	-	-	0.0	0.0	22,510	22,510	22,510		
		410	CONSUMABLE SUPPLIES	-	-	1,722	0.0	0.0	-	-	-		
		413	FOOD SUPPLIES	-	-	2,416	0.0	0.0	-	-	-		
		Total Function 2240				-	29,079	160,264			80,618	80,618	80,618
			2520	690	GRANT INDIRECT CHG	-	921	4,736	0.0	0.0	2,382	2,382	2,382
Total Function 2520				-	921	4,736			2,382	2,382	2,382		
Total Fund 206				0	30,000	165,000			83,000	83,000	83,000		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

207 Department of Human Services (DHS) Tutoring (History Only)

Fund Description:

Tutoring, educational services and study skills for DHS referred children.

Special Notes:

Revenue Budget

Fund 207

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
207	R3299	RESTR GRANTS OTHER	-	-	18,500	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
207	R5400	RESOURCES BEG FUND BAL	-	-260	-	-	-	-
207			-	-260	18,500	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
207	2211	137	EXTRA DUTY/HOURLY	184	-184	12,618	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	50	-50	4,041	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	11	-11	757	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	14	-14	965	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-1	106	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	0	13	0.0	0.0	-	-	-
	Total Function 2211			260	-260	18,500			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-260	-	-	0.0	0.0	-	-	-
	Total Function 7000			-260	-	-			-	-	-
	Total Fund 207				0	-260	18,500			0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

208 & 211 SOESD Migrant Afterschool Title I C / SOESD PAC Meeting

Fund Description:

SOESD Migrant Afterschool Title I C: Assistance with costs associated with providing afterschool outreach to migrant students.

SOESD PAC Meeting: Funds to assist with the cost of parent and/or guardian meetings for eligible migrant students.

Special Notes:

Revenue Budget

Fund 208

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
208	R4500	RESTR REV FED GOV TO STAT	-	39,164	-	86,000	86,000	86,000
208			-	39,164	-	86,000	86,000	86,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
208	1291	137	EXTRA DUTY/HOURLY	-	107	-	0.0	0.0	196	196	196	
		220	SOC SEC ADMIN	-	8	-	0.0	0.0	15	15	15	
		231	WRKRS COMP	-	1	-	0.0	0.0	1	1	1	
		232	UNEMPLOY COMP	-	0	-	0.0	0.0	0	0	0	
		413	FOOD SUPPLIES	-	294	-	0.0	0.0	-	-	-	
	Total Function 1291				-	410	-			212	212	212
	1293	137	EXTRA DUTY/HOURLY	-	11,259	-	0.0	0.0	17,180	17,180	17,180	
		210	PERS DISTRICT T1/T2	-	643	-	0.0	0.0	865	865	865	
		212	PERS PICKUP 6%	-	675	-	0.0	0.0	13,539	13,539	13,539	
		216	PERS DISTRICT OPSPR	-	1,943	-	0.0	0.0	5,894	5,894	5,894	
		220	SOC SEC ADMIN	-	816	-	0.0	0.0	37,781	37,781	37,781	
		231	WRKRS COMP	-	50	-	0.0	0.0	537	537	537	
		232	UNEMPLOY COMP	-	11	-	0.0	0.0	5,025	5,025	5,025	
		341	IN-DIST TRAVEL	-	291	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	602	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	142	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	1,859	-	0.0	0.0	275	275	275	
		433	AUDIO VISUAL	-	1,140	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	17,100	-	0.0	0.0	-	-	-	
	Total Function 1293				-	36,532	-			81,095	81,095	81,095
	2550	122	SUB CLASSIFIED	-	15	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	938	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	44	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	161	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	73	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	38	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-	
	Total Function 2550				-	1,269	-			-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
208	3390	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	1,433	1,433	1,433
		410	CONSUMABLE SUPPLIES	-	56	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	898	-	0.0	0.0	3,260	3,260	3,260
	Total Function 3390			-	953	-			4,693	4,693	4,693
Total Fund 208				0	39,164	0			86,000	86,000	86,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

209 Migrant Summer School Title IC

Fund Description:

Provide migrant summer school for K – 12 aged children

Special Notes:

Fund 209 is used to account for Migrant Summer School funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

Revenue Budget

Fund 209

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
209	R4500	RESTR REV FED GOV TO STAT	66,611	72,811	100,132	167,132	167,132	167,132

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
209	R5400	RESOURCES BEG FUND BAL	-	-201	0	-	-	-
209			66,611	72,611	100,132	167,132	167,132	167,132

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
209	1293	341	IN-DIST TRAVEL	-	-	-	0.0	0.0	25,000	25,000	25,000	
	Total Function 1293			-	-	-			25,000	25,000	25,000	
	1460	119		SUMMER EMPLOYEES	48,045	50,911	72,224	0.0	0.0	80,000	80,000	80,000
		121		SUB LICENSED	-	284	-	0.0	0.0	-	-	-
		136		EXTRA BUS TRIPS	377	304	566	0.0	0.0	-	-	-
		210		PERS DISTRICT T1/T2	3,813	5,174	5,732	0.0	0.0	5,920	5,920	5,920
		212		PERS PICKUP 6%	2,905	2,737	4,367	0.0	0.0	4,720	4,720	4,720
		216		PERS DISTRICT OPSPR	7,524	5,816	11,311	0.0	0.0	12,400	12,400	12,400
		220		SOC SEC ADMIN	3,704	3,940	5,568	0.0	0.0	6,080	6,080	6,080
		231		WRKRS COMP	201	248	302	0.0	0.0	352	352	352
		232		UNEMPLOY COMP	42	43	63	0.0	0.0	72	72	72
		410		CONSUMABLE SUPPLIES	-	3,012	-	0.0	0.0	15,000	15,000	15,000
		413		FOOD SUPPLIES	35	193	-	0.0	0.0	9,816	9,816	9,816
		640		DUES AND FEES	-	150	-	0.0	0.0	-	-	-
		Total Function 1460			66,645	72,811	100,132			134,360	134,360	134,360
	2240	413		FOOD SUPPLIES	166	-	-	0.0	0.0	-	-	-
	Total Function 2240			166	-	-			-	-	-	
	2550	119		SUMMER EMPLOYEES	-	-	-	0.0	0.0	6,000	6,000	6,000
		212		PERS PICKUP 6%	-	-	-	0.0	0.0	354	354	354
		216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	930	930	930
		220		SOC SEC ADMIN	-	-	-	0.0	0.0	456	456	456
		231		WRKRS COMP	-	-	-	0.0	0.0	26	26	26
		232		UNEMPLOY COMP	-	-	-	0.0	0.0	5	5	5
	Total Function 2550			-	-	-			7,772	7,772	7,772	
	7000	820		RESERVED FOR NEXT YEAR	-201	-201	-	0.0	0.0	-	-	-
	Total Function 7000			-201	-201	-			-	-	-	
	Total Fund 209				66,611	72,611	100,132			167,132	167,132	167,132

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

208 & 211 SOESD Migrant Afterschool Title I C / SOESD PAC Meeting

Fund Description:

SOESD Migrant Afterschool Title I C: Assistance with costs associated with providing afterschool outreach to migrant students.

SOESD PAC Meeting: Funds to assist with the cost of parent and/or guardian meetings for eligible migrant students.

Special Notes:

Revenue Budget

Fund 211

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
211	R4500	RESTR REV FED GOV TO STAT	4,874	-	86,000	-	-	-
211			4,874	-	86,000	-	-	-

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
211	1293	137	EXTRA DUTY/HOURLY	1,944	-	12,951	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	300	-	655	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	117	-	755	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	183	-	2,225	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	147	-	951	0.0	0.0	-	-	-
		231	WRKRS COMP	8	-	58	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	11	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	890	-	1,003	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	329	-	5,615	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	-	-	58,858	0.0	0.0	-	-	-
Total Function 1293				3,920	-	83,082			-	-	-
2550	137	137	EXTRA DUTY/HOURLY	-	-	696	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	53	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	28	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	1	0.0	0.0	-	-	-
Total Function 2550				-	-	778			-	-	-
3390	410	410	CONSUMABLE SUPPLIES	382	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	572	-	2,140	0.0	0.0	-	-	-
		Total Function 3390				954	-	2,140			-
Total Fund 211				4,874	0	86,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

212 - 214 IDEA Part B

Fund Description:

Provides services to disabled children and youth ages 3-22 for special education.

Special Notes:

Funds 212, 213 and 214 are used to account for IDEA Part B funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

Revenue Budget

Fund 212

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
212	R4500	RESTR REV FED GOV TO STAT	-	4,161	1,299,730	50,767	50,767	50,767
212			-	4,161	1,299,730	50,767	50,767	50,767

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
212	1250	111	LIC SALARIES	-	-	673,623	11.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	-	0.0	0.0	33,988	33,988	33,988
		210	PERS DISTRICT T1/T2	-	-	88,535	0.0	0.0	10,350	10,350	10,350
		212	PERS PICKUP 6%	-	-	40,417	0.0	0.0	2,040	2,040	2,040
		216	PERS DISTRICT OPSPR	-	-	105,578	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	51,532	0.0	0.0	2,611	2,611	2,611
		231	WRKRS COMP	-	-	2,887	0.0	0.0	287	287	287
		232	UNEMPLOY COMP	-	-	674	0.0	0.0	34	34	34
		240	MEDICAL	-	-	118,963	0.0	0.0	-	-	-
		241	VISION	-	-	5,521	0.0	0.0	-	-	-
		242	DISABILITY	-	-	1,143	0.0	0.0	-	-	-
		243	DENTAL	-	-	13,017	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	30,183	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	3,775	-	0.0	0.0	-	-	-
		Total Function 1250				-	3,775	1,132,074			49,310
2190	111	111	LIC SALARIES	-	-	72,738	1.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	4,364	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	19,334	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	5,564	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	311	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	73	0.0	0.0	-	-	-
		240	MEDICAL	-	-	19,626	0.0	0.0	-	-	-
		242	DISABILITY	-	-	96	0.0	0.0	-	-	-
		243	DENTAL	-	-	1,607	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	175	-	0.0	0.0	-	-	-
410	CONSUMABLE SUPPLIES	-	211	-	0.0	0.0	-	-	-		
Total Function 2190				-	386	123,714			-	-	-
2520	690	GRANT INDIRECT CHG	-	-	43,942	0.0	0.0	1,457	1,457	1,457	
Total Function 2520				-	-	43,942			1,457	1,457	1,457
Total Fund 212				0	4,161	1,299,730			50,767	50,767	50,767

Fund 213

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
213	R4500	RESTR REV FED GOV TO STAT	1,203,486	32,948	1,422	1,299,730	1,299,730	1,299,730
213			1,203,486	32,948	1,422	1,299,730	1,299,730	1,299,730

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
213	1229	480	COMPUTER HDW	-	12,882	-	0.0	0.0	-	-	-	
	Total Function 1229			-	12,882	-			-	-	-	
	1250	111		LIC SALARIES	622,468	-	-	0.0	10.5	705,128	705,128	705,128
		121		SUB LICENSED	-178	-	-	0.0	0.0	-	-	-
		133		STIPEND-TOP OF SCALE	2,200	-	-	0.0	0.0	-	-	-
		135		STIPEND-SPECIAL ED	1,598	1,630	-	0.0	0.0	-	-	-
		137		EXTRA DUTY/HOURLY	1,183	-	-	0.0	0.0	-	-	-
		210		PERS DISTRICT T1/T2	50,333	-	-	0.0	0.0	87,513	87,513	87,513
		212		PERS PICKUP 6%	37,580	98	-	0.0	0.0	42,308	42,308	42,308
		216		PERS DISTRICT OPSPR	96,510	356	-	0.0	0.0	112,094	112,094	112,094
		220		SOC SEC ADMIN	46,602	125	-	0.0	0.0	53,942	53,942	53,942
		231		WRKRS COMP	2,251	8	-	0.0	0.0	2,874	2,874	2,874
		232		UNEMPLOY COMP	564	2	-	0.0	0.0	705	705	705
		240		MEDICAL	114,917	-	-	0.0	0.0	108,423	108,423	108,423
		241		VISION	5,804	-	-	0.0	0.0	5,085	5,085	5,085
		242		DISABILITY	1,180	-	-	0.0	0.0	1,205	1,205	1,205
		243		DENTAL	17,576	-	-	0.0	0.0	12,571	12,571	12,571
		410		CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	1,686	1,686	1,686
		480		COMPUTER HDW	-	11,443	-	0.0	0.0	-	-	-
	Total Function 1250			1,000,587	13,661	-			1,133,534	1,133,534	1,133,534	
	2150	480		COMPUTER HDW	-	1,925	-	0.0	0.0	-	-	-
	Total Function 2150			-	1,925	-			-	-	-	
	2190	111		LIC SALARIES	105,024	-	-	0.0	1.0	76,861	76,861	76,861
		210		PERS DISTRICT T1/T2	10,677	-	-	0.0	0.0	-	-	-
		212		PERS PICKUP 6%	6,275	-	-	0.0	0.0	4,648	4,648	4,648
		216		PERS DISTRICT OPSPR	14,286	-	-	0.0	0.0	20,767	20,767	20,767
		220		SOC SEC ADMIN	7,846	-	-	0.0	0.0	5,926	5,926	5,926
		231		WRKRS COMP	375	-	-	0.0	0.0	329	329	329
		232		UNEMPLOY COMP	102	-	-	0.0	0.0	77	77	77
240			MEDICAL	19,195	-	-	0.0	0.0	19,097	19,097	19,097	
241		VISION	480	-	-	0.0	0.0	520	520	520		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
213	2190	242	DISABILITY	149	-	-	0.0	0.0	96	96	96
		243	DENTAL	1,559	-	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	-	-	0.0	0.0	600	600	600
		410	CONSUMABLE SUPPLIES	-	-	1,373	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	3,516	-	0.0	0.0	-	-	-
	Total Function 2190			165,967	3,516	1,373			128,921	128,921	128,921
	2520	690	GRANT INDIRECT CHG	36,932	965	49	0.0	0.0	37,274	37,274	37,274
	Total Function 2520			36,932	965	49			37,274	37,274	37,274
	Total Fund 213			1,203,486	32,948	1,422			1,299,730	1,299,730	1,299,730

Revenue Budget

Fund 214

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
214	R4500	RESTR REV FED GOV TO STAT	-	1,261,308	11,591	-	-	-
214			-	1,261,308	11,591	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
214	1250	111	LIC SALARIES	-	449,031	-	0.0	0.0	-	-	-
		121	SUB LICENSED	-	-586	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	57,501	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	26,982	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	52,114	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	33,371	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1,951	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	394	-	0.0	0.0	-	-	-
		240	MEDICAL	-	79,289	-	0.0	0.0	-	-	-
		241	VISION	-	3,806	-	0.0	0.0	-	-	-
		242	DISABILITY	-	755	-	0.0	0.0	-	-	-
		243	DENTAL	-	8,823	-	0.0	0.0	-	-	-
		Total Function 1250				-	713,431	-			-
214	2190	111	LIC SALARIES	-	311,641	-	0.0	0.0	-	-	-
		121	SUB LICENSED	-	203	-	0.0	0.0	-	-	-
		132	STIPEND-REMOTE LOCATION	-	800	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	14,924	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	18,748	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	56,338	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	23,171	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1,353	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	304	-	0.0	0.0	-	-	-
		240	MEDICAL	-	67,349	-	0.0	0.0	-	-	-
		241	VISION	-	1,992	-	0.0	0.0	-	-	-
		242	DISABILITY	-	601	-	0.0	0.0	-	-	-
		243	DENTAL	-	8,389	-	0.0	0.0	-	-	-
410	CONSUMABLE SUPPLIES	-	-	11,191	0.0	0.0	-	-	-		
Total Function 2190				-	505,813	11,191			-	-	-
2520	690	GRANT INDIRECT CHG	-	42,064	400	0.0	0.0	-	-	-	
Total Function 2520				-	42,064	400			-	-	-
Total Fund 214				0	1,261,308	11,591			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

215 - 216 SPR & I (History Only)

Fund Description:

Assist district programs with annual performance data collection and reporting for special education.

Special Notes:

Revenue Budget

Fund 215

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
215	R4500	RESTR REV FED GOV TO STAT	5,942	-	-	-	-	-
215			5,942	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
215	1221	121	SUB LICENSED	178	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	5	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	20	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	14	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
	Total Function 1221				218	-	-			-	-	-
	1229	121	SUB LICENSED	1,160	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	24	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	32	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	98	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	86	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	5	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-	
		240	MEDICAL	62	-	-	0.0	0.0	-	-	-	
		241	VISION	3	-	-	0.0	0.0	-	-	-	
		243	DENTAL	7	-	-	0.0	0.0	-	-	-	
	Total Function 1229				1,478	-	-			-	-	-
	1250	121	SUB LICENSED	3,301	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	73	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	70	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	195	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	251	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	13	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-	
		242	DISABILITY	1	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	157	-	-	0.0	0.0	-	-	-	
	Total Function 1250				4,064	-	-			-	-	-
	2520	690	GRANT INDIRECT CHG	182	-	-	0.0	0.0	-	-	-	
Total Function 2520				182	-	-			-	-	-	
Total Fund 215				5,942	0	0			0	0	0	

Revenue Budget

Fund 216

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
216	R4500	RESTR REV FED GOV TO STAT	-	5,909	-	-	-	-
216			-	5,909	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
216	1250	121	SUB LICENSED	-	1,713	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	39	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	39	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	110	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	131	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	8	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	3,663	-	0.0	0.0	-	-	-
	Total Function 1250			-	5,705	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	204	-	0.0	0.0	-	-	-
Total Function 2520			-	204	-			-	-	-	
Total Fund 216				0	5,909	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

217 - 218 Extended Assessment

Fund Description:

Funds to support training toward statewide assessment of students with disabilities.

Special Notes:

Funds 217 and 218 are used to account for Extended Assessment funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th. The use of these funds is rotated from one year to the next so there is a separate accounting for each grant.

Revenue Budget

Fund 217

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
217	R4500	RESTR REV FED GOV TO STAT	1,099	-	2,197	-	-	-
217			1,099	-	2,197	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
217	1250	111	LIC SALARIES	986	-	987	0.0	0.0	-	-	-
		121	SUB LICENSED	-	-	977	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	75	-	153	0.0	0.0	-	-	-
		231	WRKRS COMP	3	-	9	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	2	0.0	0.0	-	-	-
	Total Function 1250			1,065	-	2,127			-	-	-
	2520	690	GRANT INDIRECT CHG	34	-	69	0.0	0.0	-	-	-
	Total Function 2520			34	-	69			-	-	-
Total Fund 217				1,099	0	2,197			0	0	0

Revenue Budget

Fund 218

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
218	R4500	RESTR REV FED GOV TO STAT	-	1,099	-	1,099	1,099	1,099
218			-	1,099	-	1,099	1,099	1,099

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
218	1250	111	LIC SALARIES	-	981	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	75	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	4	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	1,067	1,067	1,067	
	Total Function 1250			-	1,061	-			1,067	1,067	1,067	
	2520	690	GRANT INDIRECT CHG	-	38	-	0.0	0.0	32	32	32	
	Total Function 2520			-	38	-			32	32	32	
	Total Fund 218				0	1,099	0			1,099	1,099	1,099

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

219 IDEA Enhancement (History Only)

Fund Description:

Funds are for activities that support enhancement of activities including RTI, PBS, expanded SPR & I determination issues and other training and activities related to support students with disabilities.

Special Notes:

Revenue Budget

Fund 219

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
219	R4500	RESTR REV FED GOV TO STAT	12,731	-	12,731	-	-	-
219			12,731	-	12,731	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
219	1221	137	EXTRA DUTY/HOURLY	48	-	110	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	3	-	7	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	10	-	24	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	4	-	8	0.0	0.0	-	-	-	
		231	WRKRS COMP	0	-	1	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	0	0.0	0.0	-	-	-	
		Total Function 1221			65	-	150			-	-	-
	1250	137	EXTRA DUTY/HOURLY	7,111	-	3,786	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	297	-	6	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	401	-	315	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	1,225	-	1,142	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	544	-	290	0.0	0.0	-	-	-	
		231	WRKRS COMP	28	-	8	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	6	-	2	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	3,054	-	6,404	0.0	0.0	-	-	-	
	Total Function 1250			12,666	-	11,951			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	-	630	0.0	0.0	-	-	-	
	Total Function 2520			-	-	630			-	-	-	
	Total Fund 219				12,731	0	12,731			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

220 – 222 Title III English Language Instruction

Fund Description:

Mission to provide help to ensure that English Language Learners and immigrant students attain English proficiency and achieve academically and to assist in building the nation's capacity in critical foreign languages.

Special Notes:

Funds 220, 221 and 222 are used to account for Title III funds. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 220

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
220	R4500	RESTR REV FED GOV TO STAT	7,301	30,433	3,646	-	-	-
220			7,301	30,433	3,646	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
220	1291	119	SUMMER EMPLOYEES	-	2,958	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	831	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	227	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	829	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	288	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	17	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	-	120	-	0.0	0.0	-	-	-		
		341	IN-DIST TRAVEL	-	177	-	0.0	0.0	-	-	-		
		410	CONSUMABLE SUPPLIES	-	141	-	0.0	0.0	-	-	-		
		460	NONCONSUM ITEMS	-	108	-	0.0	0.0	-	-	-		
		470	COMPUTER SOFTWR	-	2,536	-	0.0	0.0	-	-	-		
		Total Function 1291				-	8,234	-			-	-	-
		1460		119	SUMMER EMPLOYEES	5,978	-	-	0.0	0.0	-	-	-
210	PERS DISTRICT T1/T2			341	-	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			75	-	-	0.0	0.0	-	-	-		
220	SOC SEC ADMIN			457	-	-	0.0	0.0	-	-	-		
231	WRKRS COMP			23	-	-	0.0	0.0	-	-	-		
232	UNEMPLOY COMP			6	-	-	0.0	0.0	-	-	-		
410	CONSUMABLE SUPPLIES			-	-	3,520	0.0	0.0	-	-	-		
Total Function 1460				6,880	-	3,520			-	-	-		
2240		121	SUB LICENSED	-	4,864	-	0.0	0.0	-	-	-		
		122	SUB CLASSIFIED	-	34	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	-	93	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	49	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	-	60	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	-	178	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	-	382	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	-	23	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	-	5	-	0.0	0.0	-	-	-		
		316	DATA PROCESSING	-	7,300	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
220	2240	342	OUT-DIST TRAVEL	-	7,764	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	551	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	60	-	0.0	0.0	-	-	-
	Total Function 2240			-	21,361	-			-	-	-
	2520	690	GRANT INDIRECT CHG	421	597	126	0.0	0.0	-	-	-
	Total Function 2520			421	597	126			-	-	-
	3390	410	CONSUMABLE SUPPLIES	-	3	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	237	-	0.0	0.0	-	-	-
	Total Function 3390			-	241	-			-	-	-
	Total Fund 220				7,301	30,433	3,646			0	0

Revenue Budget

Fund 221

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
221	R4500	RESTR REV FED GOV TO STAT	23,975	2,295	43,448	12,000	12,000	12,000
221			23,975	2,295	43,448	12,000	12,000	12,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
221	1291	119	SUMMER EMPLOYEES	-	-	6,250	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	1,661	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	478	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	53	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	6	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	423	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	602	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	-	188	0.0	0.0	-	-	-
		470	COMPUTER SOFTWR	5,000	-	3,125	0.0	0.0	-	-	-
		480	COMPUTER HDW	10,679	-	-	0.0	0.0	-	-	-
Total Function 1291				16,705	-	11,761			-	-	-
1460	119	119	SUMMER EMPLOYEES	-	673	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	41	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	148	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	52	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	150	-	-	0.0	0.0	-	-	-
		330	STUDENT TRANSPORTATION	2,888	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,191	1,362	-	0.0	0.0	-	-	-
Total Function 1460				6,229	2,277	-			-	-	-
1490	410	CONSUMABLE SUPPLIES	368	-	-	0.0	0.0	-	-	-	
Total Function 1490				368	-	-			-	-	-
2240	121	121	SUB LICENSED	-	-	6,250	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	1,661	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	-	478	0.0	0.0	-	-	-
		231	WRKRS COMP	-	-	53	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	-	6	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	-	9,125	0.0	0.0	4,056	4,056	4,056
		342	OUT-DIST TRAVEL	-	-	9,500	0.0	0.0	7,600	7,600	7,600
		410	CONSUMABLE SUPPLIES	-	-	1,600	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
221	2240	413	FOOD SUPPLIES	-	-	689	0.0	0.0	-	-	-	
		640	DUES AND FEES	-	-	826	0.0	0.0	-	-	-	
	Total Function 2240			-	-	30,188			11,656	11,656	11,656	
	2520	690	GRANT INDIRECT CHG	520	18	1,499	0.0	0.0	344	344	344	
	Total Function 2520			520	18	1,499			344	344	344	
	2550	119	SUMMER EMPLOYEES	113	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	7	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	25	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	9	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
	Total Function 2550			153	-	-			-	-	-	
	Total Fund 221				23,975	2,295	43,448			12,000	12,000	12,000

Fund 222

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
222	R4500	RESTR REV FED GOV TO STAT	27,399	6,594	-	43,448	43,448	43,448
222			27,399	6,594	-	43,448	43,448	43,448

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
222	1291	119	SUMMER EMPLOYEES	-	-	-	0.0	0.0	6,250	6,250	6,250
		121	SUB LICENSED	6,440	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	368	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	1,661	1,661	1,661
		212	PERS PICKUP 6%	22	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	80	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	521	-	-	0.0	0.0	478	478	478
		231	WRKRS COMP	24	-	-	0.0	0.0	53	53	53
		232	UNEMPLOY COMP	7	-	-	0.0	0.0	6	6	6
		410	CONSUMABLE SUPPLIES	781	483	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	35	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	99	-	-	0.0	0.0	188	188	188
		470	COMPUTER SOFTWR	1,724	-	-	0.0	0.0	3,125	3,125	3,125
		480	COMPUTER HDW	1,348	-	-	0.0	0.0	-	-	-
		Total Function 1291				11,449	483	-			11,761
1460		119	SUMMER EMPLOYEES	-	4,390	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	263	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	959	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	336	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	22	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-
Total Function 1460				-	5,974	-			-	-	-
2240		121	SUB LICENSED	-	-	-	0.0	0.0	6,250	6,250	6,250
		137	EXTRA DUTY/HOURLY	949	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	1,661	1,661	1,661
		212	PERS PICKUP 6%	35	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	128	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	71	-	-	0.0	0.0	478	478	478
		231	WRKRS COMP	4	-	-	0.0	0.0	53	53	53
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	6	6	6
		242	DISABILITY	2	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
222	2240	310	INST/PROF/TECH SERVICES	600	-	-	0.0	0.0	9,125	9,125	9,125	
		318	PROF & IMPR NON-INSTR	3,880	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	8,572	-	-	0.0	0.0	9,500	9,500	9,500	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	1,600	1,600	1,600	
		413	FOOD SUPPLIES	461	-	-	0.0	0.0	689	689	689	
		640	DUES AND FEES	-	-	-	0.0	0.0	826	826	826	
	Total Function 2240			14,703	-	-			30,188	30,188	30,188	
	2520	690	GRANT INDIRECT CHG	543	137	-	0.0	0.0	1,499	1,499	1,499	
	Total Function 2520			543	137	-			1,499	1,499	1,499	
	3390	410	CONSUMABLE SUPPLIES	704	-	-	0.0	0.0	-	-	-	
	Total Function 3390			704	-	-			-	-	-	
	Total Fund 222				27,399	6,594	0			43,448	43,448	43,448

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

223 Coronavirus Aid, Relief, and Economic Security (CARES) ACT

Fund Description:

The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law meant to address the economic fallout of the COVID-19 pandemic in the United States.

Special Notes:

Revenue Budget

Fund 223

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
223	R4500	RESTR REV FED GOV TO STAT	-	-	-	1,523,000	1,523,000	1,523,000
223			-	-	-	1,523,000	1,523,000	1,523,000

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
223	2120	310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	100,000	100,000	100,000	
	Total Function 2120			-	-	-			100,000	100,000	100,000	
	2310	381		AUDIT SERVICES	-	-	-	0.0	0.0	58,000	58,000	58,000
		382		LEGAL SERVICES	-	-	-	0.0	0.0	30,000	30,000	30,000
		640		DUES AND FEES	-	-	-	0.0	0.0	20,000	20,000	20,000
		651		LIABILITY INS	-	-	-	0.0	0.0	99,450	99,450	99,450
	Total Function 2310			-	-	-			207,450	207,450	207,450	
	2520	353		POSTAGE	-	-	-	0.0	0.0	12,000	12,000	12,000
	Total Function 2520			-	-	-			12,000	12,000	12,000	
	2542	351		TELEPHONE	-	-	-	0.0	0.0	38,500	38,500	38,500
	Total Function 2542			-	-	-			38,500	38,500	38,500	
	2543	322		REPAIR & MAINT SERVICE	-	-	-	0.0	0.0	17,050	17,050	17,050
		390		OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	12,000	12,000	12,000
	Total Function 2543			-	-	-			29,050	29,050	29,050	
	2544	383		ARCH/ENG SERVICES	-	-	-	0.0	0.0	30,000	30,000	30,000
		390		OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	50,000	50,000	50,000
	Total Function 2544			-	-	-			80,000	80,000	80,000	
	2574	324		RENTALS	-	-	-	0.0	0.0	65,000	65,000	65,000
		392		OTHR SERVICES - PHOTOCOPY	-	-	-	0.0	0.0	20,000	20,000	20,000
	Total Function 2574			-	-	-			85,000	85,000	85,000	
	2660	359		OTHR COMMUNICATION SERV	-	-	-	0.0	0.0	105,000	105,000	105,000
		460		NONCONSUM ITEMS	-	-	-	0.0	0.0	70,000	70,000	70,000
		470		COMPUTER SOFTWR	-	-	-	0.0	0.0	106,000	106,000	106,000
		480		COMPUTER HDW	-	-	-	0.0	0.0	600,000	600,000	600,000
		541		INITIAL ADDTL EQUIP	-	-	-	0.0	0.0	40,000	40,000	40,000
		542		REPLACEMENT EQUIP	-	-	-	0.0	0.0	50,000	50,000	50,000
	Total Function 2660			-	-	-			971,000	971,000	971,000	
Total Fund 223				0	0	0			1,523,000	1,523,000	1,523,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

224 TAPP Grant

Fund Description:

Support the family advocate position to maintain and implement the TAPP (Tribal Attendance Pilot Project) to reduce chronic absenteeism of native students.

Special Notes:

Revenue Budget

Fund 224

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
224	R3990	MISC STATE FUNDS	41,472	109,361	-	-	140,000	140,000

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
224	R4500	RESTR REV FED GOV TO STAT	-	-	160,000	140,000	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
224	R5400	RESOURCES BEG FUND BAL	-	0	-	-	-	-
224			41,472	109,362	160,000	140,000	140,000	140,000
Overall			41,472	109,362	160,000	140,000	140,000	140,000

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
224	1111	341	IN-DIST TRAVEL	-	245	345	0.0	0.0	345	345	345	
		343	STUDENT OUT-DIST-TRVL	-	400	563	0.0	0.0	563	563	563	
		410	CONSUMABLE SUPPLIES	592	12,356	18,219	0.0	0.0	18,219	18,219	18,219	
		413	FOOD SUPPLIES	-	5,909	8,314	0.0	0.0	8,314	8,314	8,314	
		460	NONCONSUM ITEMS	-	2,218	3,121	0.0	0.0	3,121	3,121	3,121	
		480	COMPUTER HDW	-	4,939	6,950	0.0	0.0	6,950	6,950	6,950	
	Total Function 1111				592	26,067	37,512			37,512	37,512	37,512
	1121	410	CONSUMABLE SUPPLIES	6	-	9	0.0	0.0	9	9	9	
			413	FOOD SUPPLIES	193	-	272	0.0	0.0	272	272	272
	Total Function 1121				200	-	281			281	281	281
	1131	137	EXTRA DUTY/HOURLY	394	-	555	0.0	0.0	555	555	555	
			212	PERS PICKUP 6%	24	-	33	0.0	0.0	33	33	33
			216	PERS DISTRICT OPSPR	86	-	121	0.0	0.0	121	121	121
			220	SOC SEC ADMIN	30	-	42	0.0	0.0	42	42	42
			231	WRKRS COMP	1	-	2	0.0	0.0	2	2	2
			232	UNEMPLOY COMP	0	-	1	0.0	0.0	1	1	1
			410	CONSUMABLE SUPPLIES	1,138	6,434	10,654	0.0	0.0	10,654	10,654	10,654
			413	FOOD SUPPLIES	741	2,098	3,996	0.0	0.0	3,996	3,996	3,996
			460	NONCONSUM ITEMS	244	1,845	12,365	0.0	0.0	2,939	2,939	2,939
			640	DUES AND FEES	-	61	-	0.0	0.0	-	-	-
	Total Function 1131				2,659	10,438	27,769			18,343	18,343	18,343
	2110	111	LIC SALARIES	-	36,491	-	0.0	0.0	-	-	-	
			137	EXTRA DUTY/HOURLY	131	-	185	0.0	0.0	185	185	185
			212	PERS PICKUP 6%	8	2,190	11	0.0	0.0	11	11	11
			216	PERS DISTRICT OPSPR	29	7,981	40	0.0	0.0	40	40	40
			220	SOC SEC ADMIN	10	2,792	14	0.0	0.0	14	14	14
			231	WRKRS COMP	0	151	1	0.0	0.0	1	1	1
			232	UNEMPLOY COMP	0	36	-	0.0	0.0	-	-	-
	Total Function 2110				179	49,640	251			251	251	251
	2211	322	REPAIR & MAINT SERVICE	-	308	433	0.0	0.0	433	433	433	
			341	IN-DIST TRAVEL	-	63	89	0.0	0.0	89	89	89

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
224	2211	342	OUT-DIST TRAVEL	-	493	692	0.0	0.0	692	692	692
		351	TELEPHONE	-	194	273	0.0	0.0	273	273	273
	Total Function 2211			-	1,058	1,487			1,487	1,487	1,487
	2240	137	EXTRA DUTY/HOURLY	131	-	185	0.0	0.0	185	185	185
		212	PERS PICKUP 6%	8	-	11	0.0	0.0	11	11	11
		216	PERS DISTRICT OPSPR	29	-	40	0.0	0.0	40	40	40
		220	SOC SEC ADMIN	10	-	14	0.0	0.0	14	14	14
		231	WRKRS COMP	0	-	1	0.0	0.0	1	1	1
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	16,600	9,000	36,022	0.0	0.0	36,022	36,022	36,022
		341	IN-DIST TRAVEL	31	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	18,604	9,740	40,079	0.0	0.0	40,079	40,079	40,079
		410	CONSUMABLE SUPPLIES	650	-	11,756	0.0	0.0	1,756	1,756	1,756
		413	FOOD SUPPLIES	291	297	-	0.0	0.0	-	-	-
	Total Function 2240			36,354	19,037	88,108			78,108	78,108	78,108
	2410	341	IN-DIST TRAVEL	-	109	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	-	10	-	0.0	0.0	-	-	-
	Total Function 2410			-	118	-			-	-	-
	2520	690	GRANT INDIRECT CHG	1,488	3,004	4,592	0.0	0.0	4,018	4,018	4,018
	Total Function 2520			1,488	3,004	4,592			4,018	4,018	4,018
	7000	820	RESERVED FOR NEXT YEAR	0	-	-	0.0	0.0	-	-	-
	Total Function 7000			0	-	-			-	-	-
	Total Fund 224				41,472	109,362	160,000			140,000	140,000
TOTAL				41,472	109,362	160,000			140,000	140,000	140,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

225 Youth Transition Program (History Only)

Fund Description:

Youth Transition Program is a results oriented process that is focused on improving the academic and functional achievement of the student with disability including postsecondary education, vocational education, integrated employment, and other services.

Special Notes:

Klamath County Transitions Program focuses on students ages 18 to 21.

Revenue Budget

Fund 225

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
225	R3299	RESTR GRANTS OTHER	79,592	95,624	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
225	R5400	RESOURCES BEG FUND BAL	585	-	-	-	-	-
225			80,176	95,624	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
225	1229	112	CLASS SALARIES	42,271	48,211	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	2,530	2,893	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	9,223	10,544	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	3,173	3,604	-	0.0	0.0	-	-	-
		231	WRKRS COMP	161	218	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	41	47	-	0.0	0.0	-	-	-
		240	MEDICAL	13,259	16,735	-	0.0	0.0	-	-	-
		243	DENTAL	921	1,289	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	238	1,023	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	272	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,824	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	5,239	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	1,536	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	9,524	-	0.0	0.0	-	-	-
		640	DUES AND FEES	355	-	-	0.0	0.0	-	-	-
Total Function 1229				79,507	95,624	-			-	-	-
1250		112	CLASS SALARIES	265	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	16	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	58	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	9	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		240	MEDICAL	181	-	-	0.0	0.0	-	-	-
		241	VISION	12	-	-	0.0	0.0	-	-	-
243	DENTAL	43	-	-	0.0	0.0	-	-	-		
Total Function 1250				585	-	-			-	-	-
2240		137	EXTRA DUTY/HOURLY	62	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	4	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	14	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	5	-	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
225	2240	231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
	Total Function 2240			84	-	-			-	-	-
Total Fund 225			80,176	95,624	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

226 SLP Univ. Partnership (History Only)

Fund Description:

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Special Notes:

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Fund 226

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
226	R3299	RESTR GRANTS OTHER	400	-	-	-	-	-
226			400	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
226	2150	137	EXTRA DUTY/HOURLY	295	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	18	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	65	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	23	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		Total Function 2150			400	-	-			-	-
Total Fund 226			400	0	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

227 & 229 Title IV, Part A – Student Support and Academic Enrichment

Fund Description:

Purpose of this grant is to improve students' academic achievement by increasing the capacity of State, districts, and local communities to: provide all students with access to a well-rounded education, improve school conditions for student learning, and to improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Special Notes:

Fund 227

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
227	R4500	RESTR REV FED GOV TO STAT	20,633	33,236	122,406	-	-	-
227			20,633	33,236	122,406	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
227	1272	310	INST/PROF/TECH SERVICES	20,000	-	-	0.0	0.0	-	-	-
		Total Function 1272			20,000	-	-			-	-
	2240	121	SUB LICENSED	-	180	16,343	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	20,146	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	1,209	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	-	4,406	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	14	2,790	0.0	0.0	-	-	-
		231	WRKRS COMP	-	1	308	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	0	36	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	11,901	45,949	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	20,703	23,004	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	3,977	0.0	0.0	-	-	-
	Total Function 2240			-	32,799	118,168			-	-	-
	2520	690	GRANT INDIRECT CHG	633	436	4,239	0.0	0.0	-	-	-
	Total Function 2520			633	436	4,239			-	-	-
Total Fund 227			20,633	33,236	122,406			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

228 Early Learning Hub (History Only)

Fund Description:

Early childhood learning council has awarded funds to be used for training, testing supplies, data collections and database updates. These are redistributed funds from the ARRA Early Childhood Matters grant.

Special Notes:

“Play to Learn” is an introduction to emphasize the importance of Pre – K education and its impact on the future learning of children.

Revenue Budget

Fund 228

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
228	R3990	MISC STATE FUNDS	21,906	21,906	15,600	-	-	-
228			21,906	21,906	15,600	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
228	1140	130	OVERTIME SALARY	-	1,630	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	2,104	2,603	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	232	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	126	254	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	460	739	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	158	318	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	8	19	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	2	4	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	612	-	703	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	676	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	15,579	12,775	10,448	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	1,967	3,331	2,632	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	658	-	509	0.0	0.0	-	-	-	
	Total Function 1140				21,673	21,906	14,968			-	-	-
	2240		137	EXTRA DUTY/HOURLY	105	-	-	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	6	-	-	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	23	-	-	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	8	-	-	0.0	0.0	-	-	-
			231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
			342	OUT-DIST TRAVEL	-	-	632	0.0	0.0	-	-	-
	413	FOOD SUPPLIES	90	-	-	0.0	0.0	-	-	-		
Total Function 2240				233	-	632			-	-	-	
Total Fund 228				21,906	21,906	15,600			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

227 & 229 Title IV, Part A – Student Support and Academic Enrichment

Fund Description:

Purpose of this grant is to improve students' academic achievement by increasing the capacity of State, districts, and local communities to: provide all students with access to a well-rounded education, improve school conditions for student learning, and to improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Special Notes:

Revenue Budget

Fund 229

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
229	R4500	RESTR REV FED GOV TO STAT	-	-	80,553	66,000	66,000	66,000
229			-	-	80,553	66,000	66,000	66,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
229	2240	121	SUB LICENSED	-	-	10,702	0.0	0.0	10,702	10,702	10,702	
		137	EXTRA DUTY/HOURLY	-	-	13,192	0.0	0.0	10,750	10,750	10,750	
		212	PERS PICKUP 6%	-	-	791	0.0	0.0	645	645	645	
		216	PERS DISTRICT OPSPR	-	-	2,885	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	1,827	0.0	0.0	1,505	1,505	1,505	
		231	WRKRS COMP	-	-	202	0.0	0.0	215	215	215	
		232	UNEMPLOY COMP	-	-	24	0.0	0.0	19	19	19	
		310	INST/PROF/TECH SERVICES	-	-	30,089	0.0	0.0	23,281	23,281	23,281	
		342	OUT-DIST TRAVEL	-	-	15,461	0.0	0.0	15,461	15,461	15,461	
		410	CONSUMABLE SUPPLIES	-	-	2,604	0.0	0.0	1,527	1,527	1,527	
	Total Function 2240				-	-	77,777			64,106	64,106	64,106
	2520	690	GRANT INDIRECT CHG	-	-	2,776	0.0	0.0	1,894	1,894	1,894	
	Total Function 2520				-	-	2,776			1,894	1,894	1,894
Total Fund 229				0	0	80,553			66,000	66,000	66,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

230 Priority/Focus Improvement (History Only)

Fund Description:

Additional funds to be used to support the planning and implementation of interventions through the school improvement process for priority and focus schools as designated through the ESEA Flexibility Waiver. The focus schools are Bonanza Elementary, Chiloquin Elementary and Stearns Elementary.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 230

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
230	R4500	RESTR REV FED GOV TO STAT	24,184	-	-	-	-	-
230			24,184	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
230	1111	310	INST/PROF/TECH SERVICES	2,215	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	3,097	-	-	0.0	0.0	-	-	-
		420	TEXTBOOKS - NEW	4,741	-	-	0.0	0.0	-	-	-
	Total Function 1111			10,053	-	-			-	-	-
	2240	137	EXTRA DUTY/HOURLY	5,889	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	624	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	353	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	786	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	444	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	23	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	3	-	-	0.0	0.0	-	-	-
		240	MEDICAL	43	-	-	0.0	0.0	-	-	-
		241	VISION	5	-	-	0.0	0.0	-	-	-
		242	DISABILITY	0	-	-	0.0	0.0	-	-	-
		243	DENTAL	12	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	3,407	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	966	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	124	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	1,450	-	-	0.0	0.0	-	-	-
		Total Function 2240			14,130	-	-			-	-
Total Fund 230			24,184	0	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

231 IDEA Additional Flow Through

Fund Description:

Funds are for activities that support enhancement of activities including RTI, PBS, SPR & I determination issues and other training and activities related to support students with disabilities. Assist district programs with annual performance data collection and reporting for special education.

Special Notes:

Revenue Budget

Fund 231

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
231	R4500	RESTR REV FED GOV TO STAT	1,750	10,981	17,198	9,269	9,269	9,269
231			1,750	10,981	17,198	9,269	9,269	9,269

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
231	1111	342	OUT-DIST TRAVEL	1,698	-	-	0.0	0.0	-	-	-
		Total Function 1111			1,698	-	-			-	-
	1250	137	EXTRA DUTY/HOURLY	-	7,729	-	0.0	0.0	1,634	1,634	1,634
		210	PERS DISTRICT T1/T2	-	643	-	0.0	0.0	102	102	102
		212	PERS PICKUP 6%	-	464	-	0.0	0.0	94	94	94
		216	PERS DISTRICT OPSPR	-	1,174	-	0.0	0.0	262	262	262
		220	SOC SEC ADMIN	-	591	-	0.0	0.0	119	119	119
		231	WRKRS COMP	-	35	-	0.0	0.0	7	7	7
		232	UNEMPLOY COMP	-	6	-	0.0	0.0	2	2	2
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	6,783	6,783	6,783
		410	CONSUMABLE SUPPLIES	-	-	17,198	0.0	0.0	-	-	-
	Total Function 1250			-	10,643	17,198			9,003	9,003	9,003
	2520	690	GRANT INDIRECT CHG	52	339	-	0.0	0.0	266	266	266
	Total Function 2520			52	339	-			266	266	266
	Total Fund 231			1,750	10,981	17,198			9,269	9,269	9,269

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

232 State Dyslexia Training (History Only)

Fund Description:

State offset to provide dyslexia-related training to teachers.

Special Notes:

Revenue Budget

Fund 232

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
232	R3299	RESTR GRANTS OTHER	-	8,663	-	-	-	-
232			-	8,663	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
232	2240	121	SUB LICENSED	-	1,982	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	590	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	93	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	89	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	251	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	196	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	8	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	3	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	-	5,085	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	100	-	0.0	0.0	-	-	-
	Total Function 2240				-	8,397	-			-	-
	2520	690	GRANT INDIRECT CHG	-	266	-	0.0	0.0	-	-	-
Total Function 2520				-	266	-			-	-	-
Total Fund 232				0	8,663	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

233 Title VII Indian Education

Fund Description:

The mission of the Office of Indian Education is to support the efforts of local educational agencies, Indian tribes and organizations, postsecondary institutions, and other entities to meet the unique educational and culturally related academic needs of American Indians and Alaska Natives so that these students can achieve to the same challenging state standards as all students.

Special Notes:

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Revenue Budget

Fund 233

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
233	R4300	RESTRICT REV FED GOV	89,635	98,789	91,624	91,624	91,624	91,624
233			89,635	98,789	91,624	91,624	91,624	91,624

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
233	2110	112	CLASS SALARIES	7,807	-	-	0.0	0.0	-	-	-		
		122	SUB CLASSIFIED	327	-	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	2,023	-	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	466	-	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	72	-	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	518	-	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	34	-	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	5	-	-	0.0	0.0	-	-	-		
		240	MEDICAL	1,945	-	-	0.0	0.0	-	-	-		
		241	VISION	486	-	-	0.0	0.0	-	-	-		
		243	DENTAL	267	-	-	0.0	0.0	-	-	-		
		Total Function 2110				13,948	-	-			-	-	-
		233	2190	112	CLASS SALARIES	44,257	64,820	60,538	1.0	1.0	25,058	25,058	25,058
210	PERS DISTRICT T1/T2			8,244	-	-	0.0	0.0	-	-	-		
212	PERS PICKUP 6%			2,514	2,272	3,632	0.0	0.0	1,503	1,503	1,503		
216	PERS DISTRICT OPSPR			2,536	8,280	16,091	0.0	0.0	6,718	6,718	6,718		
220	SOC SEC ADMIN			3,381	4,957	4,631	0.0	0.0	1,917	1,917	1,917		
231	WRKRS COMP			174	306	279	0.0	0.0	112	112	112		
232	UNEMPLOY COMP			44	65	61	0.0	0.0	25	25	25		
240	MEDICAL			217	5,335	5,415	0.0	0.0	-	-	-		
241	VISION			-	277	277	0.0	0.0	-	-	-		
243	DENTAL			-	700	700	0.0	0.0	-	-	-		
410	CONSUMABLE SUPPLIES			-	1,637	-	0.0	0.0	-	-	-		
413	FOOD SUPPLIES			-	365	-	0.0	0.0	-	-	-		
Total Function 2190				61,368	89,014	91,624			35,333	35,333	35,333		
233	2211	112	CLASS SALARIES	-	-	-	1.0	1.0	38,365	38,365	38,365		
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,302	2,302	2,302		
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	10,286	10,286	10,286		
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	2,935	2,935	2,935		
		231	WRKRS COMP	-	-	-	0.0	0.0	164	164	164		
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	38	38	38		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
233	2211	240	MEDICAL	-	-	-	0.0	0.0	1,556	1,556	1,556	
		241	VISION	-	-	-	0.0	0.0	111	111	111	
		243	DENTAL	-	-	-	0.0	0.0	535	535	535	
		413	FOOD SUPPLIES	-	51	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	1,818	-	0.0	0.0	-	-	-	
	Total Function 2211			-	1,869	-			56,291	56,291	56,291	
	2240	310	INST/PROF/TECH SERVICES	2,600	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	11,719	3,335	-	0.0	0.0	-	-	-	
	Total Function 2240			14,319	3,335	-			-	-	-	
	3390	410	CONSUMABLE SUPPLIES	-	2,367	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	2,205	-	0.0	0.0	-	-	-	
	Total Function 3390			-	4,571	-			-	-	-	
	Total Fund 233				89,635	98,789	91,624			91,624	91,624	91,624

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

234 & 235 McKinney – Vento Homeless Act

Fund Description:

Provide outreach to homeless children ranging from 0-5 years of age to ensure school enrollment and retention. Services provided by Integral Youth Services.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 234

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
234	R4500	RESTR REV FED GOV TO STAT	57,272	65,403	-	60,000	60,000	60,000
234			57,272	65,403	-	60,000	60,000	60,000

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
234	2110	310	INST/PROF/TECH SERVICES	15,028	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	2,408	-	0.0	0.0	7,000	7,000	7,000	
		390	OTH GEN PROF TECH SRVS	37,030	56,149	-	0.0	0.0	13,051	13,051	13,051	
		410	CONSUMABLE SUPPLIES	3,476	3,280	-	0.0	0.0	7,730	7,730	7,730	
		640	DUES AND FEES	-	1,100	-	0.0	0.0	-	-	-	
	Total Function 2110				55,533	62,937	-			27,781	27,781	27,781
	2211	112	CLASS SALARIES	-	-	-	0.0	0.5	20,800	20,800	20,800	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,248	1,248	1,248	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	5,576	5,576	5,576	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	1,591	1,591	1,591	
		231	WRKRS COMP	-	-	-	0.0	0.0	88	88	88	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	21	21	21	
		241	VISION	-	-	-	0.0	0.0	280	280	280	
		243	DENTAL	-	-	-	0.0	0.0	892	892	892	
	Total Function 2211				-	-	-			30,497	30,497	30,497
	2520	690	GRANT INDIRECT CHG	1,739	2,006	-	0.0	0.0	1,722	1,722	1,722	
	Total Function 2520				1,739	2,006	-			1,722	1,722	1,722
	2550	331	REIMBUR STUDENT TRANS	-	460	-	0.0	0.0	-	-	-	
	Total Function 2550				-	460	-			-	-	-
	Total Fund 234				57,272	65,403	0			60,000	60,000	60,000

Revenue Budget

Fund 235

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
235	R4500	RESTR REV FED GOV TO STAT	-	-	78,760	13,550	13,550	13,550
235			-	-	78,760	13,550	13,550	13,550

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
235	2110	390	OTH GEN PROF TECH SRVS	-	-	20,070	0.0	0.0	7,825	7,825	7,825	
		410	CONSUMABLE SUPPLIES	-	-	7,730	0.0	0.0	5,336	5,336	5,336	
	Total Function 2110			-	-	27,800			13,161	13,161	13,161	
	2211	112	CLASS SALARIES	-	-	28,129	0.5	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	1,727	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	6,216	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	2,155	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	125	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	34	0.0	0.0	-	-	-	
		240	MEDICAL	-	-	2,000	0.0	0.0	-	-	-	
		241	VISION	-	-	505	0.0	0.0	-	-	-	
		243	DENTAL	-	-	1,000	0.0	0.0	-	-	-	
	Total Function 2211			-	-	41,890			-	-	-	
	2240	342	OUT-DIST TRAVEL	-	-	7,000	0.0	0.0	-	-	-	
	Total Function 2240			-	-	7,000			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	-	2,070	0.0	0.0	389	389	389	
	Total Function 2520			-	-	2,070			389	389	389	
	Total Fund 235				0	0	78,760			13,550	13,550	13,550

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

236 – 238 Title VI Rural / Low Income Schools

Fund Description:

The purpose of the program is to provide financial assistance to rural districts to assist them in meeting their state's definition of adequate yearly progress (AYP). Applicants do not compete but rather are entitled to funds if they meet basic eligibility requirements. Eligibility is restricted by statute.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 236

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
236	R4500	RESTR REV FED GOV TO STAT	-	100,565	-	-	-	-
236			-	100,565	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
236	1121	420	TEXTBOOKS - NEW	-	2,897	-	0.0	0.0	-	-	-	
	Total Function 1121			-	2,897	-			-	-	-	
	1131	420	TEXTBOOKS - NEW	-	5,312	-	0.0	0.0	-	-	-	
	Total Function 1131			-	5,312	-			-	-	-	
	2240	121		SUB LICENSED	-	35,199	-	0.0	0.0	-	-	-
		137		EXTRA DUTY/HOURLY	-	9,805	-	0.0	0.0	-	-	-
		210		PERS DISTRICT T1/T2	-	1,200	-	0.0	0.0	-	-	-
		212		PERS PICKUP 6%	-	1,281	-	0.0	0.0	-	-	-
		216		PERS DISTRICT OPSPR	-	3,704	-	0.0	0.0	-	-	-
		220		SOC SEC ADMIN	-	3,418	-	0.0	0.0	-	-	-
		231		WRKRS COMP	-	201	-	0.0	0.0	-	-	-
		232		UNEMPLOY COMP	-	44	-	0.0	0.0	-	-	-
		310		INST/PROF/TECH SERVICES	-	25,213	-	0.0	0.0	-	-	-
		318		PROF & IMPR NON-INSTR	-	2,178	-	0.0	0.0	-	-	-
		341		IN-DIST TRAVEL	-	322	-	0.0	0.0	-	-	-
		342		OUT-DIST TRAVEL	-	6,371	-	0.0	0.0	-	-	-
	Total Function 2240			-	88,936	-			-	-	-	
	2520	690		GRANT INDIRECT CHG	-	3,419	-	0.0	0.0	-	-	-
	Total Function 2520			-	3,419	-			-	-	-	
	Total Fund 236				0	100,565	0			0	0	0

Fund 237

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
237	R4500	RESTR REV FED GOV TO STAT	77,641	27,604	-	124,576	124,576	124,576
237			77,641	27,604	-	124,576	124,576	124,576

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
237	2240	121	SUB LICENSED	5,983	-	-	0.0	0.0	-	-	-		
		137	EXTRA DUTY/HOURLY	2,317	18,957	-	0.0	0.0	8,748	8,748	8,748		
		210	PERS DISTRICT T1/T2	271	986	-	0.0	0.0	468	468	468		
		212	PERS PICKUP 6%	263	1,137	-	0.0	0.0	486	486	486		
		216	PERS DISTRICT OPSPR	739	3,353	-	0.0	0.0	1,398	1,398	1,398		
		220	SOC SEC ADMIN	629	1,450	-	0.0	0.0	653	653	653		
		231	WRKRS COMP	30	86	-	0.0	0.0	32	32	32		
		232	UNEMPLOY COMP	7	15	-	0.0	0.0	8	8	8		
		241	VISION	2	-	-	0.0	0.0	-	-	-		
		242	DISABILITY	1	-	-	0.0	0.0	-	-	-		
		243	DENTAL	5	-	-	0.0	0.0	-	-	-		
		310	INST/PROF/TECH SERVICES	58,013	-	-	0.0	0.0	105,186	105,186	105,186		
		318	PROF & IMPR NON-INSTR	6,146	-	-	0.0	0.0	-	-	-		
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	3,774	3,774	3,774		
		410	CONSUMABLE SUPPLIES	1,623	-	-	0.0	0.0	-	-	-		
		Total Function 2240				76,030	25,984	-			120,752	120,752	120,752
		2520	690	GRANT INDIRECT CHG	1,612	1,619	-	0.0	0.0	3,824	3,824	3,824	
Total Function 2520				1,612	1,619	-			3,824	3,824	3,824		
Total Fund 237				77,641	27,604	0			124,576	124,576	124,576		

Revenue Budget

Fund 238

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
238	R4500	RESTR REV FED GOV TO STAT	-	-	124,576	65,000	65,000	65,000
238			-	-	124,576	65,000	65,000	65,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
238	2240	121	SUB LICENSED	-	-	1,614	0.0	0.0	1,300	1,300	1,300	
		137	EXTRA DUTY/HOURLY	-	-	7,134	0.0	0.0	6,000	6,000	6,000	
		210	PERS DISTRICT T1/T2	-	-	468	0.0	0.0	479	479	479	
		212	PERS PICKUP 6%	-	-	486	0.0	0.0	438	438	438	
		216	PERS DISTRICT OPSPR	-	-	1,398	0.0	0.0	1,430	1,430	1,430	
		220	SOC SEC ADMIN	-	-	653	0.0	0.0	1,022	1,022	1,022	
		231	WRKRS COMP	-	-	32	0.0	0.0	146	146	146	
		232	UNEMPLOY COMP	-	-	8	0.0	0.0	13	13	13	
		310	INST/PROF/TECH SERVICES	-	-	105,186	0.0	0.0	52,306	52,306	52,306	
		342	OUT-DIST TRAVEL	-	-	3,774	0.0	0.0	-	-	-	
	Total Function 2240				-	-	120,752			63,134	63,134	63,134
	2520	690	GRANT INDIRECT CHG	-	-	3,824	0.0	0.0	1,866	1,866	1,866	
	Total Function 2520				-	-	3,824			1,866	1,866	1,866
Total Fund 238				0	0	124,576			65,000	65,000	65,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

239 – 241 IDEA Part B Sec 619

Fund Description:

Early Childhood intervention-preschool grant.

Special Notes:

Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 239

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
239	R4500	RESTR REV FED GOV TO STAT	-	-	10,333	10,334	10,334	10,334
239			-	-	10,333	10,334	10,334	10,334

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
239	1260	111	LIC SALARIES	-	-	6,715	0.1	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	403	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	1,785	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	514	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	29	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	7	0.0	0.0	-	-	-	
		240	MEDICAL	-	-	492	0.0	0.0	-	-	-	
		241	VISION	-	-	23	0.0	0.0	-	-	-	
		242	DISABILITY	-	-	11	0.0	0.0	-	-	-	
		243	DENTAL	-	-	59	0.0	0.0	-	-	-	
	390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	10,334	10,334	10,334		
	Total Function 1260				-	-	10,037			10,334	10,334	10,334
	2520	690	GRANT INDIRECT CHG	-	-	297	0.0	0.0	-	-	-	
	Total Function 2520				-	-	297			-	-	-
Total Fund 239				0	0	10,333			10,334	10,334	10,334	

Revenue Budget

Fund 240

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
240	R4500	RESTR REV FED GOV TO STAT	6,836	3,688	-	-	-	-
240			6,836	3,688	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
240	1260	111	LIC SALARIES	4,443	2,470	-	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	141	-	-	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	275	148	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	1,002	540	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	341	184	-	0.0	0.0	-	-	-		
		231	WRKRS COMP	16	11	-	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	4	2	-	0.0	0.0	-	-	-		
		240	MEDICAL	342	185	-	0.0	0.0	-	-	-		
		241	VISION	16	9	-	0.0	0.0	-	-	-		
		242	DISABILITY	7	4	-	0.0	0.0	-	-	-		
		243	DENTAL	39	22	-	0.0	0.0	-	-	-		
		Total Function 1260				6,625	3,576	-			-	-	-
		2520	690	GRANT INDIRECT CHG	211	112	-	0.0	0.0	-	-	-	
Total Function 2520				211	112	-			-	-	-		
Total Fund 240				6,836	3,688	0			0	0	0		

Revenue Budget

Fund 241

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
241	R4500	RESTR REV FED GOV TO STAT	4,705	8,238	4,351	-	-	-
241			4,705	8,238	4,351	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted		
241	1260	111	LIC SALARIES	3,240	5,357	3,107	0.0	0.0	-	-	-		
		133	STIPEND-TOP OF SCALE	9	150	-	0.0	0.0	-	-	-		
		210	PERS DISTRICT T1/T2	-	-	826	0.0	0.0	-	-	-		
		212	PERS PICKUP 6%	195	330	-	0.0	0.0	-	-	-		
		216	PERS DISTRICT OPSPR	711	1,204	-	0.0	0.0	-	-	-		
		220	SOC SEC ADMIN	241	415	238	0.0	0.0	-	-	-		
		231	WRKRS COMP	12	23	26	0.0	0.0	-	-	-		
		232	UNEMPLOY COMP	3	5	4	0.0	0.0	-	-	-		
		240	MEDICAL	249	403	-	0.0	0.0	-	-	-		
		241	VISION	11	19	-	0.0	0.0	-	-	-		
		242	DISABILITY	5	9	-	0.0	0.0	-	-	-		
		243	DENTAL	29	48	-	0.0	0.0	-	-	-		
		Total Function 1260				4,705	7,963	4,201			-	-	-
		2520	690	GRANT INDIRECT CHG	-	275	150	0.0	0.0	-	-	-	
Total Function 2520				-	275	150			-	-	-		
Total Fund 241				4,705	8,238	4,351			0	0	0		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

242 Gear Up (Lost River)

Fund Description:

Funds to be used to explore the equitable availability of rigorous courses for all students, particularly those from low income backgrounds. Improve the quality of teaching and learning through professional development of teachers. Align curriculum between middle and high school to ensure a seamless and effective transition for students. Also for scholarship funds for college tuition.

Special Notes:

Funds 242, 243, and 244 are rotated from one year to the next in order to keep each grant year separate. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 242

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
242	R1920	CONTR/DON PRIVATE SOURCES	62,500	72,804	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
242	R5400	RESOURCES BEG FUND BAL	177,014	204,180	252,067	222,317	222,317	222,317
242			239,514	276,984	252,067	222,317	222,317	222,317

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
242	3390	370	TUITION	35,334	24,917	252,067	0.0	0.0	222,317	222,317	222,317
	Total Function 3390			35,334	24,917	252,067			222,317	222,317	222,317
	7000	820	RESERVED FOR NEXT YEAR	204,180	252,067	-	0.0	0.0	-	-	-
	Total Function 7000			204,180	252,067	-			-	-	-
Total Fund 242				239,514	276,984	252,067			222,317	222,317	222,317

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

243 - 244 Gear Up (Chiloquin)

Fund Description:

Funds to be used to explore the equitable availability of rigorous courses for all students, particularly those from low income backgrounds. Improve the quality of teaching and learning through professional development of teachers. Align curriculum between middle and high school to ensure a seamless and effective transition for students. Also for scholarship funds for college tuition.

Special Notes:

Funds 242, 243, and 244 are rotated from one year to the next in order to keep each grant year separate. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 243

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
243	R4500	RESTR REV FED GOV TO STAT	16,094	2,500	40,000	15,000	15,000	15,000
243			16,094	2,500	40,000	15,000	15,000	15,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
243	1121	137	EXTRA DUTY/HOURLY	158	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	9	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	34	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	12	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		242	DISABILITY	0	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	244	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	646	2,316	-	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	994	-	-	0.0	0.0	-	-	-
Total Function 1121				2,099	2,316	-			3,000	3,000	3,000
1131	140	140	STIPEND-ADVISORS	8,288	-	19,270	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	414	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,511	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	592	-	2,579	0.0	0.0	-	-	-
		231	WRKRS COMP	32	-	132	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	8	-	34	0.0	0.0	-	-	-
		241	VISION	11	-	-	0.0	0.0	-	-	-
		243	DENTAL	21	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	113	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	1,023	115	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	-	-	0	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	800	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	853	8,020	0.0	0.0	3,000	3,000	3,000
		413	FOOD SUPPLIES	1,501	-871	-	0.0	0.0	-	-	-
460	NONCONSUM ITEMS	-	-	-	0.0	0.0	300	300	300		
Total Function 1131				13,515	97	30,835			3,300	3,300	3,300
2240	342	OUT-DIST TRAVEL	-	-	7,785	0.0	0.0	8,270	8,270	8,270	
Total Function 2240				-	-	7,785			8,270	8,270	8,270

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
243	2520	690	GRANT INDIRECT CHG	479	87	1,380	0.0	0.0	430	430	430
	Total Function 2520			479	87	1,380			430	430	430
Total Fund 243				16,094	2,500	40,000			15,000	15,000	15,000

Revenue Budget

Fund 244

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
244	R4500	RESTR REV FED GOV TO STAT	8,714	16,550	21,406	40,000	40,000	40,000
244			8,714	16,550	21,406	40,000	40,000	40,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
244	1121	137	EXTRA DUTY/HOURLY	-99	-	338	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-6	-	19	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-17	-	73	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-8	-	26	0.0	0.0	-	-	-
		231	WRKRS COMP	-4	-	2	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	866	-	522	0.0	0.0	-	-	-
		353	POSTAGE	300	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	272	-	2,187	0.0	0.0	5,155	5,155	5,155
		413	FOOD SUPPLIES	151	175	218	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	2,025	-	0.0	0.0	-	-	-
Total Function 1121				1,456	2,200	3,385			5,155	5,155	5,155
1131	140	140	STIPEND-ADVISORS	197	7,060	13,302	0.0	0.0	13,200	13,200	13,200
		212	PERS PICKUP 6%	-	424	621	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	1,544	2,262	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	15	540	963	0.0	0.0	1,716	1,716	1,716
		231	WRKRS COMP	1	31	54	0.0	0.0	79	79	79
		232	UNEMPLOY COMP	0	7	13	0.0	0.0	2	2	2
		241	VISION	-	-	24	0.0	0.0	-	-	-
		243	DENTAL	-	-	45	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	576	-	0.0	0.0	8,700	8,700	8,700
		343	STUDENT OUT-DIST-TRVL	-	1,105	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	365	819	-	0.0	0.0	10,000	10,000	10,000
		413	FOOD SUPPLIES	-	914	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	242	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	6,438	-	-	0.0	0.0	-	-	-
Total Function 1131				7,258	13,020	17,283			33,697	33,697	33,697
2520	690	GRANT INDIRECT CHG	-	552	738	0.0	0.0	1,148	1,148	1,148	
Total Function 2520				-	552	738			1,148	1,148	1,148
2550	136	136	EXTRA BUS TRIPS	-	558	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	33	-	0.0	0.0	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
244	2550	216	PERS DISTRICT OPSPR	-	122	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	43	-	0.0	0.0	-	-	-
		231	WRKRS COMP	-	22	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	1	-	0.0	0.0	-	-	-
	Total Function 2550			-	779	-			-	-	-
Total Fund 244				8,714	16,550	21,406			40,000	40,000	40,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

245 - 247 Title II A Quality Teachers

Fund Description:

Funding to ensure that all teachers are qualified and effective.

Special Notes:

Funds 245, 246, and 247 are rotated from one year to the next in order to keep each grant year separate. Federal funds have a fiscal year of October 1st to September 30th while the District's fiscal year is July 1st to June 30th.

Revenue Budget

Fund 245

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
245	R4500	RESTR REV FED GOV TO STAT	26,962	-	256,854	105,015	105,015	105,015
245			26,962	-	256,854	105,015	105,015	105,015

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
245	2240	111	LIC SALARIES	-	-	113,195	1.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	-	32,945	0.0	0.0	51,750	51,750	51,750	
		210	PERS DISTRICT T1/T2	-	-	24,171	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	8,768	0.0	0.0	13,755	13,755	13,755	
		216	PERS DISTRICT OPSPR	-	-	18,786	0.0	0.0	3,105	3,105	3,105	
		220	SOC SEC ADMIN	-	-	11,473	0.0	0.0	3,975	3,975	3,975	
		231	WRKRS COMP	-	-	617	0.0	0.0	436	436	436	
		232	UNEMPLOY COMP	-	-	146	0.0	0.0	52	52	52	
		240	MEDICAL	-	-	29,660	0.0	0.0	-	-	-	
		241	VISION	-	-	1,025	0.0	0.0	-	-	-	
		242	DISABILITY	-	-	210	0.0	0.0	-	-	-	
		243	DENTAL	-	-	3,126	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	17,897	-	-	0.0	0.0	25,222	25,222	25,222	
		318	PROF & IMPR NON-INSTR	7,854	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	-	0.0	0.0	3,706	3,706	3,706	
	410	CONSUMABLE SUPPLIES	1,212	-	3,870	0.0	0.0	-	-	-		
	Total Function 2240				26,962	-	247,992			102,001	102,001	102,001
	2520	690	GRANT INDIRECT CHG	-	-	8,862	0.0	0.0	3,014	3,014	3,014	
	Total Function 2520				-	-	8,862			3,014	3,014	3,014
	Total Fund 245				26,962	0	256,854			105,015	105,015	105,015

Revenue Budget

Fund 246

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
246	R4500	RESTR REV FED GOV TO STAT	224,777	6,155	-	256,854	256,854	256,854
246			224,777	6,155	-	256,854	256,854	256,854

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
246	1111	121	SUB LICENSED	1,606	-	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	49	-	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	54	-	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	156	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	123	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	6	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-	
		Total Function 1111				1,994	-	-			-	-
	2240	111	LIC SALARIES	113,093	-	-	0.0	1.5	103,329	103,329	103,329	
		121	SUB LICENSED	2,944	1,982	-	0.0	0.0	-	-	-	
		133	STIPEND-TOP OF SCALE	900	-	-	0.0	0.0	1,500	1,500	1,500	
		137	EXTRA DUTY/HOURLY	-	697	-	0.0	0.0	28,516	28,516	28,516	
		210	PERS DISTRICT T1/T2	20,959	-	-	0.0	0.0	31,856	31,856	31,856	
		212	PERS PICKUP 6%	6,515	53	-	0.0	0.0	8,001	8,001	8,001	
		216	PERS DISTRICT OPSPR	6,895	192	-	0.0	0.0	13,360	13,360	13,360	
		220	SOC SEC ADMIN	8,803	205	-	0.0	0.0	10,201	10,201	10,201	
		231	WRKRS COMP	408	12	-	0.0	0.0	557	557	557	
		232	UNEMPLOY COMP	114	2	-	0.0	0.0	133	133	133	
		240	MEDICAL	31,245	-	-	0.0	0.0	23,529	23,529	23,529	
		241	VISION	1,092	-	-	0.0	0.0	746	746	746	
		242	DISABILITY	230	-	-	0.0	0.0	135	135	135	
		243	DENTAL	3,324	-	-	0.0	0.0	2,268	2,268	2,268	
		310	INST/PROF/TECH SERVICES	-	2,000	-	0.0	0.0	19,498	19,498	19,498	
		341	IN-DIST TRAVEL	160	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	166	552	-	0.0	0.0	5,855	5,855	5,855	
		370	TUITION	17,515	-	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	1,700	93	-	0.0	0.0	-	-	-	
Total Function 2240				216,061	5,787	-		249,482	249,482	249,482		
2520	690	GRANT INDIRECT CHG	6,722	368	-	0.0	0.0	7,372	7,372	7,372		
Total Function 2520				6,722	368	-		7,372	7,372	7,372		
Total Fund 246				224,777	6,155	0		256,854	256,854	256,854		

Revenue Budget

Fund 247

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
247	R4500	RESTR REV FED GOV TO STAT	-	243,958	30,000	10,000	10,000	10,000
247			-	243,958	30,000	10,000	10,000	10,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
247	1291	137	EXTRA DUTY/HOURLY	-	4,191	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	321	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	18	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	4	-	0.0	0.0	-	-	-	
	Total Function 1291				-	4,534	-			-	-	-
	2240	111	LIC SALARIES	-	117,639	-	0.0	0.0	-	-	-	-
		121	SUB LICENSED	-	2,973	-	0.0	0.0	-	-	-	-
		137	EXTRA DUTY/HOURLY	-	5,067	21,428	0.0	0.0	7,750	7,750	7,750	7,750
		210	PERS DISTRICT T1/T2	-	21,382	5,696	0.0	0.0	-	-	-	-
		212	PERS PICKUP 6%	-	7,221	-	0.0	0.0	465	465	465	465
		216	PERS DISTRICT OPSPR	-	9,129	-	0.0	0.0	-	-	-	-
		220	SOC SEC ADMIN	-	9,497	1,639	0.0	0.0	1,085	1,085	1,085	1,085
		231	WRKRS COMP	-	538	181	0.0	0.0	155	155	155	155
		232	UNEMPLOY COMP	-	124	22	0.0	0.0	14	14	14	14
		240	MEDICAL	-	31,509	-	0.0	0.0	-	-	-	-
		241	VISION	-	1,089	-	0.0	0.0	-	-	-	-
		242	DISABILITY	-	223	-	0.0	0.0	-	-	-	-
		243	DENTAL	-	3,321	-	0.0	0.0	-	-	-	-
		310	INST/PROF/TECH SERVICES	-	18,003	-	0.0	0.0	-	-	-	-
		342	OUT-DIST TRAVEL	-	2,065	-	0.0	0.0	-	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,291	-	0.0	0.0	191	191	191	191
	413	FOOD SUPPLIES	-	262	-	0.0	0.0	-	-	-	-	
	Total Function 2240				-	231,331	28,965			9,660	9,660	9,660
	2520	690	GRANT INDIRECT CHG	-	8,093	1,035	0.0	0.0	340	340	340	340
	Total Function 2520				-	8,093	1,035			340	340	340
	Total Fund 247				0	243,958	30,000			10,000	10,000	10,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

248 Medicaid Reimbursement

Fund Description:

This fund reflects the District's participation in the federal Medicaid program administered by the SOESD.

Special Notes:

Resources from this program will be used to provide funding for one nurse.

Revenue Budget

Fund 248

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
248	R1992	MEDICAID ADMIN CLAIMING	67,791	62,707	75,003	43,306	43,306	43,306

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
248	R5400	RESOURCES BEG FUND BAL	-	-11,936	0	-	-	-
248			67,791	50,771	75,003	43,306	43,306	43,306

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
248	2130	111	LIC SALARIES	46,309	29,629	42,554	0.8	0.4	24,653	24,653	24,653
		212	PERS PICKUP 6%	2,772	1,774	2,553	0.0	0.0	1,479	1,479	1,479
		216	PERS DISTRICT OPSPR	10,104	6,465	11,311	0.0	0.0	6,610	6,610	6,610
		220	SOC SEC ADMIN	3,236	2,024	3,255	0.0	0.0	1,886	1,886	1,886
		231	WRKRS COMP	167	129	197	0.0	0.0	108	108	108
		232	UNEMPLOY COMP	46	30	43	0.0	0.0	25	25	25
		240	MEDICAL	15,486	9,685	13,632	0.0	0.0	7,515	7,515	7,515
		241	VISION	480	310	437	0.0	0.0	170	170	170
		242	DISABILITY	105	66	92	0.0	0.0	52	52	52
		243	DENTAL	1,020	660	929	0.0	0.0	808	808	808
		Total Function 2130				79,727	50,771	75,003			43,306
7000	820	820	RESERVED FOR NEXT YEAR	-11,936	-	-	0.0	0.0	-	-	-
Total Function 7000				-11,936	-	-			-	-	-
Total Fund 248				67,791	50,771	75,003			43,306	43,306	43,306

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

249 Measure 98 – Year 2 (History Only)

Fund Description:

This fund accounts for activities funded by Measure 98, an initiative approved by voters in November 2016.

Special Notes:

Measure 98 provides resources for expanding career and technical education programs, college – level educational opportunities, and dropout prevention.

Revenue Budget

Fund 249

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
249	R3299	RESTR GRANTS OTHER	-	936,916	-	-	-	-
249			-	936,916	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
249	1121	137	EXTRA DUTY/HOURLY	-	1,792	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	108	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	392	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	136	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	8	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	2	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	4,182	-	0.0	0.0	-	-	-	
	Total Function 1121				-	6,620	-			-	-	-
	1131	111	LIC SALARIES	-	104,312	-	0.0	0.0	-	-	-	
		112	CLASS SALARIES	-	147,005	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	-1,630	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	19,978	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	13,721	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	33,949	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	18,120	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	1,106	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	245	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	50,853	-	0.0	0.0	-	-	-	
		241	VISION	-	2,923	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	227	-	0.0	0.0	-	-	-	
		243	DENTAL	-	8,477	-	0.0	0.0	-	-	-	
		370	TUITION	-	7,815	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	29,697	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	278	-	0.0	0.0	-	-	-	
		420	TEXTBOOKS - NEW	-	27,474	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	38,073	-	0.0	0.0	-	-	-	
		470	COMPUTER SOFTWR	-	34,564	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	-	26,279	-	0.0	0.0	-	-	-	
520		BLDG ACQUISITION/IMPRVMT	-	33,496	-	0.0	0.0	-	-	-		
Total Function 1131				-	596,961	-			-	-	-	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
249	1283	111	LIC SALARIES	-	42,710	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	3,267	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	183	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	42	-	0.0	0.0	-	-	-	
	Total Function 1283				-	46,202	-			-	-	-
	1284	112	CLASS SALARIES	-	6,885	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	413	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	1,506	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	527	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	32	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	7	-	0.0	0.0	-	-	-	
	Total Function 1284				-	9,370	-			-	-	-
	2120	111	LIC SALARIES	-	76,407	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	20,783	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	4,584	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	5,514	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	327	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	72	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	13,846	-	0.0	0.0	-	-	-	
		241	VISION	-	606	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	163	-	0.0	0.0	-	-	-	
		243	DENTAL	-	1,031	-	0.0	0.0	-	-	-	
	Total Function 2120				-	123,332	-			-	-	-
	2211	351	TELEPHONE	-	194	-	0.0	0.0	-	-	-	
	Total Function 2211				-	194	-			-	-	-
	2240	111	LIC SALARIES	-	58,299	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	-	1,897	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	308	-	0.0	0.0	-	-	-	
212		PERS PICKUP 6%	-	3,605	-	0.0	0.0	-	-	-		
220		SOC SEC ADMIN	-	3,912	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
249	2240	231	WRKRS COMP	-	260	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	60	-	0.0	0.0	-	-	-	
		240	MEDICAL	-	11,835	-	0.0	0.0	-	-	-	
		241	VISION	-	208	-	0.0	0.0	-	-	-	
		242	DISABILITY	-	137	-	0.0	0.0	-	-	-	
		243	DENTAL	-	1,052	-	0.0	0.0	-	-	-	
		310	INST/PROF/TECH SERVICES	-	5,250	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	22,199	-	0.0	0.0	-	-	-	
	Total Function 2240				-	121,914	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	32,324	-	0.0	0.0	-	-	-	
Total Function 2520				-	32,324	-			-	-	-	
Total Fund 249				0	936,916	0			0	0	0	

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

251 Southern Oregon ESD – Autism Grant (History Only)

Fund Description:

Partial funding for an Autism Specialist

Special Notes:

Due to ODE recommendations and reporting purposes, FY 20 – 21 has been moved to Fund 293.

Revenue Budget

Fund 251

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
251	R3299	RESTR GRANTS OTHER	-	-	-	3,602,268	3,602,268	3,602,268

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
251	R4500	RESTR REV FED GOV TO STAT	-	44,770	44,770	-	-	-
251			-	44,770	44,770	3,602,268	3,602,268	3,602,268

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	1111	480	COMPUTER HDW	-	-	-	0.0	0.0	96,324	96,324	96,324	
	Total Function 1111			-	-	-			96,324	96,324	96,324	
	1121	480	COMPUTER HDW	-	-	-	0.0	0.0	48,162	48,162	48,162	
	Total Function 1121			-	-	-			48,162	48,162	48,162	
	1131	111		LIC SALARIES	-	-	-	0.0	3.5	50,151	50,151	50,151
		212		PERS PICKUP 6%	-	-	-	0.0	0.0	3,009	3,009	3,009
		216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	13,445	13,445	13,445
		220		SOC SEC ADMIN	-	-	-	0.0	0.0	3,837	3,837	3,837
		231		WRKRS COMP	-	-	-	0.0	0.0	209	209	209
		232		UNEMPLOY COMP	-	-	-	0.0	0.0	50	50	50
		240		MEDICAL	-	-	-	0.0	0.0	17,729	17,729	17,729
		241		VISION	-	-	-	0.0	0.0	902	902	902
		243		DENTAL	-	-	-	0.0	0.0	2,603	2,603	2,603
		480		COMPUTER HDW	-	-	-	0.0	0.0	96,324	96,324	96,324
	Total Function 1131			-	-	-			188,259	188,259	188,259	
	1140	410		CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	20,000	20,000	20,000
	Total Function 1140			-	-	-			20,000	20,000	20,000	
	1250	111		LIC SALARIES	-	-	-	0.0	1.0	72,043	72,043	72,043
		212		PERS PICKUP 6%	-	-	-	0.0	0.0	4,323	4,323	4,323
		216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	19,315	19,315	19,315
		220		SOC SEC ADMIN	-	-	-	0.0	0.0	5,511	5,511	5,511
		231		WRKRS COMP	-	-	-	0.0	0.0	292	292	292
		232		UNEMPLOY COMP	-	-	-	0.0	0.0	72	72	72
		241		VISION	-	-	-	0.0	0.0	902	902	902
		242		DISABILITY	-	-	-	0.0	0.0	120	120	120
		243		DENTAL	-	-	-	0.0	0.0	2,603	2,603	2,603
	Total Function 1250			-	-	-			105,181	105,181	105,181	
1283	111		LIC SALARIES	-	-	-	0.0	1.0	46,155	46,155	46,155	
	112		CLASS SALARIES	-	-	-	0.0	3.0	121,827	121,827	121,827	
	210		PERS DISTRICT T1/T2	-	-	-	0.0	0.0	12,782	12,782	12,782	
	212		PERS PICKUP 6%	-	-	-	0.0	0.0	10,079	10,079	10,079	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	1283	216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	33,797	33,797	33,797	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	12,851	12,851	12,851	
		231	WRKRS COMP	-	-	-	0.0	0.0	711	711	711	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	168	168	168	
		240	MEDICAL	-	-	-	0.0	0.0	36,251	36,251	36,251	
		241	VISION	-	-	-	0.0	0.0	2,293	2,293	2,293	
		242	DISABILITY	-	-	-	0.0	0.0	97	97	97	
		243	DENTAL	-	-	-	0.0	0.0	6,556	6,556	6,556	
	Total Function 1283				-	-	-			283,566	283,566	283,566
	2110	111	LIC SALARIES	-	-	-	0.0	0.0	42,632	42,632	42,632	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,558	2,558	2,558	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	11,430	11,430	11,430	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	3,261	3,261	3,261	
		231	WRKRS COMP	-	-	-	0.0	0.0	180	180	180	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	43	43	43	
		240	MEDICAL	-	-	-	0.0	0.0	17,729	17,729	17,729	
		241	VISION	-	-	-	0.0	0.0	902	902	902	
		243	DENTAL	-	-	-	0.0	0.0	2,603	2,603	2,603	
	Total Function 2110				-	-	-			81,337	81,337	81,337
	2115	389	OTHER NON-INSTR PROF/TECH	-	-	-	0.0	0.0	225,000	225,000	225,000	
	Total Function 2115				-	-	-			225,000	225,000	225,000
	2120	111	LIC SALARIES	-	-	-	0.0	6.0	334,210	334,210	334,210	
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,500	1,500	1,500	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	38,621	38,621	38,621	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	20,143	20,143	20,143	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	56,045	56,045	56,045	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	25,682	25,682	25,682	
		231	WRKRS COMP	-	-	-	0.0	0.0	1,416	1,416	1,416	
232		UNEMPLOY COMP	-	-	-	0.0	0.0	336	336	336		
240	MEDICAL	-	-	-	0.0	0.0	42,736	42,736	42,736			

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	2120	241	VISION	-	-	-	0.0	0.0	2,124	2,124	2,124	
		242	DISABILITY	-	-	-	0.0	0.0	654	654	654	
		243	DENTAL	-	-	-	0.0	0.0	5,617	5,617	5,617	
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	225,000	225,000	225,000	
	Total Function 2120				-	-	-			754,083	754,083	754,083
	2190	111	LIC SALARIES	-	29,145	29,703	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	8,351	9,514	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	1,842	1,782	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	2,336	2,272	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	132	126	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	31	30	0.0	0.0	-	-	-	
		241	VISION	-	329	316	0.0	0.0	-	-	-	
		242	DISABILITY	-	67	60	0.0	0.0	-	-	-	
		243	DENTAL	-	993	967	0.0	0.0	-	-	-	
	Total Function 2190				-	43,225	44,770			-	-	-
	2211	111	LIC SALARIES	-	-	-	0.0	1.0	86,113	86,113	86,113	
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,500	1,500	1,500	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	5,257	5,257	5,257	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	23,489	23,489	23,489	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	6,702	6,702	6,702	
		231	WRKRS COMP	-	-	-	0.0	0.0	372	372	372	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	88	88	88	
		240	MEDICAL	-	-	-	0.0	0.0	18,715	18,715	18,715	
		241	VISION	-	-	-	0.0	0.0	902	902	902	
		242	DISABILITY	-	-	-	0.0	0.0	155	155	155	
	243	DENTAL	-	-	-	0.0	0.0	1,617	1,617	1,617		
	Total Function 2211				-	-	-			144,910	144,910	144,910
	2240	111	LIC SALARIES	-	-	-	0.0	0.0	75,226	75,226	75,226	
212		PERS PICKUP 6%	-	-	-	0.0	0.0	4,514	4,514	4,514		
216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	20,168	20,168	20,168		
220		SOC SEC ADMIN	-	-	-	0.0	0.0	5,755	5,755	5,755		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	2240	231	WRKRS COMP	-	-	-	0.0	0.0	313	313	313	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	75	75	75	
		240	MEDICAL	-	-	-	0.0	0.0	26,594	26,594	26,594	
		241	VISION	-	-	-	0.0	0.0	1,353	1,353	1,353	
		243	DENTAL	-	-	-	0.0	0.0	3,904	3,904	3,904	
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	20,000	20,000	20,000	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	2,500	2,500	2,500	
		640	DUES AND FEES	-	-	-	0.0	0.0	500	500	500	
	Total Function 2240				-	-	-			160,902	160,902	160,902
	2410	113	ADMINISTRATORS	-	-	-	0.0	4.0	292,551	292,551	292,551	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	61,080	61,080	61,080	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	17,553	17,553	17,553	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	24,725	24,725	24,725	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	22,490	22,490	22,490	
		231	WRKRS COMP	-	-	-	0.0	0.0	1,175	1,175	1,175	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	293	293	293	
		240	MEDICAL	-	-	-	0.0	0.0	39,317	39,317	39,317	
		241	VISION	-	-	-	0.0	0.0	1,742	1,742	1,742	
		243	DENTAL	-	-	-	0.0	0.0	5,055	5,055	5,055	
		245	LIFE INSURANCE	-	-	-	0.0	0.0	2,725	2,725	2,725	
	Total Function 2410				-	-	-			468,707	468,707	468,707
	2520	690	GRANT INDIRECT CHG	-	1,545	-	0.0	0.0	107,723	107,723	107,723	
	Total Function 2520				-	1,545	-			107,723	107,723	107,723
	2528	550	DEPREC TECH EQUIP	-	-	-	0.0	0.0	139,220	139,220	139,220	
	Total Function 2528				-	-	-			139,220	139,220	139,220
	2542	520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	426,414	426,414	426,414	
	Total Function 2542				-	-	-			426,414	426,414	426,414

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	2543	520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	75,000	75,000	75,000	
		530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	50,000	50,000	50,000	
	Total Function 2543			-	-	-			125,000	125,000	125,000	
	2544	520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	107,480	107,480	107,480	
		Total Function 2544			-	-	-			107,480	107,480	107,480
	3100	520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	120,000	120,000	120,000	
		Total Function 3100			-	-	-			120,000	120,000	120,000
	Total Fund 251				0	44,770	44,770			3,602,268	3,602,268	3,602,268

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

251 SIA – Student Investment Account

Fund Description:

There are two stated purposes for the funds... Meet the students' mental or behavioral health needs and also increase academic achievement for students, including reducing academic disparities for the following:
Economically disadvantaged students; students from racial or ethnic groups that have historically experienced academic disparities; students with disabilities; students who are English language learners; students who are foster children or are homeless; and any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

Special Notes:

Revenue Budget

Fund 251

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
251	R3299	RESTR GRANTS OTHER	-	-	-	3,602,268	3,602,268	3,602,268

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
251	R4500	RESTR REV FED GOV TO STAT	-	44,770	44,770	-	-	-
251			-	44,770	44,770	3,602,268	3,602,268	3,602,268
Overall			-	44,770	44,770	3,602,268	3,602,268	3,602,268

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	1111	480	COMPUTER HDW	-	-	-	0.0	0.0	96,324	96,324	96,324	
	Total Function 1111			-	-	-			96,324	96,324	96,324	
	1121	480	COMPUTER HDW	-	-	-	0.0	0.0	48,162	48,162	48,162	
	Total Function 1121			-	-	-			48,162	48,162	48,162	
	1131	111		LIC SALARIES	-	-	-	0.0	3.5	50,151	50,151	50,151
		212		PERS PICKUP 6%	-	-	-	0.0	0.0	3,009	3,009	3,009
		216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	13,445	13,445	13,445
		220		SOC SEC ADMIN	-	-	-	0.0	0.0	3,837	3,837	3,837
		231		WRKRS COMP	-	-	-	0.0	0.0	209	209	209
		232		UNEMPLOY COMP	-	-	-	0.0	0.0	50	50	50
		240		MEDICAL	-	-	-	0.0	0.0	17,729	17,729	17,729
		241		VISION	-	-	-	0.0	0.0	902	902	902
		243		DENTAL	-	-	-	0.0	0.0	2,603	2,603	2,603
		480		COMPUTER HDW	-	-	-	0.0	0.0	96,324	96,324	96,324
	Total Function 1131			-	-	-			188,259	188,259	188,259	
	1140	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	20,000	20,000	20,000	
	Total Function 1140			-	-	-			20,000	20,000	20,000	
	1250	111		LIC SALARIES	-	-	-	0.0	1.0	72,043	72,043	72,043
		212		PERS PICKUP 6%	-	-	-	0.0	0.0	4,323	4,323	4,323
		216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	19,315	19,315	19,315
		220		SOC SEC ADMIN	-	-	-	0.0	0.0	5,511	5,511	5,511
		231		WRKRS COMP	-	-	-	0.0	0.0	292	292	292
		232		UNEMPLOY COMP	-	-	-	0.0	0.0	72	72	72
		241		VISION	-	-	-	0.0	0.0	902	902	902
		242		DISABILITY	-	-	-	0.0	0.0	120	120	120
		243		DENTAL	-	-	-	0.0	0.0	2,603	2,603	2,603
	Total Function 1250			-	-	-			105,181	105,181	105,181	
1283	111		LIC SALARIES	-	-	-	0.0	1.0	46,155	46,155	46,155	
	112		CLASS SALARIES	-	-	-	0.0	3.0	121,827	121,827	121,827	
	210		PERS DISTRICT T1/T2	-	-	-	0.0	0.0	12,782	12,782	12,782	
	212		PERS PICKUP 6%	-	-	-	0.0	0.0	10,079	10,079	10,079	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
251	1283	216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	33,797	33,797	33,797
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	12,851	12,851	12,851
		231	WRKRS COMP	-	-	-	0.0	0.0	711	711	711
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	168	168	168
		240	MEDICAL	-	-	-	0.0	0.0	36,251	36,251	36,251
		241	VISION	-	-	-	0.0	0.0	2,293	2,293	2,293
		242	DISABILITY	-	-	-	0.0	0.0	97	97	97
		243	DENTAL	-	-	-	0.0	0.0	6,556	6,556	6,556
Total Function 1283				-	-	-			283,566	283,566	283,566
2110		111	LIC SALARIES	-	-	-	0.0	0.0	42,632	42,632	42,632
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,558	2,558	2,558
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	11,430	11,430	11,430
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	3,261	3,261	3,261
		231	WRKRS COMP	-	-	-	0.0	0.0	180	180	180
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	43	43	43
		240	MEDICAL	-	-	-	0.0	0.0	17,729	17,729	17,729
		241	VISION	-	-	-	0.0	0.0	902	902	902
		243	DENTAL	-	-	-	0.0	0.0	2,603	2,603	2,603
Total Function 2110				-	-	-			81,337	81,337	81,337
2115	389	OTHER NON-INSTR PROF/TECH	-	-	-	0.0	0.0	225,000	225,000	225,000	
Total Function 2115				-	-	-			225,000	225,000	225,000
2120		111	LIC SALARIES	-	-	-	0.0	6.0	334,210	334,210	334,210
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,500	1,500	1,500
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	38,621	38,621	38,621
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	20,143	20,143	20,143
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	56,045	56,045	56,045
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	25,682	25,682	25,682
		231	WRKRS COMP	-	-	-	0.0	0.0	1,416	1,416	1,416
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	336	336	336
		240	MEDICAL	-	-	-	0.0	0.0	42,736	42,736	42,736

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	2120	241	VISION	-	-	-	0.0	0.0	2,124	2,124	2,124	
		242	DISABILITY	-	-	-	0.0	0.0	654	654	654	
		243	DENTAL	-	-	-	0.0	0.0	5,617	5,617	5,617	
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	225,000	225,000	225,000	
	Total Function 2120				-	-	-			754,083	754,083	754,083
	2190	111	LIC SALARIES	-	29,145	29,703	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	-	8,351	9,514	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	1,842	1,782	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	2,336	2,272	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	132	126	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	31	30	0.0	0.0	-	-	-	
		241	VISION	-	329	316	0.0	0.0	-	-	-	
		242	DISABILITY	-	67	60	0.0	0.0	-	-	-	
		243	DENTAL	-	993	967	0.0	0.0	-	-	-	
	Total Function 2190				-	43,225	44,770			-	-	-
	2211	111	LIC SALARIES	-	-	-	0.0	1.0	86,113	86,113	86,113	
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,500	1,500	1,500	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	5,257	5,257	5,257	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	23,489	23,489	23,489	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	6,702	6,702	6,702	
		231	WRKRS COMP	-	-	-	0.0	0.0	372	372	372	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	88	88	88	
		240	MEDICAL	-	-	-	0.0	0.0	18,715	18,715	18,715	
		241	VISION	-	-	-	0.0	0.0	902	902	902	
		242	DISABILITY	-	-	-	0.0	0.0	155	155	155	
	243	DENTAL	-	-	-	0.0	0.0	1,617	1,617	1,617		
	Total Function 2211				-	-	-			144,910	144,910	144,910
	2240	111	LIC SALARIES	-	-	-	0.0	0.0	75,226	75,226	75,226	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	4,514	4,514	4,514	
216		PERS DISTRICT OPSPR	-	-	-	0.0	0.0	20,168	20,168	20,168		
220		SOC SEC ADMIN	-	-	-	0.0	0.0	5,755	5,755	5,755		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	2240	231	WRKRS COMP	-	-	-	0.0	0.0	313	313	313	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	75	75	75	
		240	MEDICAL	-	-	-	0.0	0.0	26,594	26,594	26,594	
		241	VISION	-	-	-	0.0	0.0	1,353	1,353	1,353	
		243	DENTAL	-	-	-	0.0	0.0	3,904	3,904	3,904	
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	20,000	20,000	20,000	
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	2,500	2,500	2,500	
		640	DUES AND FEES	-	-	-	0.0	0.0	500	500	500	
	Total Function 2240				-	-	-			160,902	160,902	160,902
	2410	113	ADMINISTRATORS	-	-	-	0.0	4.0	292,551	292,551	292,551	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	61,080	61,080	61,080	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	17,553	17,553	17,553	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	24,725	24,725	24,725	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	22,490	22,490	22,490	
		231	WRKRS COMP	-	-	-	0.0	0.0	1,175	1,175	1,175	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	293	293	293	
		240	MEDICAL	-	-	-	0.0	0.0	39,317	39,317	39,317	
		241	VISION	-	-	-	0.0	0.0	1,742	1,742	1,742	
		243	DENTAL	-	-	-	0.0	0.0	5,055	5,055	5,055	
	245	LIFE INSURANCE	-	-	-	0.0	0.0	2,725	2,725	2,725		
	Total Function 2410				-	-	-			468,707	468,707	468,707
	2520	690	GRANT INDIRECT CHG	-	1,545	-	0.0	0.0	107,723	107,723	107,723	
	Total Function 2520				-	1,545	-			107,723	107,723	107,723
	2528	550	DEPREC TECH EQUIP	-	-	-	0.0	0.0	139,220	139,220	139,220	
	Total Function 2528				-	-	-			139,220	139,220	139,220
2542	520	BLDG ACQUISITION/IMPRVMT	-	-	-	0.0	0.0	426,414	426,414	426,414		
Total Function 2542				-	-	-			426,414	426,414	426,414	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
251	2543	520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	75,000	75,000	75,000	
		530	GROUNDS IMPROVEMENT	-	-	-	0.0	0.0	50,000	50,000	50,000	
	Total Function 2543			-	-	-			125,000	125,000	125,000	
	2544	520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	107,480	107,480	107,480	
		Total Function 2544			-	-	-			107,480	107,480	107,480
	3100	520	BLDG ACQUISITION/IMPRVMNT	-	-	-	0.0	0.0	120,000	120,000	120,000	
		Total Function 3100			-	-	-			120,000	120,000	120,000
	Total Fund 251				0	44,770	44,770			3,602,268	3,602,268	3,602,268
	TOTAL				0	44,770	44,770			3,602,268	3,602,268	3,602,268

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

252 Klamath Falls City Schools/ Klamath Community College Adult Education (History Only)

Fund Description:

A contractual agreement with Klamath Community College funds for support of Adult Basic Education, General Education, English as a Second Language and High School Completion programs to be offered at Falcon Heights Academy.

Special Notes:

This agreement was previously with Klamath Falls City Schools as the fiscal agent. Due to ODE recommendations and reporting purposes, FY 20 – 21 has been moved to Fund 292.

Revenue Budget

Fund 252

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	R1322	TUITION OTHR DIST IN STAT	186,481	154,477	150,000	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	R3299	RESTR GRANTS OTHER	-	-	-	1,017,923	1,017,923	1,017,923

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	R5400	RESOURCES BEG FUND BAL	60,582	-	-	-	-	-
252			247,063	154,477	150,000	1,017,923	1,017,923	1,017,923

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	1121	111	LIC SALARIES	-	-	-	0.0	0.5	27,780	27,780	27,780
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,667	1,667	1,667
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	7,448	7,448	7,448
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	2,432	2,432	2,432
		231	WRKRS COMP	-	-	-	0.0	0.0	115	115	115
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	28	28	28
		240	MEDICAL	-	-	-	0.0	0.0	6,871	6,871	6,871
		242	DISABILITY	-	-	-	0.0	0.0	46	46	46
		243	DENTAL	-	-	-	0.0	0.0	521	521	521
		Total Function 1121				-	-	-			46,907
1131	111	111	LIC SALARIES	-	-	-	0.0	2.4	159,180	159,180	159,180
		112	CLASS SALARIES	-	-	-	0.0	3.0	120,808	120,808	120,808
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	296	296	296
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	32,198	32,198	32,198
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	16,817	16,817	16,817
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	46,832	46,832	46,832
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	21,442	21,442	21,442
		231	WRKRS COMP	-	-	-	0.0	0.0	1,172	1,172	1,172
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	280	280	280
		240	MEDICAL	-	-	-	0.0	0.0	44,109	44,109	44,109
		241	VISION	-	-	-	0.0	0.0	3,141	3,141	3,141
		242	DISABILITY	-	-	-	0.0	0.0	348	348	348
		243	DENTAL	-	-	-	0.0	0.0	7,641	7,641	7,641
		Total Function 1131				-	-	-			454,265
1283	111	111	LIC SALARIES	27,431	30,632	30,539	0.0	1.0	43,692	43,692	43,692
		112	CLASS SALARIES	95,162	44,440	46,016	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	13,322	13,322	13,322
		212	PERS PICKUP 6%	6,087	4,505	4,593	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	22,189	16,420	20,348	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	8,838	5,375	5,856	0.0	0.0	3,342	3,342	3,342
		231	WRKRS COMP	468	335	338	0.0	0.0	190	190	190

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	1283	232	UNEMPLOY COMP	118	71	77	0.0	0.0	44	44	44
		240	MEDICAL	25,680	22,057	22,335	0.0	0.0	-	-	-
		241	VISION	1,475	1,038	1,040	0.0	0.0	-	-	-
		242	DISABILITY	51	56	56	0.0	0.0	-	-	-
		243	DENTAL	4,849	3,295	3,299	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	312	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	30	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	128	-	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	54,557	-	-	0.0	0.0	-	-	-
		Total Function 1283				247,063	128,224	134,809			60,590
1284	111	111	LIC SALARIES	-	-	-	0.0	1.0	45,204	45,204	45,204
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,712	2,712	2,712
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	12,119	12,119	12,119
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	3,458	3,458	3,458
		231	WRKRS COMP	-	-	-	0.0	0.0	190	190	190
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	45	45	45
		240	MEDICAL	-	-	-	0.0	0.0	18,715	18,715	18,715
		241	VISION	-	-	-	0.0	0.0	902	902	902
		242	DISABILITY	-	-	-	0.0	0.0	98	98	98
		243	DENTAL	-	-	-	0.0	0.0	1,617	1,617	1,617
Total Function 1284				-	-	-			85,061	85,061	85,061
2120	111	111	LIC SALARIES	-	-	-	0.0	2.0	125,166	125,166	125,166
		133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,500	1,500	1,500
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	24,838	24,838	24,838
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	7,600	7,600	7,600
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	12,119	12,119	12,119
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	9,690	9,690	9,690
		231	WRKRS COMP	-	-	-	0.0	0.0	536	536	536
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	127	127	127
		240	MEDICAL	-	-	-	0.0	0.0	19,080	19,080	19,080
		241	VISION	-	-	-	0.0	0.0	877	877	877

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
252	2120	242	DISABILITY	-	-	-	0.0	0.0	263	263	263	
		243	DENTAL	-	-	-	0.0	0.0	1,841	1,841	1,841	
	Total Function 2120			-	-	-			203,637	203,637	203,637	
	2240	111	LIC SALARIES	-	-	-	0.0	1.0	68,424	68,424	68,424	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	4,105	4,105	4,105	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	18,344	18,344	18,344	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	5,234	5,234	5,234	
		231	WRKRS COMP	-	-	-	0.0	0.0	279	279	279	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	68	68	68	
		240	MEDICAL	-	-	-	0.0	0.0	11,344	11,344	11,344	
		241	VISION	-	-	-	0.0	0.0	208	208	208	
		242	DISABILITY	-	-	-	0.0	0.0	137	137	137	
		243	DENTAL	-	-	-	0.0	0.0	1,058	1,058	1,058	
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	29,047	29,047	29,047	
	Total Function 2240			-	-	-			138,249	138,249	138,249	
	2410	112	CLASS SALARIES	-	18,076	10,159	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	1,085	610	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	3,953	2,700	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	1,383	777	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	89	49	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	18	10	0.0	0.0	-	-	-	
		241	VISION	-	381	205	0.0	0.0	-	-	-	
		243	DENTAL	-	1,267	681	0.0	0.0	-	-	-	
	Total Function 2410			-	26,253	15,191			-	-	-	
	2520	690	GRANT INDIRECT CHG	-	-	-	0.0	0.0	29,214	29,214	29,214	
	Total Function 2520			-	-	-			29,214	29,214	29,214	
	Total Fund 252				247,063	154,477	150,000			1,017,923	1,017,923	1,017,923
	TOTAL				247,063	154,477	150,000			1,017,923	1,017,923	1,017,923

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

252 Measure 98

Fund Description:

This fund accounts for activities funded by Measure 98, an initiative approved by voters in November 2016.

Special Notes:

Measure 98 provides resources for expanding career and technical education programs, college – level educational opportunities, and dropout prevention.

Revenue Budget

Fund 252

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	R1322	TUITION OTHR DIST IN STAT	186,481	154,477	150,000	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	R3299	RESTR GRANTS OTHER	-	-	-	1,017,923	1,017,923	1,017,923

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	R5400	RESOURCES BEG FUND BAL	60,582	-	-	-	-	-
252			247,063	154,477	150,000	1,017,923	1,017,923	1,017,923
Overall			247,063	154,477	150,000	1,017,923	1,017,923	1,017,923

**Functions by Account Code
Budget 2020-2021**

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	1121	111	LIC SALARIES	-	-	-	0.0	0.5	27,780	27,780	27,780
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,667	1,667	1,667
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	7,448	7,448	7,448
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	2,432	2,432	2,432
		231	WRKRS COMP	-	-	-	0.0	0.0	115	115	115
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	28	28	28
		240	MEDICAL	-	-	-	0.0	0.0	6,871	6,871	6,871
		242	DISABILITY	-	-	-	0.0	0.0	46	46	46
		243	DENTAL	-	-	-	0.0	0.0	521	521	521
Total Function 1121				-	-	-			46,907	46,907	46,907
1131	111	111	LIC SALARIES	-	-	-	0.0	2.4	159,180	159,180	159,180
		112	CLASS SALARIES	-	-	-	0.0	3.0	120,808	120,808	120,808
		132	STIPEND-REMOTE LOCATION	-	-	-	0.0	0.0	296	296	296
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	32,198	32,198	32,198
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	16,817	16,817	16,817
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	46,832	46,832	46,832
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	21,442	21,442	21,442
		231	WRKRS COMP	-	-	-	0.0	0.0	1,172	1,172	1,172
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	280	280	280
		240	MEDICAL	-	-	-	0.0	0.0	44,109	44,109	44,109
		241	VISION	-	-	-	0.0	0.0	3,141	3,141	3,141
		242	DISABILITY	-	-	-	0.0	0.0	348	348	348
		243	DENTAL	-	-	-	0.0	0.0	7,641	7,641	7,641
		Total Function 1131				-	-	-			454,265
1283	111	111	LIC SALARIES	27,431	30,632	30,539	0.0	1.0	43,692	43,692	43,692
		112	CLASS SALARIES	95,162	44,440	46,016	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	13,322	13,322	13,322
		212	PERS PICKUP 6%	6,087	4,505	4,593	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	22,189	16,420	20,348	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	8,838	5,375	5,856	0.0	0.0	3,342	3,342	3,342
		231	WRKRS COMP	468	335	338	0.0	0.0	190	190	190

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
252	1283	232	UNEMPLOY COMP	118	71	77	0.0	0.0	44	44	44	
		240	MEDICAL	25,680	22,057	22,335	0.0	0.0	-	-	-	
		241	VISION	1,475	1,038	1,040	0.0	0.0	-	-	-	
		242	DISABILITY	51	56	56	0.0	0.0	-	-	-	
		243	DENTAL	4,849	3,295	3,299	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	312	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	30	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	128	-	-	0.0	0.0	-	-	-	
		480	COMPUTER HDW	54,557	-	-	0.0	0.0	-	-	-	
	Total Function 1283				247,063	128,224	134,809			60,590	60,590	60,590
	1284	111	LIC SALARIES	-	-	-	0.0	1.0	45,204	45,204	45,204	
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	2,712	2,712	2,712	
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	12,119	12,119	12,119	
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	3,458	3,458	3,458	
		231	WRKRS COMP	-	-	-	0.0	0.0	190	190	190	
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	45	45	45	
		240	MEDICAL	-	-	-	0.0	0.0	18,715	18,715	18,715	
		241	VISION	-	-	-	0.0	0.0	902	902	902	
		242	DISABILITY	-	-	-	0.0	0.0	98	98	98	
243	DENTAL	-	-	-	0.0	0.0	1,617	1,617	1,617			
Total Function 1284				-	-	-			85,061	85,061	85,061	
2120	111	LIC SALARIES	-	-	-	0.0	2.0	125,166	125,166	125,166		
	133	STIPEND-TOP OF SCALE	-	-	-	0.0	0.0	1,500	1,500	1,500		
	210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	24,838	24,838	24,838		
	212	PERS PICKUP 6%	-	-	-	0.0	0.0	7,600	7,600	7,600		
	216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	12,119	12,119	12,119		
	220	SOC SEC ADMIN	-	-	-	0.0	0.0	9,690	9,690	9,690		
	231	WRKRS COMP	-	-	-	0.0	0.0	536	536	536		
	232	UNEMPLOY COMP	-	-	-	0.0	0.0	127	127	127		
	240	MEDICAL	-	-	-	0.0	0.0	19,080	19,080	19,080		
241	VISION	-	-	-	0.0	0.0	877	877	877			

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
252	2120	242	DISABILITY	-	-	-	0.0	0.0	263	263	263
		243	DENTAL	-	-	-	0.0	0.0	1,841	1,841	1,841
	Total Function 2120			-	-	-			203,637	203,637	203,637
	2240	111	LIC SALARIES	-	-	-	0.0	1.0	68,424	68,424	68,424
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	4,105	4,105	4,105
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	18,344	18,344	18,344
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	5,234	5,234	5,234
		231	WRKRS COMP	-	-	-	0.0	0.0	279	279	279
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	68	68	68
		240	MEDICAL	-	-	-	0.0	0.0	11,344	11,344	11,344
		241	VISION	-	-	-	0.0	0.0	208	208	208
		242	DISABILITY	-	-	-	0.0	0.0	137	137	137
		243	DENTAL	-	-	-	0.0	0.0	1,058	1,058	1,058
		310	INST/PROF/TECH SERVICES	-	-	-	0.0	0.0	29,047	29,047	29,047
	Total Function 2240			-	-	-			138,249	138,249	138,249
	2410	112	CLASS SALARIES	-	18,076	10,159	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	1,085	610	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	-	3,953	2,700	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	-	1,383	777	0.0	0.0	-	-	-
		231	WRKRS COMP	-	89	49	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	-	18	10	0.0	0.0	-	-	-
		241	VISION	-	381	205	0.0	0.0	-	-	-
		243	DENTAL	-	1,267	681	0.0	0.0	-	-	-
	Total Function 2410			-	26,253	15,191			-	-	-
	2520	690	GRANT INDIRECT CHG	-	-	-	0.0	0.0	29,214	29,214	29,214
	Total Function 2520			-	-	-			29,214	29,214	29,214
	Total Fund 252				247,063	154,477	150,000			1,017,923	1,017,923
TOTAL				247,063	154,477	150,000			1,017,923	1,017,923	1,017,923

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

253 CTE Pathways (History Only)

Fund Description:

Career and Technical Education programs of study that lead to high wage and high demand occupations.

Special Notes:

Fund 253

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
253	R3990	MISC STATE FUNDS	-	61,315	-	-	-	-
253			-	61,315	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
253	1131	343	STUDENT OUT-DIST-TRVL	-	1,972	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	6,815	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	-	44,433	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	6,000	-	0.0	0.0	-	-	-
	Total Function 1131			-	59,220	-			-	-	-
	2520	690	GRANT INDIRECT CHG	-	2,095	-	0.0	0.0	-	-	-
	Total Function 2520			-	2,095	-			-	-	-
Total Fund 253				0	61,315	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

256 & 257 STEM Beyond School Grant (History Only)

Fund Description:

Lost River Jr. / Sr. High School

Special Notes:

Fund 256

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
256	R3299	RESTR GRANTS OTHER	3,275	-	9,000	-	-	-
256			3,275	-	9,000	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
256	1121	137	EXTRA DUTY/HOURLY	1,023	-	2,605	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	61	-	156	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	224	-	569	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	78	-	199	0.0	0.0	-	-	-
		231	WRKRS COMP	4	-	10	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	3	0.0	0.0	-	-	-
	Total Function 1121			1,392	-	3,543			-	-	-
	2211	137	EXTRA DUTY/HOURLY	1,385	-	4,012	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	83	-	241	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	303	-	877	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	106	-	307	0.0	0.0	-	-	-
		231	WRKRS COMP	6	-	16	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	5	0.0	0.0	-	-	-
	Total Function 2211			1,884	-	5,457			-	-	-
	Total Fund 256			3,275	0	9,000			0	0	0

Revenue Budget

Fund 257

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
257	R3299	RESTR GRANTS OTHER	689	587	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
257	R5400	RESOURCES BEG FUND BAL	-	-20	0	-	-	-
257			689	567	0	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
257	1121	121	SUB LICENSED	11	-	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	26	19	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	2	1	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	6	4	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	3	1	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	0	1	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	0	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	74	-	0.0	0.0	-	-	-	
	Total Function 1121				48	100	-			-	-	-
	1131	121	SUB LICENSED	346	-	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	26	-	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	1	-	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-	
	Total Function 1131				374	-	-			-	-	-
	2240	342	OUT-DIST TRAVEL	267	169	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	89	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	192	-	0.0	0.0	-	-	-	
	Total Function 2240				267	450	-			-	-	-
	2520	690	GRANT INDIRECT CHG	21	17	-	0.0	0.0	-	-	-	
	Total Function 2520				21	17	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-20	-	-	0.0	0.0	-	-	-	
	Total Function 7000				-20	-	-			-	-	-
	Total Fund 257				689	567	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

258 Measure 98 - Years 1 & 3

Fund Description:

This fund accounts for activities funded by Measure 98, an initiative approved by voters in November 2016.

Special Notes:

Measure 98 provides resources for expanding career and technical education programs, college – level educational opportunities, and dropout prevention.

Revenue Budget

Fund 258

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
258	R3299	RESTR GRANTS OTHER	911,942	45,518	976,219	245,000	245,000	245,000

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
258	R4500	RESTR REV FED GOV TO STAT	-	-	608,577	-	-	-
258			911,942	45,518	1,584,796	245,000	245,000	245,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
258	1121	111	LIC SALARIES	-	-	47,408	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	7,169	-	8,500	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	-	2,259	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	430	-	3,355	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	1,568	-	12,601	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	546	-	4,277	0.0	0.0	-	-	-
		231	WRKRS COMP	25	-	282	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	7	-	56	0.0	0.0	-	-	-
		240	MEDICAL	-	-	20,449	0.0	0.0	-	-	-
		241	VISION	-	-	857	0.0	0.0	-	-	-
		242	DISABILITY	4	-	428	0.0	0.0	-	-	-
		243	DENTAL	-	-	1,526	0.0	0.0	-	-	-
		480	COMPUTER HDW	82,360	-	82,000	0.0	0.0	-	-	-
		Total Function 1121				92,111	-	184,000			-
1131	111	111	LIC SALARIES	159,135	6,794	161,474	2.4	0.0	-	-	-
		112	CLASS SALARIES	153,301	-	184,145	6.1	0.0	-	-	-
		121	SUB LICENSED	178	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	162	42,500	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	19,586	-	24,066	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	18,732	10	23,289	0.0	0.0	-	-	-
		213	PERS EMPLOYEE PICKUP	-	-	1,800	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	52,528	36	81,390	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	23,331	515	29,677	0.0	0.0	-	-	-
		231	WRKRS COMP	1,143	30	2,218	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	308	7	402	0.0	0.0	-	-	-
		240	MEDICAL	61,974	714	50,460	0.0	0.0	-	-	-
		241	VISION	3,536	34	2,789	0.0	0.0	-	-	-
		242	DISABILITY	347	21	161	0.0	0.0	-	-	-
		243	DENTAL	9,756	98	7,175	0.0	0.0	-	-	-
343	STUDENT OUT-DIST-TRVL	-	-	110,000	0.0	0.0		45,948	45,948	45,948	
370	TUITION	-	-	30,000	0.0	0.0		-	-	-	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
258	1131	410	CONSUMABLE SUPPLIES	615	-	30,000	0.0	0.0	30,000	30,000	30,000	
		420	TEXTBOOKS - NEW	-	-	25,000	0.0	0.0	45,000	45,000	45,000	
		460	NONCONSUM ITEMS	50,501	-	46,704	0.0	0.0	25,000	25,000	25,000	
		470	COMPUTER SOFTWR	-	-	54,000	0.0	0.0	27,000	27,000	27,000	
		480	COMPUTER HDW	-	35,449	-	0.0	0.0	65,000	65,000	65,000	
		540	DEPRECIABLE EQUIPMENT	-	-	45,000	0.0	0.0	-	-	-	
	Total Function 1131				554,970	43,869	952,250			237,948	237,948	237,948
	1283	111	LIC SALARIES	34,894	-	42,261	1.0	0.0	-	-	-	
		220	SOC SEC ADMIN	2,669	-	3,233	0.0	0.0	-	-	-	
		231	WRKRS COMP	124	-	194	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	34	-	42	0.0	0.0	-	-	-	
	Total Function 1283				37,722	-	45,730			-	-	-
	1284	112	CLASS SALARIES	-	-	14,206	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	852	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	3,776	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	1,087	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	64	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	14	0.0	0.0	-	-	-	
	Total Function 1284				-	-	20,000			-	-	-
	2120	111	LIC SALARIES	62,782	-	78,165	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	16,980	-	25,036	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	3,746	-	4,690	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	4,803	-	5,980	0.0	0.0	-	-	-	
		231	WRKRS COMP	219	-	333	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	59	-	78	0.0	0.0	-	-	-	
		240	MEDICAL	13,822	-	9,418	0.0	0.0	-	-	-	
241		VISION	492	-	548	0.0	0.0	-	-	-		
242		DISABILITY	136	-	163	0.0	0.0	-	-	-		
243		DENTAL	838	-	837	0.0	0.0	-	-	-		
Total Function 2120				103,875	-	125,247			-	-	-	
2240	111	LIC SALARIES	58,154	-	64,752	1.0	0.0	-	-	-		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
258	2240	112	CLASS SALARIES	-	-	13,789	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	-	-	21,250	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,489	-	5,987	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	12,718	-	25,876	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	4,050	-	7,648	0.0	0.0	-	-	-
		231	WRKRS COMP	207	-	517	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	58	-	86	0.0	0.0	-	-	-
		240	MEDICAL	12,695	-	4,587	0.0	0.0	-	-	-
		241	VISION	318	-	-	0.0	0.0	-	-	-
		242	DISABILITY	148	-	-	0.0	0.0	-	-	-
		243	DENTAL	1,101	-	-	0.0	0.0	-	-	-
		310	INST/PROF/TECH SERVICES	2,580	-	40,000	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	-	25,000	0.0	0.0	-	-	-
		Total Function 2240				95,518	-	209,492			-
2520	690	GRANT INDIRECT CHG	27,746	1,648	48,077	0.0	0.0	7,052	7,052	7,052	
Total Function 2520				27,746	1,648	48,077			7,052	7,052	7,052
Total Fund 258				911,942	45,518	1,584,796			245,000	245,000	245,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

259 Basin Partner Internship

Fund Description:

Funds and expenses for Basin Internships with local mentoring agencies.

Special Notes:

Accounts for funds paid by mentoring agencies for internship stipends and to pay operating costs.

Revenue Budget

Fund 259

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
259	R1940	SVCS OTH LOCAL EDUCA AGEN	-	17,400	24,600	30,000	30,000	30,000
259			-	17,400	24,600	30,000	30,000	30,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
259	2211	137	EXTRA DUTY/HOURLY	-	1,823	2,252	0.0	0.0	3,400	3,400	3,400
		210	PERS DISTRICT T1/T2	-	496	612	0.0	0.0	924	924	924
		212	PERS PICKUP 6%	-	109	135	0.0	0.0	204	204	204
		220	SOC SEC ADMIN	-	136	168	0.0	0.0	254	254	254
		231	WRKRS COMP	-	8	10	0.0	0.0	15	15	15
		232	UNEMPLOY COMP	-	2	2	0.0	0.0	3	3	3
		341	IN-DIST TRAVEL	-	129	160	0.0	0.0	201	201	201
		390	OTH GEN PROF TECH SRVS	-	14,487	21,000	0.0	0.0	25,000	25,000	25,000
		413	FOOD SUPPLIES	-	209	261	0.0	0.0	-	-	-
Total Function 2211				-	17,400	24,600			30,000	30,000	30,000
Total Fund 259				0	17,400	24,600			30,000	30,000	30,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

260 Oregon Collaboration Implementation Grant (History Only)

Fund Description:

Funding for a team of teachers to research career pathways, teacher evaluations, professional development and teacher compensation models.

Special Notes:

Budgeted money will be used for: trainings, consultants, sub time, travel, meals for trainings, materials and supplies, licenses for online programs, extra duty pay, stipends, mileage and rental fees

Revenue Budget

Fund 260

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
260	R3990	MISC STATE FUNDS	162,031	-	-	-	-	-
260			162,031	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
260	1111	137	EXTRA DUTY/HOURLY	51	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	11	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	4	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	0	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	0	-	-	0.0	0.0	-	-	-
		Total Function 1111			70	-	-			-	-
	2211	132	STIPEND-REMOTE LOCATION	12,750	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	408	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	765	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	2,460	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	975	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	44	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	11	-	-	0.0	0.0	-	-	-
	Total Function 2211			17,414	-	-			-	-	-
	2240	121	SUB LICENSED	1,279	-	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	73,649	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	4,203	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	3,573	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	9,643	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	5,731	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	293	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	64	-	-	0.0	0.0	-	-	-
		242	DISABILITY	0	-	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	1,461	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	89	-	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	42,770	-	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	1,792	-	-	0.0	0.0	-	-	-
	Total Function 2240			144,547	-	-			-	-	-
	Total Fund 260			162,031	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

262 Oregon State University Smile Grant

Fund Description:

College connection opportunities for Chiloquin students.

Special Notes:

Revenue Budget

Fund 262

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
262	R3940	SMILE	8,700	5,886	3,800	3,800	3,800	3,800
262			8,700	5,886	3,800	3,800	3,800	3,800

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
262	1111	149	STIPEND-SMILE	2,654	2,519	1,450	0.0	0.0	1,000	1,000	1,000	
		410	CONSUMABLE SUPPLIES	-	-	300	0.0	0.0	200	200	200	
	Total Function 1111			2,654	2,519	1,750			1,200	1,200	1,200	
	1121	149	STIPEND-SMILE	2,654	1,684	725	0.0	0.0	1,000	1,000	1,000	
		410	CONSUMABLE SUPPLIES	294	-	300	0.0	0.0	250	250	250	
	Total Function 1121			2,949	1,684	1,025			1,250	1,250	1,250	
	1131	149	STIPEND-SMILE	2,654	1,684	725	0.0	0.0	1,000	1,000	1,000	
		410	CONSUMABLE SUPPLIES	299	-	300	0.0	0.0	350	350	350	
		413	FOOD SUPPLIES	143	-	-	0.0	0.0	-	-	-	
	Total Function 1131			3,097	1,684	1,025			1,350	1,350	1,350	
	Total Fund 262				8,700	5,886	3,800			3,800	3,800	3,800

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

263 Farm to School with OSU

Fund Description:

This grant from the USDA to improve the relationship with local farms to get local meat and produce worked into the school cafeterias.

Special Notes:

Revenue Budget

Fund 263

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
263	R4300	RESTRICT REV FED GOV	-	-	96,538	70,102	70,102	70,102
263			-	-	96,538	70,102	70,102	70,102

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
263	2520	690	GRANT INDIRECT CHG	-	-	3,253	0.0	0.0	2,308	2,308	2,308
		Total Function 2520			-	-	3,253			2,308	2,308
	3100	112	CLASS SALARIES	-	-	46,800	0.4	0.4	18,816	18,816	18,816
		210	PERS DISTRICT T1/T2	-	-	12,411	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	-	-	2,808	0.0	0.0	1,129	1,129	1,129
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	5,045	5,045	5,045
		220	SOC SEC ADMIN	-	-	3,580	0.0	0.0	1,439	1,439	1,439
		231	WRKRS COMP	-	-	395	0.0	0.0	80	80	80
		232	UNEMPLOY COMP	-	-	47	0.0	0.0	19	19	19
		241	VISION	-	-	-	0.0	0.0	552	552	552
		243	DENTAL	-	-	-	0.0	0.0	1,757	1,757	1,757
		342	OUT-DIST TRAVEL	-	-	10,189	0.0	0.0	8,345	8,345	8,345
		390	OTH GEN PROF TECH SRVS	-	-	-	0.0	0.0	14,935	14,935	14,935
		410	CONSUMABLE SUPPLIES	-	-	17,055	0.0	0.0	15,262	15,262	15,262
		450	FOOD (FOOD SERV ONLY)	-	-	-	0.0	0.0	414	414	414
Total Function 3100			-	-	93,285			67,794	67,794	67,794	
Total Fund 263				0	0	96,538			70,102	70,102	70,102

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

264 CTE Revitalization Grant (History Only)

Fund Description:

This grant from the State of Oregon supports the expansion and growth of Career Technical Education (CTE) programs and students served.

Special Notes:

Henley High School was the recipient of this grant in the amount of \$390,605 to renovate and upgrade the industrial/welding shop.

Fund 264

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
264	R3990	MISC STATE FUNDS	58,218	-	-	-	-	-
264			58,218	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
264	1131	410	CONSUMABLE SUPPLIES	-130	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	8,819	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	340	-	-	0.0	0.0	-	-	-
	Total Function 1131			9,029	-	-			-	-	-
	4150	324	RENTALS	2,917	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	6,000	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	767	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMNT	39,504	-	-	0.0	0.0	-	-	-
	Total Function 4150			49,189	-	-			-	-	-
	Total Fund 264			58,218	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

265 CTE Career Pathways

Fund Description:

Career and Technical Education programs of study that lead to high wage and high demand occupations.

Special Notes:

Revenue Budget

Fund 265

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
265	R3990	MISC STATE FUNDS	46,249	3,205	52,436	52,436	52,436	52,436
265			46,249	3,205	52,436	52,436	52,436	52,436

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
265	1131	341	IN-DIST TRAVEL	-	-	-	0.0	0.0	2,183	2,183	2,183
		342	OUT-DIST TRAVEL	2,000	-	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	-	-	1,500	0.0	0.0	2,000	2,000	2,000
		410	CONSUMABLE SUPPLIES	22,900	3,205	18,360	0.0	0.0	22,392	22,392	22,392
		460	NONCONSUM ITEMS	13,979	-	27,578	0.0	0.0	24,357	24,357	24,357
		470	COMPUTER SOFTWR	-	-	3,493	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	6,999	-	-	0.0	0.0	-	-	-
		670	TAXES/LICENSES	372	-	-	0.0	0.0	-	-	-
	Total Function 1131			46,249	3,205	50,931			50,931	50,931	50,931
	2520	690	GRANT INDIRECT CHG	-	-	1,505	0.0	0.0	1,505	1,505	1,505
Total Function 2520			-	-	1,505			1,505	1,505	1,505	
Total Fund 265			46,249	3,205	52,436			52,436	52,436	52,436	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

266 Farm to School Grant

Fund Description:

This fund accounts for grants from the State of Oregon for the Farm to School Grant.

Special Notes:

Revenue Budget

Fund 266

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
266	R3299	RESTR GRANTS OTHER	42,180	15,630	78,794	46,400	46,400	46,400
266			42,180	15,630	78,794	46,400	46,400	46,400

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
266	3100	342	OUT-DIST TRAVEL	366	-	713	0.0	0.0	400	400	400
		450	FOOD (FOOD SERV ONLY)	41,815	15,630	78,081	0.0	0.0	46,000	46,000	46,000
	Total Function 3100				42,180	15,630	78,794			46,400	46,400
Total Fund 266				42,180	15,630	78,794			46,400	46,400	46,400

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

267 US Fish Wildlife

Fund Description:

Wildlife habitat improvement project at Peterson Elementary School.

Special Notes:

Revenue Budget

Fund 267

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
267	R1920	CONTR/DON PRIVATE SOURCES	7,794	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
267	R5400	RESOURCES BEG FUND BAL	847	847	847	597	597	597
267			8,641	847	847	597	597	597
Overall			8,641	847	847	597	597	597

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
267	1210	373	TUITION PRIVATE	7,794	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-	847	0.0	0.0	-	-	-
	Total Function 1210			7,794	-	847			-	-	-
	2543	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	597	597	597
			Total Function 2543			-	-	-			597
	7000	820	RESERVED FOR NEXT YEAR	847	847	-	0.0	0.0	-	-	-
			Total Function 7000			847	847	-			-
Total Fund 267				8,641	847	847			597	597	597
TOTAL				8,641	847	847			597	597	597

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

268 Greg Lane Memorial Scholarship

Fund Description:

This fund provides resources to promote art at Bonanza Schools in memory of Greg Lane, a former student. An endowment was established with the Oregon Community Foundation for this purpose.

Special Notes:

Revenue Budget

Fund 268

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
268	R1510	INTEREST ON INVESTMENTS	156	200	-	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	5,276	5,201	5,276	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
268	R5400	RESOURCES BEG FUND BAL	2,489	6,936	9,635	14,155	14,155	14,155
268			7,922	12,337	14,911	14,155	14,155	14,155
Overall			7,922	12,337	14,911	14,155	14,155	14,155

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
268	1121	374	OTHER TUITION	-	410	533	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	590	2,612	0.0	0.0	2,512	2,512	2,512	
	Total Function 1121			-	1,000	3,145			2,512	2,512	2,512	
	1131	410	CONSUMABLE SUPPLIES	986	584	2,586	0.0	0.0	2,563	2,563	2,563	
		460	NONCONSUM ITEMS	-	2,072	9,180	0.0	0.0	9,080	9,080	9,080	
	Total Function 1131			986	2,656	11,766			11,643	11,643	11,643	
	7000	820	RESERVED FOR NEXT YEAR	6,936	8,681	-	0.0	0.0	-	-	-	
	Total Function 7000			6,936	8,681	-			-	-	-	
	Total Fund 268				7,922	12,337	14,911			14,155	14,155	14,155
	TOTAL				7,922	12,337	14,911			14,155	14,155	14,155

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

269 Klamath County School District - Administrators Scholarship Fund

Fund Description:

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Special Notes:

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Revenue Budget

Fund 269

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
269	R1510	INTEREST ON INVESTMENTS	1,280	1,218	1,500	1,500	1,500	1,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
269	R5400	RESOURCES BEG FUND BAL	57,261	58,540	59,800	56,000	57,500	57,500
269			58,540	59,758	61,300	57,500	59,000	59,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
269	1131	374	OTHER TUITION	-	4,500	61,300	0.0	0.0	57,500	57,500	57,500
	Total Function 1131			-	4,500	61,300			57,500	57,500	57,500
	2310	374	OTHER TUITION	-	-	-	0.0	0.0	-	1,500	1,500
	Total Function 2310			-	-	-			-	1,500	1,500
	7000	820	RESERVED FOR NEXT YEAR	58,540	55,258	-	0.0	0.0	-	-	-
	Total Function 7000			58,540	55,258	-			-	-	-
Total Fund 269				58,540	59,758	61,300			57,500	59,000	59,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

271 AVID Nike Grant – Chiloquin High School and Gilchrist Jr. Sr. High School

Fund Description:

Chiloquin High School and Gilchrist Jr. Sr. High School has been selected to participate in the Nike School Innovation Fund (NSIF) College and Career Readiness Program.

Special Notes:

Revenue Budget

Fund 271

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
271	R1920	CONTR/DON PRIVATE SOURCES	-	29,237	10,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
271	R5400	RESOURCES BEG FUND BAL	16,391	12,021	4,246	3,655	3,655	3,655
271			16,391	41,258	14,246	3,655	3,655	3,655

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
271	1111	341	IN-DIST TRAVEL	-	436	-	0.0	0.0	-	-	-
	Total Function 1111			-	436	-			-	-	-
	1131	310	INST/PROF/TECH SERVICES	1,590	75	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	-	137	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	995	14,626	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	1,497	3,385	-	0.0	0.0	-	-	-
		413	FOOD SUPPLIES	288	428	-	0.0	0.0	-	-	-
	Total Function 1131			4,370	18,651	-			-	-	-
	2240	310	INST/PROF/TECH SERVICES	-	4,770	-	0.0	0.0	-	-	-
		342	OUT-DIST TRAVEL	-	3,156	14,246	0.0	0.0	3,655	3,655	3,655
	Total Function 2240			-	7,926	14,246			3,655	3,655	3,655
	7000	820	RESERVED FOR NEXT YEAR	12,021	14,246	-	0.0	0.0	-	-	-
	Total Function 7000			12,021	14,246	-			-	-	-
	Total Fund 271			16,391	41,258	14,246			3,655	3,655	3,655

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

272 Aspire – Chiloquin / Bonanza / Mazama / Lost River High Schools

Fund Description:

Provides adequate workspace with postsecondary education resource books and materials, and computers with Internet access for ASPIRE coordinators and volunteer advisors.

Special Notes:

Revenue Budget

Fund 272

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
272	R1920	CONTR/DON PRIVATE SOURCES	5,800	6,000	9,872	7,800	7,800	7,800

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
272	R5400	RESOURCES BEG FUND BAL	931	2,389	-	4,700	4,700	4,700
272			6,731	8,389	9,872	12,500	12,500	12,500

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
272	1131	137	EXTRA DUTY/HOURLY	3,200	3,600	-	0.0	0.0	-	-	-
		147	STIPEND-TEAM LEADER	-	-	1,800	0.0	0.0	6,000	6,000	6,000
		410	CONSUMABLE SUPPLIES	375	75	8,072	0.0	0.0	6,500	6,500	6,500
		413	FOOD SUPPLIES	-	579	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	767	-	-	0.0	0.0	-	-	-
	Total Function 1131			4,342	4,254	9,872			12,500	12,500	12,500
	2240	312	INST PRGM IMPROV SERV	-	1,300	-	0.0	0.0	-	-	-
			Total Function 2240	-	1,300	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	2,389	2,835	-	0.0	0.0	-	-	-
			Total Function 7000	2,389	2,835	-			-	-	-
	Total Fund 272			6,731	8,389	9,872			12,500	12,500	12,500

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

273 Professional Development

Fund Description:

It is contractually agreed upon that the Klamath County School District will allocate \$50,000.00 a year to enhance our teacher's professional development. Expenditures are voted on by a committee prior to any payments being made for professional development reimbursements.

Special Notes:

Fund 273

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
273	R5200	INTERFUND TRANSFERS	43,712	40,884	50,000	50,000	50,000	50,000
	R5400	RESOURCES BEG FUND BAL	50,000	50,000	-	-	-	-
273			93,712	90,884	50,000	50,000	50,000	50,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
273	2240	121	SUB LICENSED	6,066	4,050	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	97	49	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	54	97	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	117	315	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	464	310	-	0.0	0.0	-	-	-
		231	WRKRS COMP	23	18	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	6	4	-	0.0	0.0	-	-	-
		318	PROF & IMPR NON-INSTR	36,886	36,040	50,000	0.0	0.0	50,000	50,000	50,000
	Total Function 2240			43,712	40,884	50,000			50,000	50,000	50,000
	7000	820	RESERVED FOR NEXT YEAR	50,000	50,000	-	0.0	0.0	-	-	-
Total Function 7000			50,000	50,000	-			-	-	-	
Total Fund 273			93,712	90,884	50,000			50,000	50,000	50,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

274 Measure 99 – Outdoor School

Fund Description:

Outdoor School Trips funded by Measure 99, an initiative approved by voters in November 2016.

Special Notes:

This fund previously accounted for donated resources only.

Revenue Budget

Fund 274

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
274	R3299	RESTR GRANTS OTHER	99,017	135,494	219,260	219,260	219,260	219,260

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
274	R5400	RESOURCES BEG FUND BAL	1,841	-	-	-	-	-
274			100,858	135,494	219,260	219,260	219,260	219,260

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
274	1111	137	EXTRA DUTY/HOURLY	785	14,696	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	-	496	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	47	837	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	172	2,651	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	60	1,097	-	0.0	0.0	-	-	-
		231	WRKRS COMP	3	63	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	14	-	0.0	0.0	-	-	-
		343	STUDENT OUT-DIST-TRVL	9,164	-	12,721	0.0	0.0	12,721	12,721	12,721
		373	TUITION PRIVATE	85,341	102,872	206,539	0.0	0.0	206,539	206,539	206,539
	Total Function 1111			95,572	122,727	219,260			219,260	219,260	219,260
	2550	343	STUDENT OUT-DIST-TRVL	5,286	12,767	-	0.0	0.0	-	-	-
Total Function 2550			5,286	12,767	-			-	-	-	
Total Fund 274			100,858	135,494	219,260			219,260	219,260	219,260	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
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275 Food Services

Fund Description:

The District operates the School Lunch Program under the guidelines of the School Food and Nutrition Section of the Oregon Department of Education, which coordinates the state programs with the National School Lunch Program under the Department of Agriculture. Lunches and breakfasts are served in all of our District schools and afternoon snacks are served at some qualifying elementary schools.

Special Notes:

The District participates in the Community Eligibility Provision (CEP) program which provides free breakfasts and lunches to 19 of our schools with prorated reimbursement from USDA.

Revenue Budget

Fund 275

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
275	R1610	DAILY SALES-REIMB PRGRMS	235,569	228,877	240,000	222,000	222,000	222,000
	R1630	SPECIAL FUNCTIONS	2,095	11,634	13,000	6,500	6,500	6,500
	R1920	CONTR/DON PRIVATE SOURCES	3,000	-	3,000	3,000	3,000	3,000

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
275	R3102	SSF-LUNCH MATCH	31,950	32,683	34,000	37,400	37,400	37,400
	R3299	RESTR GRANTS OTHER	12,534	14,187	13,000	13,000	13,000	13,000

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
275	R4500	RESTR REV FED GOV TO STAT	-	-	-	15,000	15,000	15,000
	R4505	SCHOOL LUNCH CLAIM	2,514,605	2,577,377	2,610,000	2,871,000	2,871,000	2,871,000
	R4910	COMMODITIES FMV	225,488	281,959	253,820	228,438	228,438	228,438

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
275	R5200	INTERFUND TRANSFERS	305,065	84,405	281,914	90,300	90,300	90,300
275			3,330,306	3,231,122	3,448,734	3,486,638	3,486,638	3,486,638

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
275	1292	413	FOOD SUPPLIES	2,878	3,518	5,000	0.0	0.0	-	-	-
			Total Function 1292	2,878	3,518	5,000			-	-	-
	3100	112	CLASS SALARIES	824,370	851,975	877,534	42.7	41.7	925,603	925,603	925,603
		114	MGR CLASSIFIED	69,729	73,198	75,063	1.0	1.0	85,000	85,000	85,000
		119	SUMMER EMPLOYEES	13,736	9,514	15,002	0.0	0.0	15,002	15,002	15,002
		122	SUB CLASSIFIED	52,722	48,961	65,000	0.0	0.0	65,000	65,000	65,000
		130	OVERTIME SALARY	117	21	-	0.0	0.0	-	-	-
		134	STIPEND-CAFETERIA	1,500	1,500	-	0.0	0.0	-	-	-
		137	EXTRA DUTY/HOURLY	14,870	8,813	16,001	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	88,935	82,970	77,844	0.0	0.0	79,653	79,653	79,653
		212	PERS PICKUP 6%	53,255	53,595	57,425	0.0	0.0	63,341	63,341	63,341
		215	PY PERS RECONCIL.	-	115	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	122,741	128,641	189,794	0.0	0.0	214,748	214,748	214,748
		220	SOC SEC ADMIN	68,525	70,018	80,509	0.0	0.0	83,512	83,512	83,512
		231	WRKRS COMP	21,699	26,550	27,256	0.0	0.0	28,306	28,306	28,306
		232	UNEMPLOY COMP	919	941	1,049	0.0	0.0	1,091	1,091	1,091
		240	MEDICAL	205,827	220,808	230,601	0.0	0.0	196,875	196,875	196,875
		241	VISION	19,298	22,979	21,731	0.0	0.0	20,710	20,710	20,710
		243	DENTAL	48,960	54,719	54,061	0.0	0.0	58,119	58,119	58,119
		245	LIFE INSURANCE	439	385	4,184	0.0	0.0	270	270	270
		322	REPAIR & MAINT SERVICE	27,427	29,181	27,000	0.0	0.0	27,000	27,000	27,000
		324	RENTALS	16,584	16,385	15,200	0.0	0.0	16,000	16,000	16,000
		341	IN-DIST TRAVEL	3,234	2,238	2,500	0.0	0.0	2,500	2,500	2,500
		342	OUT-DIST TRAVEL	864	849	900	0.0	0.0	900	900	900
		353	POSTAGE	1,550	299	1,000	0.0	0.0	1,000	1,000	1,000
		354	ADVERTISING	-	-	500	0.0	0.0	500	500	500
		380	NON-INSTR PROF/TECH	10,260	9,195	11,000	0.0	0.0	11,000	11,000	11,000
		386	DATA PROCESSING SRVS	15,530	14,912	10,100	0.0	0.0	9,900	9,900	9,900
		389	OTHER NON-INSTR PROF/TECH	-	-	610	0.0	0.0	-	-	-
		392	OTHR SERVICES - PHOTOCOPY	185	144	200	0.0	0.0	200	200	200

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
275	3100	410	CONSUMABLE SUPPLIES	85,660	80,956	85,000	0.0	0.0	90,059	90,059	90,059
		413	FOOD SUPPLIES	138	3,285	7,500	0.0	0.0	12,500	12,500	12,500
		414	DONATED COMMODITIES	225,488	281,959	253,820	0.0	0.0	250,000	250,000	250,000
		419	FUEL - TRANSPORTATION	3,511	2,672	3,500	0.0	0.0	3,500	3,500	3,500
		450	FOOD (FOOD SERV ONLY)	1,211,075	1,102,822	1,190,000	0.0	0.0	1,190,000	1,190,000	1,190,000
		460	NONCONSUM ITEMS	47,164	10,907	22,500	0.0	0.0	18,000	18,000	18,000
		499	WAREHOUSE OFFSET	-	1,013	-	0.0	0.0	1,000	1,000	1,000
		520	BLDG ACQUISITION/IMPRVMT	26,579	2,398	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	3,995	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	37,919	12,404	19,000	0.0	0.0	15,000	15,000	15,000
		640	DUES AND FEES	125	282	350	0.0	0.0	350	350	350
		655	JUD/SETTLEMNT DISTRICT	2,500	-	-	0.0	0.0	-	-	-
		Total Function 3100				3,327,428	3,227,604	3,443,734			3,486,638
Total Fund 275				3,330,306	3,231,122	3,448,734			3,486,638	3,486,638	3,486,638

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

276 ORTI

Fund Description:

These funds are designed to build upon the RTI foundation that our district has established for elementary literacy.

Special Notes:

Revenue Budget

Fund 276

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
276	R2200	RESTRICTED REVENUE	-	22,006	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
276	R5400	RESOURCES BEG FUND BAL	-	-	6,387	2,248	2,248	2,248
276			-	22,006	6,387	2,248	2,248	2,248

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
276	2240	342	OUT-DIST TRAVEL	-	15,619	6,387	0.0	0.0	2,248	2,248	2,248
	Total Function 2240			-	15,619	6,387			2,248	2,248	2,248
	7000	820	RESERVED FOR NEXT YEAR	-	6,387	-	0.0	0.0	-	-	-
	Total Function 7000			-	6,387	-			-	-	-
Total Fund 276				0	22,006	6,387			2,248	2,248	2,248

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

277 COVID-19

Fund Description:

Fund created to track expenses related to COVID-19, per Oregon Department of Education guidance.

Special Notes:

Revenue Budget

Fund 277

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
277	R1920	CONTR/DON PRIVATE SOURCES	-	-	9,786	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
277	R4500	RESTR REV FED GOV TO STAT	-	-	-	250,000	250,000	250,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
277	R5200	INTERFUND TRANSFERS	-	-	250,000	-	-	-
277			-	-	259,786	250,000	250,000	250,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
277	2528	410	CONSUMABLE SUPPLIES	-	-	259,786	0.0	0.0	-	-	-
	Total Function 2528			-	-	259,786			-	-	-
	2573	410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	250,000	250,000	250,000
	Total Function 2573			-	-	-			250,000	250,000	250,000
Total Fund 277				0	0	259,786			250,000	250,000	250,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

278 Miscellaneous Grants

Fund Description:

Miscellaneous School Grants

Special Notes:

Bike Fleet Maintenance
Brixner Ecology
Consortium Donations
Fuel up Bonanza, Lost River, Stearns
Gilchrist Traces Summer Program
Henley Elementary Boosters
Keno / Malin / Merrill Elem. Rural Networking
Lost River Trail Blazers
Michael Sheets
Peterson Retired Educators
SOESD Mini Grants

Revenue Budget

Fund 278

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	R1920	CONTR/DON PRIVATE SOURCES	15,035	23,235	32,806	-	-	-
	R1990	MISCELLANEOUS	2,850	1,500	-	-	-	-

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	R2199	OTHER INTERMED SRCS	12,000	-	-	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	R3299	RESTR GRANTS OTHER	6,157	5,936	-	-	-	-
	R3990	MISC STATE FUNDS	1,767	1,906	-	-	-	-

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	R4500	RESTR REV FED GOV TO STAT	13,936	4,901	64,889	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	R5400	RESOURCES BEG FUND BAL	16,920	15,890	19,485	28,377	28,377	28,377
278			68,664	53,369	117,180	28,377	28,377	28,377

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
278	1111	121	SUB LICENSED	-	90	-	0.0	0.0	-	-	-	
		137	EXTRA DUTY/HOURLY	4,881	374	-	0.0	0.0	-	-	-	
		210	PERS DISTRICT T1/T2	695	373	-	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	244	6	-	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	329	-200	-	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	361	39	-	0.0	0.0	-	-	-	
		231	WRKRS COMP	45	-26	-	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	5	1	-	0.0	0.0	-	-	-	
		242	DISABILITY	1	-3	-	0.0	0.0	-	-	-	
		322	REPAIR & MAINT SERVICE	-	566	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	-	80	-	0.0	0.0	-	-	-	
		343	STUDENT OUT-DIST-TRVL	3	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	734	2,031	13,398	0.0	0.0	4,347	4,347	4,347	
		413	FOOD SUPPLIES	-	30	437	0.0	0.0	-	-	-	
	460	NONCONSUM ITEMS	11,727	2,748	-	0.0	0.0	144	144	144		
	540	DEPRECIABLE EQUIPMENT	3,512	-	-	0.0	0.0	-	-	-		
	Total Function 1111				22,538	6,109	13,834			4,491	4,491	4,491
	1113	322	REPAIR & MAINT SERVICE	1,194	-	-	0.0	0.0	-	-	-	
	Total Function 1113				1,194	-	-			-	-	-
	1121	410	CONSUMABLE SUPPLIES	-	88	2,000	0.0	0.0	1,606	1,606	1,606	
		460	NONCONSUM ITEMS	-	3,200	1,649	0.0	0.0	1,500	1,500	1,500	
	Total Function 1121				-	3,288	3,649			3,106	3,106	3,106
1131	410	CONSUMABLE SUPPLIES	66	162	7,369	0.0	0.0	12,436	12,436	12,436		
	460	NONCONSUM ITEMS	-	-	590	0.0	0.0	680	680	680		
	470	COMPUTER SOFTWR	-	2,030	-	0.0	0.0	-	-	-		
Total Function 1131				66	2,192	7,959			13,116	13,116	13,116	
1210	410	CONSUMABLE SUPPLIES	-	-	6,930	0.0	0.0	-	-	-		
Total Function 1210				-	-	6,930			-	-	-	
1229	342	OUT-DIST TRAVEL	1,373	1,844	-	0.0	0.0	-	-	-		
	640	DUES AND FEES	340	-	-	0.0	0.0	-	-	-		
Total Function 1229				1,713	1,844	-			-	-	-	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	1250	111	LIC SALARIES	-	615	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	240	-	-	0.0	0.0	-	-	-
	Total Function 1250			240	615	-			-	-	-
	1490	119	SUMMER EMPLOYEES	-	3,865	10,038	0.0	0.0	1,100	1,100	1,100
		212	PERS PICKUP 6%	-	176	-	0.0	0.0	65	65	65
		216	PERS DISTRICT OPSPR	-	641	-	0.0	0.0	170	170	170
		220	SOC SEC ADMIN	-	296	768	0.0	0.0	84	84	84
		231	WRKRS COMP	-	18	84	0.0	0.0	5	5	5
		232	UNEMPLOY COMP	-	4	10	0.0	0.0	1	1	1
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	204	204	204
	Total Function 1490			-	5,000	10,900			1,629	1,629	1,629
	2130	310	INST/PROF/TECH SERVICES	-	8,701	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	1,943	3,384	0.0	0.0	882	882	882
	Total Function 2130			-	10,644	3,384			882	882	882
	2240	342	OUT-DIST TRAVEL	-	-	5,000	0.0	0.0	5,154	5,154	5,154
	Total Function 2240			-	-	5,000			5,154	5,154	5,154
	2410	410	CONSUMABLE SUPPLIES	212	-	-	0.0	0.0	-	-	-
	Total Function 2410			212	-	-			-	-	-
	2520	410	CONSUMABLE SUPPLIES	-	-	-328	0.0	0.0	-	-	-
		690	GRANT INDIRECT CHG	53	175	-	0.0	0.0	-	-	-
	Total Function 2520			53	175	-328			-	-	-
	2542	122	SUB CLASSIFIED	1,344	-	-	0.0	0.0	-	-	-
		210	PERS DISTRICT T1/T2	366	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	81	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	103	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	6	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	1	-	-	0.0	0.0	-	-	-
Total Function 2542			1,900	-	-			-	-	-	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
278	3100	410	CONSUMABLE SUPPLIES	188	-	962	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	10,975	23	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	13,696	4,151	64,889	0.0	0.0	-	-	-
	Total Function 3100			24,859	4,174	65,851			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	15,890	19,327	-	0.0	0.0	-	-	-
	Total Function 7000			15,890	19,327	-			-	-	-
	Total Fund 278				68,664	53,369	117,180			28,377	28,377
TOTAL				68,664	53,369	117,180			28,377	28,377	28,377

FUND BUDGET INFORMATION

Klamath County School District

Klamath Falls, Oregon

2020 – 2021 Budget

279 Special Projects Budget Authority

Fund Description:

This fund will allow for the receipt of small grants throughout the fiscal year, which will reduce the number of funds within Fund 200.

Special Notes:

Revenue Budget

Fund 279

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
279	R1920	CONTR/DON PRIVATE SOURCES	100,000	-	-	-	-	-

2000 - Revenue From Intermediate Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
279	R2900	REV BEHALF DIST	-	-	500,000	500,000	500,000	500,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
279	R5400	RESOURCES BEG FUND BAL	231,321	101,182	31,400	28,000	28,000	28,000
279			331,321	101,182	531,400	528,000	528,000	528,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
279	1111	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000	
		480	COMPUTER HDW	9,000	-	-	0.0	0.0	-	-	-	
	Total Function 1111			9,000	-	100,000			100,000	100,000	100,000	
	1121	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000	
		Total Function 1121			-	-	100,000			100,000	100,000	100,000
	1131	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000	
		Total Function 1131			-	-	100,000			100,000	100,000	100,000
	2190	460	NONCONSUM ITEMS	-	-	100,000	0.0	0.0	100,000	100,000	100,000	
		Total Function 2190			-	-	100,000			100,000	100,000	100,000
	2544	322	REPAIR & MAINT SERVICE	-	-	31,400	0.0	0.0	28,000	28,000	28,000	
			324	RENTALS	-	180	-	0.0	0.0	-	-	-
			355	PRINTING BINDING	-	68	-	0.0	0.0	-	-	-
			383	ARCH/ENG SERVICES	-	14,040	-	0.0	0.0	-	-	-
			390	OTH GEN PROF TECH SRVS	-	7,771	-	0.0	0.0	-	-	-
			410	CONSUMABLE SUPPLIES	-	475	-	0.0	0.0	-	-	-
			460	NONCONSUM ITEMS	-	3,320	100,000	0.0	0.0	100,000	100,000	100,000
			520	BLDG ACQUISITION/IMPRVMT	-	47,337	-	0.0	0.0	-	-	-
	Total Function 2544			-	73,191	131,400			128,000	128,000	128,000	
	4120	383	ARCH/ENG SERVICES	4,954	-	-	0.0	0.0	-	-	-	
			520	BLDG ACQUISITION/IMPRVMT	113,690	-	-	0.0	0.0	-	-	-
			530	GROUNDS IMPROVEMENT	102,495	-	-	0.0	0.0	-	-	-
	Total Function 4120			221,139	-	-			-	-	-	
	7000	820	RESERVED FOR NEXT YEAR	101,182	27,991	-	0.0	0.0	-	-	-	
			Total Function 7000			101,182	27,991	-			-	-
	Total Fund 279			331,321	101,182	531,400			528,000	528,000	528,000	

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

280 Student Body Funds

Fund Description:

Student body funds are used for many different programs that are accounted for at the school level.

Special Notes:

Revenue Budget

Fund 280

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
280	R1700	EXTRACURRICULAR ACTIVITIE	1,395,070	1,373,913	1,400,000	1,400,000	1,400,000	1,400,000
	R1920	CONTR/DON PRIVATE SOURCES	16,028	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
280	R5400	RESOURCES BEG FUND BAL	963,092	911,116	950,000	950,000	950,000	950,000
280			2,374,190	2,285,029	2,350,000	2,350,000	2,350,000	2,350,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
280	1111	410	CONSUMABLE SUPPLIES	316,599	272,574	560,000	0.0	0.0	560,000	560,000	560,000	
		541	INITIAL ADDTL EQUIP	-	-	150,000	0.0	0.0	150,000	150,000	150,000	
		542	REPLACEMENT EQUIP	12,646	-	50,000	0.0	0.0	50,000	50,000	50,000	
	Total Function 1111				329,245	272,574	760,000			760,000	760,000	760,000
	1121	410	CONSUMABLE SUPPLIES	97,455	106,360	150,000	0.0	0.0	150,000	150,000	150,000	
		542	REPLACEMENT EQUIP	7,200	-	-	0.0	0.0	-	-	-	
	Total Function 1121				104,655	106,360	150,000			150,000	150,000	150,000
	1131	410	CONSUMABLE SUPPLIES	997,025	976,591	1,420,000	0.0	0.0	1,420,000	1,420,000	1,420,000	
		520	BLDG ACQUISITION/IMPRVMT	-	-	12,000	0.0	0.0	12,000	12,000	12,000	
		540	DEPRECIABLE EQUIPMENT	10,400	-	8,000	0.0	0.0	8,000	8,000	8,000	
		542	REPLACEMENT EQUIP	6,077	-	-	0.0	0.0	-	-	-	
	Total Function 1131				1,013,502	976,591	1,440,000			1,440,000	1,440,000	1,440,000
	1229	410	CONSUMABLE SUPPLIES	15,672	7,994	-	0.0	0.0	-	-	-	
	Total Function 1229				15,672	7,994	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	911,116	921,511	-	0.0	0.0	-	-	-	
	Total Function 7000				911,116	921,511	-			-	-	-
	Total Fund 280				2,374,190	2,285,029	2,350,000			2,350,000	2,350,000	2,350,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

281 Student Body Athletic Funds

Fund Description:

Student funds that are used for athletic programs that are accounted for at the school level

Special Notes:

Revenue Budget

Fund 281

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
281	R1700	EXTRACURRICULAR ACTIVITIE	402,504	337,261	400,000	367,000	367,000	367,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
281	R5400	RESOURCES BEG FUND BAL	152,192	145,999	160,000	100,000	100,000	100,000
281			554,696	483,261	560,000	467,000	467,000	467,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
281	1122	410	CONSUMABLE SUPPLIES	1,720	2,127	40,000	0.0	0.0	32,000	32,000	32,000
		Total Function 1122			1,720	2,127	40,000			32,000	32,000
	1132	410	CONSUMABLE SUPPLIES	373,707	318,449	520,000	0.0	0.0	435,000	435,000	435,000
		520	BLDG ACQUISITION/IMPRVMNT	10,600	-	-	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	15,898	-	-	0.0	0.0	-	-	-
		540	DEPRECIABLE EQUIPMENT	6,771	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	5,000	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	-	2,568	-	0.0	0.0	-	-	-
	Total Function 1132			406,976	326,018	520,000			435,000	435,000	435,000
	7000	820	RESERVED FOR NEXT YEAR	145,999	155,116	-	0.0	0.0	-	-	-
	Total Function 7000			145,999	155,116	-			-	-	-
	Total Fund 281			554,696	483,261	560,000			467,000	467,000	467,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

283 Student Success Act (SSA) for Summer Program at Gilchrist Elementary (History Only)

Fund Description:

Student Success Act for Gilchrist Elementary summer program.

Special Notes:

Due to COVID19, ODE cancelled funding for the FY 2020 – 2021 and will reinstate funding for the FY 2021 – 2022 summer program.

Revenue Budget

Fund 283

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
283	R4500	RESTR REV FED GOV TO STAT	-	-	38,853	-	-	-
283			-	-	38,853	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
283	1111	119	SUMMER EMPLOYEES	-	-	7,000	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	420	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	1,861	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	538	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	59	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	7	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	-	5,000	0.0	0.0	-	-	-	
		390	OTH GEN PROF TECH SRVS	-	-	6,409	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	7,500	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	-	-	3,000	0.0	0.0	-	-	-	
	Total Function 1111			-	-	31,793			-	-	-	
	2550	119	119	SUMMER EMPLOYEES	-	-	5,000	0.0	0.0	-	-	-
			212	PERS PICKUP 6%	-	-	300	0.0	0.0	-	-	-
			216	PERS DISTRICT OPSPR	-	-	1,329	0.0	0.0	-	-	-
			220	SOC SEC ADMIN	-	-	384	0.0	0.0	-	-	-
			231	WRKRS COMP	-	-	42	0.0	0.0	-	-	-
			232	UNEMPLOY COMP	-	-	5	0.0	0.0	-	-	-
	Total Function 2550			-	-	7,060			-	-	-	
	Total Fund 283				0	0	38,853			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

284 Oregon Community Foundation - Gilchrist Afterschool Program

Fund Description:

Support to improve the extracurricular opportunities that Gilchrist schools provides after schools for students in grades K-12 including academic and fine art activities.

Special Notes:

Revenue Budget

Fund 284

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
284	R1920	CONTR/DON PRIVATE SOURCES	-	-	59,300	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
284	R5400	RESOURCES BEG FUND BAL	-	-	-	40,000	40,000	40,000
284			-	-	59,300	40,000	40,000	40,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
284	1111	137	EXTRA DUTY/HOURLY	-	-	7,082	0.0	0.0	6,000	6,000	6,000	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	1,631	1,631	1,631	
		212	PERS PICKUP 6%	-	-	425	0.0	0.0	359	359	359	
		216	PERS DISTRICT OPSPR	-	-	1,882	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	544	0.0	0.0	448	448	448	
		231	WRKRS COMP	-	-	60	0.0	0.0	26	26	26	
		232	UNEMPLOY COMP	-	-	7	0.0	0.0	5	5	5	
	Total Function 1111				-	-	10,000			8,470	8,470	8,470
	1121	137	EXTRA DUTY/HOURLY	-	-	3,542	0.0	0.0	3,295	3,295	3,295	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	896	896	896	
		212	PERS PICKUP 6%	-	-	211	0.0	0.0	197	197	197	
		216	PERS DISTRICT OPSPR	-	-	941	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	272	0.0	0.0	246	246	246	
		231	WRKRS COMP	-	-	30	0.0	0.0	14	14	14	
		232	UNEMPLOY COMP	-	-	4	0.0	0.0	3	3	3	
		322	REPAIR & MAINT SERVICE	-	-	5,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	7,500	0.0	0.0	7,500	7,500	7,500	
		460	NONCONSUM ITEMS	-	-	5,000	0.0	0.0	5,000	5,000	5,000	
		480	COMPUTER HDW	-	-	-	0.0	0.0	1,300	1,300	1,300	
	Total Function 1121				-	-	22,500			18,451	18,451	18,451
	1131	137	EXTRA DUTY/HOURLY	-	-	3,542	0.0	0.0	3,485	3,485	3,485	
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	947	947	947	
		212	PERS PICKUP 6%	-	-	211	0.0	0.0	209	209	209	
		216	PERS DISTRICT OPSPR	-	-	941	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	272	0.0	0.0	260	260	260	
		231	WRKRS COMP	-	-	30	0.0	0.0	15	15	15	
		232	UNEMPLOY COMP	-	-	4	0.0	0.0	3	3	3	
		322	REPAIR & MAINT SERVICE	-	-	5,000	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	-	-	7,500	0.0	0.0	4,428	4,428	4,428	

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
284	1131	460	NONCONSUM ITEMS	-	-	5,000	0.0	0.0	2,432	2,432	2,432	
		480	COMPUTER HDW	-	-	1,300	0.0	0.0	1,300	1,300	1,300	
	Total Function 1131			-	-	23,800			13,079	13,079	13,079	
	2240	390	OTH GEN PROF TECH SRVS	-	-	1,000	0.0	0.0	-	-	-	
	Total Function 2240			-	-	1,000			-	-	-	
	2550	136	EXTRA BUS TRIPS	-	-	1,417	0.0	0.0	-	-	-	
		212	PERS PICKUP 6%	-	-	85	0.0	0.0	-	-	-	
		216	PERS DISTRICT OPSPR	-	-	376	0.0	0.0	-	-	-	
		220	SOC SEC ADMIN	-	-	109	0.0	0.0	-	-	-	
		231	WRKRS COMP	-	-	12	0.0	0.0	-	-	-	
		232	UNEMPLOY COMP	-	-	1	0.0	0.0	-	-	-	
	Total Function 2550			-	-	2,000			-	-	-	
	Total Fund 284				0	0	59,300			40,000	40,000	40,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

285 Senate Bill # 1149 – 2011 Forward

Fund Description:

The SB1149 Schools Program was created when the Oregon Legislature passed Senate Bill 1149 in the 1999 legislative session. This bill states that Pacific Power and Portland General Electric must collect a “Public Purpose Charge” (PPC) from consumers within their service areas that are equal to three percent of the total revenues from electricity services. The first ten percent of these PPC funds must go towards energy efficiency efforts in public K-12 school facilities within their service areas.

Special Notes:

The District collects this revenue and transfers the resources to the General Fund to pay debt service on the Bonanza heat pump conversion project (100-5111) funded by the Cool Schools Loan.

Revenue Budget

Fund 285

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
285	R1510	INTEREST ON INVESTMENTS	1,930	1,352	1,900	1,100	1,100	1,100
	R1920	CONTR/DON PRIVATE SOURCES	162,303	153,702	165,200	155,000	155,000	155,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
285	R5400	RESOURCES BEG FUND BAL	2,820	2,820	2,820	-	-	-
285			167,053	157,874	169,920	156,100	156,100	156,100

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
285	5200	710	TRANSFERS OUT	164,233	157,874	169,920	0.0	0.0	156,100	156,100	156,100
	Total Function 5200			164,233	157,874	169,920			156,100	156,100	156,100
	7000	820	RESERVED FOR NEXT YEAR	2,820	-	-	0.0	0.0	-	-	-
	Total Function 7000			2,820	-	-			-	-	-
Total Fund 285				167,053	157,874	169,920			156,100	156,100	156,100
TOTAL				167,053	157,874	169,920			156,100	156,100	156,100

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

286 Facilities Improvement Fund – Construction Excise Tax

Fund Description:

This fund now records the revenue and expenditures for the Construction Excise Tax that was previously recorded in the General Fund. These revenues are earmarked for facilities maintenance and improvements.

Special Notes:

Fund 286

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
286	R1130	CONSTRUCTION EXCISE TAX	301,976	385,882	345,000	340,000	340,000	340,000
	R1510	INTEREST ON INVESTMENTS	2,314	2,913	3,000	5,000	5,000	5,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
286	R5400	RESOURCES BEG FUND BAL	-	262,715	300,624	683,827	683,827	683,827
286			304,290	651,510	648,624	1,028,827	1,028,827	1,028,827

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
286	2520	640	DUES AND FEES	16,834	23,023	28,000	0.0	0.0	28,000	28,000	28,000
	Total Function 2520			16,834	23,023	28,000			28,000	28,000	28,000
	2543	530	GROUNDS IMPROVEMENT	-	288,577	72,300	0.0	0.0	-	-	-
	Total Function 2543			-	288,577	72,300			-	-	-
	2544	520	BLDG ACQUISITION/IMPRVMT	-458	-	548,324	0.0	0.0	1,000,827	1,000,827	1,000,827
	Total Function 2544			-458	-	548,324			1,000,827	1,000,827	1,000,827
	2660	530	GROUNDS IMPROVEMENT	25,199	-	-	0.0	0.0	-	-	-
	Total Function 2660			25,199	-	-			-	-	-
	4150	542	REPLACEMENT EQUIP	-	7,850	-	0.0	0.0	-	-	-
	Total Function 4150			-	7,850	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	262,715	332,061	-	0.0	0.0	-	-	-
	Total Function 7000			262,715	332,061	-			-	-	-
Total Fund 286				304,290	651,510	648,624			1,028,827	1,028,827	1,028,827

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

287 Oregon Community Foundation – Chiloquin Afterschool Program

Fund Description:

Support for afterschool tutorial, athletics, arts and home economic programs for Chiloquin 7th – 8th grade students.

Special Notes:

Revenue Budget

Fund 287

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
287	R5400	RESOURCES BEG FUND BAL	11,597	9,803	9,138	9,138	9,138	9,138
287			11,597	9,803	9,138	9,138	9,138	9,138

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
287	1121	137	EXTRA DUTY/HOURLY	248	424	956	0.0	0.0	956	956	956	
		212	PERS PICKUP 6%	15	25	57	0.0	0.0	57	57	57	
		216	PERS DISTRICT OPSPR	54	93	209	0.0	0.0	209	209	209	
		220	SOC SEC ADMIN	19	32	72	0.0	0.0	72	72	72	
		231	WRKRS COMP	1	2	4	0.0	0.0	4	4	4	
		232	UNEMPLOY COMP	0	0	1	0.0	0.0	1	1	1	
		410	CONSUMABLE SUPPLIES	348	-	2,108	0.0	0.0	2,108	2,108	2,108	
		413	FOOD SUPPLIES	200	-	1,209	0.0	0.0	1,209	1,209	1,209	
	Total Function 1121				885	576	4,615			4,615	4,615	4,615
	1131	410	CONSUMABLE SUPPLIES	-	88	-	0.0	0.0	-	-	-	
	Total Function 1131				-	88	-			-	-	-
	2550	137	EXTRA DUTY/HOURLY	686	-	3,430	0.0	0.0	3,430	3,430	3,430	
			212	PERS PICKUP 6%	36	-	173	0.0	0.0	173	173	173
			216	PERS DISTRICT OPSPR	130	-	630	0.0	0.0	630	630	630
			220	SOC SEC ADMIN	52	-	263	0.0	0.0	263	263	263
			231	WRKRS COMP	4	-	23	0.0	0.0	23	23	23
			232	UNEMPLOY COMP	1	-	4	0.0	0.0	4	4	4
	Total Function 2550				910	-	4,523			4,523	4,523	4,523
	7000	820	RESERVED FOR NEXT YEAR	9,803	9,138	-	0.0	0.0	-	-	-	
	Total Function 7000				9,803	9,138	-			-	-	-
	Total Fund 287				11,597	9,803	9,138			9,138	9,138	9,138

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

288 Gilchrist Raymond James Instructional (History Only)

Fund Description:

Gift is to be spent for K – 12 students activities at Gilchrist School and for materials, equipment, supplies, technology in support of instruction for students.

Special Notes:

Fund 288

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
288	R5400	RESOURCES BEG FUND BAL	2,766	-	-	-	-	-
288			2,766	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
288	1111	410	CONSUMABLE SUPPLIES	112	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	110	-	-	0.0	0.0	-	-	-	
	Total Function 1111			222	-	-			-	-	-	
	1121	410	CONSUMABLE SUPPLIES	179	-	-	0.0	0.0	-	-	-	
		Total Function 1121			179	-	-			-	-	-
	1131	410	CONSUMABLE SUPPLIES	2,220	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	145	-	-	0.0	0.0	-	-	-	
	Total Function 1131			2,365	-	-			-	-	-	
	Total Fund 288				2,766	0	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

290 Stearns Elementary Track Project (History Only)

Fund Description:

Donations to Stearns Elementary to help fund the installation of a track.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$50,000 towards this project as matching funds.

Revenue Budget

Fund 290

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
290	R1920	CONTR/DON PRIVATE SOURCES	699	1,400	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
290	R5400	RESOURCES BEG FUND BAL	-	699	-	-	-	-
290			699	2,099	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
290	5200	710	TRANSFERS OUT	-	2,099	-	0.0	0.0	-	-	-
	Total Function 5200			-	2,099	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	699	-	-	0.0	0.0	-	-	-
	Total Function 7000			699	-	-			-	-	-
Total Fund 290				699	2,099	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

291 Gilchrist Raymond James Discretionary Fund

Fund Description:

Donation to Gilchrist Schools to be used at the discretion of the principal.

Special Notes:

Revenue Budget

Fund 291

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
291	R1510	INTEREST ON INVESTMENTS	589	391	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
291	R5400	RESOURCES BEG FUND BAL	33,227	19,984	17,476	6,724	6,724	6,724
291			33,816	20,375	17,476	6,724	6,724	6,724

Functions by Account Code
Budget 2020-2021

KLAMATH COUNTY SCHOOL DISTRICT

Print Date: 7/8/20

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
291	1111	341	IN-DIST TRAVEL	620	-	-	0.0	0.0	1,049	1,049	1,049	
		342	OUT-DIST TRAVEL	92	423	47	0.0	0.0	416	416	416	
		343	STUDENT OUT-DIST-TRVL	-	190	1,049	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	2,183	-	-	0.0	0.0	-	-	-	
		413	FOOD SUPPLIES	563	-	-	0.0	0.0	-	-	-	
		460	NONCONSUM ITEMS	-	585	-	0.0	0.0	-	-	-	
	Total Function 1111				3,458	1,198	1,097			1,465	1,465	1,465
	1121	341	IN-DIST TRAVEL	491	-	-	0.0	0.0	-	-	-	
		342	OUT-DIST TRAVEL	-	63	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	472	-	-	0.0	0.0	-	-	-	
	Total Function 1121				963	63	-			-	-	-
	1131	310	INST/PROF/TECH SERVICES	1,200	-	-	0.0	0.0	-	-	-	
		341	IN-DIST TRAVEL	570	360	1,990	0.0	0.0	1,989	1,989	1,989	
		343	STUDENT OUT-DIST-TRVL	2,762	-	-	0.0	0.0	-	-	-	
		410	CONSUMABLE SUPPLIES	3,878	2,934	13,620	0.0	0.0	2,500	2,500	2,500	
		413	FOOD SUPPLIES	1,001	550	770	0.0	0.0	770	770	770	
		460	NONCONSUM ITEMS	-	484	-	0.0	0.0	-	-	-	
	Total Function 1131				9,410	4,328	16,380			5,259	5,259	5,259
	7000	820	RESERVED FOR NEXT YEAR	19,984	14,787	-	0.0	0.0	-	-	-	
	Total Function 7000				19,984	14,787	-			-	-	-
	Total Fund 291				33,816	20,375	17,476			6,724	6,724	6,724

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

292 Klamath Falls City Schools/ Klamath Community College Adult Education

Fund Description:

A contractual agreement with Klamath Community College funds for support of Adult Basic Education, General Education, English as a Second Language and High School Completion programs to be offered at Falcon Heights Academy.

Special Notes:

This agreement was previously with Klamath Falls City Schools as the fiscal agent.

Revenue Budget

Fund 292

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
292	R1322	TUITION OTHR DIST IN STAT	-	-	-	150,000	150,000	150,000
292			-	-	-	150,000	150,000	150,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
292	1283	111	LIC SALARIES	-	-	-	0.6	0.6	32,272	32,272	32,272
		112	CLASS SALARIES	-	-	-	1.0	1.0	46,816	46,816	46,816
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	4,745	4,745	4,745
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	21,204	21,204	21,204
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	6,050	6,050	6,050
		231	WRKRS COMP	-	-	-	0.0	0.0	330	330	330
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	79	79	79
		240	MEDICAL	-	-	-	0.0	0.0	16,831	16,831	16,831
		241	VISION	-	-	-	0.0	0.0	1,102	1,102	1,102
		242	DISABILITY	-	-	-	0.0	0.0	56	56	56
		243	DENTAL	-	-	-	0.0	0.0	3,345	3,345	3,345
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	22	22	22
		Total Function 1283				-	-	-			132,853
2410	112	112	CLASS SALARIES	-	-	-	1.0	0.4	11,145	11,145	11,145
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	669	669	669
		216	PERS DISTRICT OPSPR	-	-	-	0.0	0.0	2,988	2,988	2,988
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	853	853	853
		231	WRKRS COMP	-	-	-	0.0	0.0	51	51	51
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	11	11	11
		241	VISION	-	-	-	0.0	0.0	303	303	303
243	DENTAL	-	-	-	0.0	0.0	1,128	1,128	1,128		
Total Function 2410				-	-	-			17,147	17,147	17,147
Total Fund 292				0	0	0			150,000	150,000	150,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

293 Southern Oregon ESD – Autism Grant

Fund Description:

Partial funding for an Autism Specialist.

Special Notes:

Fund 293

4000 - Revenue From Federal Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
293	R4500	RESTR REV FED GOV TO STAT	-	-	-	44,770	44,770	44,770
293			-	-	-	44,770	44,770	44,770

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
293	2190	111	LIC SALARIES	-	-	-	0.4	0.4	30,345	30,345	30,345
		210	PERS DISTRICT T1/T2	-	-	-	0.0	0.0	9,277	9,277	9,277
		212	PERS PICKUP 6%	-	-	-	0.0	0.0	1,826	1,826	1,826
		220	SOC SEC ADMIN	-	-	-	0.0	0.0	2,328	2,328	2,328
		231	WRKRS COMP	-	-	-	0.0	0.0	125	125	125
		232	UNEMPLOY COMP	-	-	-	0.0	0.0	30	30	30
		241	VISION	-	-	-	0.0	0.0	334	334	334
		242	DISABILITY	-	-	-	0.0	0.0	65	65	65
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	346	346	346
		290	OTHER BENEFIT COSTS	-	-	-	0.0	0.0	82	82	82
		410	CONSUMABLE SUPPLIES	-	-	-	0.0	0.0	13	13	13
Total Function 2190				-	-	-			44,770	44,770	44,770
Total Fund 293				0	0	0			44,770	44,770	44,770

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

295 Student Leadership Grants (History Only)

Fund Description:

Bonanza / Henley / Mazama High School

Special Notes:

Fund 295

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
295	R5400	RESOURCES BEG FUND BAL	922	922	-	-	-	-
295			922	922	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
295	1131	343	STUDENT OUT-DIST-TRVL	-	1,002	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	-80	-	0.0	0.0	-	-	-
	Total Function 1131		-	922	-			-	-	-	
	7000	820	RESERVED FOR NEXT YEAR	922	-	-	0.0	0.0	-	-	-
	Total Function 7000		922	-	-			-	-	-	
Total Fund 295		922	922	0			0	0	0		

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

297 Seismic Rehabilitation Grants

Fund Description:

This fund accounts for grants received from the State of Oregon for seismic upgrades.

Special Notes:

The District was awarded \$2,492,795 for Henley High School small gym roof. The District also received \$70,000 from the TAP Seismic program to do facility assessments, long range facility plans, and environmental hazard assessments that will help determine eligibility for upcoming seismic grants.

Revenue Budget

Fund 297

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
297	R3299	RESTR GRANTS OTHER	1,350,201	1,120,114	5,365,829	2,362,795	2,362,795	2,362,795

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
297	R5400	RESOURCES BEG FUND BAL	-	-1,596	-	-	-	-
297			1,350,201	1,118,518	5,365,829	2,362,795	2,362,795	2,362,795

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
297	4150	324	RENTALS	-	-	-	0.0	0.0	500	500	500
		341	IN-DIST TRAVEL	8	-	-	0.0	0.0	-	-	-
		354	ADVERTISING	768	-	1,000	0.0	0.0	500	500	500
		382	LEGAL SERVICES	50	212	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	145,196	309,176	550,784	0.0	0.0	220,000	220,000	220,000
		390	OTH GEN PROF TECH SRVS	-	300	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	132	328	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	1,201,023	803,215	4,799,987	0.0	0.0	2,138,795	2,138,795	2,138,795
		659	OTHR INS/JUDGEMENTS	4,751	7,079	13,730	0.0	0.0	3,000	3,000	3,000
	Total Function 4150				1,351,796	1,120,114	5,365,829			2,362,795	2,362,795
7000	820	RESERVED FOR NEXT YEAR	-1,596	-1,596	-	0.0	0.0	-	-	-	
Total Function 7000				-1,596	-1,596	-			-	-	-
Total Fund 297				1,350,201	1,118,518	5,365,829			2,362,795	2,362,795	2,362,795
TOTAL				1,350,201	1,118,518	5,365,829			2,362,795	2,362,795	2,362,795

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

299 Transportation Depreciation Fund

Fund Description:

This fund accounts for the restricted grant funds received from the State of Oregon for depreciation of State School Fund Transportation Equipment. (ORS 327.033)

Special Notes:

These grant funds are part of the annual State School Fund calculations for eligible Transportation expenditures. This portion dedicated to reimbursing the District for Capital Purchases/Improvements over a period of time based on a depreciation schedule are then transferred to the General Fund in order to make semi-annual 2014 FF & CO debt service payments. The 2014 FF & CO were used to finance the purchase of buses and the new Transportation Building.

Revenue Budget

Fund 299

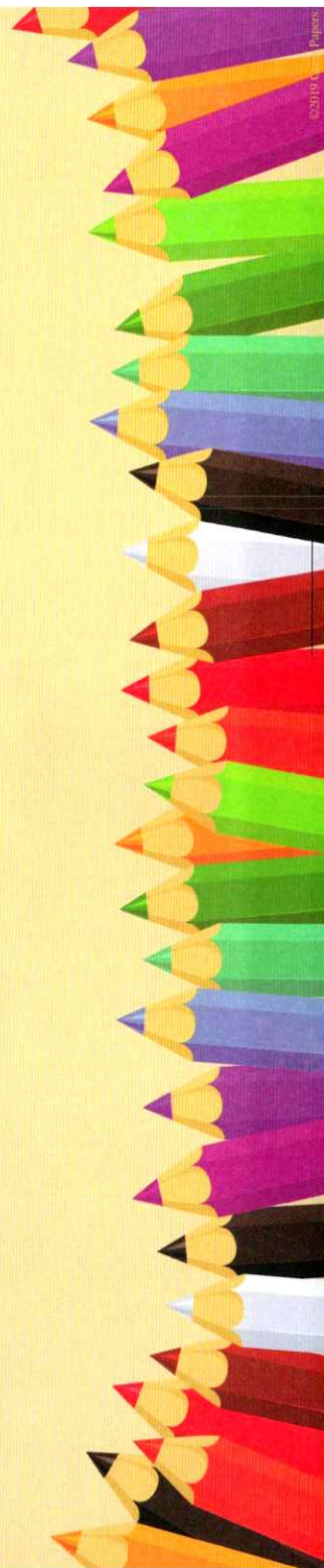
3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
299	R3222	SSF TRANSP EQUIP	475,000	475,000	475,000	475,000	475,000	475,000
299			475,000	475,000	475,000	475,000	475,000	475,000
Overall			475,000	475,000	475,000	475,000	475,000	475,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
299	5200	710	TRANSFERS OUT	475,000	475,000	475,000	0.0	0.0	475,000	475,000	475,000
	Total Function 5200			475,000	475,000	475,000			475,000	475,000	475,000
Total Fund 299				475,000	475,000	475,000			475,000	475,000	475,000
TOTAL				475,000	475,000	475,000			475,000	475,000	475,000

Debt Service Funds



FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

301 “2013 General Obligation Bonds”

Fund Description:

These receipts pay the annual principal and interest debt service on \$31 million of General Obligation bonds.

Special Notes:

Interest is payable semi-annually each December 15th and June 15th; beginning December 15, 2013. Principal payments are due June 15th of each year. This is a 20 year bond, with final payment due June 15, 2033.

Revenue Budget

Fund 301

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
301	R1111	CUR YR TAXES	2,148,031	2,054,520	2,106,275	2,172,675	2,172,675	2,172,675
	R1112	PRIOR YR TAXES	107,018	97,192	100,000	100,000	100,000	100,000
	R1113	CNTY SALES/BACK TAXES	48,587	28,103	19,500	19,500	19,500	19,500
	R1510	INTEREST ON INVESTMENTS	29,549	30,538	26,500	26,500	26,500	26,500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
301	R5400	RESOURCES BEG FUND BAL	584,472	797,232	-	-	-	-
301			2,917,657	3,007,585	2,252,275	2,318,675	2,318,675	2,318,675
Overall			2,917,657	3,007,585	2,252,275	2,318,675	2,318,675	2,318,675

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
301	5110	610	PRINCIPAL PAYMENTS	760,000	855,000	965,000	0.0	0.0	1,070,000	1,070,000	1,070,000
		621	INTEREST (EXCEPT BUS)	1,360,425	1,330,025	1,287,275	0.0	0.0	1,248,675	1,248,675	1,248,675
	Total Function 5110			2,120,425	2,185,025	2,252,275			2,318,675	2,318,675	2,318,675
	7000	820	RESERVED FOR NEXT YEAR	797,232	822,560	-	0.0	0.0	-	-	-
			Total Function 7000	797,232	822,560	-			-	-	-
Total Fund 301				2,917,657	3,007,585	2,252,275			2,318,675	2,318,675	2,318,675
TOTAL				2,917,657	3,007,585	2,252,275			2,318,675	2,318,675	2,318,675

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

310 Long Term Debt Service: QSCB 2010

Fund Description:

Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This fund provides for the establishment of a Debt Service Sinking Fund for the QSCB 2010 debt. Principal payments will accumulate in this fund until it is time to make the balloon principal payment of \$2,000,000 on June 1, 2027. Starting Fiscal Year 2016-17, interest payments will also be made from this fund. This sinking fund is held at U.S. Bank with principal deposits made annually.

Revenue Budget

Fund 310

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
310	R1510	INTEREST ON INVESTMENTS	3,345	49,853	20,000	18,000	18,000	18,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
310	R5200	INTERFUND TRANSFERS	210,967	210,856	210,856	210,856	210,856	210,856
	R5400	RESOURCES BEG FUND BAL	724,948	824,260	940,000	1,053,000	1,053,000	1,053,000
310			939,260	1,084,969	1,170,856	1,281,856	1,281,856	1,281,856
Overall			939,260	1,084,969	1,170,856	1,281,856	1,281,856	1,281,856

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
310	5115	621	INTEREST (EXCEPT BUS)	115,000	115,000	115,000	0.0	0.0	115,000	115,000	115,000
	Total Function 5115			115,000	115,000	115,000			115,000	115,000	115,000
	7000	820	RESERVED FOR NEXT YEAR	824,260	969,969	1,055,856	0.0	0.0	1,166,856	1,166,856	1,166,856
	Total Function 7000			824,260	969,969	1,055,856			1,166,856	1,166,856	1,166,856
Total Fund 310				939,260	1,084,969	1,170,856			1,281,856	1,281,856	1,281,856
TOTAL				939,260	1,084,969	1,170,856			1,281,856	1,281,856	1,281,856

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

312 Long-Term Debt Service: QSCB 2012B

Function Description:

Long-Term Debt Service. Expenditures for debt retirement exceeding 12 months.

Special Notes:

This fund provides for the establishment of a Debt Service Sinking Fund for the QSCB 2012 debt. Principal payments will accumulate in this fund until it is time to make the balloon principal payment of \$2,412,000 on June 30, 2030. Starting Fiscal Year 2016-17, interest payments will also be made from this fund. This sinking fund is held at Bank of New York Mellon with principal deposits withheld from our monthly State School Fund payments.

Revenue Budget

Fund 312

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
312	R1510	INTEREST ON INVESTMENTS	-13,265	49,699	10,000	30,000	30,000	30,000

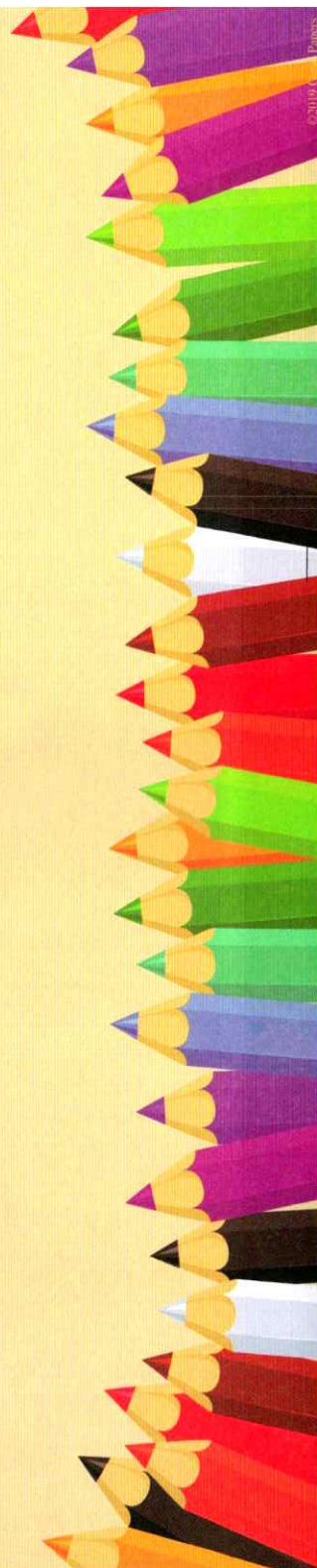
5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
312	R5200	INTERFUND TRANSFERS	249,404	250,959	245,555	245,555	245,555	245,555
	R5400	RESOURCES BEG FUND BAL	721,933	846,517	980,500	1,124,500	1,124,500	1,124,500
312			958,072	1,147,174	1,236,055	1,400,055	1,400,055	1,400,055
Overall			958,072	1,147,174	1,236,055	1,400,055	1,400,055	1,400,055

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
312	5115	621	INTEREST (EXCEPT BUS)	111,555	111,555	111,555	0.0	0.0	111,555	111,555	111,555
	Total Function 5115			111,555	111,555	111,555			111,555	111,555	111,555
	7000	820	RESERVED FOR NEXT YEAR	846,517	1,035,619	1,124,500	0.0	0.0	1,288,500	1,288,500	1,288,500
	Total Function 7000			846,517	1,035,619	1,124,500			1,288,500	1,288,500	1,288,500
Total Fund 312				958,072	1,147,174	1,236,055			1,400,055	1,400,055	1,400,055
TOTAL				958,072	1,147,174	1,236,055			1,400,055	1,400,055	1,400,055

Capital Projects Fund



FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

401 Capital Projects Fund - \$31 Million Bond Levy (History Only)

Fund Description:

This fund reflects the projects funded by the \$31 million in General Obligation bond approved by voters at the May 21, 2013 election. It allocates resources for project costs as outlined in the bond measure.

Special Notes:

The major project funded by these resources was the construction of Henley Elementary School, which opened in January 2016. Additional projects include upgrades of fire alarms, lighting, roofs, HVAC systems, walls and windows, and flooring.

Revenue Budget

Fund 401

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
401	R1510	INTEREST ON INVESTMENTS	6,482	772	500	-	-	-
	R1920	CONTR/DON PRIVATE SOURCES	70,711	175,729	-	-	-	-
	R1960	RECOV PRIOR YRS EXP	-	-	48,515	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
401	R5400	RESOURCES BEG FUND BAL	590,798	98,252	14,500	-	-	-
401			667,991	274,753	63,515	-	-	-
Overall			667,991	274,753	63,515	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
401	4150	114	MGR CLASSIFIED	19,363	19,486	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	1,160	1,178	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	4,226	4,294	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	1,464	1,508	-	0.0	0.0	-	-	-
		231	WRKRS COMP	500	581	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	18	19	-	0.0	0.0	-	-	-
		240	MEDICAL	2,703	3,556	-	0.0	0.0	-	-	-
		241	VISION	102	77	-	0.0	0.0	-	-	-
		242	DISABILITY	-	8	-	0.0	0.0	-	-	-
		243	DENTAL	357	333	-	0.0	0.0	-	-	-
		245	LIFE INSURANCE	82	88	-	0.0	0.0	-	-	-
		290	OTHER BENEFIT COSTS	-	150	-	0.0	0.0	-	-	-
		324	RENTALS	-	6,584	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	651	-	-	0.0	0.0	-	-	-
		382	LEGAL SERVICES	1,707	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	7,835	17,160	-	0.0	0.0	-	-	-
		390	OTH GEN PROF TECH SRVS	13,084	650	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	333	127	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	252	234	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	479,932	208,817	63,515	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	32,765	-	-	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	3,206	-	-	0.0	0.0	-	-	-
		640	DUES AND FEES	-	205	-	0.0	0.0	-	-	-
641	BANK FEES AND CHARGES	1	1	-	0.0	0.0	-	-	-		
Total Function 4150				569,740	265,056	63,515			-	-	-
7000	820	RESERVED FOR NEXT YEAR	98,252	9,697	-	0.0	0.0	-	-	-	
Total Function 7000				98,252	9,697	-			-	-	-
Total Fund 401				667,991	274,753	63,515			0	0	0
TOTAL				667,991	274,753	63,515			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

420 Capital Projects Fund – Full Faith & Credit Obligations, Series 2017

Fund Description:

This fund reflects the projects funded by the \$4.1 million in Full Faith & Credit Obligations issued in March 2017.

Special Notes:

Proceeds from this debt issuance are to be used to construct and equip new classrooms and restrooms, demolish modular classroom structures, site improvements, cost of debt issuance, and if funds remain, make kitchen upgrades, locker room improvements, flooring replacement, and other facility improvements that the Board approves.

Revenue Budget

Fund 420

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
420	R1510	INTEREST ON INVESTMENTS	69,861	77,769	62,500	30,000	30,000	30,000
	R1920	CONTR/DON PRIVATE SOURCES	-	2,237	7,696	-	-	-
	R1960	RECOV PRIOR YRS EXP	-	-	4,223	-	-	-

3000 - Revenue From State Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
420	R3299	RESTR GRANTS OTHER	-	14,610	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
420	R5400	RESOURCES BEG FUND BAL	4,297,988	3,476,415	2,550,000	1,751,997	1,751,997	1,751,997
420			4,367,849	3,571,031	2,624,419	1,781,997	1,781,997	1,781,997

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
420	4150	112	CLASS SALARIES	134,718	176,956	150,000	0.0	0.0	91,362	91,362	91,362
		114	MGR CLASSIFIED	38,725	38,972	38,974	0.5	0.5	39,968	39,968	39,968
		210	PERS DISTRICT T1/T2	27	-	3,950	0.0	0.0	2,960	2,960	2,960
		212	PERS PICKUP 6%	9,371	12,927	11,365	0.0	0.0	7,907	7,907	7,907
		216	PERS DISTRICT OPSPR	34,136	47,120	47,071	0.0	0.0	33,195	33,195	33,195
		220	SOC SEC ADMIN	13,168	16,319	14,517	0.0	0.0	10,136	10,136	10,136
		231	WRKRS COMP	6,196	9,070	5,668	0.0	0.0	3,698	3,698	3,698
		232	UNEMPLOY COMP	170	213	189	0.0	0.0	132	132	132
		240	MEDICAL	4,403	7,112	52,802	0.0	0.0	38,587	38,587	38,587
		241	VISION	167	154	1,435	0.0	0.0	1,127	1,127	1,127
		242	DISABILITY	-	16	-	0.0	0.0	-	-	-
		243	DENTAL	548	666	4,326	0.0	0.0	3,034	3,034	3,034
		244	HEALTH SAVINGS PLAN	-	-	-	0.0	0.0	157	157	157
		245	LIFE INSURANCE	238	177	532	0.0	0.0	532	532	532
		290	OTHER BENEFIT COSTS	-	300	450	0.0	0.0	450	450	450
		322	REPAIR & MAINT SERVICE	-	3,394	-	0.0	0.0	-	-	-
		324	RENTALS	12,878	22,360	-	0.0	0.0	-	-	-
		328	GARBAGE	-	56	-	0.0	0.0	-	-	-
		355	PRINTING BINDING	252	62	-	0.0	0.0	-	-	-
		382	LEGAL SERVICES	475	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	37,040	47,843	40,000	0.0	0.0	10,000	10,000	10,000
		390	OTH GEN PROF TECH SRVS	-	4,282	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	2,744	2,639	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	8,119	71,159	180,000	0.0	0.0	100,000	100,000	100,000
		470	COMPUTER SOFTWR	-	2,218	-	0.0	0.0	-	-	-
		480	COMPUTER HDW	-	61,161	100,000	0.0	0.0	60,000	60,000	60,000
		520	BLDG ACQUISITION/IMPRVMT	586,611	622,285	1,895,613	0.0	0.0	1,326,250	1,326,250	1,326,250
530	GROUNDS IMPROVEMENT	-	27,008	75,000	0.0	0.0	50,000	50,000	50,000		
550	DEPREC TECH EQUIP	-	6,470	-	0.0	0.0	-	-	-		

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
420	4150	641	BANK FEES AND CHARGES	1	2	25	0.0	0.0	-	-	-
		659	OTHR INS/JUDGEMENTS	1,446	2,403	2,500	0.0	0.0	2,500	2,500	2,500
	Total Function 4150			891,435	1,183,345	2,624,419			1,781,997	1,781,997	1,781,997
	7000	820	RESERVED FOR NEXT YEAR	3,476,414	2,387,686	-	0.0	0.0	-	-	-
	Total Function 7000			3,476,414	2,387,686	-			-	-	-
Total Fund 420				4,367,849	3,571,031	2,624,419			1,781,997	1,781,997	1,781,997

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

430 Henley Middle School Boiler (History Only)

Fund Description:

Board Appropriated out of the General Fund a back-up boiler and components.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$268,688 out of the General Fund.

Revenue Budget

Fund 430

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
430	R5200	INTERFUND TRANSFERS	-	268,688	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	268,688	-	-	-
430			-	268,688	268,688	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
430	4150	383	ARCH/ENG SERVICES	-	-	28,500	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	-	235	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	38,426	240,188	0.0	0.0	-	-	-
		541	INITIAL ADDTL EQUIP	-	9,933	-	0.0	0.0	-	-	-
	Total Function 4150			-	48,594	268,688			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	220,094	-	0.0	0.0	-	-	-
	Total Function 7000			-	220,094	-			-	-	-
Total Fund 430				0	268,688	268,688			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

431 Mazama High School Tennis Courts (History Only)

Fund Description:

Board Appropriated out of the General Fund for new tennis courts.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$375,000 out of the General Fund.

Revenue Budget

Fund 431

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
431	R1920	CONTR/DON PRIVATE SOURCES	-	30,000	20,000	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
431	R5200	INTERFUND TRANSFERS	-	375,000	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	405,000	-	-	-
431			-	405,000	425,000	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
431	4150	354	ADVERTISING	-	1,173	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	-	26,140	28,500	0.0	0.0	-	-	-
		530	GROUNDS IMPROVEMENT	-	-	396,500	0.0	0.0	-	-	-
	Total Function 4150			-	27,313	425,000			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	377,687	-	0.0	0.0	-	-	-
	Total Function 7000			-	377,687	-			-	-	-
Total Fund 431				0	405,000	425,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

432 Lost River Community Center

Fund Description:

Commitment of Maintenance Staff for construction of the Lost River Community Center

Special Notes:

Lost River Community Center is a project that will be built on Lost River Jr/Sr High School property, but owned by the District. Klamath County School District committed \$125,000 of Maintenance staff for construction.

Revenue Budget

Fund 432

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
432	R5200	INTERFUND TRANSFERS	-	125,000	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	125,000	116,090	116,090	116,090
432			-	125,000	125,000	116,090	116,090	116,090

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
432	4150	112	CLASS SALARIES	-	-	75,000	0.0	0.0	69,654	69,654	69,654
		212	PERS PICKUP 6%	-	-	4,500	0.0	0.0	4,179	4,179	4,179
		216	PERS DISTRICT OPSPR	-	-	19,935	0.0	0.0	18,514	18,514	18,514
		220	SOC SEC ADMIN	-	-	5,737	0.0	0.0	5,328	5,328	5,328
		231	WRKRS COMP	-	-	3,375	0.0	0.0	3,135	3,135	3,135
		240	MEDICAL	-	-	14,000	0.0	0.0	13,002	13,002	13,002
		241	VISION	-	-	1,500	0.0	0.0	1,393	1,393	1,393
		243	DENTAL	-	-	953	0.0	0.0	885	885	885
		382	LEGAL SERVICES	-	8,910	-	0.0	0.0	-	-	-
	Total Function 4150				-	8,910	125,000			116,090	116,090
7000	820	RESERVED FOR NEXT YEAR	-	116,090	-	0.0	0.0	-	-	-	
Total Function 7000				-	116,090	-			-	-	-
Total Fund 432				0	125,000	125,000			116,090	116,090	116,090

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

433 Stearns Track

Fund Description:

Donations to Stearns Elementary to help fund the installation of a track.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$50,000 towards this project as matching funds.

Revenue Budget

Fund 433

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
433	R1920	CONTR/DON PRIVATE SOURCES	-	39	78,000	70,000	70,000	70,000

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
433	R5200	INTERFUND TRANSFERS	-	52,099	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	55,000	60,025	60,025	60,025
433			-	52,138	133,000	130,025	130,025	130,025

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
433	4150	530	GROUNDS IMPROVEMENT	-	-	133,000	0.0	0.0	130,025	130,025	130,025
	Total Function 4150			-	-	133,000			130,025	130,025	130,025
	7000	820	RESERVED FOR NEXT YEAR	-	52,138	-	0.0	0.0	-	-	-
	Total Function 7000			-	52,138	-			-	-	-
Total Fund 433				0	52,138	133,000			130,025	130,025	130,025

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

434 Mazama High School Gymnasium Roof (History Only)

Fund Description:

Board Appropriated out of the General Fund a replacement roof above gymnasium.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$270,000 out of the General Fund.

Revenue Budget

Fund 434

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
434	R5200	INTERFUND TRANSFERS	-	270,000	-	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	-	270,000	-	-	-
434			-	270,000	270,000	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
434	4150	383	ARCH/ENG SERVICES	-	6,281	10,000	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	-	100,000	260,000	0.0	0.0	-	-	-
	Total Function 4150			-	106,281	270,000			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	-	163,719	-	0.0	0.0	-	-	-
	Total Function 7000			-	163,719	-			-	-	-
	Total Fund 434				0	270,000	270,000			0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

438 Bonanza School Drainage Project

Fund Description:

Board Appropriated out of the General Fund to improve Bonanza Schools drainage.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$60,000 out of the General Fund.

Revenue Budget

Fund 438

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
438	R5200	INTERFUND TRANSFERS	-	-	60,000	-	-	-
438			-	-	60,000	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
438	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	60,000	0.0	0.0	-	-	-
	Total Function 4150			-	-	60,000			-	-	-
Total Fund 438				0	0	60,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

439 Chiloquin Elementary School – Repiping Project

Fund Description:

Board Appropriated out of the General Fund to repipe Chiloquin Elementary School.

Special Notes:

Klamath County School District Board of Directors approved a contribution of \$63,000 out of the General Fund.

Revenue Budget

Fund 439

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
439	R5200	INTERFUND TRANSFERS	-	-	63,000	-	-	-
439			-	-	63,000	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
439	4150	520	BLDG ACQUISITION/IMPRVMNT	-	-	63,000	0.0	0.0	-	-	-
Total Function 4150				-	-	63,000			-	-	-
Total Fund 439				0	0	63,000			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

440 Bonanza 2017 Flood Claim (History Only)

Fund Description:

This fund reflects the insurance claim/proceeds from the flood damage that occurred at Bonanza Schools on June 26, 2017.

Special Notes:

Revenue Budget

Fund 440

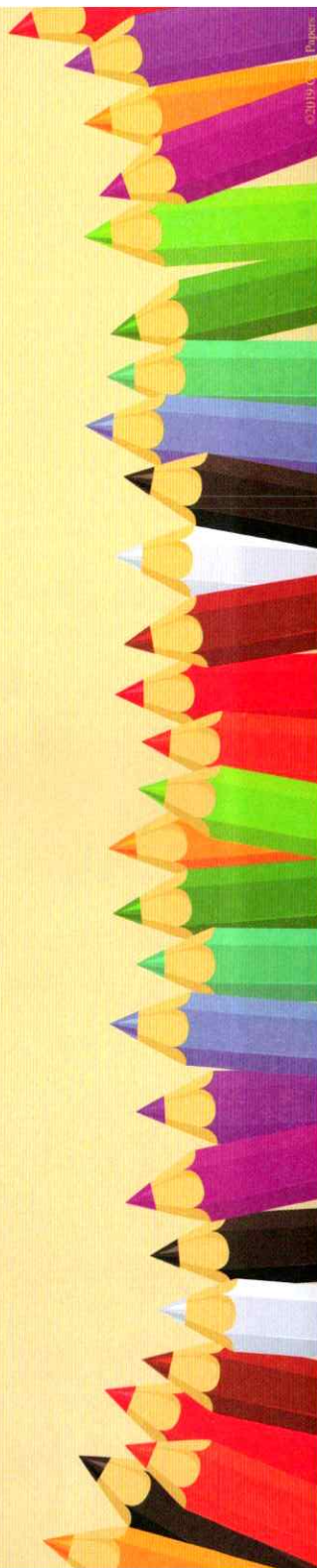
5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
440	R5200	INTERFUND TRANSFERS	156,725	-	-	-	-	-
	R5300	SALE COMP LOSS FXD ASSETS	857,546	-	-	-	-	-
440			1,014,271	-	-	-	-	-
Overall			1,014,271	-	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
440	2544	137	EXTRA DUTY/HOURLY	2,509	-	-	0.0	0.0	-	-	-
		212	PERS PICKUP 6%	151	-	-	0.0	0.0	-	-	-
		216	PERS DISTRICT OPSPR	549	-	-	0.0	0.0	-	-	-
		220	SOC SEC ADMIN	178	-	-	0.0	0.0	-	-	-
		231	WRKRS COMP	20	-	-	0.0	0.0	-	-	-
		232	UNEMPLOY COMP	2	-	-	0.0	0.0	-	-	-
		240	MEDICAL	104	-	-	0.0	0.0	-	-	-
		241	VISION	8	-	-	0.0	0.0	-	-	-
		242	DISABILITY	2	-	-	0.0	0.0	-	-	-
		243	DENTAL	25	-	-	0.0	0.0	-	-	-
		322	REPAIR & MAINT SERVICE	630,207	-	-	0.0	0.0	-	-	-
		324	RENTALS	1,095	-	-	0.0	0.0	-	-	-
		341	IN-DIST TRAVEL	4,885	-	-	0.0	0.0	-	-	-
		383	ARCH/ENG SERVICES	5,645	-	-	0.0	0.0	-	-	-
		410	CONSUMABLE SUPPLIES	608	-	-	0.0	0.0	-	-	-
		460	NONCONSUM ITEMS	28,946	-	-	0.0	0.0	-	-	-
		520	BLDG ACQUISITION/IMPRVMT	316,520	-	-	0.0	0.0	-	-	-
		542	REPLACEMENT EQUIP	22,816	-	-	0.0	0.0	-	-	-
Total Function 2544				1,014,271	-	-			-	-	-
Total Fund 440				1,014,271	0	0			0	0	0
TOTAL				1,014,271	0	0			0	0	0

Reserve Funds



FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

601 Reserve Fund for PERS (History Only)

Fund Description:

Reserve fund for PERS.

Special Notes:

This fund allows the District to set aside funds in a “savings account” to make payments towards the District’s PERS Unfunded Actuarial Liability (UAL). Payments towards the District’s UAL will help reduce the rate paid to PERS for the District’s monthly employer contributions. This fund can also be used to reconcile differences when PERS completes a “look back” on employees and their respective benefits earned while in the District’s employment.

Money in a Reserve Fund may only be used for the purpose for which the fund was established. Expenditures may be made directly from the Reserve Fund. At least every 10 years after the establishment of a Reserve Fund, the governing body must review the fund to decide if it should be continued or abolished. Any unexpended or unobligated balance left in the fund when it is abolished can be transferred to the General Fund or any other fund designated by the governing body (ORS Chapter 294).

Revenue Budget

Fund 601

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
601	R1510	INTEREST ON INVESTMENTS	4,716	-	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
601	R5400	RESOURCES BEG FUND BAL	215,782	214,757	-	-	-	-
601			220,498	214,757	-	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
601	1131	215	PY PERS RECONCIL.	5,741	-	-	0.0	0.0	-	-	-
	Total Function 1131			5,741	-	-			-	-	-
	5200	710	TRANSFERS OUT	-	214,757	-	0.0	0.0	-	-	-
	Total Function 5200			-	214,757	-			-	-	-
	7000	820	RESERVED FOR NEXT YEAR	214,757	-	-	0.0	0.0	-	-	-
	Total Function 7000			214,757	-	-			-	-	-
	Total Fund 601			220,498	214,757	0			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

602 Reserve Fund for Furniture

Fund Description:

Reserve fund for purchasing furniture.

Special Notes:

This fund provides resources to replace furniture throughout the District.

Revenue Budget

Fund 602

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
602	R1510	INTEREST ON INVESTMENTS	1,340	733	4,350	500	500	500

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
602	R5200	INTERFUND TRANSFERS	-	-	50,000	-	-	-
	R5400	RESOURCES BEG FUND BAL	66,095	37,354	30,750	55,484	55,484	55,484
602			67,435	38,087	85,100	55,984	55,984	55,984
Overall			67,435	38,087	85,100	55,984	55,984	55,984

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted	
602	1111	460	NONCONSUM ITEMS	24,181	5,661	33,800	0.0	0.0	22,394	22,394	22,394	
	Total Function 1111			24,181	5,661	33,800			22,394	22,394	22,394	
	1121	460	NONCONSUM ITEMS	-	10,629	17,500	0.0	0.0	11,197	11,197	11,197	
	Total Function 1121			-	10,629	17,500			11,197	11,197	11,197	
	1131	460	NONCONSUM ITEMS	5,900	1,725	33,800	0.0	0.0	22,394	22,394	22,394	
	Total Function 1131			5,900	1,725	33,800			22,394	22,394	22,394	
	7000	820	RESERVED FOR NEXT YEAR	37,355	20,073	-	0.0	0.0	-	-	-	
	Total Function 7000			37,355	20,073	-			-	-	-	
	Total Fund 602				67,435	38,087	85,100			55,984	55,984	55,984

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

603 Reserve Fund for Textbooks and Classroom Technology (History Only)

Fund Description:

Reserve fund for purchasing textbooks and classroom technology.

Special Notes:

This fund provides resources to replace textbooks and classroom technology throughout the District.

Revenue Budget

Fund 603

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
603	R5200	INTERFUND TRANSFERS	-	61,309	3,637	-	-	-
	R5400	RESOURCES BEG FUND BAL	-	3,637	-	-	-	-
603			-	64,946	3,637	-	-	-

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
603	1111	420	TEXTBOOKS - NEW	-	5,856	3,637	0.0	0.0	-	-	-
		421	TEXTBOOKS - TCHR MANUALS	-	8,342	-	0.0	0.0	-	-	-
		422	TEXTBOOKS - REPLACEMENT	-	50,651	-	0.0	0.0	-	-	-
	Total Function 1111			-	64,850	3,637			-	-	-
	1131	422	TEXTBOOKS - REPLACEMENT	-	97	-	0.0	0.0	-	-	-
Total Function 1131			-	97	-			-	-	-	
Total Fund 603				0	64,946	3,637			0	0	0

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

604 Reserve Fund for Equipment

Fund Description:

Reserve fund for purchasing equipment.

Special Notes:

This fund provides resources to equipment throughout the District.

Revenue Budget

Fund 604

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
604	R5200	INTERFUND TRANSFERS	-	-	-	25,000	25,000	25,000
604			-	-	-	25,000	25,000	25,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
604	2542	542	REPLACEMENT EQUIP	-	-	-	0.0	0.0	10,000	10,000	10,000
	Total Function 2542			-	-	-			10,000	10,000	10,000
	2543	542	REPLACEMENT EQUIP	-	-	-	0.0	0.0	15,000	15,000	15,000
	Total Function 2543			-	-	-			15,000	15,000	15,000
Total Fund 604				0	0	0			25,000	25,000	25,000

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

605 Reserve Fund for Technology

Fund Description:

Reserve fund for purchasing technology.

Special Notes:

This fund provides resources to purchase technology throughout the District.

Revenue Budget

Fund 605

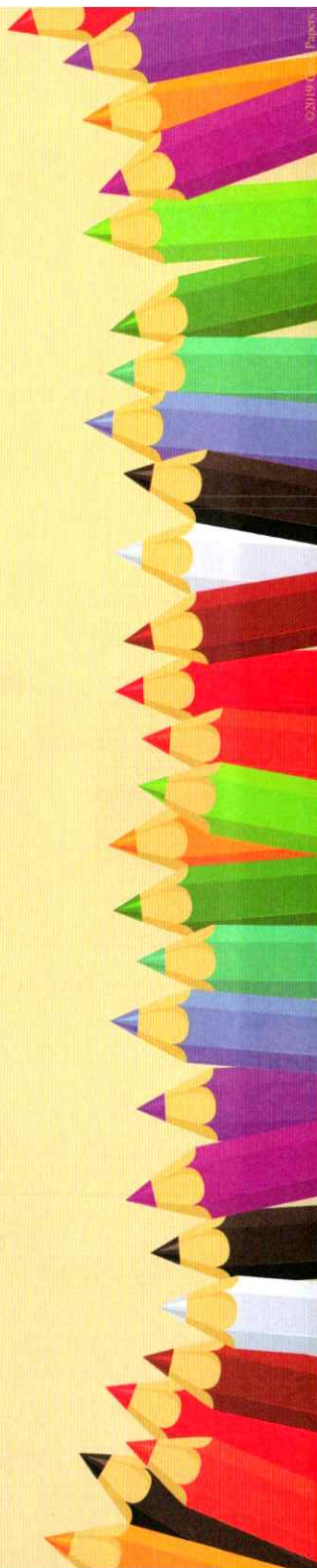
5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
605	R5200	INTERFUND TRANSFERS	-	-	-	200,000	200,000	200,000
605			-	-	-	200,000	200,000	200,000
Overall			-	-	-	200,000	200,000	200,000

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
605	2660	480	COMPUTER HDW	-	-	-	0.0	0.0	200,000	200,000	200,000
	Total Function 2660			-	-	-			200,000	200,000	200,000
Total Fund 605				0	0	0			200,000	200,000	200,000
TOTAL				0	0	0			200,000	200,000	200,000

Trust Funds



FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

710 Trust and Agency Funds (Lois Hartley Endowment Scholarship)

Fund Description:

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds.

Special Notes:

Trust fund for Lois Hartley Endowment Scholarship Fund and any other subsequent trust type funds.

Revenue Budget

Fund 710

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
710	R1510	INTEREST ON INVESTMENTS	-	2,413	4,200	3,200	3,200	3,200
	R1920	CONTR/DON PRIVATE SOURCES	-	164,456	-	-	-	-

5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
710	R5400	RESOURCES BEG FUND BAL	-	-	166,800	156,000	156,000	156,000
710			-	166,869	171,000	159,200	159,200	159,200
Overall			-	166,869	171,000	159,200	159,200	159,200

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
710	3390	374	OTHER TUITION	-	-	14,000	0.0	0.0	14,000	14,000	14,000
			Total Function 3390	-	-	14,000			14,000	14,000	14,000
	7000	820	RESERVED FOR NEXT YEAR	-	166,869	157,000	0.0	0.0	145,200	145,200	145,200
			Total Function 7000	-	166,869	157,000			145,200	145,200	145,200
Total Fund 710				0	166,869	171,000			159,200	159,200	159,200
TOTAL				0	166,869	171,000			159,200	159,200	159,200

FUND BUDGET INFORMATION

Klamath County School District
Klamath Falls, Oregon
2020 – 2021 Budget

711 Trust and Agency Funds (Zumwalt Scholarship)

Fund Description:

Account for assets held by a district in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds would include nonexpendable trust funds, expendable trust funds, and pension trust funds.

Special Notes:

Trust fund for Zumwalt Scholarship Fund and any other subsequent trust type funds.

Revenue Budget

Fund 711

1000 - Revenue from Local Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
711	R1510	INTEREST ON INVESTMENTS	-	-	-	2,000	2,000	2,000
	R1920	CONTR/DON PRIVATE SOURCES	-	-	170,000	-	-	-

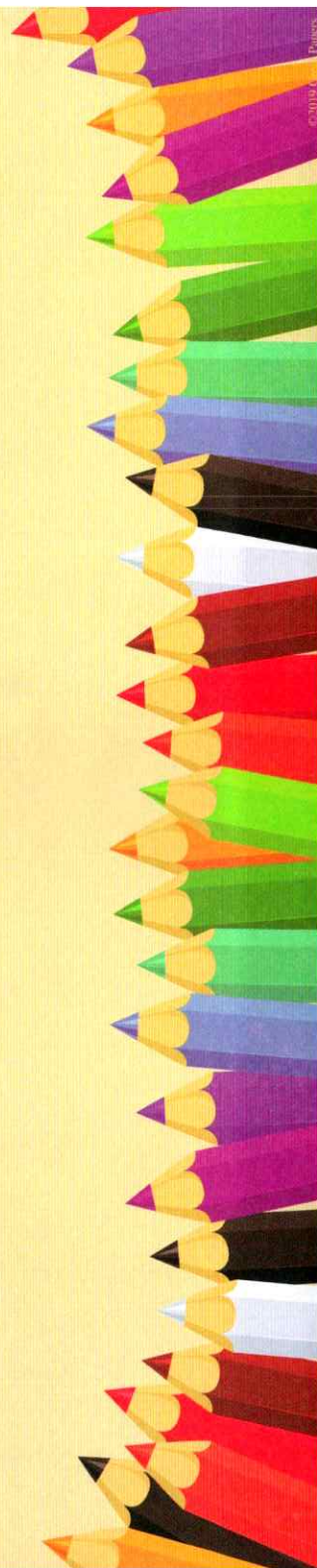
5000 - Revenue From Other Sources

Fund	Rev Acct	Rev Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
711	R5400	RESOURCES BEG FUND BAL	-	-	-	143,659	143,659	143,659
711			-	-	170,000	145,659	145,659	145,659
Overall			-	-	170,000	145,659	145,659	145,659

Functions by Account Code
Budget 2020-2021

Fund	Function	Acct	Acct Title	2017-18 Actual	2018-19 Actual	2019-20 Budgeted	19-20 FTE	20-21 FTE	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
711	3390	374	OTHER TUITION	-	-	170,000	0.0	0.0	10,000	10,000	10,000
			Total Function 3390	-	-	170,000			10,000	10,000	10,000
	7000	820	RESERVED FOR NEXT YEAR	-	-	-	0.0	0.0	135,659	135,659	135,659
			Total Function 7000	-	-	-			135,659	135,659	135,659
Total Fund 711				0	0	170,000			145,659	145,659	145,659
TOTAL				0	0	170,000			145,659	145,659	145,659

Summary Information



**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED CHANGE IN FUND BALANCE
General Fund 2020-2021**

		Budgeted Amounts
Beginning Fund Balance, July 1, 2020		4,600,000
Revenues	73,932,185	
Expenditures excluding contingency	<u>76,532,185</u>	
Net Change in financial position		(2,600,000)
Ending Fund Balance plus Contingency, June 30, 2021		<u><u>2,000,000</u></u>

**KLAMATH COUNTY SCHOOL DISTRICT
BUDGETED EXPENDITURES BY MAJOR FUNCTION AND MAJOR OBJECT
General Fund 2020-2021**

		Major Function										
		1XXX	2XXX	3XXX	4XXX	51XX	52XX	6XXX	7XXX			
		Instruction	Support Services	Enterprise Community Services	Facilities Construction	Other Debt Service	Transfers	Other	Other			
Major Objects									Totals	Percent		
1XX	Salaries	25,537,001	13,451,556	-	-	-	-	-	-	38,988,557	49.6%	
2XX	Benefits	15,886,381	9,834,804	-	-	-	-	-	-	25,721,185	32.8%	
3XX	Services	2,363,223	3,348,900	-	-	-	-	-	-	5,712,123	7.3%	
4XX	Supplies	755,662	1,643,420	-	-	-	-	-	-	2,399,082	3.1%	
5XX	Capital	40,000	1,124,785	-	-	-	-	-	-	1,164,785	1.5%	
6XX	Other Insurance-Loans	81,700	723,521	-	-	919,521	-	-	-	1,724,742	2.2%	
7XX	Transfers	-	-	-	-	-	821,711	-	-	821,711	1.0%	
8XX	Contingencies	-	-	-	-	-	-	500,000	1,500,000	2,000,000	2.5%	
Totals		44,663,967	30,126,986	-	-	919,521	821,711	500,000	1,500,000	78,532,185	100%	
Percent		56.9%	38.4%	0.0%	0.0%	1.2%	1.0%	0.6%	1.9%	100%		

KLAMATH COUNTY SCHOOL DISTRICT
FUND SUMMARY PAGE
July 1, 2020 - June 30, 2021

Fund Group	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted	2020-2021 Proposed	2020-2021 Approved	2020-2021 Adopted
100	General Fund	75,353,748	76,278,935	82,268,032	78,532,185	78,532,185	78,532,185
200	Special Revenue Funds	14,679,286	14,532,528	21,541,303	23,410,310	23,411,810	23,411,810
301	Debt Service Fund	2,917,657	3,007,585	2,252,275	2,318,675	2,318,675	2,318,675
310	Debt Service Fund	939,260	1,084,969	1,170,856	1,281,856	1,281,856	1,281,856
312	Debt Service Fund	958,072	1,147,174	1,236,055	1,400,055	1,400,055	1,400,055
400	Capital Projects Funds	6,050,111	4,966,610	4,032,622	2,028,112	2,028,112	2,028,112
600	Reserve Funds	287,933	317,790	88,737	280,984	280,984	280,984
710	Trust Fund	-	166,869	171,000	159,200	159,200	159,200
711	Trust Fund	-	-	170,000	145,659	145,659	145,659
Total		101,186,067	101,502,460	112,930,880	109,557,036	109,558,536	109,558,536